

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the County, or to other agencies, on a cost-reimbursement basis.

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WASHOE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
JUNE 30, 2012

	<u>Risk Management Fund</u>	<u>Health Benefits Fund</u>	<u>Equipment Services Fund</u>	<u>TMFPD Workers Compensation Fund</u>	<u>TMFPD Health Benefits Fund</u>
Assets					
Current Assets:					
Cash and investments	\$ 20,719,086	\$ 8,370,252	\$ 5,717,898	\$ 5,601,990	\$ 37,225
Accounts receivable	10,529	2,937,173	-	-	-
Interest receivable	81,713	38,679	-	16,918	54
Due from other governments	-	52,178	-	-	-
Inventory	-	-	179,595	-	-
Other assets	107,051	-	1,721,994	-	-
Total Current Assets	20,918,379	11,398,282	7,619,487	5,618,908	37,279
Noncurrent Assets:					
Restricted cash and investments	2,058,000	-	-	-	-
Long-term prepaids	-	-	20,368	-	-
Long-term deposits	-	-	1,600,318	-	-
Capital Assets:					
Buildings and improvements	-	-	24,990	-	-
Equipment	-	-	22,925,392	-	-
Software	-	-	72,210	-	-
Less accumulated depreciation	-	-	(17,086,094)	-	-
Total Noncurrent Assets	2,058,000	-	7,557,184	-	-
Total Assets	22,976,379	11,398,282	15,176,671	5,618,908	37,279
Liabilities					
Current Liabilities:					
Accounts payable	68,322	524,035	399,979	-	36,095
Accrued salaries and benefits	10,891	11,135	56,986	-	-
Compensated absences	34,209	26,493	136,650	-	-
Due to others	205,298	-	-	-	-
Due to other governments	1,673,278	-	17	104,919	-
Pending claims	3,156,000	1,851,000	-	602,764	-
Total Current Liabilities	5,147,998	2,412,663	593,632	707,683	36,095
Noncurrent Liabilities:					
Compensated absences	11,447	8,863	45,722	-	-
Pending claims	5,914,000	-	-	1,391,236	-
Pending claims payable from restricted cash	2,058,000	-	-	-	-
Total Noncurrent Liabilities	7,983,447	8,863	45,722	1,391,236	-
Total Liabilities	13,131,445	2,421,526	639,354	2,098,919	36,095
Net Assets					
Invested in capital assets	-	-	5,936,498	-	-
Restricted for future claims	9,844,934	8,976,756	-	3,519,989	1,184
Unrestricted	-	-	8,600,819	-	-
Total Net Assets	\$ 9,844,934	\$ 8,976,756	\$ 14,537,317	\$ 3,519,989	\$ 1,184

SFPD Health Benefits Fund		Total
\$ 16,206	\$ 40,462,657	
-	2,947,702	
56	137,420	
-	52,178	
-	179,595	
-	1,829,045	
<u>16,262</u>	<u>45,608,597</u>	
-	2,058,000	
-	20,368	
-	1,600,318	
-	24,990	
-	22,925,392	
-	72,210	
-	(17,086,094)	
-	9,615,184	
<u>16,262</u>	<u>55,223,781</u>	
15,096	1,043,527	
-	79,012	
-	197,352	
-	205,298	
-	1,778,214	
-	5,609,764	
<u>15,096</u>	<u>8,913,167</u>	
-	66,032	
-	7,305,236	
-	2,058,000	
-	9,429,268	
<u>15,096</u>	<u>18,342,435</u>	
-	5,936,498	
1,166	22,344,029	
-	8,600,819	
<u>\$ 1,166</u>	<u>\$ 36,881,346</u>	

