

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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Major Special Revenue Fund:

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 85

Nonmajor Special Revenue Funds:

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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

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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..... 102

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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, 2015
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)

	2015		Variance	2014
	Budget	Actual		Actual
Revenues				
Taxes:				
Ad valorem	\$ 4,990,519	\$ 4,988,606	\$ (1,913)	\$ 4,872,964
Licenses and Permits:				
Day care licenses	22,500	23,245	745	22,433
Intergovernmental Revenues:				
Federal grants	20,172,639	18,827,597	(1,345,042)	17,169,589
State grants	16,951,599	14,836,332	(2,115,267)	15,794,604
Charges for Services:				
Service fees	2,503,000	3,952,337	1,449,337	2,642,498
Miscellaneous:				
Contributions and donations	165,684	175,884	10,200	56,330
Other	2,000,000	3,501,915	1,501,915	1,519,758
Total Revenues	<u>46,805,941</u>	<u>46,305,916</u>	<u>(500,025)</u>	<u>42,078,176</u>
Expenditures				
Welfare Function:				
Salaries and wages	14,120,824	13,668,822	452,002	13,145,404
Employee benefits	5,955,636	5,710,092	245,544	5,420,013
Services and supplies	29,590,695	28,265,108	1,325,587	25,379,676
Capital outlay	35,200	37,720	(2,520)	2,201,866
Total Expenditures	<u>49,702,355</u>	<u>47,681,742</u>	<u>2,020,613</u>	<u>46,146,959</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,896,414)	(1,375,826)	1,520,588	(4,068,783)
Other Financing Sources (Uses)				
Transfers:				
General Fund	1,234,426	1,234,426	-	-
Other Restricted Fund	-	-	-	(45,406)
Debt Service Fund	(400,000)	(400,000)	-	(400,000)
Total Other Financing Sources (Uses)	<u>834,426</u>	<u>834,426</u>	<u>-</u>	<u>(445,406)</u>
Net Change in Fund Balances	(2,061,988)	(541,400)	1,520,588	(4,514,189)
Fund Balances, July 1	<u>5,624,595</u>	<u>4,338,120</u>	<u>(1,286,475)</u>	<u>8,852,309</u>
Fund Balances, June 30	<u>\$ 3,562,607</u>	<u>\$ 3,796,720</u>	<u>\$ 234,113</u>	<u>\$ 4,338,120</u>

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

	Health Fund	Indigent Tax Levy Fund	Senior Services Fund	Enhanced 911 Fund	Library Expansion Fund
Assets					
Cash and investments	\$ 2,135,257	\$ 11,402,742	\$ 384,772	\$ 826,677	\$ 1,416,153
Restricted cash and investments	-	-	-	-	-
Accounts receivable	10,498	-	2,670	130,716	-
Property taxes receivable	-	98,377	15,661	-	31,287
Other taxes receivable	-	-	-	-	-
Interest receivable	-	28,915	-	2,069	3,917
Due from other funds	-	-	-	-	-
Due from other governments	1,001,913	-	332,260	516	-
Deposits and prepaid items	-	-	-	-	-
Total Assets	\$ 3,147,668	\$ 11,530,034	\$ 735,363	\$ 959,978	\$ 1,451,357
Liabilities					
Accounts payable	\$ 214,275	\$ -	\$ 247,046	\$ 119,443	\$ 20,037
Accrued salaries and benefits	600,337	-	79,946	1,665	37,928
Contracts/retention payable	-	-	-	-	-
Due to other funds	-	2,174,706	-	-	-
Due to other governments	64,551	53,666	7,746	38,785	14,233
Deposits	-	-	3,987	-	-
Total Liabilities	879,163	2,228,372	338,725	159,893	72,198
Deferred Inflows of Resources					
Unavailable revenue - grants and other revenue	-	-	-	-	-
Unavailable revenue - property taxes	-	85,965	13,640	-	27,247
Total Deferred Inflows of Resources	-	85,965	13,640	-	27,247
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	2,268,505	9,215,697	88,553	800,085	893,047
Committed	-	-	294,445	-	458,865
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	2,268,505	9,215,697	382,998	800,085	1,351,912
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,147,668	\$ 11,530,034	\$ 735,363	\$ 959,978	\$ 1,451,357

(CONTINUED)

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

	Animal Services Fund	Regional Public Safety Training Center Fund	Truckee River Flood Management Infrastructure Fund	Regional Communications System Fund
Assets				
Cash and investments	\$ 6,270,063	\$ 479,122	\$ 516,445	\$ 1,694,602
Restricted cash and investments	-	-	-	-
Accounts receivable	91,183	675	-	-
Property taxes receivable	49,404	-	-	-
Other taxes receivable	-	-	-	-
Interest receivable	17,092	1,458	345	4,308
Due from other funds	-	-	-	-
Due from other governments	2,186	19,320	1,424,613	6,206
Deposits and prepaid items	-	-	-	2,475
Total Assets	\$ 6,429,928	\$ 500,575	\$ 1,941,403	\$ 1,707,591
Liabilities				
Accounts payable	\$ 65,036	\$ 7,148	\$ 662	\$ 77,559
Accrued salaries and benefits	122,302	13,367	43,297	21,260
Contracts/retention payable	5,418	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	689	352,317	-
Deposits	7,385	-	-	-
Total Liabilities	200,141	21,204	396,276	98,819
Deferred Inflows of Resources				
Unavailable revenue - grants and other revenue	-	-	-	-
Unavailable revenue - property taxes	43,113	-	-	-
Total Deferred Inflows of Resources	43,113	-	-	-
Fund Balances				
Nonspendable	-	-	-	2,475
Restricted	131,940	479,371	1,545,127	1,606,297
Committed	6,054,734	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	6,186,674	479,371	1,545,127	1,608,772
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,429,928	\$ 500,575	\$ 1,941,403	\$ 1,707,591

