

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

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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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	<u>2013</u>			<u>2012</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Revenues				
Taxes:				
Ad valorem	\$ 4,883,474	\$ 4,850,274	\$ (33,200)	\$ 5,030,781
Licenses and Permits:				
Day care licenses	25,000	20,350	(4,650)	22,577
Intergovernmental Revenues:				
Federal grants	22,366,232	19,963,733	(2,402,499)	17,323,408
State grants	14,835,941	14,670,045	(165,896)	14,506,160
Charges for Services:				
Service fees	3,085,000	2,670,985	(414,015)	2,861,057
Miscellaneous:				
Contributions and donations	175,198	103,926	(71,272)	153,970
Other	-	16,969	16,969	150
Total Revenues	<u>45,370,845</u>	<u>42,296,282</u>	<u>(3,074,563)</u>	<u>39,898,103</u>
Expenditures				
Welfare Function:				
Salaries and wages	13,813,002	12,903,028	909,974	12,363,006
Employee benefits	5,614,477	5,196,717	417,760	5,152,433
Services and supplies	33,529,313	25,958,410	7,570,903	24,587,888
Capital outlay	50,000	24,470	25,530	23,200
Total Expenditures	<u>53,006,792</u>	<u>44,082,625</u>	<u>8,924,167</u>	<u>42,126,527</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(7,635,947)</u>	<u>(1,786,343)</u>	<u>5,849,604</u>	<u>(2,228,424)</u>
Other Financing Sources (Uses)				
Transfers:				
General Fund	-	-	-	625,633
Debt Service Fund	(400,000)	(400,000)	-	(400,000)
Total Other Financing Sources (Uses)	<u>(400,000)</u>	<u>(400,000)</u>	<u>-</u>	<u>225,633</u>
Net Change in Fund Balances	<u>(8,035,947)</u>	<u>(2,186,343)</u>	<u>5,849,604</u>	<u>(2,002,791)</u>
Fund Balances, July 1	<u>11,038,652</u>	<u>11,038,652</u>	<u>-</u>	<u>13,041,443</u>
Fund Balances, June 30	<u>\$ 3,002,705</u>	<u>\$ 8,852,309</u>	<u>\$ 5,849,604</u>	<u>\$ 11,038,652</u>

**WASHOE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2013**

	<u>Health Fund</u>	<u>Indigent Tax Levy Fund</u>	<u>Senior Services Fund</u>	<u>Enhanced 911 Fund</u>	<u>Library Expansion Fund</u>
Assets					
Cash and investments	\$ 2,644,972	\$ 5,131,591	\$ 334,326	\$ 1,319,366	\$ 605,797
Accounts receivable	139	-	90	129,978	-
Property taxes receivable	-	172,523	25,659	-	51,260
Other taxes receivable	-	-	-	-	-
Interest receivable	-	15,912	-	4,493	2,149
Due from other governments	1,270,976	-	456,609	60	-
Deposits and prepaid items	-	-	-	27,108	-
Total Assets	\$ 3,916,087	\$ 5,320,026	\$ 816,684	\$ 1,481,005	\$ 659,206
Liabilities					
Accounts payable	\$ 245,621	\$ 811,832	\$ 273,934	\$ 225,416	\$ 30,981
Accrued salaries and benefits	548,436	-	161,942	1,528	38,731
Contracts/retention payable	-	-	-	-	-
Due to other governments	96,290	41,385	2,887	64,267	-
Other liabilities	-	-	1,565	-	-
Unearned revenue	214,276	-	-	-	-
Total Liabilities	1,104,623	853,217	440,328	291,211	69,712
Deferred Inflows of Resources					
Unavailable revenue - grants and other revenue	-	-	-	-	-
Unavailable revenue - property taxes	-	143,450	21,195	-	42,341
Total Deferred Inflows of Resources	-	143,450	21,195	-	42,341
Fund Balances					
Nonspendable	-	-	-	27,108	-
Restricted	2,811,464	4,323,359	91,068	1,162,686	118,574
Committed	-	-	264,093	-	428,579
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	2,811,464	4,323,359	355,161	1,189,794	547,153
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,916,087	\$ 5,320,026	\$ 816,684	\$ 1,481,005	\$ 659,206

(CONTINUED)

**WASHOE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2013**

	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
Assets					
Cash and investments	\$ 5,641,580	\$ 459,183	\$ 171,717	\$ 1,746,488	\$ 8,468,234
Accounts receivable	7,681	-	-	-	22,805
Property taxes receivable	81,492	-	-	-	-
Other taxes receivable	-	-	1,250,699	-	-
Interest receivable	16,848	1,688	499	5,058	25,134
Due from other governments	1,514	2,176	-	22,522	-
Deposits and prepaid items	11,855	-	-	22,275	-
Total Assets	\$ 5,760,970	\$ 463,047	\$ 1,422,915	\$ 1,796,343	\$ 8,516,173
Liabilities					
Accounts payable	\$ 48,603	\$ 11,538	\$ 815	\$ 20,061	\$ 102,935
Accrued salaries and benefits	103,971	10,881	45,405	18,786	21,272
Contracts/retention payable	-	-	-	-	-
Due to other governments	-	-	-	-	176,183
Other liabilities	6,931	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	159,505	22,419	46,220	38,847	300,390
Deferred Inflows of Resources					
Unavailable revenue - grants and other revenue	-	-	-	-	19,750
Unavailable revenue - property taxes	67,396	-	-	-	-
Total Deferred Inflows of Resources	67,396	-	-	-	19,750
Fund Balances					
Nonspendable	11,855	-	-	22,275	-
Restricted	156,252	440,628	1,376,695	1,735,221	7,092,756
Committed	5,365,962	-	-	-	1,103,277
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	5,534,069	440,628	1,376,695	1,757,496	8,196,033
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 5,760,970	\$ 463,047	\$ 1,422,915	\$ 1,796,343	\$ 8,516,173

