

# 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.

---

## **Nonmajor Special Revenue Funds:**

**Page**

### **Health Fund**

To account for grants, user fees and other revenue sources specifically dedicated to on-going health programs and services. .... 88

### **Indigent Tax Levy Fund**

To account for ad valorem tax revenues and investment earnings specifically appropriated to provide medical assistance to the indigent. .... 89

### **Child Protective Services Fund**

To account for ad valorem taxes, grants and other revenue sources specifically appropriated to protect against the neglect, abandonment and abuse of children ..... 90

### **Senior Services Fund**

To account for grants, charges for services and ad valorem taxes specifically appropriated to provide services for senior citizens. .... 91

### **Enhanced 911 Fund**

To account for Enhanced 911 fees specifically appropriated for the enhancement of the telephone system for reporting emergencies ..... 92

### **Library Expansion Fund**

To account for ad valorem taxes and investment earnings specifically appropriated to fund expansion of the library system. .... 93

### **Animal Services Fund**

To account for ad valorem taxes and related investment earnings specifically appropriated to operate a regional animal services shelter and to provide regional field enforcement operations ..... 94

### **Regional Public Safety Training Center Fund**

To account for the operations and management of a public safety training center for the benefit of local public safety agencies ..... 95

### **Truckee River Flood Management Infrastructure Fund**

To account for resources derived from 0.125% infrastructure sales tax and related investment earnings specifically appropriated to fund the Truckee River Flood Management Project and related debt service ..... 96

### **Regional Communication System Fund**

To account for the development, operations and management of the regional communications system for the benefit of participating public safety and non-public safety agencies ..... 97

(CONTINUED)

**Nonmajor Special Revenue Funds (continued):**

**Page**

**Central Truckee Meadows Remediation District Fund**

To account for resources derived from remediation fees and related investment earnings specifically appropriated for the remediation of the quality of water in the Central Truckee Meadows Remediation District ..... 98

**Other Restricted Fund**

To account for various specific resources restricted for specified purposes consistent with legal and operating requirements. Resources include: ad valorem tax apportionments for Cooperative Extension support, car rental tax for the Reno baseball stadium, court administrative assessments for court projects, and grants and restricted resources for various General Fund departments ..... 99

**Truckee Meadows Fire Protection District – General Fund**

A component unit. To account for ad valorem taxes, consolidated taxes and other revenue sources specifically appropriated to fund fire protection to unincorporated areas of Washoe County ..... 104

**Truckee Meadows Fire Protection District – Emergency Fund**

A component unit. To account for resources designated for unforeseen emergencies..... 105

**Sierra Fire Protection District – General Fund**

A component unit. To account for ad valorem taxes, consolidated taxes and other revenue sources specifically appropriated to fund fire protection to unincorporated areas of Washoe County ..... 106

**Sierra Fire Protection District – Emergency Fund**

A component unit. To account for resources designated for unforeseen emergencies..... 107

**WASHOE COUNTY, NEVADA  
NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2011**

	<u>Health Fund</u>	<u>Indigent Tax Levy Fund</u>	<u>Child Protective Services Fund</u>	<u>Senior Services Fund</u>	<u>Enhanced 911 Fund</u>
<b>Assets</b>					
Cash and investments	\$ 3,217,085	\$ 4,206,622	\$ 11,111,740	\$ 537,616	\$ 2,331,475
Restricted cash and investments	-	-	-	-	-
Accounts receivable	5,664	-	-	10,382	133,568
Consolidated tax receivable	-	-	-	-	-
Property taxes receivable	-	260,581	134,071	33,538	-
Other taxes receivable	-	-	-	-	-
Interest receivable	-	29,022	-	-	10,017
Due from other governments	1,206,168	-	6,056,083	524,332	-
Inventory	-	-	-	-	-
Deposits and prepaid items	-	-	1,999	-	-
<b>Total Assets</b>	<b>\$ 4,428,917</b>	<b>\$ 4,496,225</b>	<b>\$ 17,303,893</b>	<b>\$ 1,105,868</b>	<b>\$ 2,475,060</b>
<b>Liabilities</b>					
Accounts payable	\$ 166,829	\$ 2,714,229	\$ 1,915,572	\$ 179,428	\$ 51,530
Accrued salaries and benefits	421,536	-	523,538	65,800	737
Contracts/retention payable	-	-	-	-	-
Due to other governments	91,718	308,582	1,242,663	2,435	37,848
Deposits	3,800	-	-	8,140	-
Deferred/unearned revenue	-	211,042	580,677	85,681	-
<b>Total Liabilities</b>	<b>683,883</b>	<b>3,233,853</b>	<b>4,262,450</b>	<b>341,484</b>	<b>90,115</b>
<b>Fund Balances</b>					
Nonspendable	-	-	1,999	-	-
Restricted	3,745,034	1,262,372	157,924	29,225	2,384,945
Committed	-	-	12,881,520	735,159	-
Assigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>3,745,034</b>	<b>1,262,372</b>	<b>13,041,443</b>	<b>764,384</b>	<b>2,384,945</b>
<b>Total Liabilities/Fund Balances</b>	<b>\$ 4,428,917</b>	<b>\$ 4,496,225</b>	<b>\$ 17,303,893</b>	<b>\$ 1,105,868</b>	<b>\$ 2,475,060</b>

(CONTINUED)

**WASHOE COUNTY, NEVADA  
NONMAJOR SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2011**

	<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>	<u>Regional Communications System Fund</u>
<b>Assets</b>					
Cash and investments	\$ 732,037	\$ 5,673,505	\$ 434,279	\$ 16,943,571	\$ 1,518,403
Restricted cash and investments	-	-	-	-	-
Accounts receivable	-	57,528	-	-	112,309
Consolidated tax receivable	-	-	-	-	-
Property taxes receivable	66,719	105,704	-	-	-
Other taxes receivable	-	-	-	1,134,218	-
Interest receivable	3,945	26,722	2,442	79,561	6,305
Due from other governments	-	1,465	-	-	22,330
Inventory	-	-	-	-	-
Deposits and prepaid items	-	-	1,250	4,035,000	42,075
<b>Total Assets</b>	<b>\$ 802,701</b>	<b>\$ 5,864,924</b>	<b>\$ 437,971</b>	<b>\$ 22,192,350</b>	<b>\$ 1,701,422</b>
<b>Liabilities</b>					
Accounts payable	\$ 25,631	\$ 26,159	\$ 12,689	\$ 120,924	\$ 7,693
Accrued salaries and benefits	46,154	68,703	11,607	37,387	13,416
Contracts/retention payable	-	-	-	-	-
Due to other governments	-	-	225	33,970	-
Deposits	-	3,686	-	12,781	-
Deferred/unearned revenue	53,911	117,261	-	-	112,309
<b>Total Liabilities</b>	<b>125,696</b>	<b>215,809</b>	<b>24,521</b>	<b>205,062</b>	<b>133,418</b>
<b>Fund Balances</b>					
Nonspendable	-	-	1,250	35,000	42,075
Restricted	235,294	1,042,342	412,200	21,952,288	1,525,929
Committed	441,711	4,606,773	-	-	-
Assigned	-	-	-	-	-
<b>Total Fund Balances</b>	<b>677,005</b>	<b>5,649,115</b>	<b>413,450</b>	<b>21,987,288</b>	<b>1,568,004</b>
<b>Total Liabilities/Fund Balances</b>	<b>\$ 802,701</b>	<b>\$ 5,864,924</b>	<b>\$ 437,971</b>	<b>\$ 22,192,350</b>	<b>\$ 1,701,422</b>

