

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2006 FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Public Safety				
Permit Revenue	3,964,084	3,664,050	3,280,000	3,180,000
Misc Revenue	66,502	53,140	60,000	60,000
Total Operating Revenue	4,030,586	3,717,190	3,340,000	3,240,000
OPERATING EXPENSES				
Public Safety Function:				
Building & Safety				
Salaries and Wages	1,640,972	1,727,959	2,035,265	2,040,066
Employee Benefits	574,336	627,758	724,161	680,245
Services and Supplies	972,796	1,179,127	1,505,196	1,500,418
Depreciation/amortization	8,796	15,000	15,000	15,000
Total Operating Expense	3,196,900	3,549,844	4,279,622	4,235,729
Operating Income or (Loss)	833,686	167,346	(939,622)	(995,729)
NONOPERATING REVENUE				
Investment earnings	106,177	132,000	150,000	150,000
Net increase (decrease) in fair value of investments	(89,847)			
Total Nonoperating Revenues	16,330	132,000	150,000	150,000
NONOPERATING EXPENSE				
Interest expense				
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	850,016	299,346	(789,622)	(845,729)
Operating Transfers (Schedule I)				
Net Operating Transfers	0	0	0	0
NET INCOME (LOSS)	850,016	299,346	(789,622)	(845,729)

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING 6/30/2006 TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2006 FINAL APPROVED
A CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	4,074,727	3,717,190	3,340,000	3,240,000
Cash payments for personnel costs	(2,207,389)	(2,355,717)	(2,759,426)	(2,720,311)
Cash payments for services & supplies	(953,674)	(1,179,127)	(1,505,196)	(1,500,418)
Cash payments for Capital Acquisition	(64,488)		(350,000)	(350,000)
a. Net cash provided (used) by operating activities	849,176	182,346	(1,274,622)	(1,330,729)
B CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from General Fund				
b. Net cash provided (used) by noncapital financing activities	0	0	0	0
C CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from financing				
Proceeds from accrued interest				
Principal paid on financing				
Interest paid on financing				
Acquisition of fixed assets				
c. Net cash provided (used) by capital and related financing activities	0	0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	5,025	132,000	150,000	150,000
d. Net cash provided (used) by investing activities	5,025	132,000	150,000	150,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	854,201	314,346	(1,124,622)	(1,180,729)
CASH AND CASH EQUIVALENTS AT JULY 1, 2004	3,164,680	4,018,881	4,316,839	4,333,227
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30, 2005	4,018,881	4,333,227	3,192,217	3,152,498

