

## CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets other than those financed by proprietary funds, or for assets that will be held in trust for individuals, private organizations, or other governments.

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<b><u>Nonmajor Capital Projects Funds:</u></b>	
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**WASHOE COUNTY, NEVADA  
NONMAJOR CAPITAL PROJECTS FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2012**

	<b>Parks Capital Projects Fund</b>	<b>Capital Improvements Fund</b>	<b>Capital Facilities Tax Fund</b>	<b>Infrastructure Fund</b>
<b>Assets</b>				
Cash and investments	\$ 26,860,796	\$ 14,400,549	\$ 7,662,662	\$ 269,752
Accounts receivable	-	-	2,500	-
Property taxes receivable	-	2,848	145,448	-
Interest receivable	85,154	49,863	25,125	-
Due from other governments	3,888,756	508,555	-	268,590
Deposits and prepaid items	-	-	2,747,460	-
<b>Total Assets</b>	<b>\$ 30,834,706</b>	<b>\$ 14,961,815</b>	<b>\$ 10,583,195</b>	<b>\$ 538,342</b>
<b>Liabilities</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Contracts/retention payable	90,266	1,828,746	912,047	2,427
Tax refunds payable	-	-	176,792	-
Interest payable	-	-	110,401	-
Due to other governments	-	-	44,390	267,325
Deferred/unearned revenue	3,888,756	413,399	119,747	268,590
<b>Total Liabilities</b>	<b>3,979,022</b>	<b>2,242,145</b>	<b>1,363,377</b>	<b>538,342</b>
<b>Fund Balances</b>				
Restricted	26,855,684	12,719,670	9,219,818	-
<b>Total Liabilities/Fund Balances</b>	<b>\$ 30,834,706</b>	<b>\$ 14,961,815</b>	<b>\$ 10,583,195</b>	<b>\$ 538,342</b>

<b>TMFPD</b>			
<b>Construction</b>			
<u>Fund</u>		<u>Total</u>	
\$ 5,299,137	\$	54,492,896	
-		2,500	
-		148,296	
17,738		177,880	
-		4,665,901	
-		2,747,460	
<u>\$ 5,316,875</u>	<u>\$</u>	<u>62,234,933</u>	
\$ 100,430	\$	100,430	
-		2,833,486	
-		176,792	
-		110,401	
-		311,715	
-		4,690,492	
<u>100,430</u>		<u>8,223,316</u>	
<u>5,216,445</u>		<u>54,011,617</u>	
<u>\$ 5,316,875</u>	<u>\$</u>	<u>62,234,933</u>	

**WASHOE COUNTY, NEVADA**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2012**

	<b>Parks Capital Projects Fund</b>	<b>Capital Improvements Fund</b>	<b>Capital Facilities Tax Fund</b>	<b>Infrastructure Fund</b>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ 5,552	\$ 6,286,070	\$ -
Residential construction tax	68,027	-	-	-
Special assessments	-	1,694,213	-	-
Intergovernmental	3,130,405	3,378,166	-	-
Miscellaneous	830,398	469,211	264,570	30,730
<b>Total Revenues</b>	<b>4,028,830</b>	<b>5,547,142</b>	<b>6,550,640</b>	<b>30,730</b>
<b>Expenditures</b>				
Current:				
General government	-	-	673,563	-
Intergovernmental	-	-	3,573,172	-
Capital Outlay:				
General government	-	2,295,060	2,780	-
Judicial	-	2,520,281	1,180,926	-
Public safety	-	1,140,449	-	1,353,431
Public works	-	7,534,627	-	-
Culture and recreation	4,969,967	1,447,585	-	-
Debt Service:				
Debt service fees and other fiscal charges	6,000	165,645	-	-
<b>Total Expenditures</b>	<b>4,975,967</b>	<b>15,103,647</b>	<b>5,430,441</b>	<b>1,353,431</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(947,137)	(9,556,505)	1,120,199	(1,322,701)
<b>Other Financing Sources (Uses)</b>				
Special assessment bonds issued	-	8,592,787	-	-
Transfers in	46,830	3,000,000	-	5,750,000
Transfers out	-	(3,919,992)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>46,830</b>	<b>7,672,795</b>	<b>-</b>	<b>5,750,000</b>
<b>Special Item</b>				
Truckee River Flood Management Authority	-	-	-	(4,890,823)
<b>Net Change in Fund Balances</b>	<b>(900,307)</b>	<b>(1,883,710)</b>	<b>1,120,199</b>	<b>(463,524)</b>
<b>Fund Balances, July 1</b>	<b>27,755,991</b>	<b>14,603,380</b>	<b>8,099,619</b>	<b>463,524</b>
<b>Fund Balances, June 30</b>	<b>\$ 26,855,684</b>	<b>\$ 12,719,670</b>	<b>\$ 9,219,818</b>	<b>\$ -</b>