	Other Restricted Fund	Roads Fund	Total
\$	13,466,712	\$	5,529,505
	8,565	-	169,258
	25,659	-	356,593
	259,251	1,243,276	2,753,226
	12,273	-	84,054
	1,751,393	-	3,505,250
	-	-	61,238
	<u>15,523,853</u>	<u>6,772,781</u>	<u>52,449,090</u>
\$	1,138,852	\$	105,965
	135,407	149,568	1,235,927
	-	366,146	366,146
	26,137	197	407,346
	53,795	-	62,291
	9,359	-	223,635
	<u>1,363,550</u>	<u>621,876</u>	<u>5,311,898</u>
	48,436	-	68,186
	21,195	-	295,577
	<u>69,631</u>	<u>-</u>	<u>363,763</u>
	-	-	61,238
	13,028,437	-	32,337,140
	1,318,228	1,076,969	9,557,108
	2,535	5,073,936	5,076,471
	(258,528)	-	(258,528)
	<u>14,090,672</u>	<u>6,150,905</u>	<u>46,773,429</u>
\$	<u>15,523,853</u>	\$	<u>6,772,781</u>
		\$	<u>52,449,090</u>

WASHOE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2013

	<u>Health Fund</u>	<u>Indigent Tax Levy Fund</u>	<u>Senior Services Fund</u>	<u>Enhanced 911 Fund</u>
Revenues				
Taxes:				
Ad valorem	\$ -	\$ 7,293,338	\$ 1,212,588	\$ -
Car rental	-	-	-	-
Licenses and permits	1,179,756	-	-	-
Intergovernmental revenues	6,519,732	-	1,407,105	-
Charges for services	1,314,251	206,447	353,698	1,565,824
Fines and forfeits	-	-	-	-
Miscellaneous	73,204	(3,417)	175,327	905
Total Revenues	9,086,943	7,496,368	3,148,718	1,566,729
Expenditures				
Current:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	1,906,156
Public works	-	-	-	-
Health and sanitation	18,815,412	-	-	-
Welfare	-	3,812,337	-	-
Culture and recreation	-	-	4,350,037	-
Intergovernmental	-	-	-	-
Total Expenditures	18,815,412	3,812,337	4,350,037	1,906,156
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,728,469)	3,684,031	(1,201,319)	(339,427)
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	-	-	-
Transfers in	8,623,891	-	936,272	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	8,623,891	-	936,272	-
Net Change in Fund Balances	(1,104,578)	3,684,031	(265,047)	(339,427)
Fund Balances, July 1, As Restated	3,916,042	639,328	620,208	1,529,221
Fund Balances, June 30	\$ 2,811,464	\$ 4,323,359	\$ 355,161	\$ 1,189,794

<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>
\$ 2,425,224	\$ 3,689,431	\$ -	\$ -	\$ -	\$ -	\$ 1,212,588
-	-	-	-	-	-	1,196,251
-	234,129	-	-	-	-	-
-	-	-	7,127,834	1,145,127	-	9,408,068
-	110,176	589,369	-	-	1,253,750	2,667,964
-	-	-	-	-	-	2,264,252
4,187	314,778	26,178	1,399,118	2,443	4,863	1,050,834
<u>2,429,411</u>	<u>4,348,514</u>	<u>615,547</u>	<u>8,526,952</u>	<u>1,147,570</u>	<u>1,258,613</u>	<u>17,799,957</u>
-	-	-	-	-	-	977,734
-	-	-	-	-	-	5,372,493
-	4,154,362	678,001	10,229,929	1,189,414	-	7,140,908
-	-	-	-	-	-	82,173
-	-	-	-	-	1,742,591	-
-	-	-	-	-	-	93,109
2,026,220	-	-	-	-	-	843,095
-	-	-	-	-	-	1,157,871
<u>2,026,220</u>	<u>4,154,362</u>	<u>678,001</u>	<u>10,229,929</u>	<u>1,189,414</u>	<u>1,742,591</u>	<u>15,667,383</u>
<u>403,191</u>	<u>194,152</u>	<u>(62,454)</u>	<u>(1,702,977)</u>	<u>(41,844)</u>	<u>(483,978)</u>	<u>2,132,574</u>
-	7,362	-	-	-	-	-
-	-	-	-	-	-	1,275,092
<u>(280,430)</u>	<u>-</u>	<u>-</u>	<u>(2,378,000)</u>	<u>-</u>	<u>-</u>	<u>(1,830,764)</u>
<u>(280,430)</u>	<u>7,362</u>	<u>-</u>	<u>(2,378,000)</u>	<u>-</u>	<u>-</u>	<u>(555,672)</u>
122,761	201,514	(62,454)	(4,080,977)	(41,844)	(483,978)	1,576,902
424,392	5,332,555	503,082	5,457,672	1,799,340	8,680,011	12,513,770
<u>\$ 547,153</u>	<u>\$ 5,534,069</u>	<u>\$ 440,628</u>	<u>\$ 1,376,695</u>	<u>\$ 1,757,496</u>	<u>\$ 8,196,033</u>	<u>\$ 14,090,672</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, 2013**

