

| | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2008 | |
|--------------------------------------|--|--|---|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2006 | ESTIMATED CURRENT YEAR ENDING 6/30/2007 | TENTATIVE APPROVED | FINAL APPROVED |
| EXPENDITURES AND RESERVES | | | | |
| TYPE: SPECIAL ASSESSMENT | | | | |
| Principal | 505,746 | 405,650 | 346,634 | 346,634 |
| Interest | 150,091 | 133,448 | 172,437 | 172,437 |
| Assessment Refunds | 4,774 | 19,735 | 0 | 0 |
| Other (Administrative Fees) | 51,715 | 4,417 | 3,749 | 3,749 |
| | | | | |
| *TOTAL RESERVED AMOUNT (MEMO ONLY) | 1,151,385 | 1,243,530 | 1,420,790 | 1,420,790 |
| | | | | |
| GENERAL GOVERNMENT FUNCTION | | | | |
| Salaries and Wages | | | | |
| Employee Benefits | | | | |
| Services and Supplies | 74,655 | 32,200 | 33,700 | 33,700 |
| Capital Outlay | | | | |
| Subtotal | 74,655 | 32,200 | 33,700 | 33,700 |
| | | | | |
| OTHER FINANCING USES | | | | |
| Operating Transfers Out (Schedule T) | | | | |
| General Fund | 1,448,985 | | | |
| Special Assessment Projects Fund | | | | |
| Subtotal Other Sources | 1,448,985 | 0 | 0 | 0 |
| | | | | |
| ENDING FUND BALANCE: | | | | |
| Reserved | | | | |
| Unreserved | 1,151,385 | 1,243,530 | 1,420,790 | 1,420,790 |
| TOTAL ENDING FUND BALANCE | 1,151,385 | 1,243,530 | 1,420,790 | 1,420,790 |
| | | | | |
| TOTAL COMMITMENTS AND FUND BALANCE | 3,387,351 | 1,838,980 | 1,977,310 | 1,977,310 |

WASHOE COUNTY
(Local Government)

SCHEDULE C - DEBT SERVICE FUND: SPECIAL ASSESSMENT DISTRICTS - (340)
THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2008 | |
|--|--|--|---|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2006 | ESTIMATED CURRENT YEAR ENDING 6/30/2007 | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| Charges for Services | | | | |
| Public Safety | | | | |
| Permit Revenue | 2,314,141 | 1,800,000 | 3,200,000 | 3,000,000 |
| Misc Revenue | 4,172 | 5,653 | 0 | 0 |
| TRPA | 143,312 | 110,000 | 30,000 | 110,000 |
| Total Operating Revenue | 2,461,625 | 1,915,653 | 3,230,000 | 3,110,000 |
| OPERATING EXPENSES | | | | |
| Public Safety Function: | | | | |
| Building & Safety | | | | |
| Salaries and Wages | 1,961,584 | 1,984,666 | 2,321,261 | 2,024,563 |
| Employee Benefits | 641,855 | 669,867 | 786,867 | 779,894 |
| Services and Supplies | 1,106,323 | 1,109,635 | 1,306,231 | 1,145,245 |
| Depreciation/amortization | 15,553 | 15,000 | 15,000 | 15,000 |
| Total Operating Expense | 3,725,315 | 3,779,168 | 4,429,359 | 3,964,702 |
| Operating Income or (Loss) | (1,263,690) | (1,863,515) | (1,199,359) | (854,702) |
| NONOPERATING REVENUE | | | | |
| Investment earnings | 121,652 | 100,000 | 80,000 | 28,000 |
| Net increase (decrease) in fair value of investments | (57,149) | | | |
| Total Nonoperating Revenues | 64,503 | 100,000 | 80,000 | 28,000 |
| NONOPERATING EXPENSE | | | | |
| Interest expense | | | | |
| Total Nonoperating Expenses | 0 | 0 | 0 | 0 |
| Net Income before Operating Transfers | (1,199,187) | (1,763,515) | (1,119,359) | (826,702) |
| Operating Transfers (Schedule T) | | | | |
| Net Operating Transfers | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) | (1,199,187) | (1,763,515) | (1,119,359) | (826,702) |

