

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held in a trustee or agency capacity for others and which cannot be used to support the County's own programs.

Agency Funds:

Intergovernmental

Accounts for taxes and fees, such as property tax, sales tax, consolidated tax, fuel tax, and fines collected by the County on behalf of local governments.

Public Guardian/Administrator Trust Funds

Accounts for assets belonging to wards of the Public Guardian and unclaimed assets of decedents.

Court Trust

Accounts for District Court cash bonds.

Payroll Revolving

Accounts for payment of payroll and payroll deductions such as income tax withholding, insurance deductions, credit union deductions, etc.

Southwest Pointe Arrowcreek SAD 23

Accounts for collections of special assessments from property owners in District No. 23. Washoe County is not obligated in any manner for debt incurred on capital improvements to the properties.

Treasurer Unapportioned

Accounts for other local governments' share of unapportioned property taxes.

Washoe County School District Debt Service Fund

Accounts for assets held on behalf of the Washoe County School District for debt service.

Sheriff's Trust

Accounts for the commissary fund, inmate fund, and other miscellaneous funds administered by the County Sheriff's Department.

Children's Trust Fund

Accounts for monies received from social security, insurance, child support or other sources on behalf of children receiving welfare services.

May Foundation Building Trust

Accounts for assets held on behalf of the Wilbur May Foundation.

Senior Services Trust

Accounts for social security benefits of senior citizen clients for which Washoe County serves as representative payee.

Financial Assurances

Accounts for assets held by the County as performance guarantees.

Western Regional Water Commission

Accounts for the assets of the Western Regional Water Commission arising from the collection of water planning fees from regional water customers.

Other Agencies

Accounts for assets held for special districts and boards, Regional Transportation Commission, deferred compensation, Public Safety Training Center, TRWQSA joint venture, and other miscellaneous agencies.

**WASHOE COUNTY, NEVADA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Balance July 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2013</u>
Intergovernmental				
Assets:				
Cash and investments	\$ 6,165,737	\$ 242,111,641	\$ 237,766,655	\$ 10,510,723
Property taxes receivable	6,609,194	13,773,235	14,691,795	5,690,634
Total Assets	<u>\$ 12,774,931</u>	<u>\$ 255,884,876</u>	<u>\$ 252,458,450</u>	<u>\$ 16,201,357</u>
Liabilities:				
Due to other governments	<u>\$ 12,774,931</u>	<u>\$ 255,884,876</u>	<u>\$ 252,458,450</u>	<u>\$ 16,201,357</u>
Public Guardian/Administrator Trust Funds				
Assets:				
Cash and investments	\$ 3,829,179	\$ 5,372,989	5,317,055	\$ 3,885,113
Liabilities:				
Due to others	<u>\$ 3,829,179</u>	<u>\$ 5,372,989</u>	<u>\$ 5,317,055</u>	<u>\$ 3,885,113</u>
Court Trust				
Assets:				
Cash and investments	\$ 5,852,526	\$ 5,076,687	\$ 4,672,994	\$ 6,256,219
Liabilities:				
Due to others	<u>\$ 5,852,526</u>	<u>\$ 5,076,687</u>	<u>\$ 4,672,994</u>	<u>\$ 6,256,219</u>
Payroll Revolving				
Assets:				
Cash and investments	\$ 3,813,718	\$ 245,542,168	\$ 245,363,740	\$ 3,992,146
Accounts receivable	1,991	441	1,839	593
Total Assets	<u>\$ 3,815,709</u>	<u>\$ 245,542,609</u>	<u>\$ 245,365,579</u>	<u>\$ 3,992,739</u>
Liabilities:				
Due to others	<u>\$ 3,815,709</u>	<u>\$ 245,542,609</u>	<u>\$ 245,365,579</u>	<u>\$ 3,992,739</u>
Southwest Pointe Arrowcreek SAD 23				
Assets:				
Cash and investments	\$ 2,901,336	\$ 3,233,471	\$ 2,920,968	\$ 3,213,839
Liabilities:				
Due to others	<u>\$ 2,901,336</u>	<u>\$ 3,233,471</u>	<u>\$ 2,920,968</u>	<u>\$ 3,213,839</u>
Treasurer Unapportioned				
Assets:				
Cash and investments	\$ 3,452,304	\$ 489,422,280	\$ 491,073,316	\$ 1,801,268
Accounts receivable	1,883,946	284,427	2,006,826	161,547
Total Assets	<u>\$ 5,336,250</u>	<u>\$ 489,706,707</u>	<u>\$ 493,080,142</u>	<u>\$ 1,962,815</u>
Liabilities:				
Due to other governments	<u>\$ 5,336,250</u>	<u>\$ 489,706,707</u>	<u>\$ 493,080,142</u>	<u>\$ 1,962,815</u>
Washoe County School District Debt Service Fund				
Assets:				
Property taxes receivable	\$ 1,181,083	\$ 2,446,055	\$ 2,578,188	\$ 1,048,950
Liabilities:				
Due to other governments	<u>\$ 1,181,083</u>	<u>\$ 2,446,055</u>	<u>\$ 2,578,188</u>	<u>\$ 1,048,950</u>