<b>Central Truckee Meadows</b>							
<b>Remediation District Fund</b>	<b>Other Restricted Fund</b>	<b>TMFPD General Fund</b>	<b>TMFPD Emergency Fund</b>	<b>SFPD General Fund</b>	<b>SFPD Emergency Fund</b>	<b>Total</b>	
\$ 8,738,370	\$ 10,507,304	\$ 7,203,068	\$ 857,376	\$ 2,402,611	\$ 950,490	\$ 77,365,552	
-	148,434	-	-	-	-	148,434	
41,204	5,293	-	-	-	-	365,948	
-	-	794,578	-	182,119	-	976,697	
-	33,538	270,129	-	165,554	-	1,069,834	
-	441,958	162,283	-	58,673	-	1,797,132	
41,071	16,648	43,980	-	17,556	-	277,269	
-	2,415,560	-	-	-	-	10,225,938	
-	-	221,957	-	-	-	221,957	
-	31,351	-	-	-	-	4,111,675	
<u>\$ 8,820,645</u>	<u>\$ 13,600,086</u>	<u>\$ 8,695,995</u>	<u>\$ 857,376</u>	<u>\$ 2,826,513</u>	<u>\$ 950,490</u>	<u>\$ 96,560,436</u>	
\$ 38,660	\$ 771,759	\$ 65,643	\$ -	\$ 315,155	\$ -	\$ 6,411,901	
18,144	116,008	-	-	327,401	43,654	1,694,085	
-	7,389	-	-	-	-	7,389	
114,785	37,322	1,638	-	5,229	-	1,876,415	
-	60,591	-	-	-	-	88,998	
32,503	515,376	210,789	-	130,482	-	2,050,031	
<u>204,092</u>	<u>1,508,445</u>	<u>278,070</u>	<u>-</u>	<u>778,267</u>	<u>43,654</u>	<u>12,128,819</u>	
-	31,351	221,957	-	-	-	333,632	
7,805,719	11,577,644	8,195,968	857,376	2,048,246	906,836	64,139,342	
810,834	340,009	-	-	-	-	19,816,006	
-	142,637	-	-	-	-	142,637	
<u>8,616,553</u>	<u>12,091,641</u>	<u>8,417,925</u>	<u>857,376</u>	<u>2,048,246</u>	<u>906,836</u>	<u>84,431,617</u>	
<u>\$ 8,820,645</u>	<u>\$ 13,600,086</u>	<u>\$ 8,695,995</u>	<u>\$ 857,376</u>	<u>\$ 2,826,513</u>	<u>\$ 950,490</u>	<u>\$ 96,560,436</u>	

**WASHOE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2011**

	<u>Health Fund</u>	<u>Indigent Tax Levy Fund</u>	<u>Child Protective Services Fund</u>	<u>Senior Services Fund</u>	<u>Enhanced 911 Fund</u>
<b>Revenues</b>					
Taxes:					
Ad valorem	\$ -	\$ 10,179,420	\$ 5,422,233	\$ 1,355,580	\$ -
Car rental	-	-	-	-	-
Licenses and permits	1,042,434	-	24,634	-	-
Intergovernmental revenues	6,702,823	-	28,630,002	1,567,054	-
Charges for services	1,288,165	223,999	3,660,503	478,445	1,614,192
Fines and forfeits	-	-	-	-	-
Miscellaneous	44,676	82,818	95,146	177,508	34,715
<b>Total Revenues</b>	<b>9,078,098</b>	<b>10,486,237</b>	<b>37,832,518</b>	<b>3,578,587</b>	<b>1,648,907</b>
<b>Expenditures</b>					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	948,802
Public works	-	-	-	-	-
Health and sanitation	16,720,552	-	-	-	-
Welfare	-	11,118,589	39,130,819	-	-
Culture and recreation	-	-	-	3,781,003	-
Intergovernmental	-	-	-	-	-
Debt Service:					
Debt service fees and other fiscal charges	-	-	-	-	-
<b>Total Expenditures</b>	<b>16,720,552</b>	<b>11,118,589</b>	<b>39,130,819</b>	<b>3,781,003</b>	<b>948,802</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,642,454)	(632,352)	(1,298,301)	(202,416)	700,105
<b>Other Financing Sources (Uses)</b>					
Proceeds from asset disposition	-	-	1,520	-	-
Transfers in	8,192,500	-	670,260	322,860	-
Transfers out	-	-	(400,000)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>8,192,500</b>	<b>-</b>	<b>271,780</b>	<b>322,860</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>550,046</b>	<b>(632,352)</b>	<b>(1,026,521)</b>	<b>120,444</b>	<b>700,105</b>
<b>Fund Balances, July 1, As Restated</b>	<b>3,194,988</b>	<b>1,894,724</b>	<b>14,067,964</b>	<b>643,940</b>	<b>1,684,840</b>
<b>Fund Balances, June 30</b>	<b>\$ 3,745,034</b>	<b>\$ 1,262,372</b>	<b>\$ 13,041,443</b>	<b>\$ 764,384</b>	<b>\$ 2,384,945</b>

<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>	<u>Regional Communications System Fund</u>	<u>Central Truckee Meadows Remediation District Fund</u>	<u>Other Restricted Fund</u>
\$ 2,711,158	\$ 4,150,548	\$ -	\$ -	\$ -	\$ -	\$ 1,355,752
-	-	-	-	-	-	1,256,238
-	223,434	-	-	-	-	2,620
-	-	-	6,477,502	1,271,906	-	12,086,583
-	109,023	666,786	-	-	2,506,381	2,977,510
-	-	-	-	-	-	2,092,151
13,275	499,399	46,970	369,216	93,496	147,882	1,453,227
<u>2,724,433</u>	<u>4,982,404</u>	<u>713,756</u>	<u>6,846,718</u>	<u>1,365,402</u>	<u>2,654,263</u>	<u>21,224,081</u>
-	-	-	-	-	-	1,766,516
-	-	-	-	-	-	5,348,565
-	4,158,985	694,035	2,893,125	1,084,220	-	8,381,871
-	-	-	-	-	-	227,231
-	-	-	-	-	1,895,827	-
-	-	-	-	-	-	238,791
2,317,472	-	-	-	-	-	811,213
-	-	-	-	-	-	1,357,105
-	-	-	3,000	-	-	-
<u>2,317,472</u>	<u>4,158,985</u>	<u>694,035</u>	<u>2,896,125</u>	<u>1,084,220</u>	<u>1,895,827</u>	<u>18,131,292</u>
<u>406,961</u>	<u>823,419</u>	<u>19,721</u>	<u>3,950,593</u>	<u>281,182</u>	<u>758,436</u>	<u>3,092,789</u>
-	-	-	-	-	-	30,000
-	-	-	-	-	-	78,872
(291,430)	-	-	(5,717,905)	-	-	(4,257,701)
<u>(291,430)</u>	<u>-</u>	<u>-</u>	<u>(5,717,905)</u>	<u>-</u>	<u>-</u>	<u>(4,148,829)</u>
115,531	823,419	19,721	(1,767,312)	281,182	758,436	(1,056,040)
<u>561,474</u>	<u>4,825,696</u>	<u>393,729</u>	<u>23,754,600</u>	<u>1,286,822</u>	<u>7,858,117</u>	<u>13,147,681</u>
\$ <u>677,005</u>	\$ <u>5,649,115</u>	\$ <u>413,450</u>	\$ <u>21,987,288</u>	\$ <u>1,568,004</u>	\$ <u>8,616,553</u>	\$ <u>12,091,641</u>