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 6/30/2008 | |
|--|--|--|---|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2006 | ESTIMATED CURRENT YEAR ENDING 6/30/2007 | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received from customers | 2,461,625 | 1,915,653 | 3,230,000 | 3,110,000 |
| Cash payments for personnel costs | (2,644,265) | (2,654,533) | (3,108,128) | (2,804,457) |
| Cash payments for services & supplies | (1,095,831) | (1,109,635) | (1,306,231) | (1,145,245) |
| a. Net cash provided (used) by operating activities | (1,278,471) | (1,848,515) | (1,184,359) | (839,702) |
| 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 | 0 | (250,000) | (100,000) | 0 |
| c. Net cash provided (used) by capital and related financing activities | 0 | (250,000) | (100,000) | 0 |
| D. CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Investment earnings | 66,683 | 100,000 | 80,000 | 28,000 |
| d. Net cash provided (used) by investing activities | 66,683 | 100,000 | 80,000 | 28,000 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | (1,211,788) | (1,998,515) | (1,204,359) | (811,702) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 2006 | 4,419,333 | 3,207,545 | 1,592,518 | 1,209,030 |
| Cumulative Effect of Change in Accounting Principle | | | | |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 2007 | 3,207,545 | 1,209,030 | 388,159 | 397,328 |

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 6/30/2006 | ESTIMATED CURRENT YEAR ENDING 6/30/2007 | BUDGET YEAR ENDING TENTATIVE APPROVED | BUDGET YEAR ENDING FINAL APPROVED |
| OPERATING REVENUE | | | | |
| Water Charges - regular | 10,696,197 | 12,474,100 | 13,706,927 | 13,706,927 |
| Water Charges - STMGID | 1,152,431 | 1,318,169 | 1,374,701 | 1,374,701 |
| Stormwater charges | 334,388 | 477,200 | 477,175 | 477,175 |
| Sewer Charges | 6,857,722 | 6,938,447 | 8,669,138 | 8,669,138 |
| Remediation Fees | 2,495,949 | 2,501,000 | 2,501,000 | 2,501,000 |
| Water surcharge fees | 1,218,629 | 1,413,210 | 1,413,210 | 1,413,210 |
| Services to others | 1,664,022 | 2,011,322 | 2,011,322 | 2,011,322 |
| Inspection | 619,937 | 428,200 | 514,768 | 514,768 |
| Developer Design Fees | 59,799 | 33,200 | 60,500 | 60,500 |
| Other | 315,949 | 339,900 | 373,100 | 373,100 |
| Total Operating Revenue | 25,415,023 | 27,934,748 | 31,101,841 | 31,101,841 |
| OPERATING EXPENSE-Health Function | | | | |
| Operations Division (66400) | | | | |
| Salaries and Wages | 3,350,412 | 3,991,782 | 4,857,322 | 6,027,959 |
| Employee Benefits | 1,145,720 | 1,085,334 | 1,514,128 | 1,806,330 |
| Services and Supplies | 8,510,914 | 15,552,913 | 10,232,759 | 15,578,516 |
| Depreciation/amortization | 6,170,224 | 7,336,883 | 10,015,421 | 10,273,654 |
| Construction Division (66600, 66800) | | | | |
| Salaries and Wages | | | | |
| Employee Benefits | | | | |
| Services and Supplies | | | | |
| Capitalized Costs (F2) | | | | |
| Planning Division (66100) | | | | |
| Salaries and Wages | 1,172,268 | | 1,539,865 | |
| Employee Benefits | 361,361 | | 522,394 | |
| Services and Supplies | 1,731,178 | | 5,467,725 | |
| Depreciation/amortization | 258,678 | | 258,233 | |
| Total Operating Expense | 22,700,755 | 27,966,912 | 34,407,847 | 33,686,459 |
| Operating Income or (Loss) | 2,714,268 | (32,164) | (3,306,006) | (2,584,618) |
| NONOPERATING REVENUES (EXPENSES) | | | | |
| Investment earnings | 3,032,823 | 7,653,367 | 3,914,408 | 3,914,408 |
| Net Increase/(decrease) in fair value of Investments | (599,650) | 2,055,564 | | |
| Facilities Rental | 61,845 | 22,600 | 42,950 | 42,950 |
| Interest Expense | (2,272,880) | (4,762,967) | (4,763,566) | (4,763,566) |
| Gain (loss) on asset disposition | | 10,391 | | |
| Total Nonoperating Revenues (Expenses) | 222,138 | 4,978,955 | (806,208) | (806,208) |
| Income (Loss) before Contributions and Transfers | 2,936,406 | 4,946,791 | (4,112,214) | (3,390,826) |
| CAPITAL CONTRIBUTIONS IN (OUT) | | | | |
| Water Hookup Fees | 11,334,940 | 22,580,500 | 17,500,000 | 17,500,000 |
| Sewer Hookup Fees | 11,706,326 | 11,095,800 | 13,000,000 | 13,000,000 |
| Reclaimed Hookup Fees | 681,784 | 1,165,700 | 650,000 | 650,000 |
| Stormwater Hookup Fees | 132,612 | 260,900 | 125,000 | 125,000 |
| Contributions from contractors | 15,845,394 | 11,483,900 | 114,755,275 | 114,755,275 |
| Contributions (to) from others | | | | |
| Contributions from General Fund | 1,153,505 | | | |
| Contributions from Federal Government | 2,630,213 | 6,664,210 | 2,664,210 | 2,664,210 |
| Contributions from State | 340,719 | 780,530 | 0 | 0 |
| Total Capital Contributions In (Out) | 43,825,493 | 54,031,540 | 148,694,485 | 148,694,485 |

