

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	BUDGET YEAR ENDING 6/30/2011 TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Public Safety				
Charges for Services				
Building permits	1,317,438	870,000	1,000,000	1,000,000
TRPA	81,853	38,000	60,000	60,000
Other	19,471	39,488	6,000	6,000
Total Operating Revenue	1,418,762	947,488	1,066,000	1,066,000
OPERATING EXPENSES				
Public Safety Function:				
Building & Safety				
Salaries and Wages	1,224,818	769,539	945,206	945,621
Employee Benefits	431,106	294,432	356,532	351,290
Services and Supplies	182,157	108,162	113,501	113,501
Depreciation/amortization	17,566	13,500	13,465	13,465
Total Operating Expense	1,855,647	1,185,633	1,428,704	1,423,877
Operating Income or (Loss)	(436,885)	(238,145)	(362,704)	(357,877)
NONOPERATING REVENUE				
Investment earnings	20,663	8,875	4,650	4,650
Net increase (decrease) in fair value of investments	11,101			
Proceeds from Asset Disposition		10,702		
Total Nonoperating Revenues	31,764	19,577	4,650	4,650
NONOPERATING EXPENSE				
Interest Pool Allocation				
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	(405,121)	(218,568)	(358,054)	(353,227)
Operating Transfers (Schedule T)				
General Fund		41,456		225,000
Net Operating Transfers	0	41,456	0	225,000
NET INCOME (LOSS)	(405,121)	(177,112)	(358,054)	(128,227)

WASHOE COUNTY

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	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2011 FINAL APPROVED
A CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	1,418,762	947,488	1,066,000	1,066,000
Cash payments for personnel costs	(1,704,707)	(1,063,971)	(1,301,738)	(1,296,911)
Cash payments for services & supplies	(183,498)	(108,162)	(113,501)	(113,501)
a. Net cash provided (used) by operating activities	(469,443)	(224,645)	(349,239)	(344,412)
B CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from General Fund	0	41,456	0	225,000
b. Net cash provided (used) by noncapital financing activities	0	41,456	0	225,000
C CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from Asset Disposition		10,702		
Proceeds from financing				
Proceeds from accrued interest				
Principal paid on financing				
Interest paid on financing				
Acquisition of fixed assets	0	0	0	0
c. Net cash provided (used) by capital and related financing activities	0	10,702	0	0
D CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	36,955	8,875	4,650	4,650
d. Net cash provided (used) by investing activities	36,955	8,875	4,650	4,650
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(432,488)	(163,612)	(344,589)	(114,762)
CASH AND CASH EQUIVALENTS AT JULY 1	910,474	477,986	400,060	314,374
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	477,986	314,374	55,471	199,612

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	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
OPERATING REVENUE				
Charges for Services		28,245,933	29,380,792	29,351,539
Water Charges - regular	13,892,750			
Water Charges - STMGID	1,555,424			
Stormwater charges	499,812			
Sewer Charges	9,226,638			
Remediation Fees				
Water surcharge fees				
Services to others	1,707,191			
Inspection	216,899			
Developer Design Fees	19,601			
Other	785,208			
Total Operating Revenue	27,903,523	28,245,933	29,380,792	29,351,539
OPERATING EXPENSE-Health Function				
Salaries and Wages	5,471,141	6,117,650	4,956,615	5,163,829
Employee Benefits	2,036,161	1,883,930	2,083,086	2,117,749
Services and Supplies	11,920,562	14,107,588	15,014,985	15,014,985
Depreciation/amortization	8,858,677	8,910,099	8,706,759	8,706,759
Total Operating Expense	28,286,541	31,019,267	30,761,445	31,003,323
Operating Income or (Loss)	(383,018)	(2,773,334)	(1,380,653)	(1,651,784)
NONOPERATING REVENUES (EXPENSES)				
Investment earnings	3,816,994	2,292,609	1,699,580	1,699,579
Net Increase/(decrease) in fair value of Investments	2,122,726	412,160		
Facilities Rental	21,059	22,764	23,000	23,000
Other non-operating revenue (expenditures)	13,160			242,628
Interest Expense	(4,206,667)	(3,703,023)	(2,685,231)	(2,685,231)
Loss on early extinguishment of debt		(3,857,996)		
Insurance Recovery (Embezzlement loss)	2,013,269			
Gain (loss) on asset disposition		(100,096)	0	
Total Nonoperating Revenues (Expenses)	3,780,541	(4,933,581)	(962,651)	(720,024)
Income (Loss) before Contributions and Transfers	3,397,523	(7,706,915)	(2,343,304)	(2,371,808)
CAPITAL CONTRIBUTIONS IN (OUT)				
Hookup Fees				
Water Hookup Fees	1,387,070	914,642	3,193,475	3,193,476
Sewer Hookup Fees	1,026,254	500,972	748,772	748,772
Reclaimed Hookup Fees	39,900	10,880	104,925	104,925
Stormwater Hookup Fees				
Refund of Hookup Fees		(915,275)		
Contributions from contractors	104,209,894	1,533,898	407,346	407,346
Contributions (to) from others	830,788	0	0	0
Contributions from Federal Government	315,434	1,256,425	3,420,000	3,420,000
Contributions from State	593,137	0	0	
Total Capital Contributions In (Out)	108,402,477	3,301,542	7,874,518	7,874,519
TRANSFERS				
S Truckee Meadows General Improvement District				
Equipment Services	(22,233)			
General Fund	76,784			
Central Truckee Meadows Remediation District -Out				
Net Operating Transfers	54,551	0	0	0
NET INCOME (LOSS)	111,854,551	(4,405,372)	5,531,214	5,502,711