(CONTINUED)

**WASHOE COUNTY, NEVADA**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2011**

	<b>TMFPD General Fund</b>	<b>TMFPD Emergency Fund</b>	<b>SFPD General Fund</b>	<b>SFPD Emergency Fund</b>	<b>TOTAL</b>
<b>Revenues</b>					
Taxes:					
Ad valorem	\$ 10,063,546	\$ 1,000,000	\$ 4,456,228	\$ 1,000,000	\$ 41,694,465
Car rental fee	-	-	-	-	1,256,238
Licenses and permits	10,101	-	3,678	-	1,306,901
Intergovernmental revenues	5,326,725	174,109	1,500,190	-	63,736,894
Charges for services	-	-	423,301	-	13,948,305
Fines and forfeits	-	-	-	-	2,092,151
Miscellaneous	166,899	-	128,118	101,994	3,455,339
<b>Total Revenues</b>	<b>15,567,271</b>	<b>1,174,109</b>	<b>6,511,515</b>	<b>1,101,994</b>	<b>127,490,293</b>
<b>Expenditures</b>					
Current:					
General government	-	-	-	-	1,766,516
Judicial	-	-	-	-	5,348,565
Public safety	18,179,915	50,494	8,477,666	195,158	45,064,271
Public works	-	-	-	-	227,231
Health and sanitation	-	-	-	-	18,616,379
Welfare	-	-	-	-	50,488,199
Culture and recreation	-	-	-	-	6,909,688
Intergovernmental	-	-	-	-	1,357,105
Debt Service:					
Debt service fees and other fiscal charges	-	-	-	-	3,000
<b>Total Expenditures</b>	<b>18,179,915</b>	<b>50,494</b>	<b>8,477,666</b>	<b>195,158</b>	<b>129,780,954</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,612,644)	1,123,615	(1,966,151)	906,836	(2,290,661)
<b>Other Financing Sources (Uses)</b>					
Proceeds from asset disposition	11,516	-	24,415	-	67,451
Transfers in	1,000,000	-	1,000,000	-	11,264,492
Transfers out	(650,000)	(1,000,000)	-	(1,000,000)	(13,317,036)
<b>Total Other Financing Sources (Uses)</b>	<b>361,516</b>	<b>(1,000,000)</b>	<b>1,024,415</b>	<b>(1,000,000)</b>	<b>(1,985,093)</b>
<b>Net Change in Fund Balances</b>	<b>(2,251,128)</b>	<b>123,615</b>	<b>(941,736)</b>	<b>(93,164)</b>	<b>(4,275,754)</b>
<b>Fund Balances, July 1, As Restated</b>	<b>10,669,053</b>	<b>733,761</b>	<b>2,989,982</b>	<b>1,000,000</b>	<b>88,707,371</b>
<b>Fund Balances, June 30</b>	<b>\$ 8,417,925</b>	<b>\$ 857,376</b>	<b>\$ 2,048,246</b>	<b>\$ 906,836</b>	<b>\$ 84,431,617</b>



**WASHOE COUNTY, NEVADA  
HEALTH FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011			2010
	Budget	Actual	Variance	Actual
<b>Revenues</b>				
Licenses and permits	\$ 1,040,500	\$ 1,042,434	\$ 1,934	\$ 1,058,811
Intergovernmental Revenues:				
Federal grants	6,332,718	5,576,772	(755,946)	6,023,476
State grants	470,737	368,195	(102,542)	622,717
Other	660,676	757,856	97,180	703,252
Charges for Services:				
Health and sanitation	1,149,185	1,288,165	138,980	1,534,043
Miscellaneous:				
Contributions and donations	-	44,445	44,445	3,360
Other	-	231	231	744
Total Revenues	9,653,816	9,078,098	(575,718)	9,946,403
<b>Expenditures</b>				
Health and Sanitation Function:				
Salaries and wages	11,423,060	10,500,051	923,009	10,723,179
Employee benefits	4,631,810	3,752,436	879,374	3,738,364
Services and supplies	3,209,906	2,382,696	827,210	2,709,557
Capital outlay	323,319	85,369	237,950	142,588
Total Expenditures	19,588,095	16,720,552	2,867,543	17,313,688
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,934,279)	(7,642,454)	2,291,825	(7,367,285)
<b>Other Financing Sources (Uses)</b>				
Proceeds from asset disposition	-	-	-	13
Transfers:				
General Fund	8,192,500	8,192,500	-	8,574,826
Total Other Financing Sources (Uses)	8,192,500	8,192,500	-	8,574,839
Net Change in Fund Balances	(1,741,779)	550,046	2,291,825	1,207,554
<b>Fund Balances, July 1</b>	2,446,479	3,194,988	748,509	1,987,434
<b>Fund Balances, June 30</b>	\$ 704,700	\$ 3,745,034	\$ 3,040,334	\$ 3,194,988

**WASHOE COUNTY, NEVADA  
INDIGENT TAX LEVY FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	<u>2011</u>			<u>2010</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 10,133,903	\$ 10,179,420	\$ 45,517	\$ 11,677,031
Charges for Services:				
Reimbursements	144,000	223,999	79,999	199,995
Miscellaneous:				
Investment earnings	130,000	129,764	(236)	145,830
Net increase (decrease) in the fair value of investments	<u>15,000</u>	<u>(46,946)</u>	<u>(61,946)</u>	<u>48,034</u>
Total Revenues	<u>10,422,903</u>	<u>10,486,237</u>	<u>63,334</u>	<u>12,070,890</u>
<b>Expenditures</b>				
Welfare Function:				
Services and supplies	<u>11,888,571</u>	<u>11,118,589</u>	<u>769,982</u>	<u>12,521,794</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,465,668)	(632,352)	833,316	(450,904)
<b>Fund Balances, July 1</b>	<u>1,475,983</u>	<u>1,894,724</u>	<u>418,741</u>	<u>2,345,628</u>
<b>Fund Balances, June 30</b>	<u>\$ 10,315</u>	<u>\$ 1,262,372</u>	<u>\$ 1,252,057</u>	<u>\$ 1,894,724</u>