WASHOE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2012

	<u>Risk Management Fund</u>	<u>Health Benefits Fund</u>	<u>Equipment Services Fund</u>	<u>TMFPD Workers Compensation Fund</u>	<u>TMFPD Health Benefits Fund</u>
Operating Revenues					
Charges for Services:					
Self insurance fees	\$ 6,519,842	\$ 43,381,184	\$ -	\$ -	\$ 129,283
Equipment service billings	-	-	6,669,228	-	-
Miscellaneous	512,897	848,429	55,392	-	-
Total Operating Revenues	<u>7,032,739</u>	<u>44,229,613</u>	<u>6,724,620</u>	<u>-</u>	<u>129,283</u>
Operating Expenses					
Salaries and wages	216,737	234,064	1,192,948	-	-
Employee benefits	79,206	95,226	624,393	-	-
Services and supplies	6,522,560	40,571,879	3,926,204	118,938	128,140
Depreciation	-	-	1,849,994	-	-
Total Operating Expenses	<u>6,818,503</u>	<u>40,901,169</u>	<u>7,593,539</u>	<u>118,938</u>	<u>128,140</u>
Operating Income (Loss)	<u>214,236</u>	<u>3,328,444</u>	<u>(868,919)</u>	<u>(118,938)</u>	<u>1,143</u>
Nonoperating Revenues (Expenses)					
Investment earnings	642,737	218,599	132,599	96,278	53
Net increase (decrease) in the fair value of investments	297,416	70,644	-	41,334	(12)
Gain (loss) on asset disposition	-	-	115,609	-	-
Federal grants	-	276,073	-	-	-
Other nonoperating revenue	-	-	13,207	-	-
Total Nonoperating Revenues (Expenses)	<u>940,153</u>	<u>565,316</u>	<u>261,415</u>	<u>137,612</u>	<u>41</u>
Income (Loss) Before Capital Contributions and Transfers	<u>1,154,389</u>	<u>3,893,760</u>	<u>(607,504)</u>	<u>18,674</u>	<u>1,184</u>
Capital Contributions					
Contributions from other funds	-	-	31,431	-	-
Transfers					
General Fund	-	-	-	1,234,000	-
General Fund	(14,500,000)	(4,081,500)	(700,000)	-	-
Building and Safety Fund	-	-	(45,369)	-	-
Total Transfers	<u>(14,500,000)</u>	<u>(4,081,500)</u>	<u>(745,369)</u>	<u>1,234,000</u>	<u>-</u>
Change in Net Assets	<u>(13,345,611)</u>	<u>(187,740)</u>	<u>(1,321,442)</u>	<u>1,252,674</u>	<u>1,184</u>
Net Assets, July 1	<u>23,190,545</u>	<u>9,164,496</u>	<u>15,858,759</u>	<u>2,267,315</u>	<u>-</u>
Net Assets, June 30	<u>\$ 9,844,934</u>	<u>\$ 8,976,756</u>	<u>\$ 14,537,317</u>	<u>\$ 3,519,989</u>	<u>\$ 1,184</u>

SFPD Health Benefits Fund	Total
\$ 457,705	\$ 50,488,014
-	6,669,228
838	1,417,556
458,543	58,574,798
-	1,643,749
-	798,825
457,421	51,725,142
-	1,849,994
457,421	56,017,710
1,122	2,557,088
56	1,090,322
(12)	409,370
-	115,609
-	276,073
-	13,207
44	1,904,581
1,166	4,461,669
-	31,431
-	1,234,000
-	(19,281,500)
-	(45,369)
-	(18,092,869)
1,166	(13,599,769)
-	50,481,115
\$ 1,166	\$ 36,881,346

**WASHOE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2012**

	<u>Risk Management Fund</u>	<u>Health Benefits Fund</u>	<u>Equipment Services Fund</u>	<u>TMFPD Workers Compensation Fund</u>
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from customers	\$ -	\$ 19,918,361	\$ -	\$ -
Cash received from other funds	6,519,842	23,542,714	6,669,228	-
Cash received from others	502,695	848,429	55,392	-
Cash payments for:				
Personnel costs	(290,595)	(305,585)	(1,849,314)	-
Services and supplies	(4,333,295)	(41,281,174)	(3,446,900)	(544,732)
Net Cash Provided (Used) Operating Activities	<u>2,398,647</u>	<u>2,722,745</u>	<u>1,428,406</u>	<u>(544,732)</u>
Cash Flows From Noncapital Financing Activities:				
Federal grants	-	276,073	-	-
Transfers from TMFPD General Fund	-	-	-	1,234,000
Transfers to General Fund	(14,500,000)	(4,081,500)	(700,000)	-
Transfers to Building and Safety Fund	-	-	(45,369)	-
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(14,500,000)</u>	<u>(3,805,427)</u>	<u>(745,369)</u>	<u>1,234,000</u>
Cash Flows From Capital and Related Financing Activities:				
Proceeds from asset disposition	-	-	209,020	-
Proceeds from insurance recoveries	-	-	13,207	-
*Acquisition of capital assets	-	-	(943,609)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>(721,382)</u>	<u>-</u>
Cash Flows From Investing Activities:				
Investment earnings	<u>1,003,499</u>	<u>288,939</u>	<u>-</u>	<u>144,813</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(11,097,854)	(793,743)	(38,345)	834,081
Cash and Cash Equivalents, July 1	<u>33,874,940</u>	<u>9,163,995</u>	<u>5,756,243</u>	<u>4,767,909</u>
Cash and Cash Equivalents, June 30	<u>\$ 22,777,086</u>	<u>\$ 8,370,252</u>	<u>\$ 5,717,898</u>	<u>\$ 5,601,990</u>

