

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures 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:

	<u>Page</u>
Health Fund: To account for grants, user fees and other revenue sources specifically dedicated to on-going health programs and services.....	91
Indigent Tax Levy Fund: To account for ad valorem tax revenues and investment earnings specifically appropriated to provide medical assistance to the indigent.....	92
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.....	93
Senior Services Fund: To account for grants, charges for services and ad valorem taxes specifically appropriated to provide services for senior citizens.....	94
Enhanced 911 Fund: To account for Enhanced 911 fees specifically appropriated for the enhancement of the communication system for reporting emergencies.....	95
Library Expansion Fund: To account for ad valorem taxes and investment earnings specifically appropriated to fund expansion of the library system.....	96
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.....	97
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.....	98
Truckee River Flood Management Infrastructure Fund: To account for resources derived from the 0.125% infrastructure sales tax and related investment earnings specifically appropriated to fund the Truckee River Flood Management Project and related debt service.....	99
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.....	100
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.....	101
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.....	102
Roads Fund: To account for specific revenue sources that are restricted to the construction, purchase of equipment for that construction, maintenance and repair of county roads.....	107
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 in the district.....	108
Truckee Meadows Fire Protection District – Emergency Fund: A component unit. To account for resources designated for unforeseen emergencies.....	109
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 in the district.....	110
Sierra Fire Protection District – Emergency Fund: A component unit. To account for resources designated for unforeseen emergencies.....	111

**WASHOE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2012**

	Health Fund	Indigent Tax Levy Fund	Child Protective Services Fund	Senior Services Fund	Enhanced 911 Fund
Assets					
Cash and investments	\$ 3,540,470	\$ 2,115,665	\$ 10,756,477	\$ 435,721	\$ 2,068,978
Accounts receivable	-	1,079	803,894	5,886	131,020
Consolidated tax receivable	-	-	-	-	-
Property taxes receivable	-	215,832	116,465	29,139	-
Other taxes receivable	-	-	-	-	-
Interest receivable	-	8,654	-	-	6,927
Due from other governments	956,534	-	2,881,701	406,193	205
Inventory	-	-	-	-	-
Deposits and prepaid items	-	-	-	-	-
Total Assets	\$ 4,497,004	\$ 2,341,230	\$ 14,558,537	\$ 876,939	\$ 2,207,130
Liabilities					
Accounts payable	\$ 90,107	\$ 1,041,233	\$ 2,122,073	\$ 89,846	\$ 646,089
Accrued salaries and benefits	465,081	-	605,470	75,626	1,321
Contracts/retention payable	-	-	-	-	-
Tax refunds payable	-	293,426	141,435	35,358	-
Interest payable	-	188,923	88,321	22,080	-
Due to other governments	24,057	-	466,697	1,378	30,499
Other Liabilities	1,717	-	-	6,951	-
Deferred/unearned revenue	-	178,320	95,889	25,492	-
Total Liabilities	580,962	1,701,902	3,519,885	256,731	677,909
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	3,916,042	639,328	1,423,005	131,342	1,529,221
Committed	-	-	9,615,647	488,866	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	3,916,042	639,328	11,038,652	620,208	1,529,221
Total Liabilities/Fund Balances	\$ 4,497,004	\$ 2,341,230	\$ 14,558,537	\$ 876,939	\$ 2,207,130

Library Expansion Fund	Animal Services Fund	Regional Public Safety Training Center Fund	Truckee River Flood Management Infrastructure Fund	Regional Communications System Fund	Central Truckee Meadows Remediation District Fund	Other Restricted Fund
\$ 579,323	\$ 5,756,200	\$ 510,139	\$ 4,884,910	\$ 1,809,710	\$ 8,871,489	\$ 10,381,889
-	30,280	750	4,006,142	-	31,369	22,333
-	-	-	-	-	-	-
57,919	91,182	-	-	-	-	29,139
-	-	-	1,175,962	-	-	250,918
2,331	18,645	1,840	55,718	5,743	28,930	10,935
-	1,442	6,750	-	6,156	-	3,043,608
-	-	-	-	-	-	-
-	-	-	35,000	32,175	-	-
<u>\$ 639,573</u>	<u>\$ 5,897,749</u>	<u>\$ 519,479</u>	<u>\$ 10,157,732</u>	<u>\$ 1,853,784</u>	<u>\$ 8,931,788</u>	<u>\$ 13,738,822</u>
\$ 6,009	\$ 22,408	\$ 6,658	\$ 88,966	\$ 42,261	\$ 30,725	\$ 768,881
46,617	82,486	9,739	41,123	12,183	19,153	166,908
-	-	-	-	-	-	6,020
70,717	106,075	-	-	-	-	35,358
44,160	66,240	-	-	-	-	22,080
-	-	-	4,558,971	-	176,529	5,337
-	206,633	-	11,000	-	-	18,775
47,678	81,352	-	-	-	25,370	201,693
<u>215,181</u>	<u>565,194</u>	<u>16,397</u>	<u>4,700,060</u>	<u>54,444</u>	<u>251,777</u>	<u>1,225,052</u>
-	-	-	35,000	32,175	-	-
-	89,248	503,082	5,422,672	1,767,165	7,581,597	12,246,443
424,392	5,243,307	-	-	-	1,098,414	390,241
-	-	-	-	-	-	-
-	-	-	-	-	-	(122,914)
<u>424,392</u>	<u>5,332,555</u>	<u>503,082</u>	<u>5,457,672</u>	<u>1,799,340</u>	<u>8,680,011</u>	<u>12,513,770</u>
<u>\$ 639,573</u>	<u>\$ 5,897,749</u>	<u>\$ 519,479</u>	<u>\$ 10,157,732</u>	<u>\$ 1,853,784</u>	<u>\$ 8,931,788</u>	<u>\$ 13,738,822</u>

(CONTINUED)

