

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>OPERATING REVENUE</b>				
Charges for Services				37,321,000
Group insurance collections	29,216,294	29,000,000	30,280,000	
Retiree Premium Reimbursements (491435)	2,956,642	3,440,000	3,507,000	
COBRA payments	101,567	120,000	235,000	
Miscellaneous	266,872	302,700	160,000	
<b>Total Operating Revenue</b>	<b>32,541,375</b>	<b>32,862,700</b>	<b>34,182,000</b>	<b>37,321,000</b>
<b>OPERATING EXPENSES</b>				
General Government Function:				
Health Benefit				
Salaries and Wages	138,322	136,231	159,838	158,838
Employee Benefits	45,414	49,381	65,982	66,094
Services and Supplies:				
Insurance claims	20,004,017	22,956,500	21,233,000	26,093,000
Insurance premiums	15,241,912	18,534,000	18,059,200	19,708,200
Operating	112,901	112,561	166,067	265,068
Depreciation				
<b>Total Operating Expense</b>	<b>35,542,566</b>	<b>41,788,673</b>	<b>39,684,087</b>	<b>46,291,199</b>
<b>Operating Income or (Loss)</b>	<b>(3,001,191)</b>	<b>(8,925,973)</b>	<b>(5,502,087)</b>	<b>(8,970,199)</b>
<b>NONOPERATING REVENUE</b>				
Investment earnings	537,452	306,390	306,390	306,390
Net increase (decrease) in the fair value of investments	203,948	0		
Federal Grant	189,088	150,000		100,000
<b>Total Nonoperating Revenues</b>	<b>930,488</b>	<b>456,390</b>	<b>306,390</b>	<b>406,390</b>
<b>NONOPERATING EXPENSE</b>				
Loss on asset disposition				
Investment 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>(2,070,703)</b>	<b>(8,469,583)</b>	<b>(5,195,697)</b>	<b>(8,563,809)</b>
<b>Operating Transfers (Schedule T)</b>				
General Fund - In	0	4,585,000	3,585,000	3,585,000
Retiree Health Benefits-In	0	0	0	1,500,000
General Fund - Out		(3,780,000)		
<b>Net Operating Transfers</b>	<b>0</b>	<b>805,000</b>	<b>3,585,000</b>	<b>5,085,000</b>
<b>NET INCOME (LOSS)</b>	<b>(2,070,703)</b>	<b>(7,664,583)</b>	<b>(1,610,697)</b>	<b>(3,478,809)</b>

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 6/30/2010	
	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	9,314,326	3,862,700	3,902,000	37,321,000
Cash received from other funds	23,021,827	29,000,000	30,280,000	0
Cash payments for personnel costs	(163,766)	(185,611)	(225,820)	(224,932)
Cash payments for health claims/premiums	(34,487,500)	(41,490,500)	(39,292,200)	(45,801,200)
Cash payments for services & supplies	(105,724)	(112,561)	(166,067)	(265,068)
a. Net cash provided (used) by operating activities	(2,420,837)	(8,925,973)	(5,502,087)	(8,970,199)
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Federal Grant	295,026	150,000	0	100,000
General Fund - In	0	4,585,000	3,585,000	3,585,000
General Fund - Out		(3,780,000)	0	0
Retiree Health Benefits - In	0	0	0	1,500,000
b. Net cash provided (used) by noncapital financing activities	295,026	955,000	3,585,000	5,185,000
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
c. Net cash provided (used) by capital and related financing activities	0	0	0	0
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings	716,303	306,390	306,390	306,390
d. Net cash provided (used) by investing activities	716,303	306,390	306,390	306,390
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	(1,409,508)	(7,664,583)	(1,610,697)	(3,478,809)
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	12,855,853	11,446,345	4,236,378	3,781,762
Cumulative Effect of Change in Accounting Principle				
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	11,446,345	3,781,762	2,625,681	302,953

WASHOE COUNTY  
(Local Government)

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

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2010	
	ACTUAL PRIOR YEAR ENDING 6/30/2008	ESTIMATED CURRENT YEAR ENDING 6/30/2009	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services				5,971,941
Worker's compensation collection:				
Unemployment premiums	3,146,504	3,482,899	2,964,000	
Period billings	161,639	200,525	202,941	
Property and Liability Billings	3,108,597	3,460,916	2,805,000	
Premium reimbursements				
Insurance claim receipts				
Miscellaneous				
Subrogation recoveries	51,120	55,000	55,000	55,000
Other	240,012	30,000	30,000	30,000
Total Operating Revenue	6,707,872	7,229,340	6,056,941	6,056,941
<b>OPERATING EXPENSES</b>				
General Government Function:				
Salaries and Wages	314,302	232,911	209,019	209,042
Employee Benefits	94,238	68,342	76,230	75,621
Services and Supplies:				
Worker's compensation program	2,033,233	2,200,000	2,330,000	2,330,000
Worker's compensation pending claims change	(1,402,000)	2,501,000	2,501,000	2,501,000
Unemployment compensation program	231,676	200,525	202,941	202,941
Property and liability program	1,956,988	2,456,697	2,556,547	2,556,547
Property and liability pending claims change	42,000	299,000	299,000	299,000
Self insurance - General Operating	32,943	90,840	79,361	79,361
Depreciation				
Total Operating Expense	3,303,380	8,049,314	8,254,098	8,253,512
Operating Income or (Loss)	3,404,492	(819,974)	(2,197,157)	(2,196,571)
<b>NONOPERATING REVENUE</b>				
Investment earnings	917,666	380,650	380,650	380,650
Net increase in the fair value of investments	303,778			
Gain (loss) on asset disposition				
Total Nonoperating Revenues	1,221,444	380,650	380,650	380,650
<b>NONOPERATING EXPENSE</b>				
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	4,625,936	(439,324)	(1,816,507)	(1,815,921)
<b>Operating Transfers (Schedule T)</b>				
General Fund - Out		(5,000,000)	0	(11,500,000)
Net Operating Transfers	0	(5,000,000)	0	(11,500,000)
<b>NET INCOME (LOSS)</b>	4,625,936	(5,439,324)	(1,816,507)	(13,315,921)