TMFPD Health Benefits Fund	SFPD Health Benefits Fund	Total
\$ 26,965	\$ 134,206	\$ 20,079,532
102,318	323,499	37,157,601
-	838	1,407,354
-	-	(2,445,494)
<u>(92,045)</u>	<u>(442,325)</u>	<u>(50,140,471)</u>
<u>37,238</u>	<u>16,218</u>	<u>6,058,522</u>
-	-	276,073
-	-	1,234,000
-	-	(19,281,500)
-	-	<u>(45,369)</u>
<u>-</u>	<u>-</u>	<u>(17,816,796)</u>
-	-	209,020
-	-	13,207
-	-	<u>(943,609)</u>
<u>-</u>	<u>-</u>	<u>(721,382)</u>
<u>(13)</u>	<u>(12)</u>	<u>1,437,226</u>
37,225	16,206	(11,042,430)
-	-	53,563,087
<u>37,225</u>	<u>16,206</u>	<u>42,520,657</u>

(CONTINUED)

**WASHOE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2012**

	<u>Risk Management Fund</u>	<u>Health Benefits Fund</u>	<u>Equipment Services Fund</u>	<u>TMFPD Workers Compensation Fund</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ 214,236	\$ 3,328,444	\$ (868,919)	\$ (118,938)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	1,849,994	-
**Imputed rental expense	-	-	132,599	-
Change in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	(10,202)	64,915	-	-
Due from other governments	-	42,510	-	-
Inventory	-	-	17,094	-
Other assets	(3,460)	-	246,912	-
Increase (decrease) in:				
Accounts payable	43,149	(381,829)	82,682	-
Accrued salaries and benefits	2,464	3,075	2,032	-
Compensated absences	2,884	20,630	(34,005)	-
Due to others	205,298	-	-	-
Due to other governments	1,673,278	-	17	5,128
Pending claims	271,000	(355,000)	-	(430,922)
Total Adjustments	2,184,411	(605,699)	2,297,325	(425,794)
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,398,647</u>	<u>\$ 2,722,745</u>	<u>\$ 1,428,406</u>	<u>\$ (544,732)</u>

****Noncash investing, capital, and financing activities:**

The Equipment Services Fund lease deposits remaining from prior year rental agreements total \$3,173,365. These deposits are considered to be equivalent to noninterest bearing loans. Interest income and rental expense of \$132,599 have been imputed to give recognition to these transactions.

*Acquisition of Capital Assets Financed by Cash	\$ -	\$ -	\$ 943,609	\$ -
Capital transferred from other funds	-	-	31,431	-
Increase (decrease) in accounts payable	-	-	112,217	-
Total Acquisition of Capital Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,087,257</u>	<u>\$ -</u>

TMFPD Health Benefits Fund	SFPD Health Benefits Fund	Total
\$ 1,143	\$ 1,122	\$ 2,557,088
-	-	1,849,994
-	-	132,599
-	-	54,713
-	-	42,510
-	-	17,094
-	-	243,452
36,095	15,096	(204,807)
-	-	7,571
-	-	(10,491)
-	-	205,298
-	-	1,678,423
-	-	(514,922)
<u>36,095</u>	<u>15,096</u>	<u>3,501,434</u>
<u>\$ 37,238</u>	<u>\$ 16,218</u>	<u>\$ 6,058,522</u>

\$ -	\$ -	\$ 943,609
-	-	31,431
-	-	112,217
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,087,257</u>

WASHOE COUNTY, NEVADA
RISK MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)