(CONTINUED)

Regional Permits System Fund	Central Truckee Meadows Remediation District Fund	Other Restricted Fund	Roads Fund	Total
\$ 281,902	\$ 6,345,178	\$ 16,990,526	\$ 12,373,064	\$ 61,116,503
-	-	45,406	-	45,406
-	13,462	10,295	-	259,499
-	-	15,661	-	210,390
-	-	271,253	1,462,664	1,733,917
495	17,348	12,815	-	88,762
-	2,271	394,898	-	397,169
152,472	-	989,141	180	3,928,807
-	-	66,834	-	69,309
<u>\$ 434,869</u>	<u>\$ 6,378,259</u>	<u>\$ 18,796,829</u>	<u>\$ 13,835,908</u>	<u>\$ 67,849,762</u>
\$ -	\$ 27,106	\$ 599,840	\$ 272,332	\$ 1,650,484
-	31,701	178,516	215,618	1,345,937
281,964	-	-	347,179	634,561
-	-	356,656	-	2,531,362
-	132,406	38,052	93	702,538
-	-	59,829	-	71,201
<u>281,964</u>	<u>191,213</u>	<u>1,232,893</u>	<u>835,222</u>	<u>6,936,083</u>
-	11,249	85,599	-	96,848
-	-	13,639	-	183,604
-	11,249	99,238	-	280,452
-	-	56,213	-	58,688
152,905	4,949,951	16,375,680	-	38,507,158
-	1,225,846	1,310,941	2,698,183	12,043,014
-	-	-	10,302,503	10,302,503
-	-	(278,136)	-	(278,136)
<u>152,905</u>	<u>6,175,797</u>	<u>17,464,698</u>	<u>13,000,686</u>	<u>60,633,227</u>
<u>\$ 434,869</u>	<u>\$ 6,378,259</u>	<u>\$ 18,796,829</u>	<u>\$ 13,835,908</u>	<u>\$ 67,849,762</u>

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

	<u>Health Fund</u>	<u>Indigent Tax Levy Fund</u>	<u>Senior Services Fund</u>	<u>Enhanced 911 Fund</u>
Revenues				
Taxes:				
Ad valorem	\$ -	\$ 7,487,290	\$ 1,249,306	\$ -
Car rental	-	-	-	-
Licenses and permits	1,410,276	-	-	-
Intergovernmental revenues	6,646,748	-	1,230,713	-
Charges for services	1,397,065	232,416	489,869	1,591,647
Fines and forfeits	-	-	-	-
Miscellaneous	58,285	301,885	103,927	9,566
Total Revenues	<u>9,512,374</u>	<u>8,021,591</u>	<u>3,073,815</u>	<u>1,601,213</u>
Expenditures				
Current:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	1,699,167
Public works	-	-	-	-
Health and sanitation	19,399,859	-	-	-
Welfare	-	3,675,824	-	-
Culture and recreation	-	-	4,374,175	-
Intergovernmental	-	-	-	-
Total Expenditures	<u>19,399,859</u>	<u>3,675,824</u>	<u>4,374,175</u>	<u>1,699,167</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(9,887,485)</u>	<u>4,345,767</u>	<u>(1,300,360)</u>	<u>(97,954)</u>
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	-	11,957	-
Transfers in	10,000,192	-	1,419,904	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>10,000,192</u>	<u>-</u>	<u>1,431,861</u>	<u>-</u>
Extraordinary Gains	-	-	-	-
Net Change in Fund Balances	<u>112,707</u>	<u>4,345,767</u>	<u>131,501</u>	<u>(97,954)</u>
Fund Balances, July 1	<u>2,155,799</u>	<u>4,869,931</u>	<u>251,496</u>	<u>898,039</u>
Fund Balances, June 30	<u>\$ 2,268,506</u>	<u>\$ 9,215,698</u>	<u>\$ 382,997</u>	<u>\$ 800,085</u>

(CONTINUED)

