

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. The General Funds of Truckee Meadows Fire Protection District and Sierra Fire Protection District, component units, are classified as special revenue funds for financial reporting purposes.

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

	<u>Health Fund</u>	<u>Indigent Tax Levy Fund</u>	<u>Child Protective Services Fund</u>	<u>Senior Services Fund</u>	<u>May Foundation Fund</u>
Assets					
Cash and investments	\$ 1,770,798	\$ 4,128,258	\$ 3,970,975	\$ 819,437	\$ 550,966
Restricted cash and investments	-	-	-	-	-
Accounts receivable	39,702	-	-	-	-
Consolidated tax receivable	-	-	-	-	-
Property taxes receivable	-	302,999	150,347	37,623	-
Other taxes receivable	-	-	-	-	-
Interest receivable	-	27,616	-	-	-
Due from other governments	963,534	-	10,294,621	169,783	-
Inventory	-	-	-	-	-
Deposits	-	-	-	-	-
Total Assets	<u>\$ 2,774,034</u>	<u>\$ 4,458,873</u>	<u>\$ 14,415,943</u>	<u>\$ 1,026,843</u>	<u>\$ 550,966</u>
Liabilities					
Accounts payable	\$ 109,742	\$ 1,234,582	\$ 1,408,718	\$ 98,848	\$ 6,343
Accrued salaries and benefits	396,304	-	430,491	65,080	18,607
Contracts/retention payable	-	-	-	-	-
Due to other governments	32,363	637,313	35,984	3,339	-
Deposits	-	-	-	22,270	50,472
Deferred/unearned revenue	248,191	241,350	206,761	171,736	-
Total Liabilities	<u>786,600</u>	<u>2,113,245</u>	<u>2,081,954</u>	<u>361,273</u>	<u>75,422</u>
Fund Balances					
Reserved for:					
Debt Service	-	-	-	-	-
Projects	341,225	-	100,984	105,040	103,268
Claims	-	-	-	-	-
Inventory	-	-	-	-	-
Unreserved:					
Designated/encumbrances	-	-	268,508	-	1,067
Designated/future years expenditures	1,646,209	2,345,628	11,964,497	560,530	371,209
Undesignated	-	-	-	-	-
Total Fund Balances	<u>1,987,434</u>	<u>2,345,628</u>	<u>12,333,989</u>	<u>665,570</u>	<u>475,544</u>
Total Liabilities/ Fund Balances	<u>\$ 2,774,034</u>	<u>\$ 4,458,873</u>	<u>\$ 14,415,943</u>	<u>\$ 1,026,843</u>	<u>\$ 550,966</u>

<u>Enhanced 911 Fund</u>	<u>Stabilization Fund</u>	<u>Library Expansion Fund</u>	<u>Animal Services Fund</u>	<u>Regional Public Safety Training Center Fund</u>	<u>Truckee River Flood Management Infrastructure Fund</u>
\$ 1,073,496	\$ 2,250,000	\$ 769,055	\$ 4,003,158	\$ 410,972	\$ 18,859,946
-	-	-	-	-	4,270,028
146,512	-	-	60,096	-	11,901
-	-	-	-	-	-
-	-	74,850	116,235	-	-
-	-	-	-	-	1,137,107
4,320	-	5,459	16,026	2,209	88,092
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	35,000
<u>\$ 1,224,328</u>	<u>\$ 2,250,000</u>	<u>\$ 849,364</u>	<u>\$ 4,195,515</u>	<u>\$ 413,181</u>	<u>\$ 24,402,074</u>
\$ 49,027	\$ -	\$ 26,976	\$ 36,662	\$ 9,936	\$ 200,046
-	-	40,516	56,588	8,554	30,207
-	-	-	-	-	-
54,055	-	-	-	-	-
-	-	-	-	-	4,780
-	-	59,539	136,032	-	-
<u>103,082</u>	<u>-</u>	<u>127,031</u>	<u>229,282</u>	<u>18,490</u>	<u>235,033</u>
-	-	-	-	-	4,270,028
-	-	-	25,157	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,925	-	-	2,375	2,331	362,742
1,119,321	2,250,000	722,333	3,938,701	392,360	19,534,271
-	-	-	-	-	-
<u>1,121,246</u>	<u>2,250,000</u>	<u>722,333</u>	<u>3,966,233</u>	<u>394,691</u>	<u>24,167,041</u>
<u>\$ 1,224,328</u>	<u>\$ 2,250,000</u>	<u>\$ 849,364</u>	<u>\$ 4,195,515</u>	<u>\$ 413,181</u>	<u>\$ 24,402,074</u>

(CONTINUED)

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

	Regional Communications System Fund	Central Truckee Meadows Remediation District Fund	Other Restricted Fund	TMFPD General Fund	TMFPD Stabilization Fund
Assets					
Cash and investments	\$ 1,221,585	\$ 7,441,416	\$ 4,528,155	\$ 2,758,602	\$ 521,844
Restricted cash and investments	-	-	804,568	-	-
Accounts receivable	-	33,276	-	-	-
Consolidated tax receivable	-	-	-	820,021	-
Property taxes receivable	-	-	37,623	294,562	-
Other taxes receivable	-	-	269,095	168,106	-
Interest receivable	5,275	34,293	-	18,501	2,344
Due from other governments	51,505	-	-	-	-
Inventory	-	-	-	221,957	-
Deposits	37,438	-	-	-	-
Total Assets	\$ 1,315,803	\$ 7,508,985	\$ 5,639,441	\$ 4,281,749	\$ 524,188
Liabilities					
Accounts payable	\$ 120,899	\$ 109,384	\$ 45,470	\$ 5,633	\$ -
Accrued salaries and benefits	9,587	6,782	-	-	-
Contracts/retention payable	-	64,348	-	-	-
Due to other governments	-	89,358	47,397	61,506	-
Deposits	-	-	-	-	-
Deferred/unearned revenue	20,942	25,971	29,938	225,443	-
Total Liabilities	151,428	295,843	122,805	292,582	-
Fund Balances					
Reserved for:					
Debt Service	-	-	860,850	-	-
Projects	-	-	4,655,786	-	-
Claims	-	-	-	-	-
Inventory	-	-	-	221,957	-
Unreserved:					
Designated/encumbrances	181,337	1,319,643	-	58,464	-
Designated/future years expenditures	983,038	5,893,499	-	3,107,012	517,091
Undesignated	-	-	-	601,734	7,097
Total Fund Balances	1,164,375	7,213,142	5,516,636	3,989,167	524,188
Total Liabilities/ Fund Balances	\$ 1,315,803	\$ 7,508,985	\$ 5,639,441	\$ 4,281,749	\$ 524,188

