

| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2007 | |
|--|--|--|---|--------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2005 | ESTIMATED CURRENT YEAR ENDING 6/30/2006 | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| Charges for Services | | | | |
| Public Safety | | | | |
| Permit Revenue | 3,542,537 | 2,600,000 | 2,600,000 | 2,600,000 |
| Misc Revenue | 139,588 | 90,000 | 90,000 | 90,000 |
| Total Operating Revenue | 3,682,125 | 2,690,000 | 2,690,000 | 2,690,000 |
| OPERATING EXPENSES | | | | |
| Public Safety Function: | | | | |
| Building & Safety | | | | |
| Salaries and Wages | 1,717,206 | 1,953,474 | 2,088,559 | 2,217,760 |
| Employee Benefits | 615,873 | 649,365 | 716,777 | 749,038 |
| Services and Supplies | 1,107,473 | 1,370,418 | 1,362,538 | 1,344,232 |
| Depreciation/amortization | 13,783 | 15,000 | 15,000 | 15,000 |
| Total Operating Expense | 3,454,335 | 3,988,257 | 4,182,874 | 4,326,030 |
| Operating Income or (Loss) | 227,790 | (1,298,257) | (1,492,874) | (1,636,030) |
| NONOPERATING REVENUE | | | | |
| Investment earnings | 131,770 | 150,000 | 150,000 | 100,000 |
| Net increase (decrease) in fair value of investments | 22,178 | | | |
| Total Nonoperating Revenues | 153,948 | 150,000 | 150,000 | 100,000 |
| NONOPERATING EXPENSE | | | | |
| Interest expense | | | | |
| Total Nonoperating Expenses | 0 | 0 | 0 | 0 |
| Net Income before Operating Transfers | 381,738 | (1,148,257) | (1,342,874) | (1,536,030) |
| Operating Transfers (Schedule T) | | | | |
| Net Operating Transfers | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) | 381,738 | (1,148,257) | (1,342,874) | (1,536,030) |

WASHOE COUNTY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - BUILDING & SAFETY (560)

| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2007 | |
|--|--|--|---|--------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2005 | ESTIMATED CURRENT YEAR ENDING 6/30/2006 | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received from customers | 3,694,638 | 2,690,000 | 2,690,000 | 2,690,000 |
| Cash payments for personnel costs | (2,293,136) | (2,602,839) | (2,805,336) | (2,966,798) |
| Cash payments for services & supplies | (1,133,613) | (1,370,418) | (1,362,538) | (1,344,232) |
| a. Net cash provided (used) by operating activities | 267,889 | (1,283,257) | (1,477,874) | (1,621,030) |
| 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 | (21,244) | (260,000) | (250,000) | (250,000) |
| c. Net cash provided (used) by capital and related financing activities | (21,244) | (260,000) | (250,000) | (250,000) |
| D. CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Investment earnings | 153,807 | 150,000 | 150,000 | 100,000 |
| d. Net cash provided (used) by investing activities | 153,807 | 150,000 | 150,000 | 100,000 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 400,452 | (1,393,257) | (1,577,874) | (1,771,030) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 2004 | 4,018,881 | 4,419,333 | 3,026,076 | 3,026,076 |
| Cumulative Effect of Change in Accounting Principle | | | | |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 2007 | 4,419,333 | 3,026,076 | 1,448,202 | 1,255,046 |

WASHOE COUNTY
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows
FUND - BUILDING & SAFETY (560)