<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>Regional Permits System Fund</u>	<u>Central Truckee Meadows Remediation District Fund</u>
\$ 2,494,009	\$ 3,794,077	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	249,853	-	-	-	-	-
-	-	-	8,227,877	1,400,337	152,472	-
-	158,382	684,720	-	-	-	1,253,676
-	-	-	-	-	-	-
15,372	169,836	27,316	1,240,984	17,302	509	75,042
<u>2,509,381</u>	<u>4,372,148</u>	<u>712,036</u>	<u>9,468,861</u>	<u>1,417,639</u>	<u>152,981</u>	<u>1,328,718</u>
-	-	-	-	-	282,041	-
-	-	-	-	-	-	-
-	4,083,095	686,259	6,992,429	1,744,404	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,091,074
-	-	-	-	-	-	-
1,809,202	-	-	-	-	-	-
<u>1,809,202</u>	<u>4,083,095</u>	<u>686,259</u>	<u>6,992,429</u>	<u>1,744,404</u>	<u>282,041</u>	<u>2,091,074</u>
<u>700,179</u>	<u>289,053</u>	<u>25,777</u>	<u>2,476,432</u>	<u>(326,765)</u>	<u>(129,060)</u>	<u>(762,356)</u>
-	-	-	-	-	-	-
-	-	-	-	-	281,965	-
(217,138)	-	-	(2,403,031)	-	-	-
<u>(217,138)</u>	<u>-</u>	<u>-</u>	<u>(2,403,031)</u>	<u>-</u>	<u>281,965</u>	<u>-</u>
-	-	-	-	-	-	-
483,041	289,053	25,777	73,401	(326,765)	152,905	(762,356)
868,870	5,897,621	453,594	1,471,726	1,935,537	-	6,938,153
<u>\$ 1,351,911</u>	<u>\$ 6,186,674</u>	<u>\$ 479,371</u>	<u>\$ 1,545,127</u>	<u>\$ 1,608,772</u>	<u>\$ 152,905</u>	<u>\$ 6,175,797</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, 2015

	<u>Other Restricted Fund</u>	<u>Roads Fund</u>	<u>Total</u>
Revenues			
Taxes:			
Ad valorem	\$ 1,247,171	\$ -	\$ 16,271,853
Car rental	1,225,141	-	1,225,141
Licenses and permits	46,412	-	1,706,541
Intergovernmental revenues	6,620,110	8,565,367	32,843,624
Charges for services	3,486,646	1,157,973	10,452,394
Fines and forfeits	2,220,959	-	2,220,959
Miscellaneous	1,073,386	6,326	3,099,736
Total Revenues	<u>15,919,825</u>	<u>9,729,666</u>	<u>67,820,248</u>
Expenditures			
Current:			
General government	661,636	-	943,677
Judicial	5,158,054	-	5,158,054
Public safety	3,605,505	-	18,810,859
Public works	690,306	14,669,551	15,359,857
Health and sanitation	-	-	21,490,933
Welfare	276,401	-	3,952,225
Culture and recreation	839,257	-	7,022,634
Intergovernmental	1,280,041	-	1,280,041
Total Expenditures	<u>12,511,200</u>	<u>14,669,551</u>	<u>74,018,280</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>3,408,625</u>	<u>(4,939,885)</u>	<u>(6,198,032)</u>
Other Financing Sources (Uses)			
Proceeds from asset disposition	-	-	11,957
Transfers in	-	4,339,733	16,041,794
Transfers out	(1,624,356)	-	(4,244,525)
Total Other Financing Sources (Uses)	<u>(1,624,356)</u>	<u>4,339,733</u>	<u>11,809,226</u>
Extraordinary Gains	-	6,000,000	6,000,000
Net Change in Fund Balances	<u>1,784,269</u>	<u>5,399,848</u>	<u>11,611,194</u>
Fund Balances, July 1	<u>15,680,429</u>	<u>7,600,838</u>	<u>49,022,033</u>
Fund Balances, June 30	<u>\$ 17,464,698</u>	<u>\$ 13,000,686</u>	<u>\$ 60,633,227</u>

WASHOE COUNTY, NEVADA
HEALTH FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)

	2015			2014
	Budget	Actual	Variance	Actual
Revenues				
Licenses and permits	\$ 1,294,420	\$ 1,410,276	\$ 115,856	\$ 1,406,086
Intergovernmental Revenues:				
Federal grants	5,507,203	5,333,267	(173,936)	5,493,707
State grants	327,094	325,392	(1,702)	302,207
Other	787,215	988,089	200,874	948,867
Charges for Services:				
Health	1,329,615	1,397,065	67,450	1,339,558
Miscellaneous:				
Contributions and donations	98,663	27,040	(71,623)	123,121
Other	-	31,245	31,245	49,045
Total Revenues	<u>9,344,210</u>	<u>9,512,374</u>	<u>168,164</u>	<u>9,662,591</u>
Expenditures				
Health and Sanitation Function:				
Salaries and wages	10,478,015	10,186,634	291,381	9,591,107
Employee benefits	4,200,674	4,088,796	111,878	3,829,395
Services and supplies	5,868,891	5,098,902	769,989	5,355,510
Capital outlay	406,454	25,527	380,927	146,788
Total Expenditures	<u>20,954,034</u>	<u>19,399,859</u>	<u>1,554,175</u>	<u>18,922,800</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,609,824)	(9,887,485)	1,722,339	(9,260,209)
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	-	-	653
Transfers:				
General Fund	<u>10,000,192</u>	<u>10,000,192</u>	<u>-</u>	<u>8,603,891</u>
Total Other Financing Sources (Uses)	<u>10,000,192</u>	<u>10,000,192</u>	<u>-</u>	<u>8,604,544</u>
Net Change in Fund Balances	(1,609,632)	112,707	1,722,339	(655,665)
Fund Balances, July 1	<u>1,735,031</u>	<u>2,155,799</u>	<u>420,768</u>	<u>2,811,464</u>
Fund Balances, June 30	<u>\$ 125,399</u>	<u>\$ 2,268,506</u>	<u>\$ 2,143,107</u>	<u>\$ 2,155,799</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, 2015
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)