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 6/30/2006 | ESTIMATED CURRENT YEAR ENDING 6/30/2007 | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received from customers | 17,190,165 | 19,889,747 | 22,376,065 | 22,853,240 |
| Cash received from other funds(STMGID) | 1,152,431 | 1,318,169 | 1,374,701 | 1,374,701 |
| Cash received from services to other funds | 1,664,022 | 2,011,322 | 2,011,322 | 2,011,322 |
| Cash received from Water surcharge fee | 1,218,629 | 1,413,210 | 1,413,210 | 1,413,210 |
| Cash received from inspection and other | 897,479 | 768,100 | 887,868 | 887,868 |
| Cash received from remediation fee | 2,499,993 | 2,501,000 | 2,501,000 | 2,501,000 |
| Cash received from developer design fee: | 59,799 | 33,200 | 60,500 | 60,500 |
| Cash payments for personnel costs | (6,157,832) | (5,077,116) | (8,433,709) | (7,834,289) |
| Cash payments for services & supplies | (9,914,930) | (15,552,913) | (15,700,484) | (15,578,516) |
| a. Net cash provided (used) by operating activities | 8,609,756 | 7,304,719 | 6,490,473 | 7,689,036 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| Operating transfers from General Fund | 38,817 | | | |
| Operating transfers to Public Works Fund | | | | |
| b. Net cash provided (used) by noncapital financing activities | 38,817 | 0 | 0 | 0 |
| C. CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Investment earnings | 2,115,293 | 9,708,931 | 3,914,408 | 3,914,408 |
| c. Net cash provided (used) by investing activities | 2,115,293 | 9,708,931 | 3,914,408 | 3,914,408 |
| D. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | |
| Proceeds from financing | 79,431,300 | | | |
| Proceeds from asset disposition | 0 | 10,391 | 0 | 0 |
| Cash received from Federal Grants | 4,576,689 | 6,664,210 | 2,664,210 | 2,664,210 |
| Cash received from State Grants | 340,719 | 780,530 | 0 | 0 |
| Hookup fees/water rights dedications | 21,108,930 | 35,102,900 | 31,275,000 | 31,275,000 |
| Facilities Rental | 0 | 22,600 | 0 | 42,950 |
| Principal paid on financing | (2,484,965) | (5,176,526) | (3,936,410) | (3,936,410) |
| Interest paid on financing | (1,166,481) | (4,762,967) | (4,763,566) | (4,763,566) |
| Bond Issuance/Refunding | (541,430) | | | |
| Transfers to General Fund | (1,210,862) | (812,000) | 0 | 0 |
| Contribution to Municipalities | | | | |
| Construction and Acquisitions | (37,453,757) | (52,666,814) | (87,998,307) | (87,998,307) |
| d. Net cash provided (used) by capital and related financing activities | 62,600,143 | (20,837,676) | (62,759,073) | (62,716,123) |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 73,364,009 | (3,824,026) | (52,354,192) | (51,112,679) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 2006 | 46,260,591 | 119,624,600 | 116,627,411 | 115,800,574 |
| Cumulative Effect of Change in Accounting Principle | | | | |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 2007 | 119,624,600 | 115,800,574 | 64,273,219 | 64,687,895 |

