

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2010	
	ACTUAL PRIOR YEAR ENDING 6/30/2008	ESTIMATED CURRENT YEAR ENDING 6/30/2009	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Public Safety				
Charges for Services				
Building permits	1,923,490	1,250,000	1,110,000	1,110,000
TRPA	121,606	110,000	90,000	90,000
Other	17,784	15,000	10,000	10,000
<b>Total Operating Revenue</b>	<b>2,062,880</b>	<b>1,375,000</b>	<b>1,210,000</b>	<b>1,210,000</b>
OPERATING EXPENSES				
Public Safety Function:				
Building & Safety				
Salaries and Wages	1,528,464	1,307,519	950,529	950,529
Employee Benefits	531,627	448,705	339,975	339,859
Services and Supplies	604,280	250,623	104,070	112,093
Depreciation/amortization	15,553	15,000	15,000	15,000
<b>Total Operating Expense</b>	<b>2,679,924</b>	<b>2,021,847</b>	<b>1,409,574</b>	<b>1,417,481</b>
<b>Operating Income or (Loss)</b>	<b>(617,044)</b>	<b>(646,847)</b>	<b>(199,574)</b>	<b>(207,481)</b>
NONOPERATING REVENUE				
Investment earnings	48,468	34,550	5,000	5,000
Net increase (decrease) in fair value of investments	28,480			
<b>Total Nonoperating Revenues</b>	<b>76,948</b>	<b>34,550</b>	<b>5,000</b>	<b>5,000</b>
NONOPERATING EXPENSE				
Interest Pool Allocation				
<b>Total Nonoperating Expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Income before Operating Transfers</b>	<b>(540,096)</b>	<b>(612,297)</b>	<b>(194,574)</b>	<b>(202,481)</b>
Operating Transfers (Schedule T)				
General Fund				41,456
<b>Net Operating Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,456</b>
<b>NET INCOME (LOSS)</b>	<b>(540,096)</b>	<b>(612,297)</b>	<b>(194,574)</b>	<b>(161,025)</b>

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 6/30/2010	
	ACTUAL PRIOR YEAR ENDING 6/30/2008	ESTIMATED CURRENT YEAR ENDING 6/30/2009	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	2,073,026	1,375,000	1,210,000	1,210,000
Cash payments for personnel costs	(2,069,312)	(1,756,224)	(1,290,504)	(1,290,388)
Cash payments for services & supplies	(651,343)	(250,623)	(104,070)	(112,093)
a. Net cash provided (used) by operating activities	(647,629)	(631,847)	(184,574)	(192,481)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers from General Fund			0	41,456
b. Net cash provided (used) by noncapital financing activities	0	0	0	41,456
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Proceeds from financing				
Proceeds from accrued interest				
Principal paid on financing				
Interest paid on financing				
Acquisition of fixed assets	(9,500)	0	0	0
c. Net cash provided (used) by capital and related financing activities	(9,500)	0	0	0
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings	82,279	34,550	5,000	5,000
d. Net cash provided (used) by investing activities	82,279	34,550	5,000	5,000
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	(574,850)	(597,297)	(179,574)	(146,025)
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 2006</b>	1,485,324	910,474	280,859	313,177
Cumulative Effect of Change in Accounting Principle				
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	910,474	313,177	101,285	167,152