	<u>Budget</u>	<u>2015 Actual</u>	<u>Variance</u>	<u>2014 Actual</u>
Revenues				
Taxes:				
Ad valorem	\$ 7,500,752	\$ 7,487,290	\$ (13,462)	\$ 7,316,774
Charges for Services:				
Reimbursements	88,000	232,416	144,416	107,889
Miscellaneous:				
Investment earnings	30,000	112,670	82,670	113,652
Net increase (decrease) in the fair value of investments	-	(18,419)	(18,419)	11,914
Other	-	207,634	207,634	196,215
Total Revenues	<u>7,618,752</u>	<u>8,021,591</u>	<u>402,839</u>	<u>7,746,444</u>
Expenditures				
Welfare Function:				
Services and supplies	<u>14,781,979</u>	<u>3,675,824</u>	<u>11,106,155</u>	<u>7,199,872</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,163,227)	4,345,767	11,508,994	546,572
Fund Balances, July 1	<u>7,415,488</u>	<u>4,869,931</u>	<u>(2,545,557)</u>	<u>4,323,359</u>
Fund Balances, June 30	<u>\$ 252,261</u>	<u>\$ 9,215,698</u>	<u>\$ 8,963,437</u>	<u>\$ 4,869,931</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, 2015
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)

	2015			2014
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	\$ 1,247,630	\$ 1,249,306	\$ 1,676	\$ 1,218,254
Intergovernmental Revenues:				
Federal grants	1,078,556	1,034,019	(44,537)	910,459
State and local grants	196,249	196,694	445	179,329
Charges for Services:				
Senior law project fees	75,000	50,538	(24,462)	57,232
Program income	120,500	125,320	4,820	123,799
Other	221,900	314,011	92,111	347,693
Miscellaneous:				
Contributions and donations	25,015	25,015	-	103,072
Reimbursements	24,500	22,252	(2,248)	25,653
Other	13,000	56,660	43,660	52,273
Total Revenues	<u>3,002,350</u>	<u>3,073,815</u>	<u>71,465</u>	<u>3,017,764</u>
Expenditures				
Welfare Function:				
Salaries and wages	1,348,259	1,360,174	(11,915)	1,320,472
Employee benefits	583,121	580,607	2,514	580,527
Services and supplies	2,503,670	2,375,072	128,598	2,156,562
Capital outlay	38,783	58,322	(19,539)	-
Total Expenditures	<u>4,473,833</u>	<u>4,374,175</u>	<u>99,658</u>	<u>4,057,561</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,471,483)	(1,300,360)	171,123	(1,039,797)
Other Financing Sources (Uses)				
Transfers:				
General Fund	1,419,904	1,419,904	-	936,132
Proceeds from asset disposition	-	11,957	11,957	936,132
Net Change in Fund Balances	(51,579)	131,501	183,080	(103,665)
Fund Balances, July 1	<u>103,158</u>	<u>251,496</u>	<u>148,338</u>	<u>355,161</u>
Fund Balances, June 30	<u>\$ 51,579</u>	<u>\$ 382,997</u>	<u>\$ 331,418</u>	<u>\$ 251,496</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, 2015
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)

	2015			2014
	Budget	Actual	Variance	Actual
Revenues				
Charges for Services:				
Enhanced 911 fees	\$ 1,584,791	\$ 1,591,647	\$ 6,856	\$ 1,604,253
Miscellaneous:				
Investment earnings	16,118	9,566	(6,552)	11,163
Net increase (decrease) in the fair value of investments	-	-	-	701
Total Revenues	<u>1,600,909</u>	<u>1,601,213</u>	<u>304</u>	<u>1,616,117</u>
Expenditures				
Public Safety Function:				
Salaries and wages	24,668	24,763	95	21,958
Employee benefits	12,272	12,307	35	9,291
Services and supplies	1,835,675	1,662,097	(173,578)	1,876,623
Capital outlay	250,000	-	(250,000)	-
Total Expenditures	<u>2,122,615</u>	<u>1,699,167</u>	<u>(423,448)</u>	<u>1,907,872</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(521,706)	(97,954)	423,752	(291,755)
Fund Balances, July 1	<u>898,039</u>	<u>898,039</u>	<u>-</u>	<u>1,189,794</u>
Fund Balances, June 30	<u>\$ 376,333</u>	<u>\$ 800,085</u>	<u>\$ 423,752</u>	<u>\$ 898,039</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, 2015
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)