	2012			2011
	Budget	Actual	Variance	Actual
Operating Revenues				
Charges for Services:				
Insurance premiums	\$ 6,525,120	\$ 6,519,842	\$ (5,278)	\$ 5,786,652
Miscellaneous	70,000	512,897	442,897	273,428
Total Operating Revenues	<u>6,595,120</u>	<u>7,032,739</u>	<u>437,619</u>	<u>6,060,080</u>
Operating Expenses				
Salaries and wages	217,999	216,737	1,262	206,926
Employee benefits	84,682	79,206	5,476	79,009
Services and supplies	<u>8,333,792</u>	<u>6,522,560</u>	<u>1,811,232</u>	<u>4,914,769</u>
Total Operating Expenses	<u>8,636,473</u>	<u>6,818,503</u>	<u>1,817,970</u>	<u>5,200,704</u>
Operating Income (Loss)	<u>(2,041,353)</u>	<u>214,236</u>	<u>2,255,589</u>	<u>859,376</u>
Nonoperating Revenues (Expenses)				
Investment earnings	380,650	642,737	262,087	628,668
Net increase (decrease) in the fair value of investments	<u>-</u>	<u>297,416</u>	<u>297,416</u>	<u>(95,374)</u>
Total Nonoperating Revenues (Expenses)	<u>380,650</u>	<u>940,153</u>	<u>559,503</u>	<u>533,294</u>
Income (Loss) Before Transfers	<u>(1,660,703)</u>	<u>1,154,389</u>	<u>2,815,092</u>	<u>1,392,670</u>
Transfers				
General Fund	<u>(14,500,000)</u>	<u>(14,500,000)</u>	<u>-</u>	<u>-</u>
Change in Net Assets	<u>\$ (16,160,703)</u>	<u>(13,345,611)</u>	<u>\$ 2,815,092</u>	<u>1,392,670</u>
Net Assets, July 1		<u>23,190,545</u>		<u>21,797,875</u>
Net Assets, June 30		<u>\$ 9,844,934</u>		<u>\$ 23,190,545</u>

WASHOE COUNTY, NEVADA
RISK MANAGEMENT FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)

	2012			2011
	Budget	Actual	Variance	Actual
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from other funds	\$ 6,525,120	\$ 6,519,842	\$ (5,278)	\$ 5,786,652
Cash received from others	70,000	502,695	432,695	273,101
Cash payments for personnel costs	(302,681)	(290,595)	12,086	(284,358)
Cash payments for services and supplies	(8,333,792)	(4,333,295)	4,000,497	(4,620,473)
Net Cash Provided (Used) by Operating Activities	<u>(2,041,353)</u>	<u>2,398,647</u>	<u>4,440,000</u>	<u>1,154,922</u>
Cash Flows From Noncapital Financing Activities:				
Transfer to General Fund	(14,500,000)	(14,500,000)	-	-
Cash Flows From Investing Activities:				
Investment earnings	380,650	1,003,499	622,849	492,205
Net Increase (Decrease) in Cash and Cash Equivalents	(16,160,703)	(11,097,854)	5,062,849	1,647,127
Cash and Cash Equivalents, July 1	<u>32,654,758</u>	<u>33,874,940</u>	<u>1,220,182</u>	<u>32,227,813</u>
Cash and Cash Equivalents, June 30	<u>\$ 16,494,055</u>	<u>\$ 22,777,086</u>	<u>\$ 6,283,031</u>	<u>\$ 33,874,940</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ 2,041,353	\$ 214,236	\$ (1,827,117)	\$ 859,376
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Change in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	-	(10,202)	(10,202)	(327)
Other assets	-	(3,460)	(3,460)	3,612
Increase (decrease) in:				
Accounts payable	-	43,149	43,149	(20,316)
Accrued salaries and benefits	-	2,464	2,464	665
Compensated absences	-	2,884	2,884	912
Due to others	-	205,298	205,298	-
Due to other governments	-	1,673,278	1,673,278	-
Pending claims	-	271,000	271,000	311,000
Total Adjustments	<u>-</u>	<u>2,184,411</u>	<u>2,184,411</u>	<u>295,546</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,041,353</u>	<u>\$ 2,398,647</u>	<u>\$ 357,294</u>	<u>\$ 1,154,922</u>