WASHOE COUNTY  
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2008	ESTIMATED CURRENT YEAR ENDING 6/30/2009	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED 6/30/2010
<b>OPERATING REVENUE</b>				
Charges for Services		29,163,357	31,207,939	28,682,303
Water Charges - regular	13,845,200			
Water Charges - STMGID	1,414,948			
Stormwater charges	496,579			
Sewer Charges	8,766,743			
Remediation Fees	2,489,264			
Water surcharge fees	1,011,531			
Services to others	1,910,756			
Inspection	394,674			
Developer Design Fees	34,010			
Other	587,293			
<b>Total Operating Revenue</b>	<b>30,950,998</b>	<b>29,163,357</b>	<b>31,207,939</b>	<b>28,682,303</b>
<b>OPERATING EXPENSE-Health Function</b>				
Salaries and Wages	5,216,311	5,865,334	5,973,643	5,331,265
Employee Benefits	2,093,197	2,051,187	2,160,208	2,021,013
Services and Supplies	14,057,468	13,258,688	17,555,147	16,450,312
Depreciation/amortization	7,555,741	9,242,010	11,543,003	10,656,003
<b>Total Operating Expense</b>	<b>28,922,717</b>	<b>30,417,219</b>	<b>37,232,001</b>	<b>34,458,593</b>
<b>Operating Income or (Loss)</b>	<b>2,028,281</b>	<b>(1,253,862)</b>	<b>(6,024,062)</b>	<b>(5,776,290)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Investment earnings	5,313,577	2,965,038	1,947,937	2,342,475
Net Increase/(decrease) in fair value of Investments	1,590,088	1,034,545	0	0
Facilities Rental	20,482	22,539	22,764	22,764
Other non-operating expenditures	0	(175,484)	(51,477)	(42,513)
Interest Expense	(3,712,338)	(4,489,564)	(4,537,280)	(4,537,280)
Payments to other agencies	(5,195,356)	0	0	0
Embezzlement loss	(2,214,250)	0	0	0
Gain (loss) on asset disposition	(14,184)	0	0	0
<b>Total Nonoperating Revenues (Expenses)</b>	<b>(4,211,981)</b>	<b>(642,926)</b>	<b>(2,618,056)</b>	<b>(2,214,554)</b>
<b>Income (Loss) before Contributions and Transfers</b>	<b>(2,183,700)</b>	<b>(1,896,788)</b>	<b>(8,642,118)</b>	<b>(7,990,844)</b>
<b>CAPITAL CONTRIBUTIONS IN (OUT)</b>				
Hookup Fees		4,174,635	2,392,521	2,050,007
Water Hookup Fees	2,905,132			
Sewer Hookup Fees	4,630,984			
Reclaimed Hookup Fees	644,934			
Stormwater Hookup Fees	163,757			
Contributions from contractors	8,110,042	105,305,075	3,033,898	1,533,898
Contributions (to) from others	564,502	1,478,000		
Contributions from Federal Government	207,085	420,068	1,706,425	1,706,425
Contributions from State	193,054	648,085		
<b>Total Capital Contributions In (Out)</b>	<b>17,419,490</b>	<b>112,025,863</b>	<b>7,132,844</b>	<b>5,290,330</b>
<b>TRANSFERS</b>				
S.Truckee Meadows General Improvement District	(8,750)			
Equipment Services	(203,222)	(22,233)	0	0
General Fund	0	76,784	0	0
Central Truckee Meadows Remediation District -Out	0	0	0	0
<b>Net Operating Transfers</b>	<b>(211,972)</b>	<b>54,551</b>	<b>0</b>	<b>0</b>
<b>NET INCOME (LOSS)</b>	<b>15,023,818</b>	<b>110,183,626</b>	<b>(1,509,274)</b>	<b>(2,700,514)</b>

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 6/30/2008	ESTIMATED CURRENT YEAR ENDING 6/30/2009	BUDGET YEAR ENDING 6/30/2010 TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	23,649,998	29,163,357	31,207,939	28,682,303
Cash received from other funds(STMGID)	1,414,948	0	0	0
Cash received from remediation fee	2,483,228	0	0	0
Cash received from Water surcharge fee	1,011,531	0	0	0
Cash received from services to other funds	1,910,756	0	0	0
Cash received from inspection and other	829,106	0	0	0
Cash received from developer design fee:	34,010	0	0	0
Cash payments for personnel costs	(7,194,491)	(7,916,521)	(8,133,851)	(7,352,278)
Cash payments for services & supplies	(16,214,813)	(13,258,688)	(17,555,147)	(16,450,312)
Cash portion of embezzlement loss	(1,618,450)			
<b>a. Net cash provided (used) by operating activities</b>	<b>6,305,823</b>	<b>7,988,148</b>	<b>5,518,941</b>	<b>4,879,713</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Payment to Western Regional Water Commissior	(2,751,994)			
Inter-fund loan to SAD 39	(564,502)			
<b>b. Net cash provided (used) by noncapital financing activities</b>	<b>(3,316,496)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>C. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings	6,935,529	3,999,583	1,947,937	2,342,475
<b>c. Net cash provided (used) by investing activities</b>	<b>6,935,529</b>	<b>3,999,583</b>	<b>1,947,937</b>	<b>2,342,475</b>
<b>D. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Proceeds from debt issued	467,376			
Proceeds from asset disposition	0	0	0	0
Cash received from Federal Grants	221,430	420,068	1,706,425	1,706,425
Cash received from State Grants	25,490	648,085	0	0
Hookup fees/water rights dedications	8,348,088	4,174,635	2,392,521	2,050,007
Facilities Rental	0	22,539	22,764	22,764
Principal paid on financing	(4,065,447)	(3,915,401)	(4,511,292)	(4,511,292)
Interest paid on financing	(4,812,218)	(4,489,564)	(4,537,280)	(4,537,280)
Bond Issuance/Refunding	0	0	(47,227)	0
Contributions to Central Truckee Meadows Remediation D	0	(6,595,083)	0	0
Contribution to Municipalities				
Construction and Acquisitions	(12,513,217)	(3,916,954)	(25,669,582)	(19,992,482)
Other transfer and capital & related activities		(120,933)	(4,250)	(42,513)
<b>d. Net cash provided (used) by capital and related financing activities</b>	<b>(12,328,498)</b>	<b>(13,772,608)</b>	<b>(30,647,921)</b>	<b>(25,304,371)</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(2,403,642)</b>	<b>(1,784,877)</b>	<b>(23,181,043)</b>	<b>(18,082,183)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>131,111,412</b>	<b>128,707,770</b>	<b>131,646,410</b>	<b>126,922,893</b>
Cumulative Effect of Change in Accounting Principle				
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>128,707,770</b>	<b>126,922,893</b>	<b>108,465,367</b>	<b>108,840,710</b>