(CONTINUED)

**WASHOE COUNTY, NEVADA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Balance July 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 2013</u>
Sheriff's Trust				
Assets:				
Cash and investments	\$ 823,298	\$ 7,669,366	\$ 7,076,852	\$ 1,415,812
Liabilities:				
Due to others	\$ 823,298	\$ 7,669,366	\$ 7,076,852	\$ 1,415,812
Children's Trust Fund				
Assets:				
Cash and investments	\$ 459,716	\$ 625,675	\$ 619,395	\$ 465,996
Liabilities:				
Due to others	\$ 459,716	\$ 625,675	\$ 619,395	\$ 465,996
May Foundation Building Trust				
Assets:				
Cash and investments	\$ 320,592	\$ 324,108	\$ 306,626	\$ 338,074
Liabilities:				
Due to others	\$ 320,592	\$ 324,108	\$ 306,626	\$ 338,074
Senior Services Trust				
Assets:				
Cash and investments	\$ 21,266	\$ 272,113	\$ 269,167	\$ 24,212
Liabilities:				
Due to others	\$ 21,266	\$ 272,113	\$ 269,167	\$ 24,212
Financial Assurances				
Assets:				
Cash and investments	\$ 272,552	\$ 206,028	\$ 186,104	\$ 292,476
Financial assurances	412,026	114,256	99,808	426,474
Total Assets	\$ 684,578	\$ 320,284	\$ 285,912	\$ 718,950
Liabilities:				
Due to others	\$ 684,578	\$ 320,284	\$ 285,912	\$ 718,950
Western Regional Water Commission				
Assets:				
Accounts Receivable	\$ 294,162	\$ 1,513,545	\$ 1,503,701	\$ 304,006
Due from other governments	17,112	46,878	17,112	46,878
Total Assets	\$ 311,274	\$ 1,560,423	\$ 1,520,813	\$ 350,884
Liabilities:				
Due to others	\$ 311,274	\$ 1,560,423	\$ 1,520,813	\$ 350,884

(CONTINUED)

**WASHOE COUNTY, NEVADA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>Balance</u> <u>July 1, 2012</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 2013</u>
Other Agencies:				
Assets:				
Cash and investments	\$ 2,074	\$ 3,599	\$ 3,883	\$ 1,790
Other deposits	9,691	8,561	300	17,952
Total Assets	<u>\$ 11,765</u>	<u>\$ 12,160</u>	<u>\$ 4,183</u>	<u>\$ 19,742</u>
Liabilities:				
Due to others/governments	<u>\$ 11,765</u>	<u>\$ 12,160</u>	<u>\$ 4,183</u>	<u>\$ 19,742</u>
Totals, Agency Funds:				
Assets:				
Cash and investments	\$ 27,914,298	\$ 999,860,125	\$ 995,576,755	\$ 32,197,668
Financial assurances	412,026	114,256	99,808	426,474
Accounts receivable	2,180,099	1,798,413	3,512,366	466,146
Property taxes receivable	7,790,277	16,219,290	17,269,983	6,739,584
Due from other governments	17,112	46,878	17,112	46,878
Other deposits	9,691	8,561	300	17,952
Total Assets	<u>\$ 38,323,503</u>	<u>\$ 1,018,047,523</u>	<u>\$ 1,016,476,324</u>	<u>\$ 39,894,702</u>
Liabilities:				
Due to others/governments	<u>\$ 38,323,503</u>	<u>\$ 1,018,047,523</u>	<u>\$ 1,016,476,324</u>	<u>\$ 39,894,702</u>