**WASHOE COUNTY, NEVADA**  
**CHILD PROTECTIVE SERVICES FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2011**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	<b>2011</b>			<b>2010</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 5,402,081	\$ 5,422,233	\$ 20,152	\$ 5,837,594
Licenses and Permits:				
Day care licenses	25,000	24,634	(366)	26,102
Intergovernmental Revenues:				
Federal grants	18,355,328	14,853,837	(3,501,491)	13,847,801
State grants	15,667,627	13,776,165	(1,891,462)	13,755,701
Charges for Services:				
Service fees	3,586,500	3,660,503	74,003	4,094,071
Miscellaneous:				
Contributions and donations	238,612	81,130	(157,482)	119,410
Other	80,000	14,016	(65,984)	7,498
Total Revenues	<u>43,355,148</u>	<u>37,832,518</u>	<u>(5,522,630)</u>	<u>37,688,177</u>
<b>Expenditures</b>				
Welfare Function:				
Salaries and wages	15,562,075	12,756,988	2,805,087	12,647,341
Employee benefits	5,620,254	4,901,957	718,297	4,778,477
Services and supplies	28,245,307	21,471,874	6,773,433	19,562,534
Capital outlay	50,000	-	50,000	-
Total Expenditures	<u>49,477,636</u>	<u>39,130,819</u>	<u>10,346,817</u>	<u>36,988,352</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,122,488)</u>	<u>(1,298,301)</u>	<u>4,824,187</u>	<u>699,825</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from asset disposition	-	1,520	1,520	-
Transfers:				
General Fund	670,260	670,260	-	1,434,150
Debt Service Fund	(400,000)	(400,000)	-	(400,000)
Total Other Financing Sources (Uses)	<u>270,260</u>	<u>271,780</u>	<u>1,520</u>	<u>1,034,150</u>
Net Change in Fund Balances	<u>(5,852,228)</u>	<u>(1,026,521)</u>	<u>4,825,707</u>	<u>1,733,975</u>
<b>Fund Balances, July 1</b>	<u>13,232,695</u>	<u>14,067,964</u>	<u>835,269</u>	<u>12,333,989</u>
<b>Fund Balances, June 30</b>	<u>\$ 7,380,467</u>	<u>\$ 13,041,443</u>	<u>\$ 5,660,976</u>	<u>\$ 14,067,964</u>

**WASHOE COUNTY, NEVADA**  
**SENIOR SERVICES FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2011**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	<b>2011</b>			<b>2010</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 1,351,520	\$ 1,355,580	\$ 4,060	\$ 1,459,393
Intergovernmental Revenues:				
Federal grants	1,570,420	1,314,929	(255,491)	1,485,497
State and local grants	216,377	252,125	35,748	256,138
Charges for Services:				
Senior law project fees	66,000	88,312	22,312	70,282
Program income	151,900	130,865	(21,035)	163,059
Other	241,100	259,268	18,168	304,469
Miscellaneous:				
Contributions and donations	126,144	119,034	(7,110)	113,199
Reimbursements	43,000	46,414	3,414	40,333
Other	59,400	12,060	(47,340)	36,169
Total Revenues	<u>3,825,861</u>	<u>3,578,587</u>	<u>(247,274)</u>	<u>3,928,539</u>
<b>Expenditures</b>				
Culture and Recreation Function:				
Salaries and wages	1,810,751	1,653,100	157,651	2,053,535
Employee benefits	754,085	635,269	118,816	742,706
Services and supplies	1,824,932	1,492,634	332,298	1,386,928
Total Expenditures	<u>4,389,768</u>	<u>3,781,003</u>	<u>608,765</u>	<u>4,183,169</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(563,907)	(202,416)	361,491	(254,630)
<b>Other Financing Sources (Uses)</b>				
Transfers:				
General Fund	322,860	322,860	-	233,000
Net Change in Fund Balances	(241,047)	120,444	361,491	(21,630)
<b>Fund Balances, July 1</b>	<u>667,489</u>	<u>643,940</u>	<u>(23,549)</u>	<u>665,570</u>
<b>Fund Balances, June 30</b>	<u>\$ 426,442</u>	<u>\$ 764,384</u>	<u>\$ 337,942</u>	<u>\$ 643,940</u>

**WASHOE COUNTY, NEVADA**  
**ENHANCED 911 FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2011**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	<b>2011</b>			<b>2010</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Charges for Services:				
Enhanced 911 fees	\$ 1,520,000	\$ 1,614,192	\$ 94,192	\$ 1,626,395
Miscellaneous:				
Investment earnings	15,000	40,387	25,387	28,413
Net increase (decrease) in the fair value of investments	-	(5,672)	(5,672)	15,639
Total Revenues	<u>1,535,000</u>	<u>1,648,907</u>	<u>113,907</u>	<u>1,670,447</u>
<b>Expenditures</b>				
Public Safety Function:				
Salaries and wages	17,656	16,362	1,294	5,456
Employee benefits	8,223	7,930	293	2,636
Services and supplies	2,153,066	924,510	1,228,556	964,402
Capital outlay	<u>500,000</u>	<u>-</u>	<u>500,000</u>	<u>134,359</u>
Total Expenditures	<u>2,678,945</u>	<u>948,802</u>	<u>1,730,143</u>	<u>1,106,853</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,143,945)	700,105	1,844,050	563,594
<b>Fund Balances, July 1</b>	<u>1,343,825</u>	<u>1,684,840</u>	<u>341,015</u>	<u>1,121,246</u>
<b>Fund Balances, June 30</b>	<u>\$ 199,880</u>	<u>\$ 2,384,945</u>	<u>\$ 2,185,065</u>	<u>\$ 1,684,840</u>

**WASHOE COUNTY, NEVADA  
LIBRARY EXPANSION FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	<u>2011</u>			<u>2010</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 2,701,041	\$ 2,711,158	\$ 10,117	\$ 2,918,798
Miscellaneous:				
Investment earnings	25,612	16,936	(8,676)	20,508
Net increase (decrease) in the fair value of investments	-	(3,661)	(3,661)	7,943
Total Revenues	<u>2,726,653</u>	<u>2,724,433</u>	<u>(2,220)</u>	<u>2,947,249</u>
<b>Expenditures</b>				
Culture and Recreation Function:				
Salaries and wages	1,189,740	1,133,216	56,524	1,670,897
Employee benefits	476,630	464,187	12,443	525,617
Services and supplies	939,219	720,069	219,150	606,451
Capital outlay	-	-	-	10,964
Total Expenditures	<u>2,605,589</u>	<u>2,317,472</u>	<u>288,117</u>	<u>2,813,929</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	121,064	406,961	285,897	133,320
<b>Other Financing Sources (Uses)</b>				
Transfers:				
Debt Service Fund	(291,383)	(291,430)	(47)	(294,179)
Net Change in Fund Balances	(170,319)	115,531	285,850	(160,859)
<b>Fund Balances, July 1</b>	<u>472,195</u>	<u>561,474</u>	<u>89,279</u>	<u>722,333</u>
<b>Fund Balances, June 30</b>	<u>\$ 301,876</u>	<u>\$ 677,005</u>	<u>\$ 375,129</u>	<u>\$ 561,474</u>