WASHOE COUNTY
(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Water Charges - regular	8,996,202	10,056,509	10,617,675	10,617,675
Water Charges - STMGID	1,004,428	1,031,000	1,035,460	1,035,460
Stormwater charges	409,651	1,006,000	1,010,000	1,010,000
Sewer Charges	5,347,079	5,675,207	6,080,134	6,080,134
Remediation Fees	2,324,804	2,404,664	2,459,664	2,459,664
Water surcharge fees	1,199,367	1,300,000	1,365,000	1,365,000
Services to others	653,645		140,000	1,736,448
Inspection	404,654	415,430	425,000	425,000
Developer Design Fees	138,520	52,500	60,000	60,000
Other	448,606	214,812	275,282	275,282
Total Operating Revenue	20,926,956	22,156,122	23,468,215	25,064,663
OPERATING EXPENSE-Health & Sanitation Function				
Operations Division (66400)				
Salaries and Wages	3,148,225	3,062,246	3,380,361	3,178,595
Employee Benefits	1,001,951	886,823	1,045,162	953,460
Services and Supplies	6,083,680	8,086,507	6,091,885	6,038,183
Depreciation/amortization	4,769,150	5,875,079	6,480,698	6,480,698
Construction Division (66600, 66800)				
Salaries and Wages	0	1,177,350	1,752,229	1,752,230
Employee Benefits	0	512,333	591,662	591,662
Services and Supplies	0	1,013,571	1,318,233	1,318,369
Capitalized Costs (F2)		(2,703,254)	(3,662,125)	(3,662,261)
Planning Division (66100)				
Salaries and Wages	905,371	872,000	988,724	988,724
Employee Benefits	280,937	301,234	348,728	348,728
Services and Supplies	3,204,557	3,539,260	4,993,079	4,993,079
Depreciation/amortization	269,837	313,200	315,350	315,350
Total Operating Expense	19,663,708	22,936,349	23,643,986	23,296,817
Operating Income or (Loss)	1,263,248	(780,227)	(175,771)	1,767,846
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	1,160,962	962,220	820,600	820,600
Net Increase/(decrease) in fair value of Investments	(980,104)	247,691	217,338	217,338
Facilities Rental	76,100	45,500	46,500	46,500
Interest Expense	(1,302,487)	(2,210,730)	(2,848,417)	(2,848,417)
Total Nonoperating Revenues (Expenses)	(1,045,529)	(955,319)	(1,763,979)	(1,763,979)
Income (Loss) before Contributions and Transfers	217,719	(1,735,546)	(1,939,750)	3,867
CAPITAL CONTRIBUTIONS IN (OUT)				
Water Hookup Fees	4,203,420	3,400,000	3,490,000	3,490,000
Sewer Hookup Fees	9,066,447	9,998,000	10,120,000	10,120,000
Reclaimed Hookup Fees	591,265	350,000	320,000	320,000
Contributions from contractors	10,614,188	8,200,000	19,537,000	19,537,000
Contributions (to) from others	58,723			
Contributions from developer	0		100,000	
Contributions from Federal Government	2,503,927		9,775,000	9,775,000
Contributions from State	31,313			
Total Capital Contributions In (Out)	27,069,283	21,948,000	43,342,000	43,242,000

WASHOE COUNTY

(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2006	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	TENTATIVE APPROVED	FINAL APPROVED
A CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	14,012,714	15,731,716	16,697,809	16,697,809
Cash received from other funds(STMGID)	1,004,428	1,031,000	1,035,460	1,035,460
Cash received from services to other funds	653,645	0	140,000	1,736,448
Cash received from Water surcharge fee	1,199,367	1,300,000	1,365,000	1,365,000
Cash received from inspection and other	853,260	630,242	700,282	700,282
Cash received from remediation fee	2,326,672	2,404,664	2,459,664	2,459,664
Cash received from developer design fees	135,110	52,500	60,000	60,000
Cash payments for personnel costs	(5,187,288)	(3,949,069)	(4,425,523)	(4,132,055)
Cash payments for services & supplies	(9,156,311)	(12,639,338)	(12,403,197)	(12,349,631)
a. Net cash provided (used) by operating activities	5,841,597	4,561,715	5,629,495	7,572,977
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating transfers from General Fund	1,408,332	1,467,093	1,596,448	
Operating transfers from Alturas Mitigation Fund	0	0	0	0
Operating transfers to Public Works Fund	0			
b. Net cash provided (used) by noncapital financing activities	1,408,332	1,467,093	1,596,448	0
C CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	131,683	1,209,911	1,037,938	820,600
c. Net cash provided (used) by investing activities	131,683	1,209,911	1,037,938	820,600
D CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from financing	519,301	15,000,000	70,000,000	70,000,000
Proceeds from asset disposition	0			
Cash received from Federal Grants	185,037		9,775,000	9,775,000
Hookup fees/water rights dedications	13,866,954	13,748,000	13,930,000	13,930,000
Transfers from Alturas Power Mitigation Fund	32,390			
Contribution to General Fund	(1,643,675)	(1,500,000)	(1,250,000)	(1,250,000)
Deposits Received	228,068			
Principal paid on financing	(1,427,750)	(4,015,118)	(4,188,846)	(4,188,846)
Interest paid on financing	(1,294,576)	(2,210,730)	(2,848,417)	(2,848,417)
Bond Issuance/Refunding				
Salaries and Wages		(1,177,350)	(1,752,229)	(1,752,229)
Benefits		(512,333)	(591,662)	(591,662)
Services and Supplies		(1,013,571)	(1,318,369)	(1,318,233)
Construction and Acquisitions	(9,641,821)	(7,302,000)	(102,525,700)	(102,525,700)
d. Net cash provided (used) by capital and related financing activities	823,928	11,016,898	(20,770,223)	(20,770,087)
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	8,205,540	18,255,617	(12,506,342)	(12,376,510)
CASH AND CASH EQUIVALENTS AT JULY 1, 2005	34,256,021	42,461,561	60,697,575	60,717,178
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30, 2006	42,461,561	60,717,178	48,191,233	48,340,668