WASHOE COUNTY, NEVADA
HEALTH BENEFITS FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)

	2012			2011
	Budget	Actual	Variance	Actual
Operating Revenues				
Charges for Services:				
Insurance premiums	\$ 44,848,700	\$ 43,381,184	\$ (1,467,516)	\$ 44,027,148
Miscellaneous:				
Other	600,550	848,429	247,879	644,912
Total Operating Revenues	45,449,250	44,229,613	(1,219,637)	44,672,060
Operating Expenses				
Salaries and wages	232,165	234,064	(1,899)	179,268
Employee benefits	86,905	95,226	(8,321)	72,489
Services and supplies	45,200,743	40,571,879	4,628,864	41,561,654
Total Operating Expenses	45,519,813	40,901,169	4,618,644	41,813,411
Operating Income (Loss)	(70,563)	3,328,444	3,399,007	2,858,649
Nonoperating Revenues (Expenses)				
Investment earnings	184,000	218,599	34,599	160,417
Net increase (decrease) in the fair value of investments	-	70,644	70,644	(25,481)
Federal grants	250,000	276,073	26,073	239,215
Total Nonoperating Revenues (Expenses)	434,000	565,316	131,316	374,151
Income (Loss) Before Transfers	363,437	3,893,760	3,530,323	3,232,800
Transfers				
General Fund	(8,400,000)	(4,081,500)	4,318,500	-
Change in Net Assets	\$ (8,036,563)	(187,740)	\$ 7,848,823	3,232,800
Net Assets, July 1		9,164,496		5,931,696
Net Assets, June 30		\$ 8,976,756		\$ 9,164,496

WASHOE COUNTY, NEVADA
HEALTH BENEFITS FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)

	<u>2012</u>			<u>2011</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from customers	\$ 19,394,203	\$ 19,918,361	\$ 524,158	\$ 17,171,011
Cash received from other funds	25,400,497	23,542,714	(1,857,783)	23,818,055
Cash received from others	654,550	848,429	193,879	679,827
Cash payments for personnel costs	(319,070)	(305,585)	13,485	(247,188)
Cash payments for services and supplies	(45,200,743)	(41,281,174)	3,919,569	(42,220,677)
Net Cash Provided (Used) by Operating Activities	<u>(70,563)</u>	<u>2,722,745</u>	<u>2,793,308</u>	<u>(798,972)</u>
Cash Flows From Noncapital Financing Activities:				
Federal grants	250,000	276,073	26,073	239,215
Transfers to General Fund	(8,400,000)	(4,081,500)	4,318,500	-
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(8,150,000)</u>	<u>(3,805,427)</u>	<u>4,344,573</u>	<u>239,215</u>
Cash Flows From Investing Activities:				
Investment earnings (loss)	184,000	288,939	104,939	122,399
Net Increase (Decrease) in Cash and Cash Equivalents	(8,036,563)	(793,743)	7,242,820	(437,358)
Cash and Cash Equivalents, July 1	<u>9,850,729</u>	<u>9,163,995</u>	<u>(686,734)</u>	<u>9,601,353</u>
Cash and Cash Equivalents, June 30	<u>\$ 1,814,166</u>	<u>\$ 8,370,252</u>	<u>\$ 6,556,086</u>	<u>\$ 9,163,995</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ (70,563)	\$ 3,328,444	\$ 3,399,007	\$ 2,858,649
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Change in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	-	64,915	64,915	(3,002,088)
Due from other governments	-	42,510	42,510	(28,613)
Increase (decrease) in:				
Accounts payable	-	(381,829)	(381,829)	(136,489)
Accrued salaries and benefits	-	3,075	3,075	3,129
Compensated absences	-	20,630	20,630	1,440
Pending claims	-	(355,000)	(355,000)	(495,000)
Total Adjustments	-	(605,699)	(605,699)	(3,657,621)
Net Cash Provided (Used) by Operating Activities	<u>\$ (70,563)</u>	<u>\$ 2,722,745</u>	<u>\$ 2,793,308</u>	<u>\$ (798,972)</u>

WASHOE COUNTY, NEVADA
EQUIPMENT SERVICES FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)