	2015			2014
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	\$ 2,495,296	\$ 2,494,009	\$ (1,287)	\$ 2,436,506
Miscellaneous:				
Investment earnings	15,000	15,372	372	12,869
Net increase (decrease) in the fair value of investments	-	-	-	2,046
Total Revenues	2,510,296	2,509,381	(915)	2,451,421
Expenditures				
Culture and Recreation Function:				
Salaries and wages	679,995	631,706	48,289	693,369
Employee benefits	301,577	281,078	20,499	301,595
Services and supplies	915,661	896,418	19,243	915,165
Total Expenditures	1,897,233	1,809,202	88,031	1,910,129
Excess (Deficiency) of Revenues Over (Under) Expenditures	613,063	700,179	87,116	541,292
Other Financing Sources (Uses)				
Transfers:				
Debt Service Fund	(217,095)	(217,138)	(43)	(219,575)
Net Change in Fund Balances	395,968	483,041	87,073	321,717
Fund Balances, July 1	868,870	868,870	-	547,153
Fund Balances, June 30	\$ 1,264,838	\$ 1,351,911	\$ 87,073	\$ 868,870

WASHOE COUNTY, NEVADA
ANIMAL SERVICES FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)

	2015			2014
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	\$ 3,743,640	\$ 3,794,077	\$ 50,437	\$ 3,700,542
Licenses and Permits:				
Animal licenses	204,000	249,853	45,853	243,232
Charges for Services:				
Animal services	100,000	158,382	58,382	130,482
Miscellaneous:				
Investment earnings	100,000	80,154	(19,846)	84,717
Net increase (decrease) in the fair value of investments	-	(12,741)	(12,741)	5,018
Contributions and donations	31,514	31,514	-	19,851
Other	55,000	70,909	15,909	62,875
Total Revenues	<u>4,234,154</u>	<u>4,372,148</u>	<u>137,994</u>	<u>4,246,717</u>
Expenditures				
Public Safety Function:				
Salaries and wages	2,072,597	1,989,786	82,811	1,678,339
Employee benefits	891,909	852,281	39,628	701,609
Services and supplies	1,786,633	1,103,570	683,063	1,503,217
Capital outlay	150,000	137,458	12,542	-
Total Expenditures	<u>4,901,139</u>	<u>4,083,095</u>	<u>818,044</u>	<u>3,883,165</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(666,985)	289,053	956,038	363,552
Fund Balances, July 1	<u>5,625,796</u>	<u>5,897,621</u>	<u>271,825</u>	<u>5,534,069</u>
Fund Balances, June 30	<u><u>\$ 4,958,811</u></u>	<u><u>\$ 6,186,674</u></u>	<u><u>\$ 1,227,863</u></u>	<u><u>\$ 5,897,621</u></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, 2015
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)

	2015			2014
	Budget	Actual	Variance	Actual
Revenues				
Charges for Services:				
Training fees - partner agencies	\$ 640,900	\$ 666,953	\$ 26,053	\$ 528,184
Training fees - workshops	15,000	17,767	2,767	3,575
Miscellaneous:				
Investment earnings	10,000	7,381	(2,619)	7,711
Net increase (decrease) in the fair value of investments	-	-	-	679
Rental income	10,000	20,535	10,535	40,811
Other	12,000	(600)	(12,600)	9,723
Total Revenues	<u>687,900</u>	<u>712,036</u>	<u>24,136</u>	<u>590,683</u>
Expenditures				
Public Safety Function:				
Salaries and wages	210,817	217,269	(6,452)	206,344
Employee benefits	98,083	99,171	(1,088)	95,635
Services and supplies	393,468	311,186	82,282	254,077
Capital outlay	205,786	58,633	147,153	21,661
Total Expenditures	<u>908,154</u>	<u>686,259</u>	<u>221,895</u>	<u>577,717</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(220,254)	25,777	246,031	12,966
Fund Balances, July 1	<u>241,914</u>	<u>453,594</u>	<u>211,680</u>	<u>440,628</u>
Fund Balances, June 30	<u>\$ 21,660</u>	<u>\$ 479,371</u>	<u>\$ 457,711</u>	<u>\$ 453,594</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, 2015
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)

	2015			2014
	Budget	Actual	Variance	Actual
Revenues				
Intergovernmental Revenues:				
Infrastructure sales tax - NRS 377B.100	\$ 7,835,600	\$ 8,227,877	\$ 392,277	\$ 7,672,378
Miscellaneous:				
Investment earnings	15,000	1,231	(13,769)	1,700
Net increase (decrease) in the fair value of investments	-	-	-	28
Reimbursements	1,387,457	1,239,753	(147,704)	1,437,384
Total Revenues	<u>9,238,057</u>	<u>9,468,861</u>	<u>230,804</u>	<u>9,111,490</u>
Expenditures				
Public Safety Function:				
Salaries and wages	898,430	802,140	96,290	896,009
Employee benefits	345,527	294,364	51,163	375,325
Services and supplies	6,311,599	5,895,925	415,674	5,354,757
Total Expenditures	<u>7,555,556</u>	<u>6,992,429</u>	<u>563,127</u>	<u>6,626,091</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,682,501	2,476,432	793,931	2,485,399
Other Financing Sources (Uses)				
Transfers:				
Debt Service Fund	(2,403,031)	(2,403,031)	-	(2,390,368)
Net Change in Fund Balances	(720,530)	73,401	793,931	95,031
Fund Balances, July 1	<u>767,760</u>	<u>1,471,726</u>	<u>703,966</u>	<u>1,376,695</u>
Fund Balances, June 30	<u>\$ 47,230</u>	<u>\$ 1,545,127</u>	<u>\$ 1,497,897</u>	<u>\$ 1,471,726</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, 2015
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)