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 6/30/2008 | |
|--|--|--|---|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2006 | ESTIMATED CURRENT YEAR ENDING 6/30/2007 | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| Charges for Services | | | | |
| Culture and Recreation | | | | |
| Golf Course | 1,528,305 | 1,564,165 | 1,605,000 | 1,605,000 |
| Restaurant | 130,376 | 35,530 | 37,000 | 37,000 |
| Other | 4,282 | 15,207 | 13,500 | 13,500 |
| Total Operating Revenue | 1,662,963 | 1,614,902 | 1,655,500 | 1,655,500 |
| OPERATING EXPENSES | | | | |
| Culture and Recreation Function: | | | | |
| Golf Courses | | | | |
| Salaries and Wages | 655,547 | 646,697 | 707,810 | 704,294 |
| Employee Benefits | 200,914 | 208,605 | 230,979 | 228,784 |
| Services and Supplies | 545,611 | 535,239 | 551,316 | 536,316 |
| Depreciation/amortization | 289,260 | 277,964 | 258,435 | 273,435 |
| Total Operating Expense | 1,691,332 | 1,668,505 | 1,748,540 | 1,742,829 |
| Operating Income or (Loss) | (28,369) | (53,603) | (93,040) | (87,329) |
| NONOPERATING REVENUE | | | | |
| Investment earnings | 20,072 | 28,504 | 30,500 | 30,000 |
| Net increase (decrease) on fair value of investments | (8,931) | 20,203 | 0 | 2,500 |
| Gain on Asset Disposition | | 19 | | |
| Miscellaneous | | | | |
| Total Nonoperating Revenues | 11,141 | 48,726 | 30,500 | 32,500 |
| NONOPERATING EXPENSE | | | | |
| Interest Costs | 166,600 | 157,144 | 148,407 | 148,532 |
| Bond issuance costs | 0 | 3,506 | 3,632 | 3,507 |
| Decrease Fair Value Assets | | | | |
| Bad debt expense | | | | |
| Total Nonoperating Expenses | 166,600 | 160,650 | 152,039 | 152,039 |
| Net Income before Operating Transfers | (183,828) | (165,527) | (214,579) | (206,868) |
| Operating Transfers (Schedule T) | | | | |
| General Fund - In | 250,000 | 225,000 | 225,000 | 225,000 |
| Extraordinary Maintenance Fund - Out | | | | |
| Net Operating Transfers | 250,000 | 225,000 | 225,000 | 225,000 |
| NET INCOME (LOSS) | 66,172 | 59,473 | 10,421 | 18,132 |