**WASHOE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2012**

	Roads Fund	TMFPD General Fund	TMFPD Emergency Fund	SFPD General Fund	SFPD Emergency Fund
Assets					
Cash and investments	\$ 5,416,603	\$ 7,639,917	\$ 459,360	\$ 882,817	\$ 898,530
Accounts receivable	-	5,856	-	-	-
Consolidated tax receivable	-	831,423	-	191,169	-
Property taxes receivable	-	192,546	-	93,933	-
Other taxes receivable	1,166,660	155,663	-	56,368	-
Interest receivable	-	27,400	-	7,865	-
Due from other governments	-	-	-	111,638	19,752
Inventory	-	221,957	-	-	-
Deposits and prepaid items	-	-	-	-	-
Total Assets	\$ 6,583,263	\$ 9,074,762	\$ 459,360	\$ 1,343,790	\$ 918,282
Liabilities					
Accounts payable	\$ 194,659	\$ 288,407	\$ -	\$ 18,581	\$ -
Accrued salaries and benefits	133,984	403,221	-	2,962	-
Contracts/retention payable	23,094	-	-	-	-
Tax refunds payable	-	-	-	-	-
Interest payable	-	-	-	-	-
Due to other governments	-	611	158,722	-	-
Other Liabilities	-	-	-	-	-
Deferred/unearned revenue	125,086	154,121	-	186,626	-
Total Liabilities	476,823	846,360	158,722	208,169	-
Fund Balances					
Nonspendable	-	221,957	-	-	-
Restricted	1,999,856	8,006,445	300,638	1,135,621	918,282
Committed	547,513	-	-	-	-
Assigned	3,559,071	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	6,106,440	8,228,402	300,638	1,135,621	918,282
Total Liabilities/Fund Balances	\$ 6,583,263	\$ 9,074,762	\$ 459,360	\$ 1,343,790	\$ 918,282

Total

\$ 67,008,198
5,038,609
1,022,592
826,155
2,805,571
174,988
7,433,979
221,957
67,175
\$ 84,599,224

\$ 5,456,903
2,065,874
29,114
682,369
431,804
5,422,801
245,076
1,121,627
15,455,568

289,132
47,609,987
17,808,380
3,559,071
(122,914)
69,143,656
\$ 84,599,224

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

	<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>
Revenues					
Taxes:					
Ad valorem	\$ -	\$ 8,812,077	\$ 5,030,781	\$ 1,257,749	\$ -
Car rental	-	-	-	-	-
Licenses and permits	984,267	-	22,577	-	-
Intergovernmental revenues	6,795,910	-	31,829,568	1,599,691	-
Charges for services	1,265,749	94,521	2,861,057	433,247	1,585,907
Fines and forfeits	-	-	-	-	-
Miscellaneous	52,432	114,134	154,120	266,179	70,265
Total Revenues	9,098,358	9,020,732	39,898,103	3,556,866	1,656,172
Expenditures					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	-	-	-	2,511,896
Public works	-	-	-	-	-
Health and sanitation	16,178,200	-	-	-	-
Welfare	-	9,643,776	42,126,527	-	-
Culture and recreation	-	-	-	3,940,577	-
Intergovernmental	-	-	-	-	-
Total Expenditures	16,178,200	9,643,776	42,126,527	3,940,577	2,511,896
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,079,842)	(623,044)	(2,228,424)	(383,711)	(855,724)
Other Financing Sources (Uses)					
Proceeds from asset disposition	-	-	-	3,675	-
Transfers in	7,250,850	-	625,633	235,860	-
Transfers out	-	-	(400,000)	-	-
Total Other Financing Sources (Uses)	7,250,850	-	225,633	239,535	-
Special Item					
Truckee River Flood Management Authority	-	-	-	-	-
Net Change in Fund Balances	171,008	(623,044)	(2,002,791)	(144,176)	(855,724)
Fund Balances, July 1,	3,745,034	1,262,372	13,041,443	764,384	2,384,945
Fund Balances, June 30	\$ 3,916,042	\$ 639,328	\$ 11,038,652	\$ 620,208	\$ 1,529,221

<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>
\$ 2,515,457	\$ 3,828,062	\$ -	\$ -	\$ -	\$ -	\$ 1,257,254
-	-	-	-	-	-	1,152,133
-	230,955	-	-	-	-	-
-	-	-	6,733,105	1,207,558	-	12,482,569
-	125,089	588,195	-	-	1,256,333	2,763,372
-	30	-	-	-	-	1,845,350
21,442	297,262	45,541	737,483	53,002	287,580	1,490,230
<u>2,536,899</u>	<u>4,481,398</u>	<u>633,736</u>	<u>7,470,588</u>	<u>1,260,560</u>	<u>1,543,913</u>	<u>20,990,908</u>
-	-	-	-	-	-	1,455,235
-	-	-	-	-	-	5,345,113
-	4,797,958	545,669	2,987,235	1,029,224	-	9,036,814
-	-	-	-	-	-	217,441
-	-	-	-	-	1,480,455	-
-	-	-	-	-	-	147,551
2,506,082	-	-	-	-	-	734,057
-	-	-	-	-	-	1,315,879
<u>2,506,082</u>	<u>4,797,958</u>	<u>545,669</u>	<u>2,987,235</u>	<u>1,029,224</u>	<u>1,480,455</u>	<u>18,252,090</u>
<u>30,817</u>	<u>(316,560)</u>	<u>88,067</u>	<u>4,483,353</u>	<u>231,336</u>	<u>63,458</u>	<u>2,738,818</u>
-	-	1,565	-	-	-	-
-	-	-	-	-	-	-
<u>(283,430)</u>	<u>-</u>	<u>-</u>	<u>(8,116,948)</u>	<u>-</u>	<u>-</u>	<u>(2,316,689)</u>
<u>(283,430)</u>	<u>-</u>	<u>1,565</u>	<u>(8,116,948)</u>	<u>-</u>	<u>-</u>	<u>(2,316,689)</u>
-	-	-	(12,896,021)	-	-	-
<u>(252,613)</u>	<u>(316,560)</u>	<u>89,632</u>	<u>(16,529,616)</u>	<u>231,336</u>	<u>63,458</u>	<u>422,129</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>
<u>\$ 424,392</u>	<u>\$ 5,332,555</u>	<u>\$ 503,082</u>	<u>\$ 5,457,672</u>	<u>\$ 1,799,340</u>	<u>\$ 8,680,011</u>	<u>\$ 12,513,770</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, 2012