	Roads Fund	TOTAL
Revenues		
Taxes:		
Ad valorem	\$ -	\$ 15,833,169
Car rental	-	1,196,251
Licenses and permits	-	1,413,885
Intergovernmental revenues	7,308,607	32,916,473
Charges for services	319,664	8,381,143
Fines and forfeits	-	2,264,252
Miscellaneous	9,162	3,057,582
	<u>7,637,433</u>	<u>65,062,755</u>
Expenditures		
Current:		
General government	-	977,734
Judicial	-	5,372,493
Public safety	-	25,298,770
Public works	13,009,107	13,091,280
Health and sanitation	-	20,558,003
Welfare	-	3,905,446
Culture and recreation	-	7,219,352
Intergovernmental	-	1,157,871
	<u>13,009,107</u>	<u>77,580,949</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,371,674)</u>	<u>(12,518,194)</u>
Other Financing Sources (Uses)		
Proceeds from asset disposition	-	7,362
Transfers in	5,448,106	16,283,361
Transfers out	(31,967)	(4,521,161)
	<u>5,416,139</u>	<u>11,769,562</u>
Net Change in Fund Balances	44,465	(748,632)
Fund Balances, July 1, As Restated	<u>6,106,440</u>	<u>47,522,061</u>
Fund Balances, June 30	<u>\$ 6,150,905</u>	<u>\$ 46,773,429</u>

**WASHOE COUNTY, NEVADA
HEALTH FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

	2013			2012
	Budget	Actual	Variance	Actual
Revenues				
Licenses and permits	\$ 1,124,537	\$ 1,179,756	\$ 55,219	\$ 984,267
Intergovernmental Revenues:				
Federal grants	5,985,996	5,672,330	(313,666)	5,638,238
State grants	281,857	99,857	(182,000)	329,907
Other	718,766	747,545	28,779	827,765
Charges for Services:				
Health	1,253,150	1,314,251	61,101	1,265,749
Miscellaneous:				
Contributions and donations	156,684	70,700	(85,984)	48,208
Other	-	2,504	2,504	4,224
Total Revenues	9,520,990	9,086,943	(434,047)	9,098,358
Expenditures				
Health and Sanitation Function:				
Salaries and wages	10,758,485	9,803,868	954,617	9,861,088
Employee benefits	4,089,654	3,794,135	295,519	3,745,285
Services and supplies	5,897,251	5,004,785	892,466	2,255,897
Capital outlay	397,107	212,624	184,483	315,930
Total Expenditures	21,142,497	18,815,412	2,327,085	16,178,200
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,621,507)	(9,728,469)	1,893,038	(7,079,842)
Other Financing Sources (Uses)				
Transfers:				
General Fund	8,623,891	8,623,891	-	7,250,850
Net Change in Fund Balances	(2,997,616)	(1,104,578)	1,893,038	171,008
Fund Balances, July 1	3,613,318	3,916,042	302,724	3,745,034
Fund Balances, June 30	\$ 615,702	\$ 2,811,464	\$ 2,195,762	\$ 3,916,042

**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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

	2013			2012
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	\$ 7,350,211	\$ 7,293,338	\$ (56,873)	\$ 8,812,077
Charges for Services:				
Reimbursements	95,000	206,447	111,447	94,521
Miscellaneous:				
Investment earnings	30,000	74,225	44,225	88,477
Net increase (decrease) in the fair value of investments	7,500	(96,963)	(104,463)	25,657
Other	-	19,321	19,321	-
Total Revenues	7,482,711	7,496,368	13,657	9,020,732
Expenditures				
Welfare Function:				
Services and supplies	7,767,211	3,812,337	3,954,874	9,643,776
Excess (Deficiency) of Revenues Over (Under) Expenditures	(284,500)	3,684,031	3,968,531	(623,044)
Fund Balances, July 1	334,500	639,328	304,828	1,262,372
Fund Balances, June 30	\$ 50,000	\$ 4,323,359	\$ 4,273,359	\$ 639,328