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| PROPRIETARY FUND | (1) | (2) | (3) | (4) |
|---|--|--|---|--|
| | ACTUAL PRIOR YEAR ENDING 6/30/2005 | ESTIMATED CURRENT YEAR ENDING 6/30/2006 | BUDGET YEAR ENDING TENTATIVE APPROVED | BUDGET YEAR ENDING FINAL APPROVED 6/30/2007 |
| OPERATING REVENUE | | | | |
| Water Charges - regular | 8,640,581 | 10,449,990 | 11,589,975 | 11,574,925 |
| Water Charges - STMGID | 1,366,801 | 1,223,550 | 1,318,169 | 1,318,169 |
| Stormwater charges | 576,891 | 368,000 | 412,000 | 412,000 |
| Sewer Charges | 6,277,974 | 6,397,984 | 6,708,384 | 6,723,434 |
| Remediation Fees | 2,440,491 | 2,493,235 | 2,501,000 | 2,501,000 |
| Water surcharge fees | 1,526,105 | 1,250,628 | 1,413,210 | 1,413,210 |
| Services to others | 200,086 | 1,736,448 | 1,801,322 | 2,151,322 |
| Inspection | 573,124 | 605,000 | 623,900 | 623,900 |
| Developer Design Fees | 4,544 | 36,000 | 38,000 | 38,000 |
| Other | 206,556 | 210,282 | 213,282 | 213,282 |
| Total Operating Revenue | 21,813,153 | 24,771,117 | 26,619,242 | 26,969,242 |
| OPERATING EXPENSE-Health & Sanitation Function | | | | |
| Operations Division (66400) | | | | |
| Salaries and Wages | 4,524,185 | 3,122,040 | 3,724,467 | 3,615,507 |
| Employee Benefits | 1,342,268 | 719,628 | 1,222,442 | 1,159,163 |
| Services and Supplies | 10,661,493 | 7,039,971 | 8,907,627 | 8,988,989 |
| Depreciation/amortization | 5,835,875 | 7,110,698 | 7,679,698 | 7,679,698 |
| Construction Division (66600, 66800) | | | | |
| Salaries and Wages | | 1,475,430 | 1,535,430 | 1,535,430 |
| Employee Benefits | | 503,362 | 505,862 | 505,862 |
| Services and Supplies | | 1,025,369 | 1,776,280 | 1,775,435 |
| Capitalized Costs (F2) | | (3,004,161) | (3,817,572) | (3,816,727) |
| Planning Division (66100) | | | | |
| Salaries and Wages | | 1,055,190 | 1,118,450 | 1,118,450 |
| Employee Benefits | | 389,334 | 368,534 | 368,534 |
| Services and Supplies | | 2,946,761 | 5,205,007 | 5,204,326 |
| Depreciation/amortization | | 265,350 | 265,583 | 265,583 |
| Total Operating Expense | 22,363,821 | 22,648,972 | 28,491,808 | 28,400,250 |
| Operating Income or (Loss) | (550,668) | 2,122,145 | (1,872,566) | (1,431,008) |
| NONOPERATING REVENUES (EXPENSES) | | | | |
| Investment earnings | 1,341,513 | 1,076,167 | 3,858,800 | 3,858,800 |
| Net Increase/(decrease) in fair value of Investments | 249,201 | (112,713) | 157,468 | 157,468 |
| Facilities Rental | 72,659 | 46,500 | | |
| Interest Expense | (946,775) | (2,925,827) | (4,519,875) | (4,611,215) |
| Gain (loss) on asset disposition | (1,416,785) | | | |
| Total Nonoperating Revenues (Expenses) | (700,187) | (1,915,873) | (503,607) | (594,947) |
| Income (Loss) before Contributions and Transfers | (1,250,855) | 206,272 | (2,376,173) | (2,025,955) |
| CAPITAL CONTRIBUTIONS IN (OUT) | | | | |
| Water Hookup Fees | 5,453,156 | 10,595,000 | 9,590,000 | 9,590,000 |
| Sewer Hookup Fees | 14,053,858 | 10,480,000 | 10,500,000 | 10,500,000 |
| Reclaimed Hookup Fees | 302,115 | 120,000 | 320,000 | 320,000 |
| Stromwater Hookup Fees | | 125,000 | 125,000 | 125,000 |
| Contributions from contractors | 10,489,197 | 16,416,560 | 14,107,000 | 14,107,000 |
| Contributions (to) from others | (17,356,380) | | | |
| Contributions from General Fund | 523,716 | | | |
| Contributions from Federal Government | 1,439,408 | 9,750,000 | 6,575,000 | 6,575,000 |
| Contributions from State | 189,667 | | | |
| Total Capital Contributions In (Out) | 15,094,737 | 47,486,560 | 41,217,000 | 41,217,000 |