TMFPD Pre-Funded Retiree Health Benefits Fund	TMFPD Emergency Fund	SFPD General Fund	SFPD Pre-Funded Retiree Health Benefits Fund	SFPD Emergency Fund	Total
\$ 5,066,291	\$ 981,901	\$ 2,267,952	\$ 397,099	\$ 1,000,000	\$ 64,791,906
-	-	-	-	-	5,074,596
-	-	-	-	-	291,487
-	-	187,970	-	-	1,007,991
-	-	206,635	-	-	1,220,874
-	-	59,872	-	-	1,634,180
23,000	-	16,044	1,762	-	244,941
-	-	125,521	-	-	11,604,964
-	-	-	-	-	221,957
-	-	-	-	-	72,438
<u>\$ 5,089,291</u>	<u>\$ 981,901</u>	<u>\$ 2,863,994</u>	<u>\$ 398,861</u>	<u>\$ 1,000,000</u>	<u>\$ 86,165,334</u>
\$ -	\$ -	\$ 247,484	\$ -	\$ -	\$ 3,709,750
-	-	314,314	-	-	1,377,030
-	-	-	-	-	64,348
-	-	90	-	-	961,405
-	-	-	-	-	77,522
-	-	159,092	-	-	1,524,995
-	-	720,980	-	-	7,715,050
-	-	-	-	-	5,130,878
-	-	-	-	-	5,331,460
5,089,291	-	-	398,861	-	5,488,152
-	-	-	-	-	221,957
-	-	59,844	-	-	2,258,236
-	950,000	1,541,240	-	900,000	58,736,939
-	31,901	541,930	-	100,000	1,282,662
<u>5,089,291</u>	<u>981,901</u>	<u>2,143,014</u>	<u>398,861</u>	<u>1,000,000</u>	<u>78,450,284</u>
<u>\$ 5,089,291</u>	<u>\$ 981,901</u>	<u>\$ 2,863,994</u>	<u>\$ 398,861</u>	<u>\$ 1,000,000</u>	<u>\$ 86,165,334</u>

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

	<u>Health Fund</u>	<u>Indigent Tax Levy Fund</u>	<u>Child Protective Services Fund</u>	<u>Senior Services Fund</u>	<u>May Foundation Fund</u>
Revenues					
Taxes:					
Ad valorem	\$ -	\$ 11,824,548	\$ 5,917,629	\$ 1,479,410	\$ -
Car rental fee	-	-	-	-	-
Licenses and permits	1,315,734	-	25,344	-	-
Intergovernmental revenues	6,714,422	-	27,386,367	1,447,916	-
Charges for services	1,705,816	204,402	4,273,762	629,819	299,800
Fines and forfeits	-	-	-	-	-
Miscellaneous	1,269	325,272	38,000	207,049	315,821
Total Revenues	<u>9,737,241</u>	<u>12,354,222</u>	<u>37,641,102</u>	<u>3,764,194</u>	<u>615,621</u>
Expenditures					
Current:					
Judicial	-	-	-	-	-
Public safety	-	-	-	-	-
Health and sanitation	18,548,176	-	-	-	-
Welfare	-	11,359,509	36,065,029	-	-
Culture and recreation	-	-	-	4,109,160	815,620
Intergovernmental	-	-	-	-	-
Debt Service:					
Debt service fees and other fiscal charges	-	-	-	-	-
Total Expenditures	<u>18,548,176</u>	<u>11,359,509</u>	<u>36,065,029</u>	<u>4,109,160</u>	<u>815,620</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(8,810,935)</u>	<u>994,713</u>	<u>1,576,073</u>	<u>(344,966)</u>	<u>(199,999)</u>
Other Financing Sources (Uses)					
Proceeds from asset disposition	-	-	-	-	-
Debt issued	-	-	-	-	-
Transfers in	9,451,463	-	1,570,183	306,000	331,700
Transfers out	-	-	(400,000)	-	-
Total Other Financing Sources (Uses)	<u>9,451,463</u>	<u>-</u>	<u>1,170,183</u>	<u>306,000</u>	<u>331,700</u>
Net Change in Fund Balances	640,528	994,713	2,746,256	(38,966)	131,701
Fund Balances, July 1, As Restated	<u>1,346,906</u>	<u>1,350,915</u>	<u>9,587,733</u>	<u>704,536</u>	<u>343,843</u>
Fund Balances, June 30	<u>\$ 1,987,434</u>	<u>\$ 2,345,628</u>	<u>\$ 12,333,989</u>	<u>\$ 665,570</u>	<u>\$ 475,544</u>

<u>Enhanced 911 Fund</u>	<u>Stabilization Fund</u>	<u>Library Expansion Fund</u>	<u>Animal Services Fund</u>	<u>Regional Public Safety Training Center Fund</u>	<u>Truckee River Flood Management Infrastructure Fund</u>
\$ -	\$ -	\$ 2,958,761	\$ 4,560,635	\$ -	\$ -
-	-	-	-	-	-
-	-	-	175,077	-	-
-	-	-	-	-	7,041,028
1,736,947	-	-	117,987	686,685	-
-	-	-	-	-	-
37,073	-	65,076	320,199	94,045	1,155,099
<u>1,774,020</u>	<u>-</u>	<u>3,023,837</u>	<u>5,173,898</u>	<u>780,730</u>	<u>8,196,127</u>
-	-	-	-	-	-
1,182,606	-	-	4,428,917	764,661	2,873,677
-	-	-	-	-	-
-	-	2,280,796	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,500</u>
<u>1,182,606</u>	<u>-</u>	<u>2,280,796</u>	<u>4,428,917</u>	<u>764,661</u>	<u>2,875,177</u>
-	-	-	-	-	-
591,414	-	743,041	744,981	16,069	5,320,950
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(845,830)	-	-	(5,046,766)
<u>-</u>	<u>-</u>	<u>(845,830)</u>	<u>-</u>	<u>-</u>	<u>(5,046,766)</u>
591,414	-	(102,789)	744,981	16,069	274,184
<u>529,832</u>	<u>2,250,000</u>	<u>825,122</u>	<u>3,221,252</u>	<u>378,622</u>	<u>23,892,857</u>
\$ <u>1,121,246</u>	\$ <u>2,250,000</u>	\$ <u>722,333</u>	\$ <u>3,966,233</u>	\$ <u>394,691</u>	\$ <u>24,167,041</u>

