

**WASHOE COUNTY, NEVADA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2015**

	<b>Special Revenue Funds</b>	<b>Debt Service Fund</b>	<b>Capital Projects Funds</b>	<b>Total</b>
<b>Assets</b>				
Cash and investments	\$ 61,116,503	\$ 5,680,521	\$ 27,258,474	\$ 94,055,498
Restricted cash and investments	45,406	-	-	45,406
Accounts receivable	259,499	-	-	259,499
Property taxes receivable	210,390	41,132	90,989	342,511
Other taxes receivable	1,733,917	-	-	1,733,917
Interest receivable	88,762	-	63,233	151,995
Due from other funds	397,169	-	-	397,169
Due from other governments	3,928,807	-	1,979,385	5,908,192
Deposits and prepaid items	69,309	-	33,630	102,939
<b>Total Assets</b>	<b>\$ 67,849,762</b>	<b>\$ 5,721,653</b>	<b>\$ 29,425,711</b>	<b>\$ 102,997,126</b>
<b>Liabilities</b>				
Accounts payable	\$ 1,650,484	\$ -	\$ -	\$ 1,650,484
Accrued salaries and benefits	1,345,937	-	-	1,345,937
Contracts/retention payable	634,561	-	1,396,492	2,031,053
Due to other funds	2,531,362	-	106,754	2,638,116
Due to other governments	702,538	-	247,601	950,139
Deposits	71,201	-	-	71,201
<b>Total Liabilities</b>	<b>6,936,083</b>	<b>-</b>	<b>1,750,847</b>	<b>8,686,930</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - grants	96,848	-	98,273	195,121
Unavailable revenue - property taxes	183,604	37,693	68,154	289,451
<b>Total Deferred Inflows of Resources</b>	<b>280,452</b>	<b>37,693</b>	<b>166,427</b>	<b>484,572</b>
<b>Fund Balances</b>				
Nonspendable	58,688	-	-	58,688
Restricted	38,507,158	5,683,960	27,508,437	71,699,555
Committed	12,043,014	-	-	12,043,014
Assigned	10,302,503	-	-	10,302,503
Unassigned	(278,136)	-	-	(278,136)
<b>Total Fund Balances</b>	<b>60,633,227</b>	<b>5,683,960</b>	<b>27,508,437</b>	<b>93,825,624</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 67,849,762</b>	<b>\$ 5,721,653</b>	<b>\$ 29,425,711</b>	<b>\$ 102,997,126</b>

**WASHOE COUNTY, NEVADA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Projects Funds</b>	<b>Total</b>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 16,271,853	\$ 867,584	\$ 6,235,817	\$ 23,375,254
Residential construction tax	-	-	245,922	245,922
Car rental	1,225,141	-	-	1,225,141
Licenses and permits	1,706,541	-	-	1,706,541
Intergovernmental revenues	32,843,624	-	5,069,976	37,913,600
Charges for services	10,452,394	-	-	10,452,394
Fines and forfeits	2,220,959	-	-	2,220,959
Miscellaneous	3,099,736	-	329,250	3,428,986
<b>Total Revenues</b>	<b>67,820,248</b>	<b>867,584</b>	<b>11,880,965</b>	<b>80,568,797</b>
<b>Expenditures</b>				
Current:				
General government	943,677	-	-	943,677
Judicial	5,158,054	-	-	5,158,054
Public safety	18,810,859	-	-	18,810,859
Public works	15,359,857	-	-	15,359,857
Health and sanitation	21,490,933	-	-	21,490,933
Welfare	3,952,225	-	-	3,952,225
Culture and recreation	7,022,634	-	-	7,022,634
Intergovernmental	1,280,041	-	4,408,282	5,688,323
Capital outlay	-	-	10,914,000	10,914,000
Debt Service:				
Principal	-	7,393,646	-	7,393,646
Interest	-	4,997,202	-	4,997,202
Debt service fees and other fiscal charges	-	25,267	3,000	28,267
<b>Total Expenditures</b>	<b>74,018,280</b>	<b>12,416,115</b>	<b>15,325,282</b>	<b>101,759,677</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(6,198,032)</u>	<u>(11,548,531)</u>	<u>(3,444,317)</u>	<u>(21,190,880)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from asset disposition	11,957	-	-	11,957
Transfers in	16,041,794	8,350,798	4,944,443	29,337,035
Transfers out	<u>(4,244,525)</u>	<u>-</u>	<u>(2,990,000)</u>	<u>(7,234,525)</u>
<b>Total Other Financing Sources (Uses)</b>	<b>11,809,226</b>	<b>8,350,798</b>	<b>1,954,443</b>	<b>22,114,467</b>
<b>Extraordinary Gains</b>	<b>6,000,000</b>	<b>-</b>	<b>-</b>	<b>6,000,000</b>
<b>Net Change in Fund Balances</b>	<b>11,611,194</b>	<b>(3,197,733)</b>	<b>(1,489,874)</b>	<b>6,923,587</b>
<b>Fund Balances, July 1</b>	<b>49,022,033</b>	<b>8,881,693</b>	<b>28,998,311</b>	<b>86,902,037</b>
<b>Fund Balances, June 30</b>	<b>\$ 60,633,227</b>	<b>\$ 5,683,960</b>	<b>\$ 27,508,437</b>	<b>\$ 93,825,624</b>