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	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
A CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	23,437,200	28,245,933	29,380,792	29,351,539
Cash received from other funds(STMGID)	1,555,424	0	0	0
Cash received from remediation fee		0	0	0
Cash received from Water surcharge fee		0	0	0
Cash received from services to other funds	1,707,191	0	0	0
Cash received from inspection and other	861,975	0	0	0
Cash received from developer design fees	19,601	0	0	0
Cash payments for personnel costs	(7,505,526)	(8,001,580)	(7,039,701)	(7,281,578)
Cash payments for services & supplies	(11,040,003)	(14,107,588)	(15,014,985)	(15,014,985)
Cash portion of embezzlement loss	2,013,269			
Cash refund of hookup fees	0	(915,275)	0	0
a. Net cash provided (used) by operating activities	11,049,131	5,221,490	7,326,106	7,054,975
B CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Payment to Western Regional Water Commission				
Transfer from General Fund	76,784			
Inter-fund loan to SAD 39	564,502			
b. Net cash provided (used) by noncapital financing activities	641,286	0	0	0
C CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	6,093,889	2,704,769	1,699,580	1,699,579
c. Net cash provided (used) by investing activities	6,093,889	2,704,769	1,699,580	1,699,579
D CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from debt issued		0	0	0
Proceeds from asset disposition		0	0	0
Cash received from Federal Grants	418,675	1,256,425	3,420,000	3,420,000
Cash received from State Grants	613,382	0	0	0
Hookup fees/water rights dedications	1,904,326	1,426,494	4,047,172	4,047,173
Facilities Rental		22,764	23,000	23,000
Principal paid on financing	(4,342,885)	(3,271,295)	(3,386,167)	(3,386,167)
Interest paid on financing	(4,708,083)	(3,703,023)	(2,685,231)	(2,685,231)
Bond Issuance/Refunding		(40,401,413)		242,628
Contributions to Central Truckee Meadows Remediation District			0	0
Contribution to Municipalities				
Construction and Acquisitions	(4,550,608)	(3,557,060)	(14,493,820)	(14,493,820)
Other transfer and capital & related activities				
d. Net cash provided (used) by capital and related financing activities	(10,665,193)	(48,227,107)	(13,075,046)	(12,832,417)
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	7,119,113	(40,300,847)	(4,049,360)	(4,077,863)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	121,855,683	128,974,796	88,675,006	88,673,949
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	128,974,796	88,673,949	84,625,646	84,596,086

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	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	BUDGET YEAR ENDING 6/30/2011	
			TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Culture and Recreation				
Golf Course	1,567,787	2,012,193	2,208,342	2,208,342
Restaurant				
Other	48,777	86,233	123,378	123,378
Total Operating Revenue	1,616,564	2,098,426	2,331,720	2,331,720
OPERATING EXPENSES				
Culture and Recreation Function:				
Golf Courses				
Salaries and Wages	645,016	453,693	383,508	383,508
Employee Benefits	211,520	162,144	141,921	140,620
Services and Supplies	490,645	1,284,436	1,635,924	1,635,924
Depreciation/amortization	266,333	251,999	245,629	245,629
Total Operating Expense	1,613,514	2,152,272	2,406,982	2,405,681
Operating Income or (Loss)	3,050	(53,846)	(75,262)	(73,961)
NONOPERATING REVENUE				
Investment earnings	29,494	30,000	21,000	21,000
Net increase (decrease) on fair value of investments	15,473	5,500	4,500	4,500
Gain on Asset Disposition				
Miscellaneous	5,820	50	0	0
Total Nonoperating Revenues	50,787	35,550	25,500	25,500
NONOPERATING EXPENSE				
Interest Costs		2,133	2,133	2,133
Interest/Bond issuance costs	139,584	129,151	118,610	118,610
Decrease Fair Value Assets				
Bad debt expense				
Investment Pool Costs		1,305	1,160	1,160
Total Nonoperating Expenses	139,584	132,589	121,903	121,903
Net Income before Operating Transfers	(85,747)	(150,885)	(171,665)	(170,364)
CAPITAL CONTRIBUTIONS				
Public Works Construction Fund	35,864			
Total contributions to capital	35,864	0	0	0
Operating Transfers (Schedule T)				
General Fund - In	0	12,525	0	0
Net Operating Transfers	0	12,525	0	0
NET INCOME (LOSS)	(49,883)	(138,360)	(171,665)	(170,364)

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	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	BUDGET YEAR ENDING TENTATIVE APPROVED	BUDGET YEAR ENDING FINAL APPROVED
A CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	1,616,564	2,098,426	2,331,720	2,331,720
Cash received from concession rental	0	0	0	0
Cash payments for personnel costs	(880,396)	(615,837)	(525,429)	(524,128)
Cash payments for services & supplies	(484,357)	(1,284,436)	(1,635,924)	(1,635,924)
a. Net cash provided (used) by operating activities	251,811	198,153	170,367	171,668
B CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund - Out				
General Fund- In	0	12,525	0	0
Miscellaneous Receipts	5,820	50	0	