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 6/30/2010	
	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	211,401	30,000	0	6,056,941
Cash received from other funds	6,416,740	7,199,340	5,971,941	0
Cash payments for personnel costs	(421,493)	(301,252)	(285,249)	(284,663)
Cash payments for workers' compensation	(2,059,564)	(2,200,000)	(2,330,000)	(2,330,000)
Cash payments for unemployment compensatio	(210,961)	(200,525)	(202,941)	(202,941)
Cash payments for property and liability	(1,985,685)	(2,456,697)	(2,556,547)	(2,556,547)
Cash payments for services & supplies	(27,246)	(90,840)	79,361	(79,361)
a. Net cash provided (used) by operating activities	1,923,192	1,980,026	676,565	603,429
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
General Fund - Out		(5,000,000)	0	(11,500,000)
Federal Grant				
b. Net cash provided (used) by noncapital financing activities	0	(5,000,000)	0	(11,500,000)
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTUATES</b>				
c. Net cash provided (used) by capital and related financing activities	0	0	0	0
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings	1,192,139	380,650	380,650	380,650
d. Net cash provided (used) by investing activities	1,192,139	380,650	380,650	380,650
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>3,115,331</b>	<b>(2,639,324)</b>	<b>1,057,215</b>	<b>(10,515,921)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>22,441,549</b>	<b>25,556,880</b>	<b>23,044,285</b>	<b>22,917,556</b>
Cumulative Effect of Change in Accounting Principle				
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>25,556,880</b>	<b>22,917,556</b>	<b>24,101,500</b>	<b>12,401,634</b>

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 6/30/2010	
	ACTUAL PRIOR YEAR ENDING 6/30/2008	ESTIMATED CURRENT YEAR ENDING 6/30/2009	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Charges for Services				
Sales	8,013,893	8,255,447	8,141,544	7,516,183
Other	4,856		1,500	1,500
Total Operating Revenue	8,018,749	8,255,447	8,143,044	7,517,683
<b>OPERATING EXPENSES</b>				
General Government Function:				
Salaries and Wages	1,483,949	1,474,636	1,406,324	1,318,773
Employee Benefits	557,136	551,143	612,135	600,386
Services and Supplies	4,268,126	3,577,302	4,221,254	3,793,680
Depreciation	2,573,363	2,420,702	2,385,784	2,385,784
Total Operating Expense	8,882,574	8,023,783	8,625,497	8,098,623
Operating Income or (Loss)	(863,825)	231,664	(482,453)	(580,940)
<b>NONOPERATING REVENUE</b>				
Investment earnings	151,350	150,000	150,000	150,000
Gain on asset disposition	434,759	71,505	210,000	210,000
Total Nonoperating Revenues	586,109	221,505	360,000	360,000
<b>NONOPERATING EXPENSE</b>				
Interest expense				
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	(277,716)	453,169	(122,453)	(220,940)
<b>CAPITAL CONTRIBUTIONS</b>				
Contributions from other funds	178,113	0		
<b>TRANSFERS (Schedule T)</b>				
General Fund - In	0		0	
General Fund - Out	0			
Water Resources	203,222	22,233	0	0
Senior Services- Capital Contributions				
Health Fund- Capital Contributions	0			
Child Protective Services- Capital Contributions	0			
Net Operating Transfers	203,222	22,233	0	0
<b>NET INCOME (LOSS)</b>	<b>103,619</b>	<b>475,402</b>	<b>(122,453)</b>	<b>(220,940)</b>

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 6/30/2010	
	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 reimbursements				
Cash received from other funds	8,013,893	8,255,447	8,141,544	7,516,183
Cash received from others	4,856	0	1,500	1,500
Cash payments for personnel costs	(1,997,419)	(2,025,779)	(2,018,459)	(1,919,159)
Cash payments for services & supplies	(4,167,377)	(3,577,302)	(4,221,254)	(3,793,680)
a. Net cash provided (used) by operating activities	1,853,953	2,652,366	1,903,331	1,804,844
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
General Fund - In	0	0	0	0
Water Resources - In		22,233		
b. Net cash provided (used) by noncapital financing activities	0	22,233	0	0
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Proceeds from asset disposition	1,843,157	71,505	210,000	210,000
Principal paid on financing				
Interest paid on financing				
Acquisition of fixed assets	(1,490,101)	(844,000)	(1,600,000)	(1,600,000)
c. Net cash provided (used) by capital and related financing activities	353,056	(772,495)	(1,390,000)	(1,390,000)
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Investment earnings		150,000	150,000	150,000
Equipment Supply deposit received	0	1,409,698	268,212	268,212
Equipment Supply deposit paid	(1,845,956)	(2,155,520)	(350,000)	(350,000)
d. Net cash provided (used) by investing activities	(1,845,956)	(595,822)	68,212	68,212
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	361,053	1,306,282	581,543	483,056
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	4,899,519	5,260,572	6,889,895	6,566,854
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	5,260,572	6,566,854	7,471,438	7,049,910

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(Local Government)

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

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