	2015			2014
	Budget	Actual	Variance	Actual
Revenues				
Intergovernmental Revenues:				
Local contributions	\$ 1,400,337	\$ 1,400,337	\$ -	\$ 1,217,511
Miscellaneous:				
Investment earnings	39,000	22,155	(16,845)	26,963
Net increase (decrease) in the fair value of investments	-	(4,853)	(4,853)	1,051
Reimbursements	-	-	-	77,892
Total Revenues	1,439,337	1,417,639	(21,698)	1,323,417
Expenditures				
Public Safety Function:				
Salaries and wages	364,058	348,630	15,428	345,562
Employee benefits	133,756	143,232	(9,476)	141,542
Services and supplies	869,665	577,305	292,360	613,856
Capital outlay	1,582,000	675,237	906,763	84,141
Total Expenditures	2,949,479	1,744,404	1,205,075	1,185,101
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,510,142)	(326,765)	1,183,377	138,316
Other Financing Sources (Uses)				
Proceeds from Insurance Recoveries	-	-	-	39,725
Net Change in Fund Balances	(1,510,142)	(326,765)	1,183,377	178,041
Fund Balances, July 1	1,792,670	1,935,537	142,867	1,757,496
Fund Balances, June 30	\$ 282,528	\$ 1,608,772	\$ 1,326,244	\$ 1,935,537

WASHOE COUNTY, NEVADA
REGIONAL PERMITS SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015

	2015		
	Budget	Actual	Variance
Revenues			
Intergovernmental Revenues:			
Local contributions	\$ -	\$ 152,472	\$ 152,472
Miscellaneous:			
Investment earnings	-	1,111	1,111
Net increase (decrease) in the fair value of investments	-	(602)	(602)
Total Revenues	-	152,981	152,981
Expenditures			
Capital outlay:			
General Government Function Excess (Deficiency) of Revenues Over (Under) Expenditures	283,965	282,041	1,924
	(283,965)	(129,060)	154,905
Other Financing Sources (Uses)			
Transfers:			
Capital Improvements Fund	183,965	181,965	2,000
Capital Facilities Tax Fund	100,000	100,000	-
Total Other Financing Sources (uses)	283,965	281,965	2,000
Net Change in Fund Balances	-	152,905	152,905
Fund Balances, July 1	-	-	-
Fund Balances, June 30	\$ -	\$ 152,905	\$ 154,905

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, 2015
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)

	2015		Variance	2014
	Budget	Actual		Actual
Revenues				
Charges for Services:				
Remediation fees	\$ 1,250,000	\$ 1,253,676	\$ 3,676	\$ 1,254,476
Miscellaneous:				
Investment earnings	112,248	89,155	(23,093)	115,738
Net increase (decrease) in the fair value of investments	-	(14,113)	(14,113)	6,831
Total Revenues	<u>1,362,248</u>	<u>1,328,718</u>	<u>(33,530)</u>	<u>1,377,045</u>
Expenditures				
Health and Sanitation Function:				
Salaries and wages	645,991	570,633	75,358	497,318
Employee benefits	261,718	213,845	47,873	170,189
Services and supplies	<u>6,274,711</u>	<u>1,306,596</u>	<u>4,968,115</u>	<u>1,967,418</u>
Total Expenditures	<u>7,182,420</u>	<u>2,091,074</u>	<u>5,091,346</u>	<u>2,634,925</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,820,172)	(762,356)	5,057,816	(1,257,880)
Fund Balances, July 1	<u>6,938,153</u>	<u>6,938,153</u>	-	<u>8,196,033</u>
Fund Balances, June 30	<u>\$ 1,117,981</u>	<u>\$ 6,175,797</u>	<u>\$ 5,057,816</u>	<u>\$ 6,938,153</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, 2015
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)