**WASHOE COUNTY, NEVADA**  
**ANIMAL SERVICES FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2011**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	<b>2011</b>			<b>2010</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 4,043,561	\$ 4,150,548	\$ 106,987	\$ 4,500,302
Licenses and Permits:				
Animal licenses	178,500	223,434	44,934	200,537
Charges for Services:				
Animal services	100,000	109,023	9,023	102,986
Fines and Forfeits:				
Administrative enforcement fees	10,000	-	(10,000)	-
Miscellaneous:				
Investment earnings	100,000	114,387	14,387	100,542
Net increase (decrease) in the fair value of investments	25,000	(17,911)	(42,911)	52,195
Contributions and donations	180,070	180,012	(58)	23,343
Other	141,250	222,911	81,661	123,886
<b>Total Revenues</b>	<b>4,778,381</b>	<b>4,982,404</b>	<b>204,023</b>	<b>5,103,791</b>
<b>Expenditures</b>				
Public Safety Function:				
Salaries and wages	1,945,278	1,778,468	166,810	1,762,771
Employee benefits	759,164	697,287	61,877	655,365
Services and supplies	1,800,335	1,617,663	182,672	1,803,827
Capital outlay	313,657	65,567	248,090	22,365
<b>Total Expenditures</b>	<b>4,818,434</b>	<b>4,158,985</b>	<b>659,449</b>	<b>4,244,328</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(40,053)	823,419	863,472	859,463
<b>Fund Balances, July 1</b>	<b>4,588,085</b>	<b>4,825,696</b>	<b>237,611</b>	<b>3,966,233</b>
<b>Fund Balances, June 30</b>	<b>\$ 4,548,032</b>	<b>\$ 5,649,115</b>	<b>\$ 1,101,083</b>	<b>\$ 4,825,696</b>

**WASHOE COUNTY, NEVADA**  
**REGIONAL PUBLIC SAFETY TRAINING CENTER FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2011**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	<b>2011</b>			<b>2010</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Charges for Services:				
Training fees - Partner agencies	\$ 647,295	\$ 659,499	\$ 12,204	\$ 628,226
Training fees - Workshops	15,000	7,287	(7,713)	10,649
Miscellaneous:				
Investment earnings	15,000	14,227	(773)	13,120
Net increase (decrease) in the fair value of investments	-	(3,585)	(3,585)	5,304
Rental income	10,000	22,027	12,027	12,081
Other	35,000	14,301	(20,699)	36,489
Total Revenues	<u>722,295</u>	<u>713,756</u>	<u>(8,539)</u>	<u>705,869</u>
<b>Expenditures</b>				
Public Safety Function:				
Salaries and wages	290,001	279,178	10,823	271,997
Employee benefits	106,364	110,967	(4,603)	98,629
Services and supplies	401,938	303,890	98,048	323,674
Capital outlay	200,000	-	200,000	12,531
Total Expenditures	<u>998,303</u>	<u>694,035</u>	<u>304,268</u>	<u>706,831</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(276,008)</u>	<u>19,721</u>	<u>295,729</u>	<u>(962)</u>
<b>Fund Balances, July 1</b>	<u>335,023</u>	<u>393,729</u>	<u>58,706</u>	<u>394,691</u>
<b>Fund Balances, June 30</b>	<u>\$ 59,015</u>	<u>\$ 413,450</u>	<u>\$ 354,435</u>	<u>\$ 393,729</u>



**WASHOE COUNTY, NEVADA**  
**TRUCKEE RIVER FLOOD MANAGEMENT INFRASTRUCTURE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2011**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	<b>2011</b>			<b>2010</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Intergovernmental Revenues:				
Infrastructure sales tax - NRS 377B.100	\$ 6,072,182	\$ 6,477,502	\$ 405,320	\$ 6,339,673
Miscellaneous:				
Investment earnings	350,000	396,071	46,071	407,395
Net increase (decrease) in the fair value of investments	-	(92,104)	(92,104)	214,913
Other	75,343	65,249	(10,094)	96,959
<b>Total Revenues</b>	<b>6,497,525</b>	<b>6,846,718</b>	<b>349,193</b>	<b>7,058,940</b>
<b>Expenditures</b>				
Public Safety Function:				
Salaries and wages	1,242,790	1,094,864	147,926	955,184
Employee benefits	420,073	362,218	57,855	311,252
Services and supplies	3,932,221	1,436,043	2,496,178	1,130,383
Capital outlay	-	-	-	24,834
<b>Total Public Safety Function</b>	<b>5,595,084</b>	<b>2,893,125</b>	<b>2,701,959</b>	<b>2,421,653</b>
Debt Service:				
Debt service fees	1,500	3,000	(1,500)	1,500
<b>Total Expenditures</b>	<b>5,596,584</b>	<b>2,896,125</b>	<b>2,700,459</b>	<b>2,423,153</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>900,941</b>	<b>3,950,593</b>	<b>3,049,652</b>	<b>4,635,787</b>
<b>Other Financing Sources (Uses)</b>				
Transfers:				
Debt Service Fund	(5,042,020)	(5,717,905)	(675,885)	(5,048,228)
Infrastructure Fund	(16,500,000)	-	16,500,000	-
<b>Total Other Financing Sources (Uses)</b>	<b>(21,542,020)</b>	<b>(5,717,905)</b>	<b>15,824,115</b>	<b>(5,048,228)</b>
<b>Net Change in Fund Balances</b>	<b>(20,641,079)</b>	<b>(1,767,312)</b>	<b>18,873,767</b>	<b>(412,441)</b>
<b>Fund Balances, July 1</b>	<b>22,982,221</b>	<b>23,754,600</b>	<b>772,379</b>	<b>24,167,041</b>
<b>Fund Balances, June 30</b>	<b>\$ 2,341,142</b>	<b>\$ 21,987,288</b>	<b>\$ 19,646,146</b>	<b>\$ 23,754,600</b>