	<u>2012</u>			<u>2011</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Operating Revenues				
Charges for Services:				
Equipment service billings	\$ 6,288,308	\$ 6,669,228	\$ 380,920	\$ 6,551,590
Miscellaneous:				
Other	15,000	55,392	40,392	17,390
Total Operating Revenues	<u>6,303,308</u>	<u>6,724,620</u>	<u>421,312</u>	<u>6,568,980</u>
Operating Expenses				
Salaries and wages	1,387,610	1,192,948	194,662	1,328,290
Employee benefits	605,962	624,393	(18,431)	572,249
Services and supplies	3,873,617	3,926,204	(52,587)	3,897,930
Depreciation	2,019,250	1,849,994	169,256	1,850,917
Total Operating Expenses	<u>7,886,439</u>	<u>7,593,539</u>	<u>292,900</u>	<u>7,649,386</u>
Operating Income (Loss)	<u>(1,583,131)</u>	<u>(868,919)</u>	<u>714,212</u>	<u>(1,080,406)</u>
Nonoperating Revenues (Expenses)				
Investment earnings	131,900	132,599	699	141,749
Gain (loss) on asset disposition	100,000	115,609	15,609	90,959
Other nonoperating revenue	-	13,207	13,207	3,199
Total Nonoperating Revenues (Expenses)	<u>231,900</u>	<u>261,415</u>	<u>29,515</u>	<u>235,907</u>
Income (Loss) Before Capital Contributions and Transfers	<u>(1,351,231)</u>	<u>(607,504)</u>	<u>743,727</u>	<u>(844,499)</u>
Capital Contributions				
Contributions from other funds	-	31,431	31,431	-
Transfers				
General Fund	(700,000)	(700,000)	-	(2,500,000)
Building and Safety Fund	(45,369)	(45,369)	-	-
Total Transfers	<u>(745,369)</u>	<u>(745,369)</u>	<u>-</u>	<u>(2,500,000)</u>
Change in Net Assets	<u>\$ (2,096,600)</u>	<u>(1,321,442)</u>	<u>\$ 775,158</u>	<u>(3,344,499)</u>
Net Assets, July 1		<u>15,858,759</u>		<u>19,203,258</u>
Net Assets, June 30		<u>\$ 14,537,317</u>		<u>\$ 15,858,759</u>

**WASHOE COUNTY, NEVADA
EQUIPMENT SERVICES FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)**

	<u>2012</u>			<u>2011</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from other funds	\$ 6,288,308	\$ 6,669,228	\$ 380,920	\$ 6,551,590
Cash received from others	15,000	55,392	40,392	22,274
Cash payments for personnel costs	(1,993,572)	(1,849,314)	144,258	(1,896,277)
Cash payments for services and supplies	<u>(3,502,139)</u>	<u>(3,446,900)</u>	<u>55,239</u>	<u>(3,641,321)</u>
Net Cash Provided (Used) by Operating Activities	<u>807,597</u>	<u>1,428,406</u>	<u>620,809</u>	<u>1,036,266</u>
Cash Flows from Noncapital Financing Activities:				
Transfer to General Fund	(700,000)	(700,000)	-	(2,500,000)
Transfer to Building and Safety Fund	<u>(45,369)</u>	<u>(45,369)</u>	<u>-</u>	<u>-</u>
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(745,369)</u>	<u>(745,369)</u>	<u>-</u>	<u>(2,500,000)</u>
Cash Flows From Capital and Related Financing Activities:				
Proceeds from asset disposition	100,000	209,020	109,020	135,768
Proceeds from insurance recoveries	-	13,207	13,207	-
*Acquisition of capital assets	<u>(1,425,188)</u>	<u>(943,609)</u>	<u>481,579</u>	<u>(835,601)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(1,325,188)</u>	<u>(721,382)</u>	<u>603,806</u>	<u>(699,833)</u>
Cash Flows From Investing Activities:				
**Equipment supply deposit received	<u>-</u>	<u>-</u>	<u>-</u>	<u>108,253</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,262,960)	(38,345)	1,224,615	(2,055,314)
Cash and Cash Equivalents, July 1	<u>5,784,990</u>	<u>5,756,243</u>	<u>(28,747)</u>	<u>7,811,557</u>
Cash and Cash Equivalents, June 30	<u>\$ 4,522,030</u>	<u>\$ 5,717,898</u>	<u>\$ 1,195,868</u>	<u>\$ 5,756,243</u>

(CONTINUED)