	<u>Roads Fund</u>	<u>TMFPD General Fund</u>	<u>TMFPD Emergency Fund</u>	<u>SFPD General Fund</u>	<u>SFPD Emergency Fund</u>
Revenues					
Taxes:					
Ad valorem	\$ -	\$ 8,874,591	\$ 660,000	\$ 4,913,717	\$ -
Car rental fee	-	-	-	-	-
Licenses and permits	-	6,233	-	2,229	-
Intergovernmental revenues	6,874,218	7,205,295	-	3,276,258	-
Charges for services	471,720	-	-	120,628	-
Fines and forfeits	-	-	-	-	-
Miscellaneous	2,000,376	250,409	-	90,933	260,201
Total Revenues	9,346,314	16,336,528	660,000	8,403,765	260,201
Expenditures					
Current:					
General government	-	-	-	-	-
Judicial	-	-	-	-	-
Public safety	-	14,651,747	1,216,738	9,323,610	248,755
Public works	11,764,362	-	-	-	-
Health and sanitation	-	-	-	-	-
Welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total Expenditures	11,764,362	14,651,747	1,216,738	9,323,610	248,755
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,418,048)	1,684,781	(556,738)	(919,845)	11,446
Other Financing Sources (Uses)					
Proceeds from asset disposition	-	9,696	-	7,220	-
Transfers in	8,524,488	-	-	-	-
Transfers out	-	(1,884,000)	-	-	-
Total Other Financing Sources (Uses)	8,524,488	(1,874,304)	-	7,220	-
Special Item					
Truckee River Flood Management Authority	-	-	-	-	-
Net Change in Fund Balances	6,106,440	(189,523)	(556,738)	(912,625)	11,446
Fund Balances, July 1,	-	8,417,925	857,376	2,048,246	906,836
Fund Balances, June 30	\$ 6,106,440	\$ 8,228,402	\$ 300,638	\$ 1,135,621	\$ 918,282

TOTAL

\$ 37,149,688
1,152,133
1,246,261
78,004,172
11,565,818
1,845,380

6,191,589

137,155,041

1,455,235
5,345,113
46,349,646
11,981,803
17,658,655
51,917,854
7,180,716
1,315,879

143,204,901

(6,049,860)

22,156
16,636,831
(13,001,067)

3,657,920

(12,896,021)

(15,287,961)

84,431,617

\$ 69,143,656

WASHOE COUNTY, NEVADA
HEALTH 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)

	2012			2011
	Budget	Actual	Variance	Actual
Revenues				
Licenses and permits	\$ 1,008,585	\$ 984,267	\$ (24,318)	\$ 1,042,434
Intergovernmental Revenues:				
Federal grants	6,287,727	5,638,238	(649,489)	5,576,772
State grants	458,327	329,907	(128,420)	368,195
Other	749,006	827,765	78,759	757,856
Charges for Services:				
Health	1,153,115	1,265,749	112,634	1,288,165
Miscellaneous:				
Contributions and donations	46,450	48,208	1,758	44,445
Other	805,650	4,224	(801,426)	231
Total Revenues	<u>10,508,860</u>	<u>9,098,358</u>	<u>(1,410,502)</u>	<u>9,078,098</u>
Expenditures				
Health and Sanitation Function:				
Salaries and wages	10,679,710	9,861,088	818,622	10,500,051
Employee benefits	4,437,820	3,745,285	692,535	3,752,436
Services and supplies	4,235,138	2,255,897	1,979,241	2,382,696
Capital outlay	529,183	315,930	213,253	85,369
Total Expenditures	<u>19,881,851</u>	<u>16,178,200</u>	<u>3,703,651</u>	<u>16,720,552</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,372,991)	(7,079,842)	2,293,149	(7,642,454)
Other Financing Sources (Uses)				
Transfers:				
General Fund	7,250,850	7,250,850	-	8,192,500
Net Change in Fund Balances	(2,122,141)	171,008	2,293,149	550,046
Fund Balances, July 1	<u>3,221,659</u>	<u>3,745,034</u>	<u>523,375</u>	<u>3,194,988</u>
Fund Balances, June 30	<u>\$ 1,099,518</u>	<u>\$ 3,916,042</u>	<u>\$ 2,816,524</u>	<u>\$ 3,745,034</u>

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, 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>
Revenues				
Taxes:				
Ad valorem	\$ 8,858,869	\$ 8,812,077	\$ (46,792)	\$ 10,179,420
Charges for Services:				
Reimbursements	149,000	94,521	(54,479)	223,999
Miscellaneous:				
Investment earnings	40,000	88,477	48,477	129,764
Net increase (decrease) in the fair value of investments	15,000	25,657	10,657	(46,946)
Total Revenues	<u>9,062,869</u>	<u>9,020,732</u>	<u>(42,137)</u>	<u>10,486,237</u>
Expenditures				
Welfare Function:				
Services and supplies	<u>9,990,741</u>	<u>9,643,776</u>	<u>346,965</u>	<u>11,118,589</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(927,872)	(623,044)	304,828	(632,352)
Fund Balances, July 1	<u>973,607</u>	<u>1,262,372</u>	<u>288,765</u>	<u>1,894,724</u>
Fund Balances, June 30	<u>\$ 45,735</u>	<u>\$ 639,328</u>	<u>\$ 593,593</u>	<u>\$ 1,262,372</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, 2012
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)

	2012			2011
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	\$ 5,055,069	\$ 5,030,781	\$ (24,288)	\$ 5,422,233
Licenses and Permits:				
Day care licenses	25,000	22,577	(2,423)	24,634
Intergovernmental Revenues:				
Federal grants	20,429,354	17,323,408	(3,105,946)	14,853,837
State grants	14,560,200	14,506,160	(54,040)	13,776,165
Charges for Services:				
Service fees	3,200,000	2,861,057	(338,943)	3,660,503
Miscellaneous:				
Contributions and donations	198,000	153,970	(44,030)	81,130
Other	333,333	150	(333,183)	14,016
Total Revenues	<u>43,800,956</u>	<u>39,898,103</u>	<u>(3,902,853)</u>	<u>37,832,518</u>
Expenditures				
Welfare Function:				
Salaries and wages	13,998,234	12,363,006	1,635,228	12,756,988
Employee benefits	5,825,429	5,152,433	672,996	4,901,957
Services and supplies	31,385,893	24,587,888	6,798,005	21,471,874
Capital outlay	50,000	23,200	26,800	-
Total Expenditures	<u>51,259,556</u>	<u>42,126,527</u>	<u>9,133,029</u>	<u>39,130,819</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(7,458,600)</u>	<u>(2,228,424)</u>	<u>5,230,176</u>	<u>(1,298,301)</u>
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	-	-	1,520
Transfers:				
General Fund	625,633	625,633	-	670,260
Debt Service Fund	(400,000)	(400,000)	-	(400,000)
Total Other Financing Sources (Uses)	<u>225,633</u>	<u>225,633</u>	<u>-</u>	<u>271,780</u>
Net Change in Fund Balances	<u>(7,232,967)</u>	<u>(2,002,791)</u>	<u>5,230,176</u>	<u>(1,026,521)</u>
Fund Balances, July 1	<u>13,788,727</u>	<u>13,041,443</u>	<u>(747,284)</u>	<u>14,067,964</u>
Fund Balances, June 30	<u>\$ 6,555,760</u>	<u>\$ 11,038,652</u>	<u>\$ 4,482,892</u>	<u>\$ 13,041,443</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, 2012
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)