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 6/30/2008 | |
|--|--|--|---|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2006 | ESTIMATED CURRENT YEAR ENDING 6/30/2007 | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received from customers | 1,662,963 | 1,614,902 | 1,655,500 | 1,655,500 |
| Cash received from concession rental | 0 | | | |
| Cash payments for personnel costs | (892,020) | (855,302) | (938,789) | (933,078) |
| Cash payments for services & supplies | (526,483) | (535,239) | (551,316) | (536,316) |
| a. Net cash provided (used) by operating activities | 244,460 | 224,361 | 165,395 | 186,106 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| General Fund - Out | | | | |
| General Fund- In | 250,000 | 225,000 | 225,000 | 225,000 |
| Extraordinary Maintenance Fund - Out | | | | |
| b. Net cash provided (used) by noncapital financing activities | 250,000 | 225,000 | 225,000 | 225,000 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | |
| Bond Issuance Costs | | | | |
| Proceeds from asset disposition | | 19 | | |
| Proceeds from other | | | | |
| Principal paid on financing | (158,218) | (165,257) | (177,420) | (177,420) |
| Interest paid on financing | (165,237) | (157,144) | (148,407) | (148,407) |
| Service Fees paid on financing | | | | (125) |
| Acquisition of fixed assets | (42,996) | (90,475) | (337,000) | (258,495) |
| c. Net cash provided (used) by capital and related financing activities | (366,451) | (412,857) | (662,827) | (584,447) |
| D. CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Investment earnings | 9,077 | 48,707 | 30,500 | 32,500 |
| d. Net cash provided (used) by investing activities | 9,077 | 48,707 | 30,500 | 32,500 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 137,086 | 85,211 | (241,932) | (140,841) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 2006 | 730,103 | 867,189 | 1,015,827 | 952,400 |
| Cumulative Effect of Change in Accounting Principle | | | | |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 2007 | 867,189 | 952,400 | 773,895 | 811,559 |

WASHOE COUNTY
(Local Government)

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

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| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2008 | |
|--|--|--|---|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2006 | ESTIMATED CURRENT YEAR ENDING 6/30/2007 | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| Charges for Services | | | | |
| Group insurance collections | 24,295,441 | 28,051,000 | 29,061,000 | 31,168,000 |
| Retiree Premium Reimbursements (491435) | 2,219,023 | 2,630,000 | 3,050,000 | 3,050,000 |
| COBRA payments | 128,966 | 160,000 | 228,000 | 228,000 |
| Miscellaneous | | (2,531) | | |
| Total Operating Revenue | 26,643,430 | 30,838,469 | 32,339,000 | 34,446,000 |
| OPERATING EXPENSES | | | | |
| General Government Function: | | | | |
| Health Benefit | | | | |
| Salaries and Wages | 126,386 | 155,472 | 121,104 | 121,104 |
| Employee Benefits | 39,499 | 41,508 | 45,018 | 44,834 |
| Services and Supplies: | | | | |
| Supplies | 5,624 | 1,100 | 2,900 | 2,900 |
| Insurance claims | 17,529,285 | 19,153,000 | 15,972,000 | 15,972,000 |
| Insurance premiums | 11,520,283 | 13,171,000 | 22,131,000 | 22,131,000 |
| Professional services | 78,642 | 98,000 | 104,000 | 104,000 |
| Travel | | 1,000 | 1,000 | 1,000 |
| Other | 206,848 | 245,794 | 58,468 | 58,468 |
| Depreciation | | | | |
| Total Operating Expense | 29,506,567 | 32,866,874 | 38,435,490 | 38,435,306 |
| Operating Income or (Loss) | (2,863,137) | (2,028,405) | (6,096,490) | (3,989,306) |
| NONOPERATING REVENUE | | | | |
| Investment earnings | 270,599 | 250,000 | 220,000 | 220,000 |
| Net increase (decrease) in the fair value of investment: | (121,085) | 150,000 | | |
| Total Nonoperating Revenues | 149,514 | 400,000 | 220,000 | 220,000 |
| NONOPERATING EXPENSE | | | | |
| Loss on asset disposition | | | | |
| Total Nonoperating Expenses | 0 | 0 | 0 | 0 |
| Net Income before Operating Transfers | (2,713,623) | (1,628,405) | (5,876,490) | (3,769,306) |
| Operating Transfers (Schedule T) | | | | |
| General Fund - In | 2,690,000 | 3,140,000 | 3,506,000 | 3,506,000 |
| Retiree Health Benefits-In | 981,566 | 1,061,364 | 1,345,000 | 1,345,000 |
| Net Operating Transfers | 3,671,566 | 4,201,364 | 4,851,000 | 4,851,000 |
| NET INCOME (LOSS) | 957,943 | 2,572,959 | (1,025,490) | 1,081,694 |