**WASHOE COUNTY, NEVADA**  
**REGIONAL COMMUNICATIONS SYSTEM FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2011**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011			2010
	Budget	Actual	Variance	Actual
<b>Revenues</b>				
Intergovernmental Revenues:				
Local contributions	\$ 1,152,740	\$ 1,271,906	\$ 119,166	\$ 1,152,740
Miscellaneous:				
Investment earnings	23,000	28,534	5,534	28,200
Net increase (decrease) in the fair value of investments	-	(2,964)	(2,964)	14,346
Reimbursements	150,000	67,926	(82,074)	86,679
Total Revenues	<u>1,325,740</u>	<u>1,365,402</u>	<u>39,662</u>	<u>1,281,965</u>
<b>Expenditures</b>				
Public Safety Function:				
Salaries and wages	412,729	337,255	75,474	322,103
Employee benefits	138,256	122,210	16,046	113,171
Services and supplies	1,123,883	567,175	556,708	530,143
Capital outlay	500,450	57,580	442,870	194,101
Total Expenditures	<u>2,175,318</u>	<u>1,084,220</u>	<u>1,091,098</u>	<u>1,159,518</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(849,578)	281,182	1,130,760	122,447
<b>Fund Balances, July 1</b>	<u>988,327</u>	<u>1,286,822</u>	<u>298,495</u>	<u>1,164,375</u>
<b>Fund Balances, June 30</b>	<u>\$ 138,749</u>	<u>\$ 1,568,004</u>	<u>\$ 1,429,255</u>	<u>\$ 1,286,822</u>

**WASHOE COUNTY, NEVADA**  
**CENTRAL TRUCKEE MEADOWS REMEDIATION DISTRICT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2011**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	<b>2011</b>			<b>2010</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Charges for Services:				
Remediation fees	\$ 2,500,000	\$ 2,506,381	\$ 6,381	\$ 2,467,829
Miscellaneous:				
Investment earnings	143,587	189,104	45,517	176,476
Net increase (decrease) in the fair value of investments	-	(41,222)	(41,222)	85,512
Reimbursements	-	-	-	15,315
Total Revenues	<u>2,643,587</u>	<u>2,654,263</u>	<u>10,676</u>	<u>2,745,132</u>
<b>Expenditures</b>				
Health and Sanitation Function:				
Salaries and wages	762,598	523,463	239,135	464,729
Employee benefits	239,125	172,135	66,990	158,412
Services and supplies	<u>7,853,181</u>	<u>1,200,229</u>	<u>6,652,952</u>	<u>1,477,016</u>
Total Expenditures	<u>8,854,904</u>	<u>1,895,827</u>	<u>6,959,077</u>	<u>2,100,157</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,211,317)	758,436	6,969,753	644,975
<b>Fund Balances, July 1</b>	<u>6,773,361</u>	<u>7,858,117</u>	<u>1,084,756</u>	<u>7,213,142</u>
<b>Fund Balances, June 30</b>	<u>\$ 562,044</u>	<u>\$ 8,616,553</u>	<u>\$ 8,054,509</u>	<u>\$ 7,858,117</u>

**WASHOE COUNTY, NEVADA**  
**OTHER RESTRICTED FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2011**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	<b>2011</b>			<b>2010</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 1,353,020	\$ 1,355,752	\$ 2,732	\$ 1,459,504
Car rental	1,359,058	1,256,238	(102,820)	1,141,864
Licenses and permits:				
Other	-	2,620	2,620	11,988
Intergovernmental revenues:				
Federal grants	20,145,170	10,962,298	(9,182,872)	10,605,525
Federal/state narcotics forfeitures	110,000	535,523	425,523	502,223
State grants	540,630	397,142	(143,488)	407,455
Local contributions	196,196	191,620	(4,576)	189,845
Charges for Services:				
General Government:				
Recorder fees	280,000	334,011	54,011	335,598
Map fees	150,000	69,276	(80,724)	230,160
Assessor commissions	500,000	509,754	9,754	505,066
Other	6,000	5,830	(170)	36,358
Judicial	1,406,000	1,664,050	258,050	1,483,370
Public Safety	115,564	165,182	49,618	156,350
Public Works	50,000	22,975	(27,025)	20,620
Culture and Recreation	180,855	206,432	25,577	258,031
Fines and Forfeits:				
Court Fines	1,937,572	2,070,232	132,660	1,773,570
Forfeits/bail	35,000	21,919	(13,081)	48,629
Miscellaneous:				
Investment earnings	1,000	76,704	75,704	67,906
Net increase (decrease) in the fair value of investments	-	(13,010)	(13,010)	37,199
Contributions and donations	1,011,867	905,423	(106,444)	1,069,639
Other	740,140	484,110	(256,030)	58,418
Total Revenues	<u>30,118,072</u>	<u>21,224,081</u>	<u>(8,893,991)</u>	<u>20,399,318</u>
<b>Expenditures</b>				
General Government Function:				
County Manager:				
Services and supplies	<u>366,864</u>	<u>338,185</u>	<u>28,679</u>	<u>48,788</u>
Assessor:				
Services and supplies	10,000	24,994	(14,994)	21,776
Capital outlay	<u>2,048,399</u>	<u>212,356</u>	<u>1,836,043</u>	<u>76,185</u>
	<u>2,058,399</u>	<u>237,350</u>	<u>1,821,049</u>	<u>97,961</u>
Human Resources:				
Services and supplies	<u>8,240</u>	<u>1,811</u>	<u>6,429</u>	<u>2,638</u>
Clerk:				
Services and supplies	<u>27,229</u>	<u>4,265</u>	<u>22,964</u>	<u>12</u>

(CONTINUED)

**WASHOE COUNTY, NEVADA  
OTHER RESTRICTED FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	<b>2011</b>			<b>2010</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
Recorder:				
Salaries and wages	\$ -	\$ 2,028	\$ (2,028)	\$ 65,701
Services and supplies	2,961,848	606,540	2,355,308	98,710
Capital outlay	150,000	-	150,000	-
	<u>3,111,848</u>	<u>608,568</u>	<u>2,503,280</u>	<u>164,411</u>
Technology Services:				
Salaries and wages	81,814	79,728	2,086	75,889
Employee benefits	34,026	33,123	903	30,976
Services and supplies	773,009	286,279	486,730	123,158
	<u>888,849</u>	<u>399,130</u>	<u>489,719</u>	<u>230,023</u>
Facilities Services:				
Services and supplies	286,419	162,117	124,302	164,555
Capital Outlay	108,746	15,090	93,656	-
	<u>395,165</u>	<u>177,207</u>	<u>217,958</u>	<u>164,555</u>
Community Development:				
Services and supplies	3,000	-	3,000	13,770
Undesignated budget	<u>78,872</u>	<u>-</u>	<u>78,872</u>	<u>-</u>
Total General Government Function	<u>6,938,466</u>	<u>1,766,516</u>	<u>5,171,950</u>	<u>722,158</u>
Judicial Function:				
District Courts:				
Salaries and wages	697,184	356,151	341,033	223,877
Employee benefits	119,385	135,991	(16,606)	74,454
Services and supplies	2,218,021	1,180,447	1,037,574	1,034,342
	<u>3,034,590</u>	<u>1,672,589</u>	<u>1,362,001</u>	<u>1,332,673</u>
District Attorney:				
Salaries and wages	1,698,772	1,591,814	106,958	1,635,547
Employee benefits	662,585	627,103	35,482	631,268
Services and supplies	592,195	452,094	140,101	329,006
	<u>2,953,552</u>	<u>2,671,011</u>	<u>282,541</u>	<u>2,595,821</u>
Law Library:				
Services and supplies	45,695	43,378	2,317	49,502
Justice Courts:				
Reno Justice Court:				
Salaries and wages	74,641	4,615	70,026	82,735
Services and supplies	1,819,339	294,072	1,525,267	125,600
Capital outlay	336,756	10,242	326,514	-
	<u>2,230,736</u>	<u>308,929</u>	<u>1,921,807</u>	<u>208,335</u>