	2012			2011
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	\$ 1,265,267	\$ 1,257,749	\$ (7,518)	\$ 1,355,580
Intergovernmental Revenues:				
Federal grants	1,518,092	1,255,875	(262,217)	1,314,929
State and local grants	332,549	343,816	11,267	252,125
Charges for Services:				
Senior law project fees	74,730	71,821	(2,909)	88,312
Program income	132,400	137,447	5,047	130,865
Other	274,000	223,979	(50,021)	259,268
Miscellaneous:				
Contributions and donations	322,672	220,204	(102,468)	119,034
Reimbursements	23,000	31,045	8,045	46,414
Other	17,000	14,930	(2,070)	12,060
Total Revenues	<u>3,959,710</u>	<u>3,556,866</u>	<u>(402,844)</u>	<u>3,578,587</u>
Expenditures				
Culture and Recreation Function:				
Salaries and wages	1,759,342	1,627,198	132,144	1,653,100
Employee benefits	706,228	735,741	(29,513)	635,269
Services and supplies	2,119,417	1,520,706	598,711	1,492,634
Capital outlay	-	56,932	(56,932)	-
Total Expenditures	<u>4,584,987</u>	<u>3,940,577</u>	<u>644,410</u>	<u>3,781,003</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(625,277)</u>	<u>(383,711)</u>	<u>241,566</u>	<u>(202,416)</u>
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	3,675	3,675	-
Transfers:				
General Fund	235,860	235,860	-	322,860
Total Other Financing Sources (Uses)	<u>235,860</u>	<u>239,535</u>	<u>3,675</u>	<u>322,860</u>
Net Change in Fund Balances	<u>(389,417)</u>	<u>(144,176)</u>	<u>245,241</u>	<u>120,444</u>
Fund Balances, July 1	<u>611,518</u>	<u>764,384</u>	<u>152,866</u>	<u>643,940</u>
Fund Balances, June 30	<u>\$ 222,101</u>	<u>\$ 620,208</u>	<u>\$ 398,107</u>	<u>\$ 764,384</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, 2012
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)

	2012			2011
	Budget	Actual	Variance	Actual
Revenues				
Charges for Services:				
Enhanced 911 fees	\$ 1,561,200	\$ 1,585,907	\$ 24,707	\$ 1,614,192
Miscellaneous:				
Investment earnings	10,000	49,869	39,869	40,387
Net increase (decrease) in the fair value of investments	-	20,396	20,396	(5,672)
Total Revenues	<u>1,571,200</u>	<u>1,656,172</u>	<u>84,972</u>	<u>1,648,907</u>
Expenditures				
Public Safety Function:				
Salaries and wages	18,369	24,466	(6,097)	16,362
Employee benefits	8,626	11,612	(2,986)	7,930
Services and supplies	3,123,917	2,388,968	734,949	924,510
Capital outlay	<u>500,000</u>	<u>86,850</u>	<u>413,150</u>	<u>-</u>
Total Expenditures	<u>3,650,912</u>	<u>2,511,896</u>	<u>1,139,016</u>	<u>948,802</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,079,712)	(855,724)	1,223,988	700,105
Fund Balances, July 1	<u>2,384,945</u>	<u>2,384,945</u>	-	<u>1,684,840</u>
Fund Balances, June 30	<u>\$ 305,233</u>	<u>\$ 1,529,221</u>	<u>\$ 1,223,988</u>	<u>\$ 2,384,945</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, 2012
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)**

	2012			2011
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	\$ 2,537,534	\$ 2,515,457	\$ (22,077)	\$ 2,711,158
Miscellaneous:				
Investment earnings	25,612	16,846	(8,766)	16,936
Net increase (decrease) in the fair value of investments	-	4,596	4,596	(3,661)
Total Revenues	2,563,146	2,536,899	(26,247)	2,724,433
Expenditures				
Culture and Recreation Function:				
Salaries and wages	1,186,367	1,036,987	149,380	1,133,216
Employee benefits	501,958	517,476	(15,518)	464,187
Services and supplies	946,804	951,619	(4,815)	720,069
Total Expenditures	2,635,129	2,506,082	129,047	2,317,472
Excess (Deficiency) of Revenues Over (Under) Expenditures	(71,983)	30,817	102,800	406,961
Other Financing Sources (Uses)				
Transfers:				
Debt Service Fund	(283,430)	(283,430)	-	(291,430)
Net Change in Fund Balances	(355,413)	(252,613)	102,800	115,531
Fund Balances, July 1	658,243	677,005	18,762	561,474
Fund Balances, June 30	\$ 302,830	\$ 424,392	\$ 121,562	\$ 677,005

WASHOE COUNTY, NEVADA
ANIMAL SERVICES 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)

	2012			2011
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	\$ 3,793,801	\$ 3,828,062	\$ 34,261	\$ 4,150,548
Licenses and Permits:				
Animal licenses	178,500	230,955	52,455	223,434
Charges for Services:				
Animal services	100,000	125,089	25,089	109,023
Fines and Forfeits:				
Administrative enforcement fees	10,000	30	(9,970)	-
Miscellaneous:				
Investment earnings	100,000	122,290	22,290	114,387
Net increase (decrease) in the fair value of investments	25,000	46,318	21,318	(17,911)
Contributions and donations	16,832	16,832	-	180,012
Other	141,250	111,822	(29,428)	222,911
Total Revenues	<u>4,365,383</u>	<u>4,481,398</u>	<u>116,015</u>	<u>4,982,404</u>
Expenditures				
Public Safety Function:				
Salaries and wages	1,752,795	1,753,666	(871)	1,778,468
Employee benefits	834,077	805,925	28,152	697,287
Services and supplies	2,284,502	2,078,481	206,021	1,617,663
Capital outlay	160,377	159,886	491	65,567
Total Expenditures	<u>5,031,751</u>	<u>4,797,958</u>	<u>233,793</u>	<u>4,158,985</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(666,368)	(316,560)	349,808	823,419
Fund Balances, July 1	<u>5,528,786</u>	<u>5,649,115</u>	<u>120,329</u>	<u>4,825,696</u>
Fund Balances, June 30	<u>\$ 4,862,418</u>	<u>\$ 5,332,555</u>	<u>\$ 470,137</u>	<u>\$ 5,649,115</u>

