

**WASHOE COUNTY, NEVADA  
NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET  
JUNE 30, 2016**

	<b>Special Revenue Funds</b>	<b>Debt Service Fund</b>	<b>Capital Projects Funds</b>	<b>Total</b>
<b>Assets</b>				
Cash and investments	\$ 59,519,524	\$ 5,252,231	\$ 19,694,031	\$ 84,465,786
Restricted cash and investments	45,406	-	-	45,406
Accounts receivable	276,745	-	-	276,745
Property taxes receivable	157,437	39,867	59,357	256,661
Other taxes receivable	1,864,618	-	-	1,864,618
Interest receivable	89,317	-	50,946	140,263
Due from other funds	-	-	330,000	330,000
Due from other governments	4,669,850	-	572,071	5,241,921
Deposits and prepaid items	55,441	-	-	55,441
<b>Total Assets</b>	<b>\$ 66,678,338</b>	<b>\$ 5,292,098</b>	<b>\$ 20,706,405</b>	<b>\$ 92,676,841</b>
<b>Liabilities</b>				
Accounts payable	\$ 4,022,014	\$ -	\$ -	\$ 4,022,014
Accrued salaries and benefits	1,627,016	-	-	1,627,016
Contracts/retention payable	505,649	-	1,519,283	2,024,932
Due to other funds	181,533	-	-	181,533
Due to other governments	560,172	-	139,209	699,381
Deposits	73,343	-	-	73,343
Other Liabilities	4,714	-	-	4,714
<b>Total Liabilities</b>	<b>6,974,441</b>	<b>-</b>	<b>1,658,492</b>	<b>8,632,933</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - grants	179,600	-	-	179,600
Unavailable revenue - property taxes	134,029	33,637	50,435	218,101
<b>Total Deferred Inflows of Resources</b>	<b>313,629</b>	<b>33,637</b>	<b>50,435</b>	<b>397,701</b>
<b>Fund Balances</b>				
Nonspendable	55,441	-	-	55,441
Restricted	40,135,947	5,258,461	18,997,478	64,391,886
Committed	10,445,847	-	-	10,445,847
Assigned	9,001,733	-	-	9,001,733
Unassigned	(248,700)	-	-	(248,700)
<b>Total Fund Balances</b>	<b>59,390,268</b>	<b>5,258,461</b>	<b>18,997,478</b>	<b>83,646,207</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 66,678,338</b>	<b>\$ 5,292,098</b>	<b>\$ 20,706,405</b>	<b>\$ 92,676,841</b>

**WASHOE COUNTY, NEVADA**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2016**

	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Projects Funds</b>	<b>Total</b>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 18,055,679	\$ 4,649,123	\$ 6,646,359	\$ 29,351,161
Car rental	1,263,887	-	-	1,263,887
Licenses and permits	1,828,548	-	-	1,828,548
Intergovernmental revenues	33,861,853	-	1,647,886	35,509,739
Charges for services	11,225,746	-	-	11,225,746
Fines and forfeits	2,414,988	-	-	2,414,988
Miscellaneous	6,567,602	-	519,115	7,086,717
<b>Total Revenues</b>	<b>75,218,303</b>	<b>4,649,123</b>	<b>8,813,360</b>	<b>88,680,786</b>
<b>Expenditures</b>				
Current:				
General government	1,279,179	-	-	1,279,179
Judicial	5,907,017	-	-	5,907,017
Public safety	19,697,417	-	-	19,697,417
Public works	18,591,446	-	-	18,591,446
Health and sanitation	21,200,754	-	-	21,200,754
Welfare	17,284,740	-	-	17,284,740
Culture and recreation	3,194,977	-	-	3,194,977
Intergovernmental	1,329,499	-	4,739,121	6,068,620
Capital outlay	-	-	9,313,245	9,313,245
Debt Service:				
Principal	-	32,795,863	-	32,795,863
Interest	-	4,933,170	-	4,933,170
Debt service fees and other fiscal charges	-	507,477	323,960	831,437
<b>Total Expenditures</b>	<b>88,485,029</b>	<b>38,236,510</b>	<b>14,376,326</b>	<b>141,097,865</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(13,266,726)</u>	<u>(33,587,387)</u>	<u>(5,562,966)</u>	<u>(52,417,079)</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from asset disposition	1,375	-	-	1,375
Proceeds from bonds issued	-	21,105,000	12,333,202	33,438,202
Bond premium	-	2,783,603	-	2,783,603
Transfers in	15,966,364	9,273,285	7,039,062	32,278,711
Transfers out	<u>(3,943,972)</u>	<u>-</u>	<u>(2,084,073)</u>	<u>(6,028,045)</u>
<b>Total Other Financing Sources (Uses)</b>	<b>12,023,767</b>	<b>33,161,888</b>	<b>17,288,191</b>	<b>62,473,846</b>
<b>Net Change in Fund Balances</b>	<b>(1,242,959)</b>	<b>(425,499)</b>	<b>11,725,225</b>	<b>10,056,767</b>
<b>Fund Balances, July 1</b>	<b>60,633,227</b>	<b>5,683,960</b>	<b>7,272,253</b>	<b>73,589,440</b>
<b>Fund Balances, June 30</b>	<b>\$ 59,390,268</b>	<b>\$ 5,258,461</b>	<b>\$ 18,997,478</b>	<b>\$ 83,646,207</b>