	2015			2014
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	\$ 1,247,631	\$ 1,247,171	\$ (460)	\$ 1,218,254
Car rental	1,070,614	1,225,141	154,527	1,141,625
Licenses and permits	-	46,412	46,412	-
Intergovernmental revenues:				
Federal grants	8,509,229	5,294,901	(3,214,328)	5,950,683
Federal narcotics forfeitures	110,000	482,121	372,121	505,045
State grants	463,923	421,739	(42,184)	463,277
Local contributions	640,074	421,349	(218,725)	421,808
Charges for Services:				
General Government:				
Recorder fees	325,000	321,021	(3,979)	311,825
Map fees	40,000	87,948	47,948	47,306
Assessor commissions	400,000	525,957	125,957	486,953
Other	6,000	5,825	(175)	20,747
Judicial	1,520,932	1,344,080	(176,852)	1,383,265
Public Safety	480,000	859,887	379,887	669,526
Public Works	85,000	90,955	5,955	93,625
Welfare	90,000	58,735	(31,265)	4,186
Culture and Recreation	177,408	192,238	14,830	79,666
Fines and Forfeitures:				
Court fines	2,208,124	2,134,634	(73,490)	2,192,085
Forfeitures/bail	35,000	86,325	51,325	127,391
Miscellaneous:				
Investment earnings	62,000	59,556	(2,444)	61,823
Net increase (decrease) in the fair value of investments	-	(10,318)	(10,318)	1,965
Contributions and donations	868,179	792,704	(75,475)	1,037,310
Other	7,000	231,444	224,444	243,357
Total Revenues	18,346,114	15,919,825	(2,426,289)	16,461,722
Expenditures				
General Government Function:				
County Manager:				
Services and supplies	501,624	272,757	228,867	4,331
Assessor:				
Services and supplies	740,000	228,681	511,319	44,133
Capital outlay	1,367,726	121,563	1,246,163	322,185
	2,107,726	350,244	1,757,482	366,318
Human Resources:				
Services and supplies	2,379	-	2,379	-
Clerk:				
Services and supplies	29,339	23	29,316	4,980
Recorder:				
Services and supplies	2,759,909	38,418	2,721,491	12,616

(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, 2015
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)

	2015			2014
	Budget	Actual	Variance	Actual
Technology Services:				
Salaries and wages	\$ -	\$ -	\$ -	\$ 82,877
Employee benefits	-	-	-	33,613
Services and supplies	111,111	45	111,066	111,208
	<u>111,111</u>	<u>45</u>	<u>111,066</u>	<u>227,698</u>
Community Development:				
Services and supplies	2,276	149	2,127	123
Total General Government Function	<u>5,514,364</u>	<u>661,636</u>	<u>4,852,728</u>	<u>616,066</u>
Judicial Function:				
District Courts:				
Salaries and wages	721,586	483,166	238,420	549,325
Employee benefits	276,586	191,486	85,100	239,910
Services and supplies	2,778,584	1,324,770	1,453,814	1,304,550
Capital outlay	3,617,786	25,711	3,592,075	19,990
	<u>7,394,542</u>	<u>2,025,133</u>	<u>5,369,409</u>	<u>2,113,775</u>
District Attorney:				
Salaries and wages	1,938,516	1,503,674	434,842	1,422,720
Employee benefits	668,689	666,689	2,000	635,021
Services and supplies	499,501	222,265	277,236	409,764
Capital outlay	-	-	-	57,791
	<u>3,106,706</u>	<u>2,392,628</u>	<u>714,078</u>	<u>2,525,296</u>
Justice Courts:				
Reno Justice Court:				
Salaries and wages	126,800	107,474	19,326	65,554
Employee Benefits	-	1,558	(1,558)	944
Services and supplies	2,081,493	388,499	1,692,994	345,603
	<u>2,208,293</u>	<u>497,531</u>	<u>1,710,762</u>	<u>412,101</u>
Sparks Justice Court:				
Services and supplies	552,356	115,142	437,214	97,808
Capital outlay	-	-	-	10,542
	<u>552,356</u>	<u>115,142</u>	<u>437,214</u>	<u>108,350</u>
Incline Justice Court:				
Services and supplies	159,463	19,245	140,218	18,187
Wadsworth Justice Court:				
Services and supplies	227,095	900	226,195	-
Incline Constable:				
Services and supplies	251	-	251	-
	<u>251</u>	<u>-</u>	<u>251</u>	<u>-</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, 2015
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)

	2015			2014
	Budget	Actual	Variance	Actual
Neighborhood Justice Center:				
Services and supplies	\$ 131,097	\$ 107,475	\$ 23,622	\$ 100,044
Total Judicial Function	13,779,803	5,158,054	8,621,749	5,277,753
Public Safety Function:				
Sheriff:				
Salaries and wages	732,101	356,738	375,363	776,311
Employee benefits	49,745	23,454	26,291	199,633
Services and supplies	2,905,082	1,373,432	1,531,650	1,586,927
Capital outlay	856,545	308,282	548,263	278,597
	4,543,473	2,061,906	2,481,567	2,841,468
Medical Examiner:				
Services and supplies	147,676	11,613	136,063	9,777
Fire Suppression:				
Salaries and wages	8,500	6,938	1,562	6,978
Employee benefits	-	385	(385)	1,139
Services and supplies	2,499	-	2,499	-
	10,999	7,323	3,676	8,117
Juvenile Services:				
Salaries and wages	169,596	130,538	39,058	114,015
Employee benefits	51,761	33,317	18,444	28,788
Services and supplies	1,472,814	833,047	639,767	832,486
	1,694,171	996,902	697,269	975,289
Alternative Sentencing:				
Salaries and wages	126,039	35,076	90,963	27,847
Employee benefits	-	499	(499)	315
Services and supplies	-	-	-	15,000
	126,039	35,575	90,464	43,162
Emergency Management:				
Salaries and wages	104,220	63,290	40,930	88,004
Employee benefits	16,278	20,700	(4,422)	31,487
Services and supplies	838,434	408,196	430,238	625,643
	958,932	492,186	466,746	745,134
Public Guardian:				
Services and supplies	2,543	-	2,543	-
Total Public Safety Function	7,483,833	3,605,505	3,878,328	4,622,947
Public Works Function:				
CSD - Public Works:				
Salaries and wages	71,705	36,565	35,140	36,713
Employee benefits	32,449	32,611	(162)	31,492
Services and supplies	788,597	621,130	167,467	600,261
Total Public Works Function	892,751	690,306	202,445	668,466

