

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

	<b>Special Revenue Funds</b>	<b>Debt Service Fund</b>	<b>Capital Projects Funds</b>	<b>Total</b>
<b>Assets</b>				
Cash and investments	\$ 45,519,471	\$ 8,906,992	\$ 34,334,546	\$ 88,761,009
Accounts receivable	169,258	-	-	169,258
Property taxes receivable	356,593	117,827	128,227	602,647
Other taxes receivable	2,753,226	-	-	2,753,226
Interest receivable	84,054	-	109,628	193,682
Due from other governments	3,505,250	-	1,655,333	5,160,583
Deposits and prepaid items	61,238	-	13,374	74,612
<b>Total Assets</b>	<b>\$ 52,449,090</b>	<b>\$ 9,024,819</b>	<b>\$ 36,241,108</b>	<b>\$ 97,715,017</b>
<b>Liabilities</b>				
Accounts payable	\$ 3,016,553	\$ -	\$ -	\$ 3,016,553
Accrued salaries and benefits	1,235,927	-	-	1,235,927
Contracts/retention payable	366,146	-	2,332,486	2,698,632
Due to other governments	407,346	-	129,820	537,166
Other liabilities	62,291	-	-	62,291
Unearned revenue	223,635	-	319,479	543,114
<b>Total Liabilities</b>	<b>5,311,898</b>	<b>-</b>	<b>2,781,785</b>	<b>8,093,683</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - grants	68,186	-	343,838	412,024
Unavailable revenue - property taxes	295,577	98,030	105,917	499,524
<b>Total Deferred Inflows of Resources</b>	<b>363,763</b>	<b>98,030</b>	<b>449,755</b>	<b>911,548</b>
<b>Fund Balances</b>				
Nonspendable	61,238	-	13,374	74,612
Restricted	32,337,140	8,926,789	32,996,194	74,260,123
Committed	9,557,108	-	-	9,557,108
Assigned	5,076,471	-	-	5,076,471
Unassigned	(258,528)	-	-	(258,528)
<b>Total Fund Balances</b>	<b>46,773,429</b>	<b>8,926,789</b>	<b>33,009,568</b>	<b>88,709,786</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 52,449,090</b>	<b>\$ 9,024,819</b>	<b>\$ 36,241,108</b>	<b>\$ 97,715,017</b>

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

	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Capital Projects Funds</b>	<b>Total</b>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 15,833,169	\$ 4,843,881	\$ 6,065,854	\$ 26,742,904
Residential construction tax	-	-	132,098	132,098
Car rental	1,196,251	-	-	1,196,251
Licenses and permits	1,413,885	-	-	1,413,885
Intergovernmental revenues	32,916,473	-	8,140,750	41,057,223
Charges for services	8,381,143	-	14,500	8,395,643
Fines and forfeits	2,264,252	-	-	2,264,252
Miscellaneous	3,057,582	12,233	366,000	3,435,815
<b>Total Revenues</b>	<b>65,062,755</b>	<b>4,856,114</b>	<b>14,719,202</b>	<b>84,638,071</b>
<b>Expenditures</b>				
Current:				
General government	977,734	-	-	977,734
Judicial	5,372,493	-	-	5,372,493
Public safety	25,298,770	-	-	25,298,770
Public works	13,091,280	-	-	13,091,280
Health and sanitation	20,558,003	-	-	20,558,003
Welfare	3,905,446	-	-	3,905,446
Culture and recreation	7,219,352	-	-	7,219,352
Intergovernmental	1,157,871	-	4,108,162	5,266,033
Capital outlay	-	-	21,355,440	21,355,440
Debt Service:				
Principal	-	20,025,606	-	20,025,606
Interest	-	6,701,303	-	6,701,303
Bond issuance cost	-	683,290	-	683,290
Debt service fees and other fiscal charges	-	59,694	3,000	62,694
<b>Total Expenditures</b>	<b>77,580,949</b>	<b>27,469,893</b>	<b>25,466,602</b>	<b>130,517,444</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,518,194)	(22,613,779)	(10,747,400)	(45,879,373)
<b>Other Financing Sources (Uses)</b>				
Proceeds from asset disposition	7,362	-	-	7,362
Refunding bonds issued	-	45,670,000	-	45,670,000
Bond premium	-	1,249,419	-	1,249,419
Refunding payment to escrow agent	-	(37,391,222)	-	(37,391,222)
Transfers in	16,283,361	13,062,943	2,460,970	31,807,274
Transfers out	(4,521,161)	-	(7,499,174)	(12,020,335)
<b>Total Other Financing Sources (Uses)</b>	<b>11,769,562</b>	<b>22,591,140</b>	<b>(5,038,204)</b>	<b>29,322,498</b>
<b>Net Change in Fund Balances</b>	<b>(748,632)</b>	<b>(22,639)</b>	<b>(15,785,604)</b>	<b>(16,556,875)</b>
<b>Fund Balances, July 1, As Restated</b>	<b>47,522,061</b>	<b>8,949,428</b>	<b>48,795,172</b>	<b>105,266,661</b>
<b>Fund Balances, June 30</b>	<b>\$ 46,773,429</b>	<b>\$ 8,926,789</b>	<b>\$ 33,009,568</b>	<b>\$ 88,709,786</b>