(CONTINUED)

**WASHOE COUNTY, NEVADA  
OTHER RESTRICTED FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	2011			2010
	Budget	Actual	Variance	Actual
Sparks Justice Court:				
Salaries and wages	\$ 12,000	\$ -	\$ 12,000	\$ -
Services and supplies	88,794	56,846	31,948	2,805
	100,794	56,846	43,948	2,805
Incline Justice Court:				
Services and supplies	15,419	783	14,636	4,309
Capital outlay	25,000	-	25,000	-
	40,419	783	39,636	4,309
Wadsworth Justice Court:				
Services and supplies	219,808	-	219,808	4,971
Incline Constable:				
Services and supplies	501	250	251	2,523
Court Administrative Assessments:				
Services and supplies	140,000	140,000	-	140,000
Facilities Services:				
Services and supplies	718,540	454,779	263,761	-
Total Judicial Function	9,484,635	5,348,565	4,136,070	4,340,939
Public Safety Function:				
Sheriff:				
Salaries and wages	3,367,303	1,179,342	2,187,961	1,043,745
Employee benefits	427,387	354,620	72,767	252,899
Services and supplies	7,414,348	3,323,134	4,091,214	2,045,298
Capital outlay	3,144,848	762,675	2,382,173	989,436
	14,353,886	5,619,771	8,734,115	4,331,378
Medical Examiner:				
Salaries and wages	7,892	8,169	(277)	-
Employee benefits	-	109	(109)	-
Services and supplies	140,786	40,067	100,719	143,564
Capital outlay	-	-	-	39,733
	148,678	48,345	100,333	183,297
Fire Suppression:				
Salaries and wages	-	203	(203)	139
Employee benefits	-	79	(79)	52
Services and supplies	1,027,904	169,261	858,643	19,792
Capital outlay	185,000	159,730	25,270	-
	1,212,904	329,273	883,631	19,983
Juvenile Services:				
Salaries and wages	275,010	296,088	(21,078)	350,604
Employee benefits	103,472	92,007	11,465	103,108
Services and supplies	544,906	264,123	280,783	313,250
	923,388	652,218	271,170	766,962

(CONTINUED)

**WASHOE COUNTY, NEVADA  
OTHER RESTRICTED FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2011  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	<b>2011</b>			<b>2010</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
Alternative Sentencing:				
Salaries and wages	\$ 42,312	\$ 24,559	\$ 17,753	\$ 110,838
Employee benefits	22,660	5,874	16,786	22,420
Services and supplies	28,179	-	28,179	15,261
	<u>93,151</u>	<u>30,433</u>	<u>62,718</u>	<u>148,519</u>
Emergency Management:				
Salaries and wages	221,220	69,985	151,235	158,204
Employee benefits	31,104	25,212	5,892	50,337
Services and supplies	1,771,816	1,264,610	507,206	1,692,926
Capital outlay	496,745	341,737	155,008	145,739
	<u>2,520,885</u>	<u>1,701,544</u>	<u>819,341</u>	<u>2,047,206</u>
Public Guardian:				
Services and supplies	3,012	287	2,725	2,411
Total Public Safety Function	<u>19,255,904</u>	<u>8,381,871</u>	<u>10,874,033</u>	<u>7,499,756</u>
Public Works Function:				
Public Works:				
Salaries and wages	69,657	66,666	2,991	42,198
Employee benefits	27,906	25,706	2,200	16,115
Services and supplies	485,449	134,859	350,590	111,340
Capital outlay	-	-	-	64,002
Total Public Works Function	<u>583,012</u>	<u>227,231</u>	<u>355,781</u>	<u>233,655</u>
Welfare Function:				
Salaries and wages	7,849	13,510	(5,661)	-
Employee benefits	-	2,741	(2,741)	-
Services and supplies	566,461	222,540	343,921	-
Total Welfare Function	<u>574,310</u>	<u>238,791</u>	<u>335,519</u>	<u>-</u>
Culture and Recreation Function:				
Library:				
Services and supplies	286,995	286,845	150	413,873
Regional Parks and Open Space:				
Services and supplies	62,856	22,631	40,225	74,993
May Center :				
Salaries and wages	229,988	204,313	25,675	391,301
Employee benefits	69,761	64,885	4,876	131,278
Services and supplies	295,085	224,050	71,035	262,053
Capital Outlay	30,624	8,489	22,135	-
	<u>625,458</u>	<u>501,737</u>	<u>123,721</u>	<u>784,632</u>
Total Culture and Recreation Function	<u>975,309</u>	<u>811,213</u>	<u>164,096</u>	<u>1,273,498</u>

(CONTINUED)

**WASHOE COUNTY, NEVADA**  
**OTHER RESTRICTED FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2011**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	<b>2011</b>			<b>2010</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
Community Support Function:				
Salaries and wages	\$ -	\$ -	\$ -	\$ 14,533
Employee benefits	-	-	-	4,308
Services and supplies	-	-	-	284,363
Total Community Support Function	-	-	-	303,204
Intergovernmental:				
Cooperative Extension apportionment	1,352,939	1,357,105	(4,166)	2,633,638
Total Expenditures	39,164,575	18,131,292	21,033,283	17,006,848
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,046,503)	3,092,789	12,139,292	3,392,470
<b>Other Financing Sources (Uses)</b>				
Proceeds from asset disposition	-	30,000	30,000	3,345
Transfers:				
General Fund	78,872	78,872	-	-
General Fund	(769,715)	(238,110)	531,605	(24,000)
Debt Service Fund	(1,359,058)	(1,356,058)	3,000	(1,604,562)
Capital Improvement Fund	(2,675,080)	(2,663,533)	11,547	(31,098)
Total Other Financing Sources (Uses)	(4,724,981)	(4,148,829)	576,152	(1,656,315)
Net Change in Fund Balances	(13,771,484)	(1,056,040)	12,715,444	1,736,155
<b>Fund Balances, July 1, As Restated</b>	14,064,699	13,147,681	(917,018)	11,411,526
<b>Fund Balances, June 30</b>	\$ 293,215	\$ 12,091,641	\$ 11,798,426	\$ 13,147,681