WASHOE COUNTY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - WATER RESOURCES (566)

| PROPRIETARY FUND | (1) | (2) | (3) | (4) |
|--|--|--|---|--|
| | ACTUAL PRIOR YEAR ENDING 6/30/2005 | ESTIMATED CURRENT YEAR ENDING 6/30/2006 | BUDGET YEAR ENDING TENTATIVE APPROVED | BUDGET YEAR ENDING FINAL APPROVED 6/30/2007 |
| A. CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received from customers | 15,100,512 | 16,847,974 | 18,298,359 | 18,298,359 |
| Cash received from other funds(STMGID) | 1,366,801 | 1,223,550 | 1,318,169 | 1,318,169 |
| Cash received from services to other funds | 200,086 | 1,736,448 | 1,801,322 | 2,151,322 |
| Cash received from Water surcharge fee | 1,526,105 | 1,250,628 | 1,413,210 | 1,413,210 |
| Cash received from inspection and other | 779,680 | 815,282 | 837,182 | 837,182 |
| Cash received from remediation fee | 2,442,954 | 2,493,235 | 2,501,000 | 2,501,000 |
| Cash received from developer design fee: | 4,544 | 36,000 | 38,000 | 38,000 |
| Cash payments for personnel costs | (5,805,419) | (7,264,984) | (8,475,185) | (8,302,946) |
| Cash payments for services & supplies | (9,812,031) | (11,012,101) | (15,888,914) | (15,968,750) |
| a. Net cash provided (used) by operating activities | 5,803,232 | 6,126,032 | 1,843,143 | 2,285,546 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| Operating transfers from General Fund | 1,510,935 | 38,817 | 0 | 0 |
| 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 | 1,510,935 | 38,817 | 0 | 0 |
| C. CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Investment earnings | 1,648,090 | 963,454 | 4,016,268 | 4,016,268 |
| c. Net cash provided (used) by investing activities | 1,648,090 | 963,454 | 4,016,268 | 4,016,268 |
| D. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | |
| Proceeds from financing | 3,873,662 | 70,000,000 | 20,000,000 | 20,000,000 |
| Proceeds from asset disposition | 0 | | | |
| Cash received from Federal Grants | 733,575 | 9,750,000 | 6,575,000 | 6,575,000 |
| Cash received from Statal Grants | 189,667 | | | |
| Hookup fees/water rights dedications | 19,870,274 | 21,320,000 | 20,535,000 | 20,535,000 |
| Deposits Received | | | | |
| Principal paid on financing | (2,462,312) | (4,188,846) | (3,286,073) | (3,286,072) |
| Interest paid on financing | (1,316,593) | (2,925,827) | (4,519,875) | (4,611,215) |
| Bond Issuance/Refunding | (44,170) | | | |
| Transfers to General Fund | (2,734,853) | (1,210,862) | 0 | (812,000) |
| Contribution to Municipalities | (8,465,029) | | | |
| Construction and Acquisitions | (14,807,448) | (48,581,241) | (115,910,222) | (115,905,222) |
| d. Net cash provided (used) by capital and related financing activities | (5,163,227) | 44,163,224 | (76,606,170) | (77,504,509) |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 3,799,030 | 51,291,527 | (70,746,759) | (71,202,695) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 2005 | 42,461,561 | 46,260,591 | 97,552,118 | 97,552,118 |
| Cumulative Effect of Change in Accounting Principle | | | | |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 2007 | 46,260,591 | 97,552,118 | 26,805,359 | 26,349,423 |

WASHOE COUNTY
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows
FUND - WATER RESOURCES (566)

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| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2007 | |
|--|--|--|---|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2005 | ESTIMATED CURRENT YEAR ENDING 6/30/2006 | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| Charges for Services | | | | |
| Culture and Recreation | | | | |
| Golf Course | 1,421,628 | 1,447,650 | 1,599,500 | 1,599,500 |
| Restaurant | 166,132 | 121,274 | 31,500 | 31,500 |
| Other | 77,972 | 5,392 | 12,200 | 12,200 |
| Total Operating Revenue | 1,665,732 | 1,574,316 | 1,643,200 | 1,643,200 |
| OPERATING EXPENSES | | | | |
| Culture and Recreation Function: | | | | |
| Golf Courses | | | | |
| Salaries and Wages | 727,902 | 673,210 | 673,191 | 681,642 |
| Employee Benefits | 211,074 | 208,916 | 242,018 | 229,514 |
| Services and Supplies | 597,628 | 492,721 | 521,922 | 533,922 |
| Depreciation/amortization | 298,074 | 290,932 | 302,841 | 302,841 |
| Total Operating Expense | 1,834,678 | 1,665,779 | 1,739,972 | 1,747,919 |
| Operating Income or (Loss) | (168,946) | (91,463) | (96,772) | (104,719) |
| NONOPERATING REVENUE | | | | |
| Investment earnings | 9,164 | 17,547 | 7,429 | 12,544 |
| Net increase (decrease) on fair value of investments | 5,453 | (7,085) | | (5,615) |
| Gain on Asset Disposition | | | | |
| Miscellaneous | | 242 | | 500 |
| Total Nonoperating Revenues | 14,617 | 10,704 | 7,429 | 7,429 |
| NONOPERATING EXPENSE | | | | |
| Interest Costs | 174,428 | 165,113 | 157,019 | 157,019 |
| Bond issuance costs | | 4,125 | 3,632 | 3,632 |
| Decrease Fair Value Assets | | | | |
| Bad debt expense | | | | |
| Total Nonoperating Expenses | 174,428 | 169,238 | 160,651 | 160,651 |
| Net Income before Operating Transfers | (328,757) | (249,997) | (249,994) | (257,941) |
| Operating Transfers (Schedule T) | | | | |
| General Fund - In | 500,000 | 250,000 | 250,000 | 250,000 |
| Extraordinary Maintenance Fund - Out | | | | |
| Net Operating Transfers | 500,000 | 250,000 | 250,000 | 250,000 |
| NET INCOME (LOSS) | 171,243 | 3 | 6 | (7,941) |