(CONTINUED)

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

	Regional Communications System Fund	Central Truckee Meadows Remediation District Fund	Other Restricted Fund	TMFPD General Fund	TMFPD Stabilization Fund
Revenues					
Taxes:					
Ad valorem	\$ -	\$ -	\$ 1,479,620	\$ 11,744,477	\$ -
Car rental fee	-	-	1,257,149	-	-
Licenses and permits	-	-	-	18,377	-
Intergovernmental revenues	1,339,108	-	-	5,916,515	-
Charges for services	-	2,495,685	143,925	11,843	-
Fines and forfeits	-	-	667,115	-	-
Miscellaneous	191,695	400,964	4,198	279,506	24,491
Total Revenues	1,530,803	2,896,649	3,552,007	17,970,718	24,491
Expenditures					
Current:					
Judicial	-	-	356,633	-	-
Public safety	1,451,814	-	-	14,916,061	394
Health and sanitation	-	2,278,590	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Intergovernmental	-	-	11,711,030	-	-
Debt Service:					
Debt service fees and other fiscal charges	-	-	-	-	-
Total Expenditures	1,451,814	2,278,590	12,067,663	14,916,061	394
Excess (Deficiency) of Revenues Over (Under) Expenditures	78,989	618,059	(8,515,656)	3,054,657	24,097
Other Financing Sources (Uses)					
Proceeds from asset disposition	-	-	-	20,710	-
Debt issued	-	-	9,949,835	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	(1,298,487)	(4,975,000)	-
Total Other Financing Sources (Uses)	-	-	8,651,348	(4,954,290)	-
Net Change in Fund Balances	78,989	618,059	135,692	(1,899,633)	24,097
Fund Balances, July 1, As Restated	1,085,386	6,595,083	5,380,944	5,888,800	500,091
Fund Balances, June 30	\$ 1,164,375	\$ 7,213,142	\$ 5,516,636	\$ 3,989,167	\$ 524,188

TMFPD Pre-Funded Retiree Health Benefits Fund	TMFPD Emergency Fund	SFPD General Fund	SFPD Pre-Funded Retiree Health Benefits Fund	SFPD Emergency Fund	TOTAL
\$ -	\$ -	\$ 5,855,104	\$ -	\$ -	\$ 45,820,184
-	-	-	-	-	1,257,149
-	-	6,545	-	-	1,541,077
-	-	1,600,459	-	-	51,445,815
-	-	320,097	-	-	12,626,768
-	-	-	-	-	667,115
238,070	-	703,633	23,186	-	4,424,646
<u>238,070</u>	<u>-</u>	<u>8,485,838</u>	<u>23,186</u>	<u>-</u>	<u>117,782,754</u>
-	-	-	-	-	356,633
123,730	18,099	7,926,137	6,478	-	33,692,574
-	-	-	-	-	20,826,766
-	-	-	-	-	47,424,538
-	-	-	-	-	7,205,576
-	-	-	-	-	11,711,030
-	-	-	-	-	1,500
<u>123,730</u>	<u>18,099</u>	<u>7,926,137</u>	<u>6,478</u>	<u>-</u>	<u>121,218,617</u>
<u>114,340</u>	<u>(18,099)</u>	<u>559,701</u>	<u>16,708</u>	<u>-</u>	<u>(3,435,863)</u>
-	-	105,500	-	-	126,210
-	-	-	-	-	9,949,835
125,000	1,000,000	-	124,200	1,000,000	13,908,546
-	-	(1,124,200)	-	-	(13,690,283)
<u>125,000</u>	<u>1,000,000</u>	<u>(1,018,700)</u>	<u>124,200</u>	<u>1,000,000</u>	<u>10,294,308</u>
239,340	981,901	(458,999)	140,908	1,000,000	6,858,445
<u>4,849,951</u>	<u>-</u>	<u>2,602,013</u>	<u>257,953</u>	<u>-</u>	<u>71,591,839</u>
<u>\$ 5,089,291</u>	<u>\$ 981,901</u>	<u>\$ 2,143,014</u>	<u>\$ 398,861</u>	<u>\$ 1,000,000</u>	<u>\$ 78,450,284</u>

**WASHOE COUNTY
HEALTH 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				
Licenses and permits	\$ 1,340,550	\$ 1,315,734	\$ (24,816)	\$ 1,419,771
Intergovernmental Revenues:				
Federal grants	6,797,766	5,267,624	(1,530,142)	5,604,943
State grants	809,530	786,401	(23,129)	907,973
Other	695,000	660,397	(34,603)	739,391
Charges for Services:				
Health and sanitation	1,857,659	1,705,816	(151,843)	2,108,927
Miscellaneous:				
Contributions and donations	-	500	500	21,020
Other	-	769	769	40,231
Total Revenues	11,500,505	9,737,241	(1,763,264)	10,842,256
Expenditures				
Health and Sanitation Function:				
Public Health Administration:				
Salaries and wages	2,133,466	1,754,170	379,296	1,766,612
Employee benefits	884,719	604,653	280,066	621,850
Services and supplies	281,038	166,301	114,737	191,474
Total Public Health Administration	3,299,223	2,525,124	774,099	2,579,936
Air Quality Management:				
Salaries and wages	1,484,556	1,338,310	146,246	1,435,204
Employee benefits	460,026	418,344	41,682	465,971
Services and supplies	501,704	312,466	189,238	297,646
Capital outlay	165,850	65,702	100,148	148,878
Total Air Quality Management	2,612,136	2,134,822	477,314	2,347,699
Community/Clinic Health Services:				
Salaries and wages	3,863,460	4,064,344	(200,884)	4,693,357
Employee benefits	1,543,281	1,336,058	207,223	1,587,178
Services and supplies	1,511,485	1,260,811	250,674	1,393,558
Total Community/Clinic Health Services	6,918,226	6,661,213	257,013	7,674,093
Environmental Health Services:				
Salaries and wages	3,600,916	3,390,729	210,187	3,681,444
Employee benefits	1,170,600	1,101,837	68,763	1,188,732
Services and supplies	1,372,098	850,277	521,821	771,347
Total Environmental Health Services	6,143,614	5,342,843	800,771	5,641,523