WASHOE COUNTY, NEVADA
SENIOR SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	2013			2012
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	\$ 1,222,369	\$ 1,212,588	\$ (9,781)	\$ 1,257,749
Intergovernmental Revenues:				
Federal grants	1,171,022	1,061,746	(109,276)	1,255,875
State and local grants	392,455	345,359	(47,096)	343,816
Charges for Services:				
Senior law project fees	73,000	57,539	(15,461)	71,821
Program income	121,000	115,706	(5,294)	137,447
Other	278,400	180,453	(97,947)	223,979
Miscellaneous:				
Contributions and donations	208,051	114,527	(93,524)	220,204
Reimbursements	26,500	31,544	5,044	31,045
Other	13,000	29,256	16,256	14,930
Total Revenues	<u>3,505,797</u>	<u>3,148,718</u>	<u>(357,079)</u>	<u>3,556,866</u>
Expenditures				
Culture and Recreation Function:				
Salaries and wages	1,633,195	1,561,689	71,506	1,627,198
Employee benefits	638,935	662,395	(23,460)	735,741
Services and supplies	2,435,602	2,083,459	352,143	1,520,706
Capital outlay	34,000	42,494	(8,494)	56,932
Total Expenditures	<u>4,741,732</u>	<u>4,350,037</u>	<u>391,695</u>	<u>3,940,577</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,235,935)</u>	<u>(1,201,319)</u>	<u>34,616</u>	<u>(383,711)</u>
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	-	-	3,675
Transfers:				
General Fund	936,272	936,272	-	235,860
Total Other Financing Sources (Uses)	<u>936,272</u>	<u>936,272</u>	<u>-</u>	<u>239,535</u>
Net Change in Fund Balances	<u>(299,663)</u>	<u>(265,047)</u>	<u>34,616</u>	<u>(144,176)</u>
Fund Balances, July 1	<u>561,849</u>	<u>620,208</u>	<u>58,359</u>	<u>764,384</u>
Fund Balances, June 30	<u>\$ 262,186</u>	<u>\$ 355,161</u>	<u>\$ 92,975</u>	<u>\$ 620,208</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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	<u>2013</u>			<u>2012</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Revenues				
Charges for Services:				
Enhanced 911 fees	\$ 1,571,200	\$ 1,565,824	\$ (5,376)	\$ 1,585,907
Miscellaneous:				
Investment earnings	30,000	26,347	(3,653)	49,869
Net increase (decrease) in the fair value of investments	-	(25,442)	(25,442)	20,396
Total Revenues	<u>1,601,200</u>	<u>1,566,729</u>	<u>(34,471)</u>	<u>1,656,172</u>
Expenditures				
Public Safety Function:				
Salaries and wages	27,694	27,580	114	24,466
Employee benefits	12,450	12,417	33	11,612
Services and supplies	1,940,923	1,389,610	551,313	2,388,968
Capital outlay	751,652	476,549	275,103	86,850
Total Expenditures	<u>2,732,719</u>	<u>1,906,156</u>	<u>826,563</u>	<u>2,511,896</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,131,519)	(339,427)	792,092	(855,724)
Fund Balances, July 1	<u>1,256,519</u>	<u>1,529,221</u>	<u>272,702</u>	<u>2,384,945</u>
Fund Balances, June 30	<u>\$ 125,000</u>	<u>\$ 1,189,794</u>	<u>\$ 1,064,794</u>	<u>\$ 1,529,221</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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

	2013			2012
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	\$ 2,451,737	\$ 2,425,224	\$ (26,513)	\$ 2,515,457
Miscellaneous:				
Investment earnings	15,000	12,946	(2,054)	16,846
Net increase (decrease) in the fair value of investments	-	(12,842)	(12,842)	4,596
Other	-	4,083	4,083	-
Total Revenues	2,466,737	2,429,411	(37,326)	2,536,899
Expenditures				
Culture and Recreation Function:				
Salaries and wages	1,011,399	802,780	208,619	1,036,987
Employee benefits	436,115	352,234	83,881	517,476
Services and supplies	919,463	871,206	48,257	951,619
Total Expenditures	2,366,977	2,026,220	340,757	2,506,082
Excess (Deficiency) of Revenues Over (Under) Expenditures	99,760	403,191	303,431	30,817
Other Financing Sources (Uses)				
Transfers:				
Debt Service Fund	(280,430)	(280,430)	-	(283,430)
Net Change in Fund Balances	(180,670)	122,761	303,431	(252,613)
Fund Balances, July 1	459,719	424,392	(35,327)	677,005
Fund Balances, June 30	\$ 279,049	\$ 547,153	\$ 268,104	\$ 424,392