(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, 2015
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)

	2015			2014
	Budget	Actual	Variance	Actual
Welfare Function:				
Social Services:				
Salaries and wages	\$ 96,000	\$ 43,284	\$ 52,716	\$ 2,293
Employee benefits	36,112	15,403	20,709	1,092
Services and supplies	395,485	217,714	177,771	101,951
Total Welfare Function	527,597	276,401	251,196	105,336
Culture and Recreation Function:				
Library:				
Services and supplies	322,916	279,316	43,600	347,098
CSD - Regional Parks and Open Space:				
Services and supplies	1,529,970	60,030	1,469,940	37,044
May Center:				
Salaries and wages	261,771	216,121	45,650	195,012
Employee benefits	64,803	68,244	(3,441)	64,369
Services and supplies	267,764	215,546	52,218	214,790
Capital outlay	-	-	-	12,621
Total Culture and Recreation Function	594,338	499,911	94,427	486,792
Total Culture and Recreation Function	2,447,224	839,257	1,607,967	870,934
Intergovernmental:				
Cooperative Extension apportionment	1,247,631	1,280,041	(32,410)	1,187,827
Total Expenditures	31,893,203	12,511,200	19,382,003	13,349,329
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,547,089)	3,408,625	16,955,714	3,112,393
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	-	-	1,283
Transfers:				
General Fund	-	-	-	893,673
General Fund	(591,926)	(453,442)	138,484	(845,270)
Child Protective Services Fund	-	-	-	45,406
To Regional Permits Fund	-	(100,000)	(100,000)	-
To Regional Permits Capital Fund	(100,000)	-	100,000	-
Debt Service Fund	(1,070,614)	(1,070,914)	(300)	(1,017,728)
Capital Improvement Fund	-	-	-	(600,000)
Total Other Financing Sources (Uses)	(1,762,540)	(1,624,356)	138,184	(1,522,636)
Net Change in Fund Balances	(15,309,629)	1,784,269	17,093,898	1,589,757
Fund Balances, July 1	15,617,161	15,680,429	63,268	14,090,672
Fund Balances, June 30	\$ 307,532	\$ 17,464,698	\$ 17,157,166	\$ 15,680,429

WASHOE COUNTY, NEVADA
ROADS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2015
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2014)

	2015			2014
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
County Option MVFT 1.0 Cent	\$ 611,550	\$ 678,352	\$ 66,802	\$ 629,410
Intergovernmental Revenues:				
Federal grants	204,856	201,877	(2,979)	231,033
State shared revenues:				
Motor vehicle fuel tax (1.25 cents)	2,603,952	2,978,647	374,695	2,715,466
Motor vehicle fuel tax (1.75 cents)	1,488,352	1,651,339	162,987	1,541,796
Motor vehicle fuel tax (3.6/2.35 cents)	2,698,379	3,055,152	356,773	2,805,970
Other	10,000	-	(10,000)	-
Charges for Services:				
Street, curb and gutter cut fees	400,000	1,157,389	757,389	660,397
Other	-	584	584	-
Miscellaneous:				
Contributions and donations	650	6,326	5,676	-
Other	-	-	-	31,760
Total Revenues	<u>8,017,739</u>	<u>9,729,666</u>	<u>1,711,927</u>	<u>8,615,832</u>
Expenditures				
Public Works Function:				
Salaries and wages	3,413,977	3,334,068	79,909	3,110,527
Employee benefits	1,615,068	1,581,861	33,207	1,449,868
Services and supplies	6,078,091	6,039,494	38,597	5,178,737
Capital outlay	11,971,745	3,714,128	8,257,617	1,695,149
Total Expenditures	<u>23,078,881</u>	<u>14,669,551</u>	<u>8,409,330</u>	<u>11,434,281</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(15,061,142)</u>	<u>(4,939,885)</u>	<u>10,121,257</u>	<u>(2,818,449)</u>
Other Financing Sources (Uses)				
Transfers:				
General Fund	1,349,733	1,349,733	-	2,378,382
Capital Facilities Fund	2,990,000	2,990,000	-	1,890,000
Total Other Financing Sources (Uses)	<u>4,339,733</u>	<u>4,339,733</u>	<u>-</u>	<u>4,268,382</u>
Extraordinary Gains	<u>6,000,000</u>	<u>6,000,000</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	(4,721,409)	5,399,848	10,121,257	1,449,933
Fund Balances, July 1	<u>8,836,359</u>	<u>7,600,838</u>	<u>(1,235,521)</u>	<u>6,150,905</u>
Fund Balances, June 30	<u>\$ 4,114,950</u>	<u>\$ 13,000,686</u>	<u>\$ 8,885,736</u>	<u>\$ 7,600,838</u>