WASHOE COUNTY
(Local Government)

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

| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2007 | |
|--|--|--|---|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2005 | ESTIMATED CURRENT YEAR ENDING 6/30/2006 | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received from customers | 1,688,953 | 1,574,316 | 1,643,200 | 1,643,200 |
| Cash received from concession rental | | | | |
| Cash payments for personnel costs | (968,129) | (882,126) | (915,209) | (911,156) |
| Cash payments for services & supplies | (676,652) | (492,721) | (521,922) | (533,922) |
| a. Net cash provided (used) by operating activities | 44,172 | 199,469 | 206,069 | 198,122 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| General Fund - Out | 0 | 0 | 0 | 0 |
| General Fund- In | 500,000 | 250,000 | 250,000 | 250,000 |
| Extraordinary Maintenance Fund - Out | 0 | 0 | 0 | 0 |
| b. Net cash provided (used) by noncapital financing activities | 500,000 | 250,000 | 250,000 | 250,000 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | |
| Bond Issuance Costs | | (4,125) | (3,632) | (3,632) |
| Proceeds from asset disposition | | | | |
| Proceeds from other | 0 | 242 | 500 | 500 |
| Principal paid on financing | (151,298) | (158,218) | (165,257) | (165,257) |
| Interest paid on financing | (172,978) | (165,113) | (157,019) | (157,019) |
| Acquisition of fixed assets | 0 | (156,725) | (387,000) | (387,000) |
| c. Net cash provided (used) by capital and related financing activities | (324,276) | (483,939) | (712,408) | (712,408) |
| D. CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Investment earnings | 14,825 | 17,547 | 7,429 | 12,544 |
| d. Net cash provided (used) by investing activities | 14,825 | 17,547 | 7,429 | 12,544 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 234,721 | (16,923) | (248,910) | (251,742) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 2004 | 495,382 | 730,103 | 706,335 | 713,180 |
| Cumulative Effect of Change in Accounting Principle | | | | |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 2007 | 730,103 | 713,180 | 457,425 | 461,438 |

WASHOE COUNTY
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows
FUND - GOLF COURSE (520)

| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2007 | |
|--|--|--|---|--------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2005 | ESTIMATED CURRENT YEAR ENDING 6/30/2006 | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| Charges for Services | | | | |
| Group insurance collections | 23,650,756 | 25,870,000 | 29,875,000 | 29,875,000 |
| Retiree Premium Reimbursements (491435) | 724,903 | 735,000 | 816,000 | 816,000 |
| COBRA payments | 123,060 | 185,000 | 175,000 | 175,000 |
| Miscellaneous | | 13,500 | | |
| Total Operating Revenue | 24,498,719 | 26,803,500 | 30,866,000 | 30,866,000 |
| OPERATING EXPENSES | | | | |
| General Government Function: | | | | |
| Health Benefit | | | | |
| Salaries and Wages | 123,965 | 127,820 | 131,273 | 131,273 |
| Employee Benefits | 40,049 | 39,526 | 42,061 | 41,667 |
| Services and Supplies: | | | | |
| Supplies | | | | |
| Insurance claims | 16,395,704 | 16,418,000 | 20,486,000 | 20,486,000 |
| Insurance premiums | 9,396,465 | 11,379,500 | 12,902,000 | 12,902,000 |
| Professional services | 76,223 | 80,000 | 80,000 | 80,000 |
| Travel | | | | |
| Other | 183,493 | 231,247 | 255,047 | 254,174 |
| Depreciation | | | | |
| Total Operating Expense | 26,215,899 | 28,276,093 | 33,896,381 | 33,895,114 |
| Operating Income or (Loss) | (1,717,180) | (1,472,593) | (3,030,381) | (3,029,114) |
| NONOPERATING REVENUE | | | | |
| Investment earnings | 221,657 | 130,000 | 70,000 | 70,000 |
| Net increase (decrease) in the fair value of investment: | 33,052 | | | |
| Total Nonoperating Revenues | 254,709 | 130,000 | 70,000 | 70,000 |
| NONOPERATING EXPENSE | | | | |
| Loss on asset disposition | | | | |
| Total Nonoperating Expenses | 0 | 0 | 0 | 0 |
| Net Income before Operating Transfers | (1,462,471) | (1,342,593) | (2,960,381) | (2,959,114) |
| Operating Transfers (Schedule T) | | | | |
| General Fund - In | 2,174,684 | 2,690,000 | 3,307,000 | 3,307,000 |
| Retiree Health Benefits-In | 638,000 | 981,566 | 1,061,364 | 1,061,364 |
| Net Operating Transfers | 2,812,684 | 3,671,566 | 4,368,364 | 4,368,364 |
| NET INCOME (LOSS) | 1,350,213 | 2,328,973 | 1,407,983 | 1,409,250 |

WASHOE COUNTY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - HEALTH BENEFITS (618)

| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2007 | |
|--|--|--|---|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2005 | ESTIMATED CURRENT YEAR ENDING 6/30/2006 | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received from customers | 590,148 | 920,000 | 991,000 | 991,000 |
| Cash received from other funds | 23,769,773 | 25,870,000 | 29,875,000 | 29,875,000 |
| Cash payments for personnel costs | (160,506) | (167,346) | (173,334) | (172,940) |
| Cash payments for health claims/premiums | (25,316,214) | (27,797,500) | (33,388,000) | (33,388,000) |
| Cash payments for services & supplies | (259,716) | (297,747) | (335,047) | (334,174) |
| a. Net cash provided (used) by operating activities | (1,376,515) | (1,472,593) | (3,030,381) | (3,029,114) |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| General Fund - In | 2,174,684 | 2,690,000 | 3,307,000 | 3,307,000 |
| Retiree Health Benefits - In | 638,000 | 981,566 | 1,061,364 | 1,061,364 |
| b. Net cash provided (used) by noncapital financing activities | 2,812,684 | 3,671,566 | 4,368,364 | 4,368,364 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | |
| c. Net cash provided (used) by capital and related financing activities | 0 | 0 | 0 | 0 |
| D. CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Investment earnings | 254,703 | 130,000 | 70,000 | 70,000 |
| d. Net cash provided (used) by investing activities | 254,703 | 130,000 | 70,000 | 70,000 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 1,690,872 | 2,328,973 | 1,407,983 | 1,409,250 |
| CASH AND CASH EQUIVALENTS AT JULY 1, 2004 | 5,610,431 | 7,301,303 | 9,630,276 | 9,630,276 |
| Cumulative Effect of Change in Accounting Principle | | | | |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 2007 | 7,301,303 | 9,630,276 | 11,038,259 | 11,039,526 |

WASHOE COUNTY
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows
FUND - HEALTH BENEFITS (618)

| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2007 | |
|---|--|--|---|--------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2005 | ESTIMATED CURRENT YEAR ENDING 6/30/2006 | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| Charges for Services | | | | |
| Worker's compensation collections | 3,450,014 | 4,498,492 | 4,498,492 | 3,378,922 |
| Unemployment premiums | 184,400 | 160,355 | 160,355 | 161,425 |
| Period billings | 190,000 | | | |
| Property and Liability Billings | | 2,585,198 | 2,585,198 | 2,763,840 |
| Subrogation recoveries | 65,095 | 55,000 | 55,000 | 55,000 |
| Premium reimbursements | 36,955 | | | |
| Insurance claim receipts | | | | |
| Miscellaneous | | | | |
| Other | 29,250 | 30,000 | 30,000 | 30,000 |
| Total Operating Revenue | 3,955,714 | 7,329,045 | 7,329,045 | 6,389,187 |
| OPERATING EXPENSES | | | | |
| General Government Function: | | | | |
| Salaries and Wages | 278,765 | 297,471 | 364,169 | 293,393 |
| Employee Benefits | 85,034 | 86,879 | 109,815 | 87,832 |
| Services and Supplies: | | | | |
| Worker's compensation program | 1,733,158 | 2,160,201 | 2,197,933 | 2,151,500 |
| Worker's compensation pending claims change | 2,501,000 | (931,000) | 2,501,000 | 2,501,000 |
| Unemployment compensation program | 184,582 | 160,355 | 160,355 | 160,355 |
| Property and liability program | 1,671,439 | 1,663,491 | 2,224,500 | 2,224,987 |
| Property and liability pending claims change | 299,000 | 691,000 | 299,000 | 299,000 |
| Self insurance - general | 165,482 | | | |
| Service and Supplies | | 33,527 | 35,496 | 79,201 |
| Depreciation | | | | |
| Total Operating Expense | 6,918,460 | 4,161,924 | 7,892,268 | 7,797,268 |
| Operating Income or (Loss) | (2,962,746) | 3,167,121 | (563,223) | (1,408,081) |
| NONOPERATING REVENUE | | | | |
| Investment earnings | 274,894 | 200,000 | 200,000 | 200,000 |
| Net increase in the fair value of investments | 123,204 | | | |
| Gain (loss) on asset disposition | 136,130 | | | |
| Total Nonoperating Revenues | 534,228 | 200,000 | 200,000 | 200,000 |
| NONOPERATING EXPENSE | | | | |
| Total Nonoperating Expenses | 0 | 0 | 0 | 0 |
| Net Income before Operating Transfers | (2,428,518) | 3,367,121 | (363,223) | (1,208,081) |
| Operating Transfers (Schedule T) | | | | |
| General Fund - In | 2,900,000 | 0 | 0 | 0 |
| Net Operating Transfers | 2,900,000 | 0 | 0 | 0 |
| NET INCOME (LOSS) | 471,482 | 3,367,121 | (363,223) | (1,208,081) |

WASHOE COUNTY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - RISK MANAGEMENT (619)

| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2007 | |
|--|--|--|---|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2005 | ESTIMATED CURRENT YEAR ENDING 6/30/2006 | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received from customers | 30,336 | 30,000 | 30,000 | 30,000 |
| Cash received from other funds | 3,925,378 | 7,299,045 | 7,299,045 | 6,359,187 |
| Cash payments for personnel costs | (357,562) | (384,350) | (473,984) | (381,225) |
| Cash payments for workers' compensation | (1,744,089) | (2,160,201) | (2,197,933) | (2,151,500) |
| Cash payments for unemployment compensati | (158,617) | (160,355) | (160,355) | (160,355) |
| Cash payments for property and liability | (1,356,977) | (1,663,491) | (2,224,500) | (2,224,987) |
| Cash payments for services & supplies | (165,482) | (33,527) | (35,496) | (79,201) |
| a. Net cash provided (used) by operating activities | 172,987 | 2,927,121 | 2,236,777 | 1,391,919 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| General Fund - In | 2,900,000 | 0 | 0 | 0 |
| Federal Grant | 136,130 | | | |
| b. Net cash provided (used) by noncapital financing activities | 3,036,130 | 0 | 0 | 0 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTUATES | | | | |
| c. Net cash provided (used) by capital and related financing activities | 0 | 0 | 0 | 0 |
| D. CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Investment earnings | 378,872 | 200,000 | 200,000 | 200,000 |
| d. Net cash provided (used) by investing activities | 378,872 | 200,000 | 200,000 | 200,000 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 3,587,989 | 3,127,121 | 2,436,777 | 1,591,919 |
| CASH AND CASH EQUIVALENTS AT JULY 1, 2004 | 12,890,076 | 16,478,065 | 19,605,186 | 19,605,186 |
| Cumulative Effect of Change in Accounting Principle | | | | |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 2007 | 16,478,065 | 19,605,186 | 22,041,963 | 21,197,105 |

WASHOE COUNTY
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows
FUND - RISK MANAGEMENT (619)

