

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

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
Assets				
Cash and investments	\$ 77,365,552	\$ 10,926,373	\$ 51,852,016	\$ 140,143,941
Restricted cash and investments	148,434	64,855	5,768,976	5,982,265
Accounts receivable	365,948	-	70,346	436,294
Consolidated tax receivable	976,697	-	-	976,697
Property taxes receivable	1,069,834	196,527	215,359	1,481,720
Other taxes receivable	1,797,132	2,846,872	-	4,644,004
Interest receivable	277,269	5,982	268,028	551,279
Due from other governments	10,225,938	-	5,089,692	15,315,630
Inventory	221,957	-	-	221,957
Deposits and prepaid items	4,111,675	-	233,000	4,344,675
Total Assets	\$ 96,560,436	\$ 14,040,609	\$ 63,497,417	\$ 174,098,462
Liabilities				
Accounts payable	\$ 6,411,901	\$ 920	\$ 5,236	\$ 6,418,057
Accrued salaries and benefits	1,694,085	-	-	1,694,085
Contracts/retention payable	7,389	-	2,349,967	2,357,356
Due to other governments	1,876,415	-	411,927	2,288,342
Other liabilities	88,998	39,615	-	128,613
Deferred/unearned revenue	2,050,031	3,005,622	4,597,086	9,652,739
Total Liabilities	12,128,819	3,046,157	7,364,216	22,539,192
Fund Balances				
Nonspendable	333,632	-	-	333,632
Restricted	64,139,342	10,994,452	56,133,201	131,266,995
Committed	19,816,006	-	-	19,816,006
Assigned	142,637	-	-	142,637
Total Fund Balances	84,431,617	10,994,452	56,133,201	151,559,270
Total Liabilities/Fund Balances	\$ 96,560,436	\$ 14,040,609	\$ 63,497,417	\$ 174,098,462

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

	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>	<u>Total</u>
Revenues				
Taxes:				
Ad valorem	\$ 41,694,465	\$ 7,956,374	\$ 6,814,653	\$ 56,465,492
Residential construction tax	-	-	48,501	48,501
Car rental	1,256,238	-	-	1,256,238
Special assessments	-	383,041	-	383,041
Licenses and permits	1,306,901	-	-	1,306,901
Intergovernmental revenues	63,736,894	-	5,581,533	69,318,427
Charges for services	13,948,305	-	23,828	13,972,133
Fines and forfeits	2,092,151	-	-	2,092,151
Miscellaneous	3,455,339	234,748	1,938,472	5,628,559
Total Revenues	<u>127,490,293</u>	<u>8,574,163</u>	<u>14,406,987</u>	<u>150,471,443</u>
Expenditures				
Current:				
General government	1,766,516	-	-	1,766,516
Judicial	5,348,565	-	-	5,348,565
Public safety	45,064,271	-	-	45,064,271
Public works	227,231	-	-	227,231
Health and sanitation	18,616,379	-	-	18,616,379
Welfare	50,488,199	-	-	50,488,199
Culture and recreation	6,909,688	-	-	6,909,688
Intergovernmental	1,357,105	-	6,784,990	8,142,095
Capital outlay	-	-	16,681,515	16,681,515
Debt Service:				
Principal	-	22,824,861	-	22,824,861
Interest	-	8,531,744	-	8,531,744
Debt service fees and other fiscal charges	3,000	128,761	50,475	182,236
Total Expenditures	<u>129,780,954</u>	<u>31,485,366</u>	<u>23,516,980</u>	<u>184,783,300</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,290,661)</u>	<u>(22,911,203)</u>	<u>(9,109,993)</u>	<u>(34,311,857)</u>
Other Financing Sources (Uses)				
Proceeds from asset disposition	67,451	-	-	67,451
Transfers in	11,264,492	23,707,567	3,313,533	38,285,592
Transfers out	(13,317,036)	-	(13,055,539)	(26,372,575)
Total Other Financing Sources (Uses)	<u>(1,985,093)</u>	<u>23,707,567</u>	<u>(9,742,006)</u>	<u>11,980,468</u>
Net Change in Fund Balances	<u>(4,275,754)</u>	<u>796,364</u>	<u>(18,851,999)</u>	<u>(22,331,389)</u>
Fund Balances, July 1, As Restated	<u>88,707,371</u>	<u>10,198,088</u>	<u>74,985,200</u>	<u>173,890,659</u>
Fund Balances, June 30	<u>\$ 84,431,617</u>	<u>\$ 10,994,452</u>	<u>\$ 56,133,201</u>	<u>\$ 151,559,270</u>