WASHOE COUNTY, NEVADA
ANIMAL SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	<u>2013</u>			<u>2012</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Revenues				
Taxes:				
Ad valorem	\$ 3,665,106	\$ 3,689,431	\$ 24,325	\$ 3,828,062
Licenses and Permits:				
Animal licenses	204,000	234,129	30,129	230,955
Charges for Services:				
Animal services	100,000	110,176	10,176	125,089
Fines and Forfeits:				
Administrative enforcement fees	10,000	-	(10,000)	30
Miscellaneous:				
Investment earnings	100,000	100,339	339	122,290
Net increase (decrease) in the fair value of investments	25,000	(98,491)	(123,491)	46,318
Contributions and donations	238,588	238,588	-	16,832
Other	141,250	74,342	(66,908)	111,822
Total Revenues	<u>4,483,944</u>	<u>4,348,514</u>	<u>(135,430)</u>	<u>4,481,398</u>
Expenditures				
Public Safety Function:				
Salaries and wages	1,778,508	1,743,513	34,995	1,753,666
Employee benefits	736,391	728,067	8,324	805,925
Services and supplies	2,627,478	1,682,782	944,696	2,078,481
Capital outlay	80,000	-	80,000	159,886
Total Expenditures	<u>5,222,377</u>	<u>4,154,362</u>	<u>1,068,015</u>	<u>4,797,958</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(738,433)	194,152	932,585	(316,560)
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	7,362	7,362	-
Net Change in Fund Balances	(738,433)	201,514	939,947	(316,560)
Fund Balances, July 1	<u>5,029,782</u>	<u>5,332,555</u>	<u>302,773</u>	<u>5,649,115</u>
Fund Balances, June 30	<u>\$ 4,291,349</u>	<u>\$ 5,534,069</u>	<u>\$ 1,242,720</u>	<u>\$ 5,332,555</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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	<u>2013</u>			<u>2012</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Revenues				
Charges for Services:				
Training fees - partner agencies	\$ 572,000	\$ 572,004	\$ 4	\$ 583,888
Training fees - workshops	15,000	17,365	2,365	4,307
Miscellaneous:				
Investment earnings	10,000	10,691	691	14,219
Net increase (decrease) in the fair value of investments	-	(9,010)	(9,010)	4,608
Rental income	10,000	22,321	12,321	22,044
Other	12,000	2,176	(9,824)	4,670
Total Revenues	<u>619,000</u>	<u>615,547</u>	<u>(3,453)</u>	<u>633,736</u>
Expenditures				
Public Safety Function:				
Salaries and wages	280,077	200,935	79,142	207,940
Employee benefits	117,094	90,601	26,493	88,706
Services and supplies	329,108	302,298	26,810	244,089
Capital outlay	145,000	84,167	60,833	4,934
Total Expenditures	<u>871,279</u>	<u>678,001</u>	<u>193,278</u>	<u>545,669</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(252,279)</u>	<u>(62,454)</u>	<u>189,825</u>	<u>88,067</u>
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	-	-	1,565
Net Change in Fund Balances	<u>(252,279)</u>	<u>(62,454)</u>	<u>189,825</u>	<u>89,632</u>
Fund Balances, July 1	<u>435,478</u>	<u>503,082</u>	<u>67,604</u>	<u>413,450</u>
Fund Balances, June 30	<u>\$ 183,199</u>	<u>\$ 440,628</u>	<u>\$ 257,429</u>	<u>\$ 503,082</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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	2013			2012
	Budget	Actual	Variance	Actual
Revenues				
Intergovernmental Revenues:				
Infrastructure sales tax - NRS 377B.100	\$ 6,834,000	\$ 7,127,834	\$ 293,834	\$ 6,733,105
Miscellaneous:				
Investment earnings	79,125	10,948	(68,177)	360,107
Net increase (decrease) in the fair value of investments	60,875	9,742	(51,133)	139,123
Reimbursements	<u>1,690,640</u>	<u>1,378,428</u>	<u>(312,212)</u>	<u>238,253</u>
Total Revenues	<u>8,664,640</u>	<u>8,526,952</u>	<u>(137,688)</u>	<u>7,470,588</u>
Expenditures				
Public Safety Function:				
Salaries and wages	1,101,256	868,865	232,391	842,276
Employee benefits	411,073	329,144	81,929	304,294
Services and supplies	12,349,971	9,031,920	3,318,051	1,811,179
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,486</u>
Total Public Safety Function	13,862,300	10,229,929	3,632,371	2,987,235
Debt Service:				
Debt service fees	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>
Total Expenditures	<u>13,865,300</u>	<u>10,229,929</u>	<u>3,635,371</u>	<u>2,987,235</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(5,200,660)</u>	<u>(1,702,977)</u>	<u>3,497,683</u>	<u>4,483,353</u>
Other Financing Sources (Uses)				
Transfers:				
Debt Service Fund	(2,351,833)	(2,378,000)	(26,167)	(2,366,948)
Infrastructure Fund	<u>(10,135,159)</u>	<u>-</u>	<u>10,135,159</u>	<u>(5,750,000)</u>
Total Other Financing Sources (Uses)	<u>(12,486,992)</u>	<u>(2,378,000)</u>	<u>10,108,992</u>	<u>(8,116,948)</u>
Special Item:				
Truckee River Flood Management Authority	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,896,021)</u>
Net Change in Fund Balances	<u>(17,687,652)</u>	<u>(4,080,977)</u>	<u>13,606,675</u>	<u>(16,529,616)</u>
Fund Balances, July 1	<u>17,687,652</u>	<u>5,457,672</u>	<u>(12,229,980)</u>	<u>21,987,288</u>
Fund Balances, June 30	<u>\$ -</u>	<u>\$ 1,376,695</u>	<u>\$ 1,376,695</u>	<u>\$ 5,457,672</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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	<u>2013</u>			<u>2012</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Revenues				
Intergovernmental Revenues:				
Local contributions	\$ 1,090,227	\$ 1,145,127	\$ 54,900	\$ 1,207,558
Miscellaneous:				
Investment earnings	26,000	31,319	5,319	37,589
Net increase (decrease) in the fair value of investments	-	(29,026)	(29,026)	15,413
Reimbursements	-	150	150	-
Total Revenues	<u>1,116,227</u>	<u>1,147,570</u>	<u>31,343</u>	<u>1,260,560</u>
Expenditures				
Public Safety Function:				
Salaries and wages	407,204	343,759	63,445	311,672
Employee benefits	146,149	137,630	8,519	119,391
Services and supplies	604,571	530,199	74,372	544,770
Capital outlay	<u>1,543,000</u>	<u>177,826</u>	<u>1,365,174</u>	<u>53,391</u>
Total Expenditures	<u>2,700,924</u>	<u>1,189,414</u>	<u>1,511,510</u>	<u>1,029,224</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,584,697)	(41,844)	1,542,853	231,336
Fund Balances, July 1	<u>1,799,340</u>	<u>1,799,340</u>	-	<u>1,568,004</u>
Fund Balances, June 30	<u>\$ 214,643</u>	<u>\$ 1,757,496</u>	<u>\$ 1,542,853</u>	<u>\$ 1,799,340</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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	2013			2012
	Budget	Actual	Variance	Actual
Revenues				
Charges for Services:				
Remediation fees	\$ 1,250,000	\$ 1,253,750	\$ 3,750	\$ 1,256,333
Miscellaneous:				
Investment earnings	143,587	153,710	10,123	192,351
Net increase (decrease) in the fair value of investments	-	(148,847)	(148,847)	75,195
Other	-	-	-	20,034
Total Revenues	1,393,587	1,258,613	(134,974)	1,543,913
Expenditures				
Health and Sanitation Function:				
Salaries and wages	621,131	457,714	163,417	485,256
Employee benefits	223,145	195,052	28,093	180,517
Services and supplies	7,448,670	1,089,825	6,358,845	814,682
Total Expenditures	8,292,946	1,742,591	6,550,355	1,480,455
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,899,359)	(483,978)	6,415,381	63,458
Fund Balances, July 1	8,299,819	8,680,011	380,192	8,616,553
Fund Balances, June 30	\$ 1,400,460	\$ 8,196,033	\$ 6,795,573	\$ 8,680,011