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| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2007 | |
|---|--|--|---|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2005 | ESTIMATED CURRENT YEAR ENDING 6/30/2006 | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| Charges for Services | | | | |
| Sales | 6,717,292 | 7,370,954 | 7,709,953 | 7,720,839 |
| Other | | 10 | | |
| Total Operating Revenue | 6,717,292 | 7,370,964 | 7,709,953 | 7,720,839 |
| OPERATING EXPENSES | | | | |
| General Government Function: | | | | |
| Salaries and Wages | 1,307,769 | 1,368,636 | 1,519,663 | 1,519,663 |
| Employee Benefits | 450,351 | 480,609 | 541,926 | 530,063 |
| Services and Supplies: | | | | |
| Supplies | 2,162,462 | 2,611,235 | 2,664,696 | 2,693,970 |
| Repairs and maintenance | 258,626 | 249,986 | 305,000 | 305,000 |
| Leases | 523,820 | 667,903 | 690,000 | 690,000 |
| Travel | 1,205 | 2,800 | 4,000 | 4,000 |
| Other | 329,308 | 210,938 | 205,425 | 205,424 |
| Depreciation | 2,176,660 | 2,348,000 | 2,430,000 | 2,430,000 |
| Total Operating Expense | 7,210,201 | 7,940,107 | 8,360,710 | 8,378,120 |
| Operating Income or (Loss) | (492,909) | (569,143) | (650,757) | (657,281) |
| NONOPERATING REVENUE | | | | |
| Investment earnings | 135,086 | 138,621 | 135,000 | 135,000 |
| Gain on asset disposition | 216,262 | 75,463 | 110,000 | 110,000 |
| Total Nonoperating Revenues | 351,348 | 214,084 | 245,000 | 245,000 |
| NONOPERATING EXPENSE | | | | |
| Interest expense | 0 | 0 | 0 | 0 |
| Total Nonoperating Expenses | 0 | 0 | 0 | 0 |
| Net Income before Operating Transfers | (141,561) | (355,059) | (405,757) | (412,281) |
| Operating Transfers (Schedule T) | | | | |
| General Fund - In | 290,000 | 190,000 | 270,000 | 270,000 |
| General Fund - Out | | | | |
| Health Fund - In | | | | |
| General Fund - In (Parks and DA vehicles) | 16,751 | 74,520 | | |
| Others | 0 | | | |
| Net Operating Transfers | 306,751 | 264,520 | 270,000 | 270,000 |
| NET INCOME (LOSS) | 165,190 | (90,539) | (135,757) | (142,281) |

WASHOE COUNTY
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME
FUND - EQUIPMENT SERVICES (669)

| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2007 | |
|--|--|--|---|--------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2005 | ESTIMATED CURRENT YEAR ENDING 6/30/2006 | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received from reimbursements | 6,717,292 | | | |
| Cash received from other funds | (1,736,607) | 7,370,954 | 7,709,953 | 7,720,839 |
| Cash payments for personnel costs | (3,639,017) | (1,849,245) | (2,061,589) | (2,049,726) |
| Cash payments for services & supplies | | (3,742,862) | (3,869,121) | (3,898,394) |
| a. Net cash provided (used) by operating activities | 1,341,668 | 1,778,847 | 1,779,243 | 1,772,719 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| General Fund - In | 290,000 | 190,000 | 270,000 | 270,000 |
| Child Protective Srvs Fund - In | 0 | 0 | 0 | 0 |
| b. Net cash provided (used) by noncapital financing activities | 290,000 | 190,000 | 270,000 | 270,000 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | |
| Proceeds from asset disposition | 293,635 | 214,084 | 245,000 | 245,000 |
| Principal paid on financing | | | | |
| Interest paid on financing | | | | |
| Acquisition of fixed assets | (2,745,208) | (3,432,017) | (3,000,000) | (3,000,000) |
| c. Net cash provided (used) by capital and related financing activities | (2,451,573) | (3,217,933) | (2,755,000) | (2,755,000) |
| D. CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Equipment Supply deposit received | 1,307,108 | | | |
| Equipment Supply deposit paid | (1,622,410) | | | |
| d. Net cash provided (used) by investing activities | (315,302) | 0 | 0 | 0 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (1,135,207) | (1,249,086) | (705,757) | (712,281) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 2004 | 3,742,662 | 2,607,455 | 1,219,699 | 1,358,369 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 2007 | 2,607,455 | 1,358,369 | 513,942 | 646,088 |

WASHOE COUNTY
(Local Government)

SCHEDULE F-2 - Statement of Cash Flows
FUND - EQUIPMENT SERVICES (669)

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