<b>TMFPD</b>	
<b>Construction</b>	
<b>Fund</b>	<b>Total</b>
<u>          </u>	<u>          </u>
\$ -	\$ 6,291,622
-	68,027
-	1,694,213
144,000	6,652,571
<u>156,665</u>	<u>1,751,574</u>
300,665	16,458,007
<u>          </u>	<u>          </u>
-	673,563
-	3,573,172
-	2,297,840
-	3,701,207
944,907	3,438,787
-	7,534,627
-	6,417,552
<u>          </u>	<u>171,645</u>
944,907	27,808,393
<u>          </u>	<u>          </u>
(644,242)	(11,350,386)
<u>          </u>	<u>          </u>
-	8,592,787
650,000	9,446,830
<u>          </u>	<u>(3,919,992)</u>
650,000	14,119,625
<u>          </u>	<u>          </u>
-	(4,890,823)
5,758	(2,121,584)
<u>          </u>	<u>          </u>
5,210,687	56,133,201
<u>          </u>	<u>          </u>
\$ 5,216,445	\$ 54,011,617
<u>          </u>	<u>          </u>

**WASHOE COUNTY, NEVADA**  
**PARKS CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)**

	<b>2012</b>			<b>2011</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Taxes:				
Residential construction tax	\$ 37,000	\$ 68,027	\$ 31,027	\$ 48,501
Intergovernmental Revenues:				
Federal grants	11,877,552	1,053,321	(10,824,231)	1,638,948
State grants	3,387,659	2,077,084	(1,310,575)	455,358
Miscellaneous:				
Investment earnings	543,100	569,397	26,297	611,616
Net increase (decrease) in the fair value of investments	125,680	240,656	114,976	(103,838)
Contributions and donations	560	560	-	900
Other	-	19,785	19,785	68,000
<b>Total Revenues</b>	<b>15,971,551</b>	<b>4,028,830</b>	<b>(11,942,721)</b>	<b>2,719,485</b>
<b>Expenditures</b>				
Capital Outlay:				
Culture and Recreation Function:				
District One	2,004,157	27,157	1,977,000	31,585
District Two	2,759,744	499,289	2,260,455	99,242
District Three	197,078	5,651	191,427	163
District Four	2,233,988	48,776	2,185,212	107,422
Special projects	8,827,258	979,673	7,847,585	1,602,343
Bond projects	25,758,076	3,409,421	22,348,655	1,295,815
<b>Total Capital Outlay</b>	<b>41,780,301</b>	<b>4,969,967</b>	<b>36,810,334</b>	<b>3,136,570</b>
Debt Service:				
Service fees	3,000	6,000	(3,000)	3,000
<b>Total Expenditures</b>	<b>41,783,301</b>	<b>4,975,967</b>	<b>36,807,334</b>	<b>3,139,570</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(25,811,750)	(947,137)	24,864,613	(420,085)
<b>Other Financing Sources (Uses)</b>				
Transfers:				
Debt Service Fund	-	-	-	(314,625)
General Fund	46,830	46,830	-	-
Golf Course Fund	-	-	-	(2,033,669)
<b>Total Other Financing Sources (Uses)</b>	<b>46,830</b>	<b>46,830</b>	<b>-</b>	<b>(2,348,294)</b>
<b>Net Change in Fund Balances</b>	<b>(25,764,920)</b>	<b>(900,307)</b>	<b>24,864,613</b>	<b>(2,768,379)</b>
<b>Fund Balances, July 1</b>	<b>25,764,920</b>	<b>27,755,991</b>	<b>1,991,071</b>	<b>30,524,370</b>
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ 26,855,684</b>	<b>\$ 26,855,684</b>	<b>\$ 27,755,991</b>