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 6/30/2008 | |
|--|--|--|---|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2006 | ESTIMATED CURRENT YEAR ENDING 6/30/2007 | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received from customers | 2,418,283 | 2,790,000 | 3,278,000 | 3,278,000 |
| Cash received from other funds | 25,153,448 | 28,051,000 | 29,061,000 | 31,168,000 |
| Cash payments for personnel costs | (170,987) | (196,980) | (166,122) | (165,938) |
| Cash payments for health claims/premiums | (28,912,442) | (32,325,100) | (38,105,900) | (38,105,900) |
| Cash payments for services & supplies | (291,114) | (346,325) | (162,468) | (162,468) |
| a. Net cash provided (used) by operating activities | (1,802,812) | (2,027,405) | (6,095,490) | (3,988,306) |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| General Fund - In | 2,690,000 | 3,140,000 | 3,506,000 | 3,506,000 |
| Retiree Health Benefits - In | 981,566 | 1,061,364 | 1,345,000 | 1,345,000 |
| b. Net cash provided (used) by noncapital financing activities | 3,671,566 | 4,201,364 | 4,851,000 | 4,851,000 |
| 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 | 137,830 | 400,000 | 220,000 | 220,000 |
| d. Net cash provided (used) by investing activities | 137,830 | 400,000 | 220,000 | 220,000 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 2,006,584 | 2,573,959 | (1,024,490) | 1,082,694 |
| CASH AND CASH EQUIVALENTS AT JULY 1, 2006 | 7,301,303 | 9,307,887 | 10,173,743 | 11,881,846 |
| Cumulative Effect of Change in Accounting Principle | | | | |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 2007 | 9,307,887 | 11,881,846 | 9,149,253 | 12,964,540 |

WASHOE COUNTY
(Local Government)

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

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| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2008 | |
|---|--|--|---|--------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2006 | ESTIMATED CURRENT YEAR ENDING 6/30/2007 | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| Charges for Services | | | | |
| Worker's compensation collections | 4,473,240 | 3,378,922 | 3,166,362 | 3,166,362 |
| Unemployment premiums | 159,360 | 161,425 | 161,425 | 161,425 |
| Period billings | | | | |
| Property and Liability Billings | 2,613,664 | 2,763,840 | 3,081,993 | 3,081,993 |
| Subrogation recoveries | 56,210 | 55,000 | 55,000 | 55,000 |
| Premium reimbursements | | | | |
| Insurance claim receipts | | | | |
| Miscellaneous | | | | |
| Other | 60,584 | 30,000 | 30,000 | 30,000 |
| Total Operating Revenue | 7,363,058 | 6,389,187 | 6,494,780 | 6,494,780 |
| OPERATING EXPENSES | | | | |
| General Government Function: | | | | |
| Salaries and Wages | 284,331 | 304,442 | 318,640 | 318,640 |
| Employee Benefits | 82,870 | 90,534 | 100,005 | 99,549 |
| Services and Supplies: | | | | |
| Worker's compensation program | 2,043,664 | 2,155,000 | 2,201,500 | 2,201,500 |
| Worker's compensation pending claims change | (931,000) | 2,501,000 | 2,501,000 | 2,501,000 |
| Unemployment compensation program | 148,653 | 160,355 | 160,355 | 160,355 |
| Property and liability program | 1,415,602 | 2,446,487 | 2,456,584 | 2,456,584 |
| Property and liability pending claims change | 691,000 | 299,000 | 299,000 | 299,000 |
| Self insurance - general | | | | |
| Service and Supplies | 57,587 | 55,961 | 78,842 | 78,842 |
| Depreciation | | | | |
| Total Operating Expense | 3,792,707 | 8,012,779 | 8,115,926 | 8,115,470 |
| Operating Income or (Loss) | 3,570,351 | (1,623,592) | (1,621,146) | (1,620,690) |
| NONOPERATING REVENUE | | | | |
| Investment earnings | 569,624 | 300,000 | 400,000 | 400,000 |
| Net increase in the fair value of investments | (185,577) | 315,000 | | |
| Gain (loss) on asset disposition | | | | |
| Total Nonoperating Revenues | 384,047 | 615,000 | 400,000 | 400,000 |
| NONOPERATING EXPENSE | | | | |
| Total Nonoperating Expenses | 0 | 0 | 0 | 0 |
| Net Income before Operating Transfers | 3,954,398 | (1,008,592) | (1,221,146) | (1,220,690) |
| Operating Transfers (Schedule T) | | | | |
| General Fund - In | | | | |
| Net Operating Transfers | 0 | 0 | 0 | 0 |
| NET INCOME (LOSS) | 3,954,398 | (1,008,592) | (1,221,146) | (1,220,690) |