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, 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>
Revenues				
Charges for Services:				
Training fees - Partner agencies	\$ 572,012	\$ 583,888	\$ 11,876	\$ 659,499
Training fees - Workshops	15,000	4,307	(10,693)	7,287
Miscellaneous:				
Investment earnings	15,000	14,219	(781)	14,227
Net increase (decrease) in the fair value of investments	-	4,608	4,608	(3,585)
Rental income	10,000	22,044	12,044	22,027
Other	20,000	4,670	(15,330)	14,301
Total Revenues	<u>632,012</u>	<u>633,736</u>	<u>1,724</u>	<u>713,756</u>
Expenditures				
Public Safety Function:				
Salaries and wages	271,454	207,940	63,514	279,178
Employee benefits	114,853	88,706	26,147	110,967
Services and supplies	353,550	244,089	109,461	303,890
Capital outlay	145,000	4,934	140,066	-
Total Expenditures	<u>884,857</u>	<u>545,669</u>	<u>339,188</u>	<u>694,035</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(252,845)</u>	<u>88,067</u>	<u>340,912</u>	<u>19,721</u>
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	1,565	1,565	-
Net Change in Fund Balances	<u>(252,845)</u>	<u>89,632</u>	<u>342,477</u>	<u>19,721</u>
Fund Balances, July 1	<u>340,540</u>	<u>413,450</u>	<u>72,910</u>	<u>393,729</u>
Fund Balances, June 30	<u>\$ 87,695</u>	<u>\$ 503,082</u>	<u>\$ 415,387</u>	<u>\$ 413,450</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, 2012
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)

	2012			2011
	Budget	Actual	Variance	Actual
Revenues				
Intergovernmental Revenues:				
Infrastructure sales tax - NRS 377B.100	\$ 6,392,000	\$ 6,733,105	\$ 341,105	\$ 6,477,502
Miscellaneous:				
Investment earnings	-	360,107	360,107	396,071
Net increase (decrease) in the fair value of investments	-	139,123	139,123	(92,104)
Other	1,690,640	238,253	(1,452,387)	65,249
Total Revenues	<u>8,082,640</u>	<u>7,470,588</u>	<u>(612,052)</u>	<u>6,846,718</u>
Expenditures				
Public Safety Function:				
Salaries and wages	1,246,578	842,276	404,302	1,094,864
Employee benefits	444,062	304,294	139,768	362,218
Services and supplies	1,891,227	1,811,179	80,048	1,436,043
Capital outlay	-	29,486	(29,486)	-
Total Public Safety Function	<u>3,581,867</u>	<u>2,987,235</u>	<u>594,632</u>	<u>2,893,125</u>
Debt Service:				
Debt service fees	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
Total Expenditures	<u>3,584,867</u>	<u>2,987,235</u>	<u>597,632</u>	<u>2,896,125</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,497,773</u>	<u>4,483,353</u>	<u>(14,420)</u>	<u>3,950,593</u>
Other Financing Sources (Uses)				
Transfers:				
Debt Service Fund	(2,352,723)	(2,366,948)	(14,225)	(5,717,905)
Infrastructure Fund	<u>(5,750,000)</u>	<u>(5,750,000)</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(8,102,723)</u>	<u>(8,116,948)</u>	<u>(14,225)</u>	<u>(5,717,905)</u>
Special Item:				
Truckee River Flood Management Authority	<u>(18,055,563)</u>	<u>(12,896,021)</u>	<u>5,159,542</u>	<u>-</u>
Net Change in Fund Balances	<u>(21,660,513)</u>	<u>(16,529,616)</u>	<u>5,130,897</u>	<u>(1,767,312)</u>
Fund Balances, July 1	<u>21,801,413</u>	<u>21,987,288</u>	<u>185,875</u>	<u>23,754,600</u>
Fund Balances, June 30	<u>\$ 140,900</u>	<u>\$ 5,457,672</u>	<u>\$ 5,316,772</u>	<u>\$ 21,987,288</u>

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, 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>
Revenues				
Intergovernmental Revenues:				
Local contributions	\$ 1,179,558	\$ 1,207,558	\$ 28,000	\$ 1,271,906
Miscellaneous:				
Investment earnings	16,000	37,589	21,589	28,534
Net increase (decrease) in the fair value of investments	-	15,413	15,413	(2,964)
Reimbursements	-	-	-	67,926
Total Revenues	<u>1,195,558</u>	<u>1,260,560</u>	<u>65,002</u>	<u>1,365,402</u>
Expenditures				
Public Safety Function:				
Salaries and wages	354,551	311,672	42,879	337,255
Employee benefits	123,358	119,391	3,967	122,210
Services and supplies	649,584	544,770	104,814	567,175
Capital outlay	<u>1,170,000</u>	<u>53,391</u>	<u>1,116,609</u>	<u>57,580</u>
Total Expenditures	<u>2,297,493</u>	<u>1,029,224</u>	<u>1,268,269</u>	<u>1,084,220</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,101,935)	231,336	1,333,271	281,182
Fund Balances, July 1	<u>1,382,441</u>	<u>1,568,004</u>	<u>185,563</u>	<u>1,286,822</u>
Fund Balances, June 30	<u>\$ 280,506</u>	<u>\$ 1,799,340</u>	<u>\$ 1,518,834</u>	<u>\$ 1,568,004</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, 2012
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)