(CONTINUED)

**WASHOE COUNTY
HEALTH 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
Epidemiological Public Health Preparedness:				
Salaries and wages	\$ 1,249,135	\$ 1,082,992	\$ 166,143	\$ 1,088,538
Employee benefits	405,548	336,275	69,273	347,149
Services and supplies	622,658	369,214	253,444	378,485
Capital outlay	404,326	95,693	308,633	39,286
Total Epidemiological Public Health Preparedness	<u>2,681,667</u>	<u>1,884,174</u>	<u>797,493</u>	<u>1,853,458</u>
Total Expenditures	<u>21,654,866</u>	<u>18,548,176</u>	<u>3,106,690</u>	<u>20,096,709</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,154,361)	(8,810,935)	1,343,426	(9,254,453)
Other Financing Sources (Uses)				
Transfers:				
General Fund	9,693,500	9,451,463	(242,037)	9,972,651
Net Change in Fund Balances	(460,861)	640,528	1,101,389	718,198
Fund Balances, July 1	<u>600,729</u>	<u>1,346,906</u>	<u>746,177</u>	<u>628,708</u>
Fund Balances, June 30	<u>\$ 139,868</u>	<u>\$ 1,987,434</u>	<u>\$ 1,847,566</u>	<u>\$ 1,346,906</u>

**WASHOE COUNTY
INDIGENT TAX LEVY 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	\$ 11,909,772	\$ 11,824,548	\$ (85,224)	\$ 11,183,995
Charges for Services:				
Reimbursements	136,300	204,402	68,102	132,937
Miscellaneous:				
Investment earnings	306,521	187,341	(119,180)	290,667
Net increase (decrease) in the fair value of investments	-	137,931	137,931	144,241
Total Revenues	<u>12,352,593</u>	<u>12,354,222</u>	<u>1,629</u>	<u>11,751,840</u>
Expenditures				
Welfare Function:				
Services and supplies	<u>14,519,220</u>	<u>11,359,509</u>	<u>3,159,711</u>	<u>13,685,167</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,166,627)	994,713	3,161,340	(1,933,327)
Fund Balances, July 1	<u>2,166,627</u>	<u>1,350,915</u>	<u>(815,712)</u>	<u>3,284,242</u>
Fund Balances, June 30	<u>\$ -</u>	<u>\$ 2,345,628</u>	<u>\$ 2,345,628</u>	<u>\$ 1,350,915</u>

**WASHOE COUNTY
CHILD PROTECTIVE SERVICES 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:				
Ad valorem	\$ 5,941,886	\$ 5,917,629	\$ (24,257)	\$ 5,586,791
Licenses and Permits:				
Day care licenses	25,000	25,344	344	27,045
Intergovernmental Revenues:				
Federal grants	15,246,137	14,340,586	(905,551)	14,490,069
State grants	16,042,136	13,045,781	(2,996,355)	12,792,354
Charges for Services:				
Reimbursements	4,797,100	4,273,762	(523,338)	3,080,338
Miscellaneous:				
Contributions and donations	41,759	36,613	(5,146)	32,432
Other	-	1,387	1,387	64,991
Total Revenues	42,094,018	37,641,102	(4,452,916)	36,074,020
Expenditures				
Welfare Function:				
Child Protective Services:				
Salaries and wages	17,509,915	12,451,537	5,058,378	12,587,798
Employee benefits	4,594,793	4,456,220	138,573	4,267,129
Services and supplies	5,582,558	3,713,932	1,868,626	4,097,136
Capital outlay	109,600	19,600	90,000	19,600
Total Child Protective Services	27,796,866	20,641,289	7,155,577	20,971,663
Child Care Services:				
Salaries and wages	649,473	646,688	2,785	637,072
Employee benefits	233,625	207,321	26,304	219,639
Services and supplies	36,895	23,633	13,262	30,047
Total Child Care Services	919,993	877,642	42,351	886,758
Emergency Shelter Care:				
Services and supplies	17,529,325	14,546,098	2,983,227	14,707,899
Total Expenditures	46,246,184	36,065,029	10,181,155	36,566,320
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,152,166)	1,576,073	5,728,239	(492,300)
Other Financing Sources (Uses)				
Transfers:				
General Fund	1,478,722	1,478,722	-	1,381,861
Capital Improvements Fund	91,461	91,461	-	-
Debt Service Fund	(400,000)	(400,000)	-	(400,000)
Total Other Financing Sources (Uses)	1,170,183	1,170,183	-	981,861
Net Change in Fund Balances	(2,981,983)	2,746,256	5,728,239	489,561
Fund Balances, July 1	9,587,733	9,587,733	-	9,098,172
Fund Balances, June 30	\$ 6,605,750	\$ 12,333,989	\$ 5,728,239	\$ 9,587,733

**WASHOE COUNTY
SENIOR SERVICES 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:				
Ad valorem	\$ 1,487,221	\$ 1,479,410	\$ (7,811)	\$ 1,396,693
Intergovernmental Revenues:				
Federal grants	1,426,903	1,247,335	(179,568)	1,318,158
State and local grants	252,595	200,581	(52,014)	281,450
Charges for Services:				
Senior law project fees	66,000	74,890	8,890	71,390
Program income	199,700	213,257	13,557	205,758
Other	318,000	341,672	23,672	303,089
Miscellaneous:				
Contributions and donations	136,857	132,789	(4,068)	92,195
Reimbursements	58,000	44,907	(13,093)	63,741
Other	18,400	29,353	10,953	21,224
Total Revenues	3,963,676	3,764,194	(199,482)	3,753,698
Expenditures				
Culture and Recreation Function:				
Salaries and wages	2,055,171	2,073,340	(18,169)	2,054,741
Employee benefits	767,838	711,982	55,856	747,084
Services and supplies	1,640,997	1,323,838	317,159	1,262,456
Capital outlay	-	-	-	67,294
Total Expenditures	4,464,006	4,109,160	354,846	4,131,575
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500,330)	(344,966)	155,364	(377,877)
Other Financing Sources (Uses)				
Transfers:				
General Fund	306,000	306,000	-	356,216
Net Change in Fund Balances	(194,330)	(38,966)	155,364	(21,661)
Fund Balances, July 1	747,674	704,536	(43,138)	726,197
Fund Balances, June 30	\$ 553,344	\$ 665,570	\$ 112,226	\$ 704,536