**WASHOE COUNTY, NEVADA**  
**CAPITAL IMPROVEMENTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)**

	<b>2012</b>			<b>2011</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ 5,552	\$ 5,552	\$ 35,928
Special assessments	-	1,694,213	1,694,213	-
Intergovernmental Revenues:				
Federal grants	8,701,510	2,859,843	(5,841,667)	3,462,349
State grants	4,441,128	133,616	(4,307,512)	24,878
Local contributions	852,860	384,707	(468,153)	-
Miscellaneous:				
Investment earnings	250,000	308,458	58,458	368,919
Net increase (decrease) in the fair value of investments	-	156,640	156,640	(64,382)
Other	3,000,000	4,113	(2,995,887)	795,643
Total Revenues	17,245,498	5,547,142	(11,698,356)	4,623,335
<b>Expenditures</b>				
Capital Outlay:				
General Government Function:				
Infrastructure	3,143,386	2,294,955	848,431	2,614,647
Other	2,162,862	105	2,162,757	92,619
Total General Government Function	5,306,248	2,295,060	3,011,188	2,707,266
Judicial Function:				
District Court remodel	1,251,139	1,244,356	6,783	2,015,185
Justice Court Case Management System	1,259,579	1,124,126	135,453	137,501
Other	509,022	151,799	357,223	-
Total Judicial Function	3,019,740	2,520,281	499,459	2,152,686
Public Safety Function:				
Detention Center improvements	1,216,631	1,140,391	76,240	44,331
Public Safety communications	-	-	-	2,216,993
Other	359,016	58	358,958	45,810
Total Public Safety Function	1,575,647	1,140,449	435,198	2,307,134
Public Works Function:				
Pedestrian path and bike lane projects	2,819,744	1,741,921	1,077,823	816,882
Water quality improvements	10,894,400	585,237	10,309,163	848,130
Energy conservation improvements	1,748,480	1,748,480	-	1,658,700
SAD32 Spanish Springs Valley Ranches Roads	13,500,000	3,360,466	10,139,534	-
Other	3,024,057	98,523	2,925,534	692,844
Total Public Works Function	31,986,681	7,534,627	24,452,054	4,016,556
Culture and Recreation Function:				
Library HVAC upgrades	1,211,638	1,144,917	66,721	123,363
Parks infrastructure	861,611	302,668	558,943	368,632
Other	265,821	-	265,821	44,011
Total Culture and Recreation Function	2,339,070	1,447,585	891,485	536,006

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**WASHOE COUNTY, NEVADA**  
**CAPITAL IMPROVEMENTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)**

	<b>2012</b>			<b>2011</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
Debt Service Function:				
Bond issuance cost	\$ 201,500	\$ 165,645	\$ 35,855	\$ -
Total Expenditures	44,428,886	15,103,647	29,325,239	11,719,648
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,183,388)	(9,556,505)	17,626,883	(7,096,313)
<b>Other Financing Sources (Uses)</b>				
Special assessment bonds issued	13,500,000	8,592,787	(4,907,213)	-
Transfers:				
General Fund	3,000,000	3,000,000	-	-
Other Restricted Fund	-	-	-	2,663,533
Roads Fund	(3,919,992)	(3,919,992)	-	-
Total Other Financing Sources (Uses)	12,580,008	7,672,795	(4,907,213)	2,663,533
Net Change in Fund Balances	(14,603,380)	(1,883,710)	12,719,670	(4,432,780)
<b>Fund Balances, July 1</b>	14,603,380	14,603,380	-	19,036,160
<b>Fund Balances, June 30</b>	\$ -	\$ 12,719,670	\$ 12,719,670	\$ 14,603,380



**WASHOE COUNTY, NEVADA**  
**CAPITAL FACILITIES TAX FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2012**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)**