	2012			2011
	Budget	Actual	Variance	Actual
Revenues				
Charges for Services:				
Remediation fees	\$ 1,250,000	\$ 1,256,333	\$ 6,333	\$ 2,506,381
Miscellaneous:				
Investment earnings	143,587	192,351	48,764	189,104
Net increase (decrease) in the fair value of investments	-	75,195	75,195	(41,222)
Other	-	20,034	20,034	-
Total Revenues	<u>1,393,587</u>	<u>1,543,913</u>	<u>150,326</u>	<u>2,654,263</u>
Expenditures				
Health and Sanitation Function:				
Salaries and wages	645,477	485,256	160,221	523,463
Employee benefits	237,748	180,517	57,231	172,135
Services and supplies	<u>7,963,426</u>	<u>814,682</u>	<u>7,148,744</u>	<u>1,200,229</u>
Total Expenditures	<u>8,846,651</u>	<u>1,480,455</u>	<u>7,366,196</u>	<u>1,895,827</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,453,064)	63,458	7,516,522	758,436
Fund Balances, July 1	<u>8,616,553</u>	<u>8,616,553</u>	-	<u>7,858,117</u>
Fund Balances, June 30	<u>\$ 1,163,489</u>	<u>\$ 8,680,011</u>	<u>\$ 7,516,522</u>	<u>\$ 8,616,553</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, 2012
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)

	2012			2011
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	\$ 1,266,267	\$ 1,257,254	\$ (9,013)	\$ 1,355,752
Car rental	1,394,871	1,152,133	(242,738)	1,256,238
Licenses and permits:				
Other	-	-	-	2,620
Intergovernmental revenues:				
Federal grants	17,662,383	11,115,516	(6,546,867)	10,962,298
Federal narcotics forfeitures	110,000	646,861	536,861	535,523
State grants	587,098	539,450	(47,648)	397,142
Local contributions	194,796	180,742	(14,054)	191,620
Charges for Services:				
General Government:				
Recorder fees	350,000	296,787	(53,213)	334,011
Map fees	50,000	75,678	25,678	69,276
Assessor commissions	64,000	464,805	400,805	509,754
Other	6,000	6,200	200	5,830
Judicial	1,581,000	1,602,102	21,102	1,664,050
Public Safety	115,000	145,696	30,696	165,182
Public Works	30,000	22,762	(7,238)	22,975
Culture and Recreation	172,855	149,342	(23,513)	206,432
Fines and Forfeits:				
Court Fines	1,813,288	1,757,114	(56,174)	2,070,232
Forfeits/bail	35,000	88,236	53,236	21,919
Miscellaneous:				
Investment earnings	1,000	73,534	72,534	76,704
Net increase (decrease) in the fair value of investments	-	31,236	31,236	(13,010)
Contributions and donations	1,027,845	916,906	(110,939)	905,423
Other	560,675	468,554	(92,121)	484,110
Total Revenues	<u>27,022,078</u>	<u>20,990,908</u>	<u>(6,031,170)</u>	<u>21,224,081</u>
Expenditures				
General Government Function:				
County Manager:				
Services and supplies	<u>34,117</u>	<u>4,445</u>	<u>29,672</u>	<u>338,185</u>
Assessor:				
Services and supplies	10,000	122,496	(112,496)	24,994
Capital outlay	<u>1,580,803</u>	<u>476,742</u>	<u>1,104,061</u>	<u>212,356</u>
	<u>1,590,803</u>	<u>599,238</u>	<u>991,565</u>	<u>237,350</u>
Human Resources:				
Services and supplies	<u>7,504</u>	<u>3,469</u>	<u>4,035</u>	<u>1,811</u>
Clerk:				
Services and supplies	<u>26,473</u>	<u>9,897</u>	<u>16,576</u>	<u>4,265</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, 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>
Recorder:				
Salaries and wages	\$ -	\$ -	\$ -	\$ 2,028
Services and supplies	2,806,135	546,511	2,259,624	606,540
Capital outlay	150,000	-	150,000	-
	<u>2,956,135</u>	<u>546,511</u>	<u>2,409,624</u>	<u>608,568</u>
Technology Services:				
Salaries and wages	81,641	78,349	3,292	79,728
Employee benefits	36,014	35,038	976	33,123
Services and supplies	341,340	788	340,552	286,279
	<u>458,995</u>	<u>114,175</u>	<u>344,820</u>	<u>399,130</u>
Facilities Services:				
Services and supplies	300,456	177,000	123,456	162,117
Capital Outlay	-	-	-	15,090
	<u>300,456</u>	<u>177,000</u>	<u>123,456</u>	<u>177,207</u>
Community Development:				
Services and supplies	3,000	500	2,500	-
Total General Government Function	<u>5,377,483</u>	<u>1,455,235</u>	<u>3,922,248</u>	<u>1,766,516</u>
Judicial Function:				
District Courts:				
Salaries and wages	1,256,895	519,213	737,682	356,151
Employee benefits	235,232	204,318	30,914	135,991
Services and supplies	2,438,061	1,032,562	1,405,499	1,223,825
Capital Outlay	535,896	-	535,896	-
	<u>4,466,084</u>	<u>1,756,093</u>	<u>2,709,991</u>	<u>1,715,967</u>
District Attorney:				
Salaries and wages	1,526,642	1,498,993	27,649	1,591,814
Employee benefits	716,076	635,838	80,238	627,103
Services and supplies	1,115,749	177,125	938,624	452,094
	<u>3,358,467</u>	<u>2,311,956</u>	<u>1,046,511</u>	<u>2,671,011</u>
Justice Courts:				
Reno Justice Court:				
Salaries and wages	-	-	-	4,615
Services and supplies	1,977,738	577,676	1,400,062	294,072
Capital outlay	108,551	-	108,551	10,242
	<u>2,086,289</u>	<u>577,676</u>	<u>1,508,613</u>	<u>308,929</u>
Sparks Justice Court:				
Services and supplies	307,329	58,581	248,748	56,846
Incline Justice Court:				
Services and supplies	118,993	30,639	88,354	783
Capital outlay	41,778	13,234	28,544	-
	<u>160,771</u>	<u>43,873</u>	<u>116,898</u>	<u>783</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, 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>
Wadsworth Justice Court:				
Services and supplies	\$ 650,999	\$ 63,136	\$ 587,863	\$ -
Incline Constable:				
Services and supplies	551	-	551	250
Neighborhood Justice Center:				
Services and supplies	138,493	117,000	21,493	140,000
Facilities Services:				
Services and supplies	562,734	416,798	145,936	454,779
Total Judicial Function	11,731,717	5,345,113	6,386,604	5,348,565
Public Safety Function:				
Sheriff:				
Salaries and wages	4,051,194	1,211,571	2,839,623	1,179,342
Employee benefits	426,993	365,823	61,170	354,620
Services and supplies	5,780,934	3,026,339	2,754,595	3,323,134
Capital outlay	3,251,063	2,148,091	1,102,972	762,675
	13,510,184	6,751,824	6,758,360	5,619,771
Medical Examiner:				
Salaries and wages	2,873	2,534	339	8,169
Employee benefits	-	31	(31)	109
Services and supplies	123,420	6,426	116,994	40,067
Capital outlay	-	25,038	(25,038)	-
	126,293	34,029	92,264	48,345
Fire Suppression:				
Salaries and wages	-	7,086	(7,086)	203
Employee benefits	-	1,061	(1,061)	79
Services and supplies	887,983	750,607	137,376	169,261
Capital outlay	-	-	-	159,730
	887,983	758,754	129,229	329,273
Juvenile Services:				
Salaries and wages	60,157	90,586	(30,429)	296,088
Employee benefits	42,831	16,690	26,141	92,007
Services and supplies	738,806	481,795	257,011	264,123
	841,794	589,071	252,723	652,218
Alternative Sentencing:				
Salaries and wages	90,802	28,348	62,454	24,559
Employee benefits	-	207	(207)	5,874
	90,802	28,555	62,247	30,433