**WASHOE COUNTY
MAY FOUNDATION 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				
Charges for Services:				
Admissions	\$ 201,000	\$ 190,865	\$ (10,135)	\$ 211,456
Concessions	60,000	59,480	(520)	62,389
Facility fees	46,000	49,455	3,455	47,183
Miscellaneous:				
Contributions and donations	315,821	315,821	-	329,636
Total Revenues	622,821	615,621	(7,200)	650,664
Expenditures				
Culture and Recreation Function:				
Salaries and wages	492,869	464,880	27,989	512,761
Employee benefits	123,259	128,581	(5,322)	127,576
Services and supplies	373,158	222,159	150,999	268,192
Capital outlay	30,624	-	30,624	22,388
Total Expenditures	1,019,910	815,620	204,290	930,917
Excess (Deficiency) of Revenues Over (Under) Expenditures	(397,089)	(199,999)	197,090	(280,253)
Other Financing Sources (Uses)				
Transfers:				
General Fund	331,700	331,700	-	400,741
Net Change in Fund Balances	(65,389)	131,701	197,090	120,488
Fund Balances, July 1	281,497	343,843	62,346	223,355
Fund Balances, June 30	\$ 216,108	\$ 475,544	\$ 259,436	\$ 343,843

**WASHOE COUNTY
ENHANCED 911 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				
Charges for Services:				
Enhanced 911 fees	\$ 1,750,443	\$ 1,736,947	\$ (13,496)	\$ 857,114
Miscellaneous:				
Investment earnings	15,000	23,513	8,513	19,379
Net increase (decrease) in the fair value of investments	-	13,560	13,560	11,417
Total Revenues	1,765,443	1,774,020	8,577	887,910
Expenditures				
Public Safety Function:				
Services and supplies	1,408,922	1,182,606	226,316	860,090
Capital outlay	300,000	-	300,000	150,188
Total Expenditures	1,708,922	1,182,606	526,316	1,010,278
Excess (Deficiency) of Revenues Over (Under) Expenditures	56,521	591,414	534,893	(122,368)
Fund Balances, July 1	182,054	529,832	347,778	652,200
Fund Balances, June 30	\$ 238,575	\$ 1,121,246	\$ 882,671	\$ 529,832

**WASHOE COUNTY
STABILIZATION 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
Expenditures				
General Government Function:				
Services and supplies	\$ 2,250,000	\$ -	\$ 2,250,000	\$ -
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,250,000)	-	2,250,000	-
Other Financing Sources (Uses)				
Transfers:				
General Fund	-	-	-	(1,000,000)
Net Change in Fund Balances	(2,250,000)	-	2,250,000	(1,000,000)
Fund Balances, July 1	2,250,000	2,250,000	-	3,250,000
Fund Balances, June 30	\$ -	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000

**WASHOE COUNTY
LIBRARY EXPANSION 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:				
Ad valorem	\$ 2,973,943	\$ 2,958,761	\$ (15,182)	\$ 2,793,359
Miscellaneous:				
Investment earnings	30,000	38,176	8,176	43,800
Net increase (decrease) in the fair value of investments	10,000	26,900	16,900	8,452
Total Revenues	3,013,943	3,023,837	9,894	2,845,611
Expenditures				
Culture and Recreation Function:				
Salaries and wages	1,354,730	1,226,889	127,841	1,274,860
Employee benefits	479,355	429,815	49,540	449,221
Services and supplies	903,648	583,192	320,456	24,607
Capital outlay	95,000	40,900	54,100	-
Total Expenditures	2,832,733	2,280,796	551,937	1,748,688
Excess (Deficiency) of Revenues Over (Under) Expenditures	181,210	743,041	561,831	1,096,923
Other Financing Sources (Uses)				
Transfers:				
Debt Service Fund	(845,783)	(845,830)	(47)	(792,605)
Net Change in Fund Balances	(664,573)	(102,789)	561,784	304,318
Fund Balances, July 1	854,607	825,122	(29,485)	520,804
Fund Balances, June 30	\$ 190,034	\$ 722,333	\$ 532,299	\$ 825,122

**WASHOE COUNTY
ANIMAL SERVICES 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:				
Ad valorem	\$ 4,458,164	\$ 4,560,635	\$ 102,471	\$ 4,286,527
Licenses and Permits:				
Animal licenses	123,800	175,077	51,277	156,147
Charges for Services:				
Animal services	110,000	117,987	7,987	124,850
Miscellaneous:				
Investment earnings	85,000	108,479	23,479	125,708
Net increase (decrease) in the fair value of investments	25,000	63,447	38,447	46,427
Contributions and donations	11,893	19,008	7,115	588,520
Other	191,000	129,265	(61,735)	232,927
Total Revenues	5,004,857	5,173,898	169,041	5,561,106
Expenditures				
Public Safety Function:				
Salaries and wages	2,022,479	1,936,529	85,950	1,880,835
Employee benefits	738,230	703,737	34,493	703,308
Services and supplies	2,427,349	1,436,986	990,363	1,781,520
Capital outlay	1,530,912	351,665	1,179,247	146,774
Total Expenditures	6,718,970	4,428,917	2,290,053	4,512,437
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,714,113)	744,981	2,459,094	1,048,669
Other Financing Sources (Uses)				
Transfers:				
General Fund	-	-	-	400
Debt Service Fund	-	-	-	(570,694)
Total Other Financing Sources (Uses)	-	-	-	(570,294)
Net Change in Fund Balances	(1,714,113)	744,981	2,459,094	478,375
Fund Balances, July 1	2,492,516	3,221,252	728,736	2,742,877
Fund Balances, June 30	\$ 778,403	\$ 3,966,233	\$ 3,187,830	\$ 3,221,252