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 6/30/2008 | |
|--|--|--|---|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2006 | ESTIMATED CURRENT YEAR ENDING 6/30/2007 | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received from customers | 60,584 | 30,000 | 30,000 | 30,000 |
| Cash received from other funds | 7,283,969 | 6,359,187 | 6,464,780 | 6,464,780 |
| Cash payments for personnel costs | (374,356) | (394,976) | (418,645) | (418,189) |
| Cash payments for workers' compensation | (2,043,664) | (2,155,000) | (2,201,500) | (2,201,500) |
| Cash payments for unemployment compensatiior | (167,847) | (160,355) | (160,355) | (160,355) |
| Cash payments for property and liability | (1,659,578) | (2,446,487) | (2,456,584) | (2,456,584) |
| Cash payments for services & supplies | (57,587) | (55,961) | (78,842) | (78,842) |
| a. Net cash provided (used) by operating activities | 3,041,521 | 1,176,408 | 1,178,854 | 1,179,310 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| General Fund - In Federal Grant | | | | |
| b. Net cash provided (used) by noncapital financing activities | 0 | 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 | 384,047 | 615,000 | 400,000 | 400,000 |
| d. Net cash provided (used) by investing activities | 384,047 | 615,000 | 400,000 | 400,000 |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 3,425,568 | 1,791,408 | 1,578,854 | 1,579,310 |
| CASH AND CASH EQUIVALENTS AT JULY 1, 2006 | 16,478,065 | 19,903,633 | 21,347,688 | 21,695,041 |
| Cumulative Effect of Change in Accounting Principle | | | | |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 2007 | 19,903,633 | 21,695,041 | 22,926,542 | 23,274,351 |

WASHOE COUNTY
(Local Government)