**WASHOE COUNTY, NEVADA
EQUIPMENT SERVICES FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)**

	<u>2012</u>			<u>2011</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ (1,583,131)	\$ (868,919)	\$ 714,212	\$ (1,080,406)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	2,019,250	1,849,994	(169,256)	1,850,917
Other nonoperating revenue	-	-	-	3,199
**Imputed rental expense	-	132,599	132,599	141,749
Change in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	-	-	-	1,685
Inventory	-	17,094	17,094	73,759
Prepaid lease expense	371,478	246,912	(124,566)	122,906
Increase (decrease) in:				
Accounts payable	-	82,682	82,682	(81,805)
Accrued salaries and benefits	-	2,032	2,032	4,365
Compensated absences	-	(34,005)	(34,005)	(103)
Due to other governments	-	17	17	-
Total Adjustments	<u>2,390,728</u>	<u>2,297,325</u>	<u>(93,403)</u>	<u>2,116,672</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 807,597</u>	<u>\$ 1,428,406</u>	<u>\$ 620,809</u>	<u>\$ 1,036,266</u>

****Noncash investing, capital, and financing activities:**

The Equipment Services Fund lease deposits remaining from prior year rental agreements total \$3,173,365. These deposits are considered to be equivalent to noninterest bearing loans. Interest income and rental expense of \$132,599 have been imputed to give recognition to these transactions.

*Acquisition of Capital Assets Financed by Cash	\$ 1,425,188	\$ 943,609	\$ 481,579	\$ 835,601
Capital transferred from other funds	-	31,431	(31,431)	-
Increase (decrease) in accounts payable	-	112,217	(112,217)	(72,317)
Total Acquisition of Capital Assets	<u>\$ 1,425,188</u>	<u>\$ 1,087,257</u>	<u>\$ 337,931</u>	<u>\$ 763,284</u>

WASHOE COUNTY, NEVADA
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT WORKERS COMPENSATION FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)

	<u>2012</u>			<u>2011</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Operating Expenses				
Service and supplies:				
Claims	\$ 1,234,000	\$ 118,938	\$ 1,115,062	\$ (1,269,349)
Operating Income (Loss)	(1,234,000)	(118,938)	1,115,062	1,269,349
Nonoperating Revenues (Expenses)				
Investment earnings	50,000	96,278	46,278	114,510
Net increase (decrease) in the fair value of investments	-	41,334	41,334	(12,320)
Total Nonoperating Revenues (Expenses)	50,000	137,612	87,612	102,190
Income (Loss) Before Transfers	(1,184,000)	18,674	1,202,674	1,371,539
Transfers				
TMFPD General Fund	1,234,000	1,234,000	-	-
Change in Net Assets	\$ 50,000	1,252,674	\$ 1,202,674	1,371,539
Net Assets, July 1		<u>2,267,315</u>		<u>895,776</u>
Net Assets, June 30		<u>\$ 3,519,989</u>		<u>\$ 2,267,315</u>

WASHOE COUNTY, NEVADA
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT WORKERS COMPENSATION FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)

	<u>2012</u>			<u>2011</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash payments for services and supplies	\$ (1,100,000)	\$ (544,732)	\$ 555,268	\$ (2,521,937)
Cash Flows From Noncapital Financing Activities:				
Transfers from TMFPD General Fund	1,234,000	1,234,000	-	-
Cash Flows From Investing Activities:				
Investment earnings	50,000	144,813	94,813	102,485
Net Increase (Decrease) in Cash and Cash Equivalents	184,000	834,081	650,081	(2,419,452)
Cash and Cash Equivalents, July 1	<u>5,689,172</u>	<u>4,767,909</u>	<u>(921,263)</u>	<u>7,187,361</u>
Cash and Cash Equivalents, June 30	<u>\$ 5,873,172</u>	<u>\$ 5,601,990</u>	<u>\$ (271,182)</u>	<u>\$ 4,767,909</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ (1,234,000)	\$ (118,938)	\$ 1,115,062	\$ 1,269,349
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Change in assets and liabilities:				
(Increase) decrease in:				
Due to other governments	134,000	5,128	(128,872)	(1,329,785)
Pending claims	-	(430,922)	(430,922)	(2,461,501)
Total Adjustments	<u>134,000</u>	<u>(425,794)</u>	<u>(559,794)</u>	<u>(3,791,286)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (1,100,000)</u>	<u>\$ (544,732)</u>	<u>\$ 555,268</u>	<u>\$ (2,521,937)</u>