**WASHOE COUNTY, NEVADA
OTHER RESTRICTED FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

	2013			2012
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	\$ 1,223,369	\$ 1,212,588	\$ (10,781)	\$ 1,257,254
Car rental	1,314,595	1,196,251	(118,344)	1,152,133
Intergovernmental revenues:				
Federal grants	13,186,121	8,241,834	(4,944,287)	11,115,516
Federal narcotics forfeitures	110,000	250,163	140,163	646,861
State grants	572,596	502,891	(69,705)	539,450
Local contributions	186,499	413,180	226,681	180,742
Charges for Services:				
General Government:				
Recorder fees	350,000	346,488	(3,512)	296,787
Map fees	50,000	42,344	(7,656)	75,678
Assessor commissions	450,000	474,752	24,752	464,805
Other	6,000	6,194	194	6,200
Judicial	1,623,000	1,455,351	(167,649)	1,602,102
Public Safety	127,000	151,847	24,847	145,696
Public Works	42,000	36,745	(5,255)	22,762
Culture and Recreation	172,855	154,243	(18,612)	149,342
Fines and Forfeits:				
Court fines	1,968,781	1,915,055	(53,726)	1,757,114
Forfeits/bail	35,000	349,197	314,197	88,236
Miscellaneous:				
Investment earnings	1,000	71,290	70,290	73,534
Net increase (decrease) in the fair value of investments	-	(74,738)	(74,738)	31,236
Contributions and donations	830,833	790,584	(40,249)	916,906
Other	595,675	263,698	(331,977)	468,554
Total Revenues	<u>22,845,324</u>	<u>17,799,957</u>	<u>(5,045,367)</u>	<u>20,990,908</u>
Expenditures				
General Government Function:				
County Manager:				
Services and supplies	<u>45,222</u>	<u>15,000</u>	<u>30,222</u>	<u>4,445</u>
Assessor:				
Services and supplies	867,535	75,006	792,529	122,496
Capital outlay	<u>974,835</u>	<u>105,026</u>	<u>869,809</u>	<u>476,742</u>
	<u>1,842,370</u>	<u>180,032</u>	<u>1,662,338</u>	<u>599,238</u>
Human Resources:				
Services and supplies	<u>2,534</u>	<u>1,155</u>	<u>1,379</u>	<u>3,469</u>
Clerk:				
Services and supplies	<u>22,833</u>	<u>16</u>	<u>22,817</u>	<u>9,897</u>
Recorder:				
Services and supplies	<u>2,699,548</u>	<u>473,417</u>	<u>2,226,131</u>	<u>546,511</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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