WASHOE COUNTY

(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Culture and Recreation				
Golf Course	1,585,854	1,467,750	1,723,875	1,723,875
Restaurant	222,352	145,600	157,500	157,500
Other	4,007	32,116	0	
Total Operating Revenue	1,812,213	1,645,466	1,881,375	1,881,375
OPERATING EXPENSES				
Culture and Recreation Function:				
Golf Courses				
Salaries and Wages	777,257	744,448	787,928	787,962
Employee Benefits	204,136	215,157	229,406	225,659
Services and Supplies	608,720	507,101	622,965	624,013
Depreciation/amortization	297,324	296,924	301,500	301,500
Total Operating Expense	1,887,437	1,763,630	1,941,799	1,939,134
Operating Income or (Loss)	(75,224)	(118,164)	(60,424)	(57,759)
NONOPERATING REVENUE				
Investment earnings	10,659	9,631	2,544	2,544
Net increase (decrease) on fair value of investments	(8,967)	10,344		
Gain on Asset Disposition	0			
Miscellaneous		1,000	1,000	1,000
Total Nonoperating Revenues	1,692	20,975	3,544	3,544
NONOPERATING EXPENSE				
Interest Costs	188,765	177,853	165,113	167,613
Bond issuance costs				
Decrease Fair Value Assets				
Bad debt expense	0			
Total Nonoperating Expenses	188,765	177,853	165,113	167,613
Net Income before Operating Transfers	(262,297)	(275,042)	(221,993)	(221,828)
Operating Transfers (Schedule I)				
General Fund - In	40,182	250,000	250,000	250,000
Extraordinary Maintenance Fund - Out	0			
Net Operating Transfers	40,182	250,000	250,000	250,000
NET INCOME (LOSS)	(222,115)	(25,042)	28,007	28,172

WASHOE COUNTY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - GOLF COURSE (520)

Page 93
Form I9
9/3/2004

PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2004	ESTIMATED CURRENT YEAR ENDING 6/30/2005	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED 6/30/2006
A CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	1,801,305	1,645,466	1,881,375	1,881,375
Cash received from concession rental				
Cash payments for personnel costs	(987,729)	(959,605)	(1,017,334)	(1,013,621)
Cash payments for services & supplies	(557,070)	(507,101)	(622,965)	(624,013)
a. Net cash provided (used) by operating activities	256,506	178,760	241,076	243,741
B CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund - Out	0	0	0	0
General Fund- In		250,000		250,000
Extraordinary Maintenance Fund - Out	0	0	0	0
b. Net cash provided (used) by noncapital financing activities	0	250,000	0	250,000
C CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Bond Acquisition Costs				
Proceeds from asset disposition	0			
Proceeds from other	0			
Principal paid on financing	(144,488)	(145,500)	(158,218)	(158,218)
Interest paid on financing	(208,383)	(172,853)	(165,113)	(167,613)
Acquisition of fixed assets	(38,212)			(100,000)
c. Net cash provided (used) by capital and related financing activities	(391,083)	(318,353)	(323,331)	(425,831)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	985	9,631	2,544	2,544
d. Net cash provided (used) by investing activities	985	9,631	2,544	2,544
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(133,592)	120,038	(79,711)	70,454
CASH AND CASH EQUIVALENTS AT JULY 1, 2004	628,974	495,382	357,751	615,420
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30, 2005	495,382	615,420	278,040	685,874

WASHOE COUNTY
(Local Government)