WASHOE COUNTY
REGIONAL PUBLIC SAFETY TRAINING CENTER FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - 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				
Charges for Services:				
Training fees - partner agencies	\$ 675,352	\$ 675,954	\$ 602	\$ 645,387
Training fees - workshops	30,000	10,731	(19,269)	21,160
Miscellaneous:				
Investment earnings	30,000	21,187	(8,813)	24,280
Net increase (decrease) in the fair value of investments	-	12,803	12,803	12,954
Rental income	25,000	14,631	(10,369)	38,302
Other	45,000	45,424	424	95,841
Total Revenues	<u>805,352</u>	<u>780,730</u>	<u>(24,622)</u>	<u>837,924</u>
Expenditures				
Public Safety Function:				
Salaries and wages	272,826	268,633	4,193	265,480
Employee benefits	93,738	92,577	1,161	90,549
Services and supplies	474,120	403,451	70,669	423,923
Capital outlay	137,150	-	137,150	-
Total Expenditures	<u>977,834</u>	<u>764,661</u>	<u>213,173</u>	<u>779,952</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(172,482)	16,069	188,551	57,972
Fund Balances, July 1	<u>374,042</u>	<u>378,622</u>	<u>4,580</u>	<u>320,650</u>
Fund Balances, June 30	<u><u>\$ 201,560</u></u>	<u><u>\$ 394,691</u></u>	<u><u>\$ 193,131</u></u>	<u><u>\$ 378,622</u></u>

WASHOE COUNTY
TRUCKEE RIVER FLOOD MANAGEMENT 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)

	2009			2008
	Budget	Actual	Variance	Actual
Revenues				
Intergovernmental Revenues:				
Infrastructure sales tax - NRS 377B.100	\$ 8,260,540	\$ 7,041,028	\$ (1,219,512)	\$ 8,385,747
Miscellaneous:				
Investment earnings	1,020,000	621,231	(398,769)	768,960
Net increase (decrease) in the fair value of investments	-	331,029	331,029	271,292
Other	-	202,839	202,839	224,695
Total Revenues	9,280,540	8,196,127	(1,084,413)	9,650,694
Expenditures				
Public Safety Function:				
Salaries and wages	1,020,836	963,659	57,177	698,051
Employee benefits	304,702	287,207	17,495	194,093
Services and supplies	3,119,040	1,622,811	1,496,229	1,450,692
Capital outlay	20,000	-	20,000	22,559
Total Public Safety Function	4,464,578	2,873,677	1,590,901	2,365,395
Debt Service:				
Debt service fees	-	1,500	(1,500)	1,500
Bond issuance costs	1,204,100	-	1,204,100	-
Total Debt Service	1,204,100	1,500	1,202,600	1,500
Total Expenditures	5,668,678	2,875,177	2,793,501	2,366,895
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,611,862	5,320,950	1,709,088	7,283,799
Other Financing Sources (Uses)				
Flood control bonds issued	60,000,000	-	(60,000,000)	-
Transfers:				
Debt Service Fund	(8,947,351)	(5,046,766)	3,900,585	(5,053,524)
Infrastructure Fund	(76,500,000)	-	76,500,000	-
Total Other Financing Sources (Uses)	(25,447,351)	(5,046,766)	20,400,585	(5,053,524)
Net Change in Fund Balances	(21,835,489)	274,184	22,109,673	2,230,275
Fund Balances, July 1	23,892,857	23,892,857	-	21,662,582
Fund Balances, June 30	\$ 2,057,368	\$ 24,167,041	\$ 22,109,673	\$ 23,892,857

**WASHOE COUNTY
REGIONAL COMMUNICATIONS SYSTEM 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				
Intergovernmental Revenues:				
Federal grants	\$ 2,218,869	\$ -	\$ (2,218,869)	\$ -
Local contributions	1,339,068	1,339,108	40	1,204,658
Miscellaneous:				
Investment earnings	59,500	37,183	(22,317)	61,401
Net increase (decrease) in the fair value of investments	-	19,331	19,331	31,848
Reimbursements	1,114,284	135,181	(979,103)	583
Other	-	-	-	365
Total Revenues	4,731,721	1,530,803	(3,200,918)	1,298,855
Expenditures				
Public Safety Function:				
Salaries and wages	391,341	372,941	18,400	366,809
Employee benefits	120,594	125,203	(4,609)	124,058
Services and supplies	699,915	513,844	186,071	607,483
Capital outlay	3,795,408	439,826	3,355,582	955,767
Total Expenditures	5,007,258	1,451,814	3,555,444	2,054,117
Excess (Deficiency) of Revenues Over (Under) Expenditures	(275,537)	78,989	354,526	(755,262)
Fund Balances, July 1	1,028,393	1,085,386	56,993	1,840,648
Fund Balances, June 30	\$ 752,856	\$ 1,164,375	\$ 411,519	\$ 1,085,386

**WASHOE COUNTY
CENTRAL TRUCKEE MEADOWS REMEDIATION DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	2009		
	Budget	Actual	Variance
Revenues			
Charges for Services:			
Remediation fees	\$ 2,501,000	\$ 2,495,685	\$ (5,315)
Miscellaneous:			
Investment earnings	204,000	250,880	46,880
Net increase (decrease) in the fair value of investments	-	150,084	150,084
Total Revenues	<u>2,705,000</u>	<u>2,896,649</u>	<u>191,649</u>
Expenditures			
Health and Sanitation Function:			
Salaries and wages	357,571	287,159	70,412
Employee benefits	107,353	82,975	24,378
Services and supplies	4,949,089	1,908,456	3,040,633
Capital outlay	<u>5,005,000</u>	<u>-</u>	<u>5,005,000</u>
Total Expenditures	<u>10,419,013</u>	<u>2,278,590</u>	<u>8,140,423</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(7,714,013)</u>	<u>618,059</u>	<u>8,332,072</u>
Other Financing Sources (Uses)			
Transfers:			
Water Resources Fund	<u>11,000,000</u>	<u>-</u>	<u>(11,000,000)</u>
Net Change in Fund Balances	3,285,987	618,059	(2,667,928)
Fund Balances, July 1, As Restated	<u>-</u>	<u>6,595,083</u>	<u>6,595,083</u>
Fund Balances, June 30	<u>\$ 3,285,987</u>	<u>\$ 7,213,142</u>	<u>\$ 3,927,155</u>