	2013			2012
	Budget	Actual	Variance	Actual
Technology Services:				
Salaries and wages	\$ 81,583	\$ 81,592	\$ (9)	\$ 78,349
Employee benefits	36,103	31,740	4,363	35,038
Services and supplies	302,873	48,067	254,806	788
	<u>420,559</u>	<u>161,399</u>	<u>259,160</u>	<u>114,175</u>
Community Services Department (CSD) - General Services:				
Services and supplies	303,201	146,614	156,587	177,000
Community Development:				
Services and supplies	2,500	101	2,399	500
Total General Government Function	<u>5,338,767</u>	<u>977,734</u>	<u>4,361,033</u>	<u>1,455,235</u>
Judicial Function:				
District Courts:				
Salaries and wages	661,230	556,092	105,138	519,213
Employee benefits	273,224	228,228	44,996	204,318
Services and supplies	4,190,433	1,182,652	3,007,781	1,032,562
Capital outlay	535,896	-	535,896	-
	<u>5,660,783</u>	<u>1,966,972</u>	<u>3,693,811</u>	<u>1,756,093</u>
District Attorney:				
Salaries and wages	1,532,030	1,442,928	89,102	1,498,993
Employee benefits	653,658	613,489	40,169	635,838
Services and supplies	1,415,431	295,210	1,120,221	177,125
Capital outlay	-	38,558	(38,558)	-
	<u>3,601,119</u>	<u>2,390,185</u>	<u>1,210,934</u>	<u>2,311,956</u>
Justice Courts:				
Reno Justice Court:				
Salaries and wages	-	6,606	(6,606)	-
Employee Benefits	-	96	(96)	-
Services and supplies	1,184,998	229,562	955,436	577,676
Capital outlay	200,000	-	200,000	-
	<u>1,384,998</u>	<u>236,264</u>	<u>1,148,734</u>	<u>577,676</u>
Sparks Justice Court:				
Services and supplies	97,550	75,289	22,261	58,581
Capital outlay	25,100	21,264	3,836	-
	<u>122,650</u>	<u>96,553</u>	<u>26,097</u>	<u>58,581</u>
Incline Justice Court:				
Services and supplies	32,676	4,106	28,570	30,639
Capital outlay	52,210	39,096	13,114	13,234
	<u>84,886</u>	<u>43,202</u>	<u>41,684</u>	<u>43,873</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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

	2013			2012
	Budget	Actual	Variance	Actual
Wadsworth Justice Court:				
Services and supplies	\$ 180,221	\$ 60,986	\$ 119,235	\$ 63,136
Capital outlay	50,000	42,496	7,504	-
	<u>230,221</u>	<u>103,482</u>	<u>126,739</u>	<u>63,136</u>
Incline Constable:				
Services and supplies	551	-	551	-
Neighborhood Justice Center:				
Services and supplies	163,000	120,500	42,500	117,000
Facilities Services:				
Services and supplies	562,734	415,335	147,399	416,798
Total Judicial Function	<u>11,810,942</u>	<u>5,372,493</u>	<u>6,438,449</u>	<u>5,345,113</u>
Public Safety Function:				
Sheriff:				
Salaries and wages	843,497	940,206	(96,709)	1,211,571
Employee benefits	347,189	253,776	93,413	365,823
Services and supplies	6,457,574	3,090,127	3,367,447	3,026,339
Capital outlay	2,076,615	1,478,864	597,751	2,148,091
	<u>9,724,875</u>	<u>5,762,973</u>	<u>3,961,902</u>	<u>6,751,824</u>
Medical Examiner:				
Salaries and wages	309	-	309	2,534
Employee benefits	-	-	-	31
Services and supplies	115,962	5,280	110,682	6,426
Capital outlay	-	-	-	25,038
	<u>116,271</u>	<u>5,280</u>	<u>110,991</u>	<u>34,029</u>
Fire Suppression:				
Salaries and wages	-	3,742	(3,742)	7,086
Employee benefits	-	52	(52)	1,061
Services and supplies	79,501	107,862	(28,361)	750,607
	<u>79,501</u>	<u>111,656</u>	<u>(32,155)</u>	<u>758,754</u>
Juvenile Services:				
Salaries and wages	86,420	63,384	23,036	90,586
Employee benefits	10,665	12,489	(1,824)	16,690
Services and supplies	754,853	462,911	291,942	481,795
	<u>851,938</u>	<u>538,784</u>	<u>313,154</u>	<u>589,071</u>
Alternative Sentencing:				
Salaries and wages	66,238	26,289	39,949	28,348
Employee benefits	32,516	102	32,414	207
	<u>98,754</u>	<u>26,391</u>	<u>72,363</u>	<u>28,555</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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