(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, 2012
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)**

	2012			2011
	Budget	Actual	Variance	Actual
Emergency Management:				
Salaries and wages	\$ 189,582	\$ 34,931	\$ 154,651	\$ 69,985
Employee benefits	29,402	11,838	17,564	25,212
Services and supplies	805,704	812,867	(7,163)	1,264,610
Capital outlay	127,422	14,764	112,658	341,737
	<u>1,152,110</u>	<u>874,400</u>	<u>277,710</u>	<u>1,701,544</u>
Public Guardian:				
Services and supplies	2,725	181	2,544	287
Total Public Safety Function	<u>16,611,891</u>	<u>9,036,814</u>	<u>7,575,077</u>	<u>8,381,871</u>
Public Works Function:				
Public Works:				
Salaries and wages	69,130	67,827	1,303	66,666
Employee benefits	28,773	28,710	63	25,706
Services and supplies	260,853	120,904	139,949	134,859
Total Public Works Function	<u>358,756</u>	<u>217,441</u>	<u>141,315</u>	<u>227,231</u>
Welfare Function:				
Salaries and wages	-	10,909	(10,909)	13,510
Employee benefits	-	1,633	(1,633)	2,741
Services and supplies	398,996	135,009	263,987	222,540
Total Welfare Function	<u>398,996</u>	<u>147,551</u>	<u>251,445</u>	<u>238,791</u>
Culture and Recreation Function:				
Library:				
Services and supplies	323,972	301,108	22,864	286,845
Regional Parks and Open Space:				
Services and supplies	67,450	18,420	49,030	22,631
May Center:				
Salaries and wages	230,535	205,568	24,967	204,313
Employee benefits	60,269	63,281	(3,012)	64,885
Services and supplies	212,852	145,680	67,172	224,050
Capital Outlay	-	-	-	8,489
	<u>503,656</u>	<u>414,529</u>	<u>89,127</u>	<u>501,737</u>
Total Culture and Recreation Function	<u>895,078</u>	<u>734,057</u>	<u>161,021</u>	<u>811,213</u>
Intergovernmental:				
Cooperative Extension apportionment	1,267,130	1,315,879	(48,749)	1,357,105
Total Expenditures	<u>36,641,051</u>	<u>18,252,090</u>	<u>18,388,961</u>	<u>18,131,292</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(9,618,973)</u>	<u>2,738,818</u>	<u>12,357,791</u>	<u>3,092,789</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, 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>
Other Financing Sources (Uses)				
Proceeds from asset disposition	\$ -	\$ -	\$ -	\$ 30,000
Transfers:				
General Fund	-	-	-	78,872
General Fund	(509,400)	(761,646)	(252,246)	(238,110)
Special Revenue Fund	(163,173)	(163,173)	-	-
Debt Service Fund	(1,394,871)	(1,391,870)	3,001	(1,356,058)
Capital Improvement Fund	-	-	-	(2,663,533)
Total Other Financing Sources (Uses)	<u>(2,067,444)</u>	<u>(2,316,689)</u>	<u>(249,245)</u>	<u>(4,148,829)</u>
Net Change in Fund Balances	(11,686,417)	422,129	12,108,546	(1,056,040)
Fund Balances, July 1	<u>13,358,502</u>	<u>12,091,641</u>	<u>(1,266,861)</u>	<u>13,147,681</u>
Fund Balances, June 30	<u>\$ 1,672,085</u>	<u>\$ 12,513,770</u>	<u>\$ 10,841,685</u>	<u>\$ 12,091,641</u>

**WASHOE COUNTY, NEVADA
ROADS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2012**

	2012		
	Budget	Actual	Variance
Revenues			
Intergovernmental Revenues:			
Federal grants	\$ 30,214	\$ 30,214	\$ -
State shared revenues:			
Motor vehicle fuel tax (1.25 cents)	2,240,000	2,360,998	120,998
Motor vehicle fuel tax (1.75 cents)	1,340,000	1,394,573	54,573
Motor vehicle fuel tax (3.6/2.35 cents)	2,330,000	2,461,589	131,589
County Option MVFT 1.0	540,000	581,930	41,930
Local governmental grants	170,000	44,914	(125,086)
Charges for Services:			
Street curb and gutter cut fees	250,000	471,620	221,620
Other	5,000	100	(4,900)
Miscellaneous:			
Contributions and donations	2,000,000	2,000,000	-
Other	-	376	376
Total Revenues	<u>8,905,214</u>	<u>9,346,314</u>	<u>441,100</u>
Expenditures			
Public Works Function			
Salaries and wages	3,136,626	2,982,270	154,356
Employee benefits	1,398,564	1,410,040	(11,476)
Services and supplies	3,999,051	3,505,275	493,776
Capital outlay	8,895,461	3,866,777	5,028,684
Total Expenditures	<u>17,429,702</u>	<u>11,764,362</u>	<u>5,665,340</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(8,524,488)</u>	<u>(2,418,048)</u>	<u>6,106,440</u>
Other Financing Sources (Uses)			
Transfers:			
General Fund	4,441,323	4,441,323	-
Other Restricted Fund	163,173	163,173	-
Capital Improvements Fund	3,919,992	3,919,992	-
Total Other Financing Sources (Uses)	<u>8,524,488</u>	<u>8,524,488</u>	<u>-</u>
Net Change in Fund Balances	-	6,106,440	6,106,440
Fund Balances, July 1	-	-	-
Fund Balances, June 30	<u>\$ -</u>	<u>\$ 6,106,440</u>	<u>\$ 6,106,440</u>