WASHOE COUNTY

(Local Government)

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2010	
	ACTUAL PRIOR YEAR ENDING 6/30/2008	ESTIMATED CURRENT YEAR ENDING 6/30/2009	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Culture and Recreation				
Golf Course	1,528,406	1,675,364	1,730,595	1,730,595
Restaurant	0			
Other	54,094	58,975	55,773	55,773
Total Operating Revenue	1,582,500	1,734,339	1,786,368	1,786,368
OPERATING EXPENSES				
Culture and Recreation Function:				
Golf Courses				
Salaries and Wages	653,654	671,834	634,880	652,966
Employee Benefits	214,913	211,932	241,058	221,435
Services and Supplies	490,834	588,647	612,259	653,225
Depreciation/amortization	231,017	261,388	242,709	242,709
Total Operating Expense	1,590,418	1,733,801	1,730,906	1,770,335
Operating Income or (Loss)	(7,918)	538	55,462	16,033
NONOPERATING REVENUE				
Investment earnings	39,306	32,004	35,500	30,000
Net increase (decrease) on fair value of investments	23,013	16,952	15,000	20,500
Gain on Asset Disposition	0			
Miscellaneous	0			
Total Nonoperating Revenues	62,319	48,956	50,500	50,500
NONOPERATING EXPENSE				
Interest Costs	148,040	139,126	129,151	129,151
Bond issuance costs	2,132	3,632	3,632	3,631
Decrease Fair Value Assets				
Bad debt expense				
Investment Pool Costs		1,259	1,160	1,160
Total Nonoperating Expenses	150,172	144,017	133,943	133,942
Net Income before Operating Transfers	(95,771)	(94,523)	(27,981)	(67,409)
CAPITAL CONTRIBUTIONS				
Public Works Construction Fund	165,320			
Total contributions to capital	165,320	0	0	0
Operating Transfers (Schedule T)				
General Fund - In	213,750	0	0	0
Extraordinary Maintenance Fund - Out				
Net Operating Transfers	213,750	0	0	0
NET INCOME (LOSS)	283,299	(94,523)	(27,981)	(67,409)

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 6/30/2010	
	ACTUAL PRIOR YEAR ENDING 6/30/2008	ESTIMATED CURRENT YEAR ENDING 6/30/2009	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash received from customers	1,582,500	1,734,339	1,786,368	1,786,368
Cash received from concession rental	0			
Cash payments for personnel costs	(863,508)	(883,766)	(875,938)	(874,401)
Cash payments for services & supplies	(573,735)	(588,647)	(612,259)	(653,225)
a. Net cash provided (used) by operating activities	145,257	261,926	298,171	258,742
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
General Fund - Out				
General Fund- In	213,750	0	0	
Miscellaneous Receipts	0			
b. Net cash provided (used) by noncapital financing activities	213,750	0	0	0
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Bond Issuance Costs				
Proceeds from asset disposition				
Proceeds from other				
Principal paid on financing	(177,420)	(184,716)	(197,154)	(197,154)
Interest paid on financing	(148,533)	(139,126)	(129,151)	(129,151)
Service Fees paid on financing		(125)	(125)	(125)
Acquisition of fixed assets	(212,555)	(64,807)	(205,000)	(205,000)
c. Net cash provided (used) by capital and related financing activities	(538,508)	(388,774)	(531,430)	(531,430)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings	62,992	37,955	35,500	35,500
d. Net cash provided (used) by investing activities	62,992	37,955	35,500	35,500
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(116,509)</b>	<b>(88,893)</b>	<b>(197,759)</b>	<b>(237,188)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>1,202,466</b>	<b>1,085,957</b>	<b>1,031,065</b>	<b>997,064</b>
Cumulative Effect of Change in Accounting Principle				
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>1,085,957</b>	<b>997,064</b>	<b>833,306</b>	<b>759,876</b>

WASHOE COUNTY  
(Local Government)

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

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