	2013			2012
	Budget	Actual	Variance	Actual
Emergency Management:				
Salaries and wages	\$ 111,464	\$ 21,578	\$ 89,886	\$ 34,931
Employee benefits	29,452	7,371	22,081	11,838
Services and supplies	992,574	659,177	333,397	812,867
Capital outlay	6,575	7,698	(1,123)	14,764
	<u>1,140,065</u>	<u>695,824</u>	<u>444,241</u>	<u>874,400</u>
Public Guardian:				
Services and supplies	2,544	-	2,544	181
Total Public Safety Function	<u>12,013,948</u>	<u>7,140,908</u>	<u>4,873,040</u>	<u>9,036,814</u>
Public Works Function:				
CSD - Public Works:				
Salaries and wages	69,086	50,462	18,624	67,827
Employee benefits	29,961	21,982	7,979	28,710
Services and supplies	77,030	9,729	67,301	120,904
Total Public Works Function	<u>176,077</u>	<u>82,173</u>	<u>93,904</u>	<u>217,441</u>
Welfare Function:				
Social Services:				
Salaries and wages	-	1,245	(1,245)	10,909
Employee benefits	-	526	(526)	1,633
Services and supplies	345,703	91,338	254,365	135,009
Total Welfare Function	<u>345,703</u>	<u>93,109</u>	<u>252,594</u>	<u>147,551</u>
Culture and Recreation Function:				
Library:				
Services and supplies	259,123	250,764	8,359	301,108
CSD - Regional Parks and Open Space:				
Salaries and Wages	125,000	-	125,000	-
Services and supplies	1,113,011	15,709	1,097,302	18,420
Capital outlay	42,500	44,133	(1,633)	-
	<u>1,280,511</u>	<u>59,842</u>	<u>1,220,669</u>	<u>18,420</u>
May Center:				
Salaries and wages	201,832	195,181	6,651	205,568
Employee benefits	50,015	51,168	(1,153)	63,281
Services and supplies	339,431	286,140	53,291	145,680
	<u>591,278</u>	<u>532,489</u>	<u>58,789</u>	<u>414,529</u>
Total Culture and Recreation Function	<u>2,130,912</u>	<u>843,095</u>	<u>1,287,817</u>	<u>734,057</u>
Intergovernmental:				
Cooperative Extension apportionment	1,223,369	1,157,871	65,498	1,315,879
Total Expenditures	<u>33,039,718</u>	<u>15,667,383</u>	<u>17,372,335</u>	<u>18,252,090</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(10,194,394)</u>	<u>2,132,574</u>	<u>12,326,968</u>	<u>2,738,818</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, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

	2013			2012
	Budget	Actual	Variance	Actual
Other Financing Sources (Uses)				
Transfers:				
General Fund	\$ 1,150,000	\$ 1,275,092	\$ 125,092	\$ -
General Fund	(84,400)	(545,169)	(460,769)	(761,646)
Roads Fund	-	-	-	(163,173)
Debt Service Fund	(1,314,595)	(1,146,241)	168,354	(1,391,870)
Capital Improvement Fund	-	(139,354)	(139,354)	-
Total Other Financing Sources (Uses)	(248,995)	(555,672)	(306,677)	(2,316,689)
Net Change in Fund Balances	(10,443,389)	1,576,902	12,020,291	422,129
Fund Balances, July 1	12,173,220	12,513,770	340,550	12,091,641
Fund Balances, June 30	\$ 1,729,831	\$ 14,090,672	\$ 12,360,841	\$ 12,513,770

WASHOE COUNTY, NEVADA
ROADS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

	2013			2012
	Budget	Actual	Variance	Actual
Revenues				
Intergovernmental Revenues:				
Federal grants	\$ 3,081,492	\$ 31,967	\$ (3,049,525)	\$ 30,214
State shared revenues:				
Motor vehicle fuel tax (1.25 cents)	2,353,300	2,520,424	167,124	2,360,998
Motor vehicle fuel tax (1.75 cents)	1,382,690	1,445,320	62,630	1,394,573
Motor vehicle fuel tax (3.6/2.35 cents)	2,484,600	2,611,261	126,661	2,461,589
County Option MVFT 1.0	580,750	596,567	15,817	581,930
Local governmental grants	-	103,068	103,068	44,914
Charges for Services:				
Street, curb and gutter cut fees	370,000	319,664	(50,336)	471,620
Other	5,000	-	(5,000)	100
Miscellaneous:				
Contributions and donations	-	-	-	2,000,000
Other	-	9,162	9,162	376
Total Revenues	10,257,832	7,637,433	(2,620,399)	9,346,314
Expenditures				
Public Works Function:				
Salaries and wages	3,186,177	3,056,619	129,558	2,982,270
Employee benefits	1,460,587	1,387,055	73,532	1,410,040
Services and supplies	4,766,006	4,119,237	646,769	3,505,275
Capital outlay	8,841,627	4,446,196	4,395,431	3,866,777
Total Expenditures	18,254,397	13,009,107	5,245,290	11,764,362
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,996,565)	(5,371,674)	2,624,891	(2,418,048)
Other Financing Sources (Uses)				
Transfers:				
General Fund	3,558,106	3,558,106	-	4,441,323
Other Restricted Fund	-	-	-	163,173
Capital Facilities Fund	1,890,000	1,890,000	-	-
Capital Improvements Fund	-	-	-	3,919,992
Capital Improvements Fund	(31,967)	(31,967)	-	-
Total Other Financing Sources (Uses)	5,416,139	5,416,139	-	8,524,488
Net Change in Fund Balances	(2,580,426)	44,465	2,624,891	6,106,440
Fund Balances, July 1	3,580,564	6,106,440	2,525,876	-
Fund Balances, June 30	\$ 1,000,138	\$ 6,150,905	\$ 5,150,767	\$ 6,106,440