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, 2012
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)

	2012			2011
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	\$ 9,299,099	\$ 8,874,591	\$ (424,508)	\$ 10,063,546
Licenses and Permits:				
Gaming licenses - AB 104	10,863	6,233	(4,630)	10,101
Intergovernmental Revenues:				
Real property transfer tax - AB 104	25,046	19,868	(5,178)	24,889
SCCR tax - AB 104	594,562	608,440	13,878	604,609
Consolidated tax	4,690,790	4,637,086	(53,704)	4,597,227
Federal grants	116,625	116,625	-	-
Other	1,923,276	1,823,276	(100,000)	100,000
Charges for Services:				
Building and zoning fees	500	-	(500)	-
Miscellaneous:				
Investment earnings	55,000	189,127	134,127	187,281
Net increase (decrease) in the fair value of investments	-	61,282	61,282	(20,450)
Other	500	-	(500)	68
Total Revenues	16,716,261	16,336,528	(379,733)	15,567,271
Expenditures				
Public Safety Function:				
Salaries and wages	1,197,875	1,075,743	122,132	69,247
Employee benefits	666,349	612,065	54,284	23,432
Services and supplies	14,588,146	12,963,939	1,624,207	18,087,236
Total Expenditures	16,452,370	14,651,747	1,800,623	18,179,915
Excess (Deficiency) of Revenues Over (Under) Expenditures	263,891	1,684,781	1,420,890	(2,612,644)
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	9,696	9,696	11,516
Transfers:				
TMFPD Emergency Fund	-	-	-	1,000,000
TMFPD Construction Fund	(650,000)	(650,000)	-	(650,000)
TMFPD Workers Compensation Fund	(1,234,000)	(1,234,000)	-	-
Contingency	(350,000)	-	350,000	-
Total Other Financing Sources (Uses)	(2,234,000)	(1,874,304)	359,696	361,516
Net Change in Fund Balances	(1,970,109)	(189,523)	1,780,586	(2,251,128)
Fund Balances, July 1,	8,413,322	8,417,925	4,603	10,669,053
Fund Balances, June 30	\$ 6,443,213	\$ 8,228,402	\$ 1,785,189	\$ 8,417,925

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, 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>
Revenues				
Taxes:				
Ad valorem	\$ 660,000	\$ 660,000	\$ -	\$ 1,000,000
Intergovernmental Revenues:				
Other	-	-	-	174,109
Total Revenues	660,000	660,000	-	1,174,109
Expenditures				
Public Safety Function:				
Services and supplies	1,460,000	1,216,738	243,262	50,494
Excess (Deficiency) of Revenues Over (Under) Expenditures	(800,000)	(556,738)	243,262	1,123,615
Other Financing Sources (Uses)				
Transfers:				
TMFPD General Fund	-	-	-	(1,000,000)
Net Change in Fund Balances	(800,000)	(556,738)	243,262	123,615
Fund Balances, July 1	845,700	857,376	11,676	733,761
Fund Balances, June 30	\$ 45,700	\$ 300,638	\$ 254,938	\$ 857,376

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, 2012
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2011)

	2012			2011
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	\$ 4,815,912	\$ 4,913,717	\$ 97,805	\$ 4,456,228
Licenses and Permits:				
Gaming licenses - AB 104	59,812	2,229	(57,583)	3,678
Intergovernmental Revenues:				
Federal grants	2,154,086	1,984,673	(169,413)	25,210
Real property transfer tax - AB 104	8,957	7,808	(1,149)	9,083
SCCRT / GST - AB 104 Makeup	212,618	217,574	4,956	221,192
Consolidated tax	1,075,137	1,066,203	(8,934)	1,057,205
Local contributions	206,043	-	(206,043)	187,500
Charges for services:				
Services to other agencies	597,817	120,628	(477,189)	423,301
Miscellaneous:				
Investment earnings	50,100	59,728	9,628	78,567
Net increase (decrease) in the fair value of investments	(30,000)	19,170	49,170	(9,591)
Other	30,800	12,035	(18,765)	59,142
Total Revenues	9,181,282	8,403,765	(777,517)	6,511,515
Expenditures				
Public Safety Function:				
Salaries and wages	3,209,375	2,766,030	443,345	4,406,765
Employee benefits	2,169,214	1,690,387	478,827	2,103,025
Services and supplies	1,502,322	2,620,066	(1,117,744)	1,696,188
Capital outlay	2,735,028	2,247,127	487,901	271,688
Total Expenditures	9,615,939	9,323,610	292,329	8,477,666
Excess (Deficiency) of Revenues Over (Under) Expenditures	(434,657)	(919,845)	(485,188)	(1,966,151)
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	7,220	7,220	24,415
Transfers:				
SFPD Emergency Fund	-	-	-	1,000,000
Total Other Financing Sources (Uses)	-	7,220	7,220	1,024,415
Net Change in Fund Balances	(434,657)	(912,625)	(477,968)	(941,736)
Fund Balances, July 1	2,447,070	2,048,246	(398,824)	2,989,982
Fund Balances, June 30	\$ 2,012,413	\$ 1,135,621	\$ (876,792)	\$ 2,048,246

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, 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>
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ 1,000,000
Miscellaneous:				
Other	100,000	260,201	160,201	101,994
Total Revenues	<u>100,000</u>	<u>260,201</u>	<u>160,201</u>	<u>1,101,994</u>
Expenditures				
Public Safety Function:				
Salaries and wages	148,000	161,425	(13,425)	149,744
Employee benefits	2,000	2,522	(522)	2,298
Services and supplies	750,000	84,808	665,192	43,116
Total Expenditures	<u>900,000</u>	<u>248,755</u>	<u>651,245</u>	<u>195,158</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(800,000)	11,446	811,446	906,836
Other Financing Sources (Uses)				
Transfers:				
SFPD General Fund	-	-	-	(1,000,000)
Net Change in Fund Balances	(800,000)	11,446	811,446	(93,164)
Fund Balances, July 1	<u>973,000</u>	<u>906,836</u>	<u>(66,164)</u>	<u>1,000,000</u>
Fund Balances, June 30	<u>\$ 173,000</u>	<u>\$ 918,282</u>	<u>\$ 745,282</u>	<u>\$ 906,836</u>