**WASHOE COUNTY, NEVADA**  
**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, 2011**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	<b>2011</b>			<b>2010</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 11,014,347	\$ 10,063,546	\$ (950,801)	\$ 11,879,570
Licenses and Permits:				
Gaming licenses - AB 104	8,229	10,101	1,872	13,004
Intergovernmental Revenues:				
Real property transfer tax - AB 104	15,905	24,889	8,984	21,375
SCCR tax - AB 104	549,052	604,609	55,557	604,350
Consolidated tax	4,232,122	4,597,227	365,105	4,560,526
Other	100,000	100,000	-	100,000
Charges for Services:				
Building and zoning fees	500	-	(500)	-
Miscellaneous:				
Investment earnings	260,000	187,281	(72,719)	221,659
Net increase (decrease) in the fair value of investments	-	(20,450)	(20,450)	105,747
Other	500	68	(432)	727,395
<b>Total Revenues</b>	<b>16,180,655</b>	<b>15,567,271</b>	<b>(613,384)</b>	<b>18,233,626</b>
<b>Expenditures</b>				
Public Safety Function:				
Salaries and wages	250,000	69,247	180,753	488,035
Employee benefits	40,000	23,432	16,568	21,759
Services and supplies	20,142,520	18,087,236	2,055,284	14,246,435
<b>Total Expenditures</b>	<b>20,432,520</b>	<b>18,179,915</b>	<b>2,252,605</b>	<b>14,756,229</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,251,865)	(2,612,644)	1,639,221	3,477,397
<b>Other Financing Sources (Uses)</b>				
Proceeds from asset disposition	-	11,516	11,516	7,842
Transfers:				
TMFPD Debt Service Fund	-	-	-	31,168
TMFPD Emergency Fund	-	1,000,000	1,000,000	-
TMFPD Construction Fund	(650,000)	(650,000)	-	(1,000,000)
TMFPD Workers Compensation Fund	-	-	-	(1,450,000)
Contingency	(250,000)	-	250,000	-
<b>Total Other Financing Sources (Uses)</b>	<b>(900,000)</b>	<b>361,516</b>	<b>1,261,516</b>	<b>(2,410,990)</b>
<b>Net Change in Fund Balances</b>	<b>(5,151,865)</b>	<b>(2,251,128)</b>	<b>2,900,737</b>	<b>1,066,407</b>
<b>Fund Balances, July 1, As Restated</b>	<b>9,685,743</b>	<b>10,669,053</b>	<b>983,310</b>	<b>9,602,646</b>
<b>Fund Balances, June 30</b>	<b>\$ 4,533,878</b>	<b>\$ 8,417,925</b>	<b>\$ 3,884,047</b>	<b>\$ 10,669,053</b>

**WASHOE COUNTY, NEVADA**  
**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, 2011**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	<b>2011</b>			<b>2010</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -
Intergovernmental Revenues:				
Other	-	174,109	174,109	-
Miscellaneous:				
Other	-	-	-	41,652
Total Revenues	-	1,174,109	1,174,109	41,652
<b>Expenditures</b>				
Public Safety Function:				
Services and supplies	950,000	50,494	899,506	289,792
Excess (Deficiency) of Revenues Over (Under) Expenditures	(950,000)	1,123,615	2,073,615	(248,140)
<b>Other Financing Sources (Uses)</b>				
Transfers:				
TMFPD General Fund	-	(1,000,000)	(1,000,000)	-
Net Change in Fund Balances	(950,000)	123,615	1,073,615	(248,140)
<b>Fund Balances, July 1</b>	969,673	733,761	(235,912)	981,901
<b>Fund Balances, June 30</b>	\$ 19,673	\$ 857,376	\$ 837,703	\$ 733,761

**WASHOE COUNTY, NEVADA**  
**SIERRA FIRE PROTECTION DISTRICT GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2011**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	<b>2011</b>			<b>2010</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 5,436,292	\$ 4,456,228	\$ (980,064)	\$ 5,840,831
Licenses and Permits:				
Gaming licenses - AB 104	2,893	3,678	785	4,517
Intergovernmental Revenues:				
Federal grants	2,132,801	25,210	(2,107,591)	72,540
Real property transfer tax - AB 104	5,592	9,083	3,491	7,425
SCCRT / GST - AB 104 Makeup	193,049	221,192	28,143	209,928
Consolidated taxes	972,109	1,057,205	85,096	1,045,280
Local contributions	250,000	187,500	(62,500)	225,000
Charges for services:				
Hazardous fuels reduction	400,000	423,301	23,301	220,479
Miscellaneous:				
Investment earnings	59,200	78,567	19,367	85,016
Net increase (decrease) in the fair value of investments	21,000	(9,591)	(30,591)	43,937
Other	138,000	59,142	(78,858)	530,319
<b>Total Revenues</b>	<b>9,610,936</b>	<b>6,511,515</b>	<b>(3,099,421)</b>	<b>8,285,272</b>
<b>Expenditures</b>				
Public Safety Function:				
Salaries and wages	4,514,023	4,406,765	107,258	4,569,083
Employee benefits	2,231,335	2,103,025	128,310	1,920,332
Services and supplies	1,697,887	1,696,188	1,699	1,377,461
Capital outlay	2,989,195	271,688	2,717,507	-
<b>Total Expenditures</b>	<b>11,432,440</b>	<b>8,477,666</b>	<b>2,954,774</b>	<b>7,866,876</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,821,504)	(1,966,151)	(144,647)	418,396
<b>Other Financing Sources (Uses)</b>				
Proceeds from asset disposition	-	24,415	24,415	26,587
Proceeds from insurance recoveries	-	-	-	3,124
Transfers:				
SFPD Emergency Fund	-	1,000,000	1,000,000	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>1,024,415</b>	<b>1,024,415</b>	<b>29,711</b>
<b>Net Change in Fund Balances</b>	<b>(1,821,504)</b>	<b>(941,736)</b>	<b>879,768</b>	<b>448,107</b>
<b>Fund Balances, July 1, As Restated</b>	<b>2,990,217</b>	<b>2,989,982</b>	<b>(235)</b>	<b>2,541,875</b>
<b>Fund Balances, June 30</b>	<b>\$ 1,168,713</b>	<b>\$ 2,048,246</b>	<b>\$ 879,533</b>	<b>\$ 2,989,982</b>

**WASHOE COUNTY, NEVADA**  
**SIERRA FIRE PROTECTION DISTRICT EMERGENCY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2011**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2010)**

	<u>2011</u>			<u>2010</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -
Miscellaneous:				
Other	125,000	101,994	(23,006)	-
Total Revenues	125,000	1,101,994	976,994	-
<b>Expenditures</b>				
Public Safety Function:				
Salaries and wages	180,000	149,744	30,256	-
Employee benefits	2,000	2,298	(298)	-
Services and supplies	531,250	43,116	488,134	-
Total Expenditures	713,250	195,158	518,092	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(588,250)	906,836	1,495,086	-
<b>Other Financing Sources (Uses)</b>				
Transfers:				
SFPD General Fund	-	(1,000,000)	(1,000,000)	-
Net Change in Fund Balances	(588,250)	(93,164)	495,086	-
<b>Fund Balances, July 1</b>	1,000,000	1,000,000	-	1,000,000
<b>Fund Balances, June 30</b>	\$ 411,750	\$ 906,836	\$ 495,086	\$ 1,000,000