**WASHOE COUNTY
OTHER RESTRICTED 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:				
Ad valorem	\$ 1,491,221	\$ 1,479,620	\$ (11,601)	\$ 1,396,693
Car rental fee	1,350,000	1,257,149	(92,851)	1,397,168
Charges for services	140,400	143,925	3,525	147,645
Fines and Forfeits:				
Administrative assessments	607,000	667,115	60,115	648,603
Miscellaneous:				
Investment earnings	50,000	4,198	(45,802)	56,079
Net increase (decrease) in the fair value of investments	-	-	-	38,723
Total Revenues	3,638,621	3,552,007	(86,614)	3,684,911
Expenditures				
General Government Function:				
Cooperative Extension:				
Salaries and wages	-	-	-	453,577
Employee benefits	-	-	-	144,640
Services and supplies	-	-	-	751,613
Total General Government Function	-	-	-	1,349,830
Judicial Function:				
Justice Courts Administrative Assessments:				
Salaries and wages	250,000	16,696	233,304	-
Services and supplies	1,776,630	304,012	1,472,618	266,706
Capital outlay	1,005,000	35,925	969,075	20,000
Total Judicial Function	3,031,630	356,633	2,674,997	286,706
Intergovernmental:				
Cooperative Extension apportionment	1,687,329	1,471,936	215,393	-
City of Reno Baseball Stadium	10,239,094	10,239,094	-	22,056,096
Total Intergovernmental	11,926,423	11,711,030	215,393	22,056,096
Debt Service:				
Debt service fees	1,500	-	1,500	-
Bond issuance cost	-	-	-	348,647
Total Debt Service	1,500	-	1,500	348,647
Total Expenditures	14,959,553	12,067,663	2,891,890	24,041,279
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,320,932)	(8,515,656)	2,805,276	(20,356,368)

(CONTINUED)

**WASHOE COUNTY
OTHER RESTRICTED 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
Other Financing Sources (Uses)				
Proceeds from bond issuance	\$ 9,949,835	\$ 9,949,835	\$ -	\$ 18,550,010
Bond premium	-	-	-	392,922
Transfers:				
General Fund	(55,195)	(36,195)	19,000	-
Debt Service Fund	(1,297,486)	(1,262,292)	35,194	(89,861)
Capital Facilities Fund	-	-	-	(120,000)
Total Other Financing Sources (Uses)	8,597,154	8,651,348	54,194	18,733,071
Net Change in Fund Balances	(2,723,778)	135,692	2,859,470	(1,623,297)
Fund Balances, July 1, As Restated	3,777,579	5,380,944	1,603,365	7,004,241
Fund Balances, June 30	\$ 1,053,801	\$ 5,516,636	\$ 4,462,835	\$ 5,380,944

WASHOE COUNTY
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT GENERAL 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:				
Ad valorem	\$ 11,423,555	\$ 11,744,477	\$ 320,922	\$ 11,039,111
Licenses and Permits:				
Gaming licenses - AB 104	42,064	18,377	(23,687)	40,208
Intergovernmental Revenues:				
Real property transfer tax - AB 104	41,962	31,540	(10,422)	40,733
SCCR tax - AB 104	781,586	673,666	(107,920)	819,388
Consolidated tax	5,970,852	5,111,309	(859,543)	6,027,943
Other	114,000	100,000	(14,000)	114,005
Charges for Services:				
Building and zoning fees	5,000	11,843	6,843	41,456
Miscellaneous:				
Investment earnings	115,000	150,481	35,481	230,404
Net increase (decrease) in the fair value of investments	-	129,025	129,025	101,990
Other	5,000	-	(5,000)	204,697
Total Revenues	18,499,019	17,970,718	(528,301)	18,659,935
Expenditures				
Public Safety Function:				
Fire:				
Salaries and wages	99,430	61,506	37,924	68,494
Employee benefits	50,000	26,247	23,753	38,456
Services and supplies	15,117,044	14,828,308	288,736	14,366,523
Total Expenditures	15,266,474	14,916,061	350,413	14,473,473
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,232,545	3,054,657	(177,888)	4,186,462
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	20,710	20,710	49,319
Transfers:				
TMFPD Emergency Fund	(1,000,000)	(1,000,000)	-	-
TMFPD Pre-Funded Retiree Health Benefits Fund	(125,000)	(125,000)	-	(773,334)
TMFPD Construction Fund	(2,500,000)	(2,500,000)	-	(3,100,000)
TMFPD Workers Compensation Fund	(1,350,000)	(1,350,000)	-	(1,268,000)
Contingency	(350,000)	-	350,000	-
Total Other Financing Sources (Uses)	(5,325,000)	(4,954,290)	370,710	(5,092,015)
Net Change in Fund Balances	(2,092,455)	(1,899,633)	192,822	(905,553)
Fund Balances, July 1, As Restated	5,362,321	5,888,800	526,479	6,794,353
Fund Balances, June 30	\$ 3,269,866	\$ 3,989,167	\$ 719,301	\$ 5,888,800

WASHOE COUNTY
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT STABILIZATION 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				
Miscellaneous:				
Investment earnings	\$ 15,000	\$ 15,966	\$ 966	\$ 18,909
Net increase (decrease) in the fair value of investments	-	8,525	8,525	8,113
Total Revenues	<u>15,000</u>	<u>24,491</u>	<u>9,491</u>	<u>27,022</u>
Expenditures				
Public Safety Function:				
Fire:				
Services and supplies	<u>508,069</u>	<u>394</u>	<u>507,675</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(493,069)	24,097	517,166	27,022
Fund Balances, July 1	<u>493,069</u>	<u>500,091</u>	<u>7,022</u>	<u>473,069</u>
Fund Balances, June 30	<u>\$ -</u>	<u>\$ 524,188</u>	<u>\$ 524,188</u>	<u>\$ 500,091</u>