WASHOE COUNTY, NEVADA
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT HEALTH BENEFITS FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

	2012		
	Budget	Actual	Variance
Operating Revenues			
Charges for Services:			
Insurance premiums	\$ 350,000	\$ 129,283	\$ (220,717)
Operating Expenses			
Services and supplies	990,000	128,140	861,860
Operating Income (Loss)	(640,000)	1,143	641,143
Nonoperating Revenues (Expenses)			
Investment earnings	20,000	53	(19,947)
Net increase (decrease) in the fair value of investments	-	(12)	(12)
Total Nonoperating Revenues (Expenses)	20,000	41	(19,959)
Change in Net Assets	\$ (620,000)	1,184	\$ 621,184
Net Assets, July 1		-	
Net Assets, June 30		\$ 1,184	

WASHOE COUNTY, NEVADA
TRUCKEE MEADOWS FIRE PROTECTION DISTRICT HEALTH BENEFITS FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

	2012		
	Budget	Actual	Variance
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows From Operating Activities:			
Cash received from customers	\$ -	\$ 26,965	\$ 26,965
Cash received from other funds	350,000	102,318	(247,682)
Cash payments for services and supplies	(990,000)	(92,045)	897,955
Net Cash Provided (Used) by Operating Activities	(640,000)	37,238	677,238
Cash Flows From Investing Activities:			
Investment earnings (loss)	20,000	(13)	(20,013)
Net Increase (Decrease) in Cash and Cash Equivalents	(620,000)	37,225	657,225
Cash and Cash Equivalents, July 1	-	-	-
Cash and Cash Equivalents, June 30	\$ (620,000)	\$ 37,225	\$ 657,225
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	\$ (640,000)	\$ 1,143	\$ 641,143
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Change in liabilities:			
Increase (decrease) in:			
Accounts payable	-	36,095	36,095
Net Cash Provided (Used) by Operating Activities	(640,000)	37,238	677,238

WASHOE COUNTY, NEVADA
SIERRA FIRE PROTECTION DISTRICT HEALTH BENEFITS FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

	2012		
	Budget	Actual	Variance
Operating Revenues			
Charges for Services:			
Insurance premiums	\$ 561,000	\$ 457,705	\$ (103,295)
Miscellaneous	-	838	838
Total Operating Revenues	561,000	458,543	(102,457)
Operating Expenses			
Services and supplies	650,000	457,421	192,579
Operating Income (Loss)	(89,000)	1,122	90,122
Nonoperating Revenues (Expenses)			
Investment earnings	5,000	56	(4,944)
Net increase (decrease) in the fair value of investments	-	(12)	(12)
Total Nonoperating Revenues (Expenses)	5,000	44	(4,956)
Change in Net Assets	\$ (84,000)	1,166	\$ 85,166
Net Assets, July 1		-	
Net Assets, June 30		\$ 1,166	

WASHOE COUNTY
SIERRA FIRE PROTECTION DISTRICT HEALTH BENEFITS FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012

	2012		
	Budget	Actual	Variance
Increase (Decrease) in Cash and Cash Equivalents			
Cash Flows From Operating Activities:			
Cash received from customers	\$ -	\$ 134,206	\$ 134,206
Cash received from other funds	561,000	323,499	(237,501)
Cash received from others	-	838	838
Cash payments for services and supplies	(650,000)	(442,325)	207,675
Net Cash Provided (Used) by Operating Activities	(89,000)	16,218	105,218
Cash Flows From Investing Activities:			
Investment earnings (loss)	5,000	(12)	(5,012)
Net Increase (Decrease) in Cash and Cash Equivalents	(84,000)	16,206	100,206
Cash and Cash Equivalents, July 1	119,985	-	(119,985)
Cash and Cash Equivalents, June 30	\$ 35,985	\$ 16,206	\$ (19,779)
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating income (loss)	\$ (89,000)	\$ 1,122	\$ 90,122
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Change in liabilities:			
Increase (decrease) in:			
Accounts payable	-	15,096	15,096
Net Cash Provided (Used) by Operating Activities	(89,000)	16,218	105,218