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

| PROPRIETARY FUND | (1) | (2) | (3) (4) BUDGET YEAR ENDING 6/30/2008 | |
|--|--|--|---|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2006 | ESTIMATED CURRENT YEAR ENDING 6/30/2007 | TENTATIVE APPROVED | FINAL APPROVED |
| OPERATING REVENUE | | | | |
| Charges for Services | | | | |
| Sales | 7,886,001 | 7,742,557 | 8,115,258 | 8,202,240 |
| Other | | 4,346 | 1,500 | 1,500 |
| Total Operating Revenue | 7,886,001 | 7,746,903 | 8,116,758 | 8,203,740 |
| OPERATING EXPENSES | | | | |
| General Government Function: | | | | |
| Salaries and Wages | 1,374,585 | 1,413,469 | 1,522,229 | 1,514,132 |
| Employee Benefits | 471,135 | 486,102 | 553,554 | 567,802 |
| Services and Supplies: | | | | |
| Supplies | 2,671,925 | 2,749,361 | 1,008,275 | 3,011,322 |
| Repairs and maintenance | 249,213 | 221,700 | 270,300 | 270,300 |
| Leases | 667,903 | 615,000 | 719,050 | 719,050 |
| Travel | 1,938 | 3,000 | 4,000 | 4,000 |
| Other | 230,276 | 296,028 | 2,224,747 | 221,700 |
| Depreciation | 2,163,264 | 2,341,029 | 2,466,257 | 2,466,257 |
| Total Operating Expense | 7,830,239 | 8,125,689 | 8,768,412 | 8,774,563 |
| Operating Income or (Loss) | 55,762 | (378,786) | (651,654) | (570,823) |
| NONOPERATING REVENUE | | | | |
| Investment earnings | 181,434 | 147,000 | 149,000 | 147,000 |
| Gain on asset disposition | 153,074 | 196,848 | 140,000 | 140,000 |
| Total Nonoperating Revenues | 334,508 | 343,848 | 289,000 | 287,000 |
| NONOPERATING EXPENSE | | | | |
| Interest expense | | | | |
| Total Nonoperating Expenses | 0 | 0 | 0 | 0 |
| Net Income before Operating Transfers | 390,270 | (34,938) | (362,654) | (283,823) |
| Operating Transfers (Schedule T) | | | | |
| General Fund - In | 190,000 | 270,000 | 0 | 0 |
| General Fund - Out | | | | |
| General Fund - Capital Contributions | 712,163 | 207,922 | | |
| Senior Services- Capital Contributions | | 11,760 | | |
| Health Fund- Capital Contributions | 53,562 | | | |
| Child Protective Services- Capital Contributions | 68,906 | 26,591 | | |
| Net Operating Transfers | 1,024,631 | 516,273 | 0 | 0 |
| NET INCOME (LOSS) | 1,414,901 | 481,335 | (362,654) | (283,823) |

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 6/30/2008 | |
|--|--|--|---|-------------------|
| | ACTUAL PRIOR YEAR ENDING 6/30/2006 | ESTIMATED CURRENT YEAR ENDING 6/30/2007 | TENTATIVE APPROVED | FINAL APPROVED |
| A. CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received from reimbursements | | | | |
| Cash received from other funds | 7,886,001 | 7,746,903 | 8,115,258 | 8,203,740 |
| Cash payments for personnel costs | (1,888,748) | (1,899,571) | (2,075,783) | (2,081,934) |
| Cash payments for services & supplies | (3,604,830) | (3,885,089) | (4,226,372) | (4,226,372) |
| a. Net cash provided (used) by operating activities | 2,392,423 | 1,962,243 | 1,813,103 | 1,895,434 |
| B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| General Fund - In | 190,000 | 270,000 | 0 | 0 |
| Child Protective Svcs Fund - In | | | | |
| b. Net cash provided (used) by noncapital financing activities | 190,000 | 270,000 | 0 | 0 |
| C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | |
| Proceeds from asset disposition | 113,053 | 196,848 | 140,000 | 140,000 |
| Principal paid on financing | | | | |
| Interest paid on financing | | | | |
| Acquisition of fixed assets | (2,169,902) | (3,060,103) | (3,068,000) | (3,068,000) |
| c. Net cash provided (used) by capital and related financing activities | (2,056,849) | (2,863,255) | (2,928,000) | (2,928,000) |
| D. CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Investment earnings | | 147,000 | | 147,000 |
| Equipment Supply deposit received | 1,389,000 | 268,212 | 1,309,346 | 1,309,346 |
| Equipment Supply deposit paid | (1,032,656) | (262,339) | (2,251,906) | (2,251,906) |
| d. Net cash provided (used) by investing activities | 356,344 | 152,873 | (942,560) | (795,560) |
| NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d) | 881,918 | (478,139) | (2,057,457) | (1,828,126) |
| CASH AND CASH EQUIVALENTS AT JULY 1, 2006 | 2,607,455 | 3,489,373 | 2,835,484 | 3,011,234 |
| CASH AND CASH EQUIVALENTS AT JUNE 30, 2007 | 3,489,373 | 3,011,234 | 778,027 | 1,183,108 |

WASHOE COUNTY
(Local Government)

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

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