WASHOE COUNTY
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT PRE-FUNDED RETIREE HEALTH BENEFITS 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				
Miscellaneous:				
Investment earnings	\$ 150,000	\$ 155,647	\$ 5,647	\$ 171,792
Net increase (decrease) in the fair value of investments	-	82,423	82,423	66,124
Total Revenues	<u>150,000</u>	<u>238,070</u>	<u>88,070</u>	<u>237,916</u>
Expenditures				
Public Safety Function:				
Fire:				
Retiree insurance premiums	<u>250,000</u>	<u>123,730</u>	<u>126,270</u>	<u>120,178</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(100,000)	114,340	214,340	117,738
Other Financing Sources (Uses)				
Transfers:				
TMFPD General Fund	<u>125,000</u>	<u>125,000</u>	<u>-</u>	<u>773,334</u>
Net Change in Fund Balances	<u>25,000</u>	<u>239,340</u>	<u>214,340</u>	<u>891,072</u>
Fund Balances, July 1	<u>4,802,213</u>	<u>4,849,951</u>	<u>47,738</u>	<u>3,958,879</u>
Fund Balances, June 30	<u>\$ 4,827,213</u>	<u>\$ 5,089,291</u>	<u>\$ 262,078</u>	<u>\$ 4,849,951</u>

**WASHOE COUNTY
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT EMERGENCY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	2009		
	Budget	Actual	Variance
Expenditures			
Public Safety Function:			
Fire:			
Payments to other agencies	\$ 1,000,000	\$ 18,099	\$ 981,901
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000,000)	(18,099)	981,901
Other Financing Sources (Uses)			
Transfers:			
TMFPD General Fund	1,000,000	1,000,000	-
Net Changes in Fund Balances	-	981,901	981,901
Fund Balances, July 1	-	-	-
Fund Balances, June 30	\$ -	\$ 981,901	\$ 981,901

WASHOE COUNTY
SIERRA FIRE PROTECTION DISTRICT GENERAL 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:				
Ad valorem	\$ 5,800,000	\$ 5,855,104	\$ 55,104	\$ 4,430,816
Licenses and Permits:				
Gaming licenses - AB 104	14,982	6,545	(8,437)	12,603
Intergovernmental Revenues:				
Federal grants	-	-	-	873,702
Real property transfer tax - AB 104	14,946	11,234	(3,712)	12,767
SCCRT / GST - AB 104 Makeup	250,000	239,930	(10,070)	256,830
Consolidated taxes	1,300,000	1,171,521	(128,479)	1,364,336
Local contributions	114,696	177,774	63,078	260,170
Charges for services:				
Building and zoning fees	2,500	1,297	(1,203)	11,749
Hazardous fuels reduction	-	318,800	318,800	-
Miscellaneous:				
Investment earnings	56,000	96,595	40,595	116,652
Net increase (decrease) in the fair value of investments	-	63,547	63,547	43,032
Other	545,000	543,491	(1,509)	543,287
Total Revenues	8,098,124	8,485,838	387,714	7,925,944
Expenditures				
Public Safety Function:				
Fire:				
Salaries and wages	4,485,381	4,554,966	(69,585)	4,036,977
Employee benefits	1,946,527	1,715,892	230,635	1,527,609
Services and supplies	1,422,200	1,400,656	21,544	2,127,993
Capital outlay	885,272	254,623	630,649	1,252,419
Total Expenditures	8,739,380	7,926,137	813,243	8,944,998
Excess (Deficiency) of Revenues Over (Under) Expenditures	(641,256)	559,701	1,200,957	(1,019,054)
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	105,500	105,500	4,085
Transfers:				
SFPD Pre-Funded Retiree Health Benefits Fund	(124,200)	(124,200)	-	(124,200)
SFPD Emergency Fund	(1,000,000)	(1,000,000)	-	-
Total Other Financing Sources (Uses)	(1,124,200)	(1,018,700)	105,500	(120,115)
Net Change in Fund Balances	(1,765,456)	(458,999)	1,306,457	(1,139,169)
Fund Balances, July 1	2,602,013	2,602,013	-	3,741,182
Fund Balances, June 30	\$ 836,557	\$ 2,143,014	\$ 1,306,457	\$ 2,602,013

WASHOE COUNTY
SIERRA FIRE PROTECTION DISTRICT PRE-FUNDED RETIREE HEALTH BENEFITS 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				
Miscellaneous:				
Investment earnings	\$ 5,000	\$ 9,815	\$ 4,815	\$ 7,474
Net increase (decrease) in the fair value of investments	-	4,326	4,326	1,844
Other	-	9,045	9,045	-
Total Revenues	<u>5,000</u>	<u>23,186</u>	<u>18,186</u>	<u>9,318</u>
Expenditures				
Public Safety Function:				
Fire:				
Retiree insurance premiums	<u>100,000</u>	<u>6,478</u>	<u>93,522</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(95,000)	16,708	111,708	9,318
Other Financing Sources (Uses)				
Transfers:				
SFPD General Fund	<u>124,200</u>	<u>124,200</u>	<u>-</u>	<u>124,200</u>
Net Change in Fund Balances	29,200	140,908	111,708	133,518
Fund Balances, July 1	<u>248,635</u>	<u>257,953</u>	<u>9,318</u>	<u>124,435</u>
Fund Balances, June 30	<u>\$ 277,835</u>	<u>\$ 398,861</u>	<u>\$ 121,026</u>	<u>\$ 257,953</u>

**WASHOE COUNTY
SIERRA FIRE PROTECTION DISTRICT EMERGENCY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2009**

	2009		
	Budget	Actual	Variance
Expenditures			
Public Safety Function:			
Fire:			
Payments to other agencies	\$ 1,000,000	\$ -	\$ 1,000,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,000,000)	-	1,000,000
Other Financing Sources (Uses)			
Transfers:			
TMFPD General Fund	1,000,000	1,000,000	-
Net Changes in Fund Balances	-	1,000,000	1,000,000
Fund Balances, July 1	-	-	-
Fund Balances, June 30	\$ -	\$ 1,000,000	\$ 1,000,000