	<b>2012</b>			<b>2011</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 6,326,335	\$ 6,286,070	\$ (40,265)	\$ 6,778,725
Miscellaneous:				
Investment earnings	60,000	192,618	132,618	190,953
Net increase (decrease) in the fair value of investments	-	71,952	71,952	(33,293)
<b>Total Revenues</b>	<b>6,386,335</b>	<b>6,550,640</b>	<b>164,305</b>	<b>6,936,385</b>
<b>Expenditures</b>				
General Government Function:				
Services and supplies	-	673,563	(673,563)	-
Capital Outlay:				
General Government Function:				
Facilities improvements	7,116,330	2,780	7,113,550	1,986
Judicial Function:				
Court facilities	3,350,000	1,180,926	2,169,074	29,541
<b>Total Capital Outlay</b>	<b>10,466,330</b>	<b>1,183,706</b>	<b>9,282,624</b>	<b>31,527</b>
Intergovernmental:				
State of Nevada apportionment	3,036,641	2,708,119	328,522	6,758,004
Reno/Sparks apportionment	903,679	840,089	63,590	-
Other	27,000	24,964	2,036	26,986
<b>Total Intergovernmental</b>	<b>3,967,320</b>	<b>3,573,172</b>	<b>394,148</b>	<b>6,784,990</b>
Debt Service:				
Arbitrage	-	-	-	44,475
Service fees	-	-	-	3,000
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,475</b>
<b>Total Expenditures</b>	<b>14,433,650</b>	<b>5,430,441</b>	<b>9,003,209</b>	<b>6,863,992</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,047,315)	1,120,199	9,167,514	72,393
<b>Other Financing Sources (Uses)</b>				
Transfers:				
Debt Service Fund	-	-	-	(10,707,245)
<b>Net Change in Fund Balances</b>	<b>(8,047,315)</b>	<b>1,120,199</b>	<b>9,167,514</b>	<b>(10,634,852)</b>
<b>Fund Balances, July 1</b>	<b>8,047,315</b>	<b>8,099,619</b>	<b>52,304</b>	<b>18,734,471</b>
<b>Fund Balances, June 30</b>	<b>\$ -</b>	<b>\$ 9,219,818</b>	<b>\$ 9,219,818</b>	<b>\$ 8,099,619</b>

**WASHOE COUNTY, NEVADA  
INFRASTRUCTURE FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - 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>
<b>Revenues</b>				
Miscellaneous:				
Investment earnings	\$ -	\$ 16,959	\$ 16,959	\$ 27,745
Net increase (decrease) in the fair value of investments	-	13,771	13,771	(7,141)
<b>Total Revenues</b>	-	30,730	30,730	20,604
<b>Expenditures</b>				
Capital Outlay:				
Public Safety Function:				
Truckee River flood control	5,750,000	1,353,431	4,396,569	1,288,596
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,750,000)	(1,322,701)	4,427,299	(1,267,992)
<b>Other Financing Sources (Uses)</b>				
Transfers:				
Truckee River Flood Management Infrastructure Fund	5,750,000	5,750,000	-	-
<b>Special Item:</b>				
Truckee River Flood Management Authority	(500,283)	(4,890,823)	(4,390,540)	-
<b>Net Change in Fund Balances</b>	(500,283)	(463,524)	36,759	(1,267,992)
<b>Fund Balances, July 1</b>	500,283	463,524	(36,759)	1,731,516
<b>Fund Balances, June 30</b>	\$ -	\$ -	\$ -	\$ 463,524

**WASHOE COUNTY, NEVADA**  
**TRUCKEE MEADOWS FIRE PROTECTION DISTRICT CONSTRUCTION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - 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>
<b>Revenues</b>				
Intergovernmental Revenues:				
Federal grants	\$ 144,000	\$ 144,000	\$ -	\$ -
Miscellaneous:				
Investment earnings	50,000	110,867	60,867	96,778
Net increase (decrease) in the fair value of investments	-	45,798	45,798	(14,360)
Total Revenues	<u>194,000</u>	<u>300,665</u>	<u>106,665</u>	<u>82,418</u>
<b>Expenditures</b>				
Capital Outlay:				
Public Safety Function	<u>5,263,150</u>	<u>944,907</u>	<u>4,318,243</u>	<u>374,700</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,069,150)	(644,242)	4,424,908	(292,282)
<b>Other Financing Sources (Uses)</b>				
Transfers:				
TMFPD General Fund	<u>650,000</u>	<u>650,000</u>	<u>-</u>	<u>650,000</u>
Net Change in Fund Balances	(4,419,150)	5,758	4,424,908	357,718
<b>Fund Balances, July 1</b>	<u>5,210,687</u>	<u>5,210,687</u>	<u>-</u>	<u>4,852,969</u>
<b>Fund Balances, June 30</b>	<u>\$ 791,537</u>	<u>\$ 5,216,445</u>	<u>\$ 4,424,908</u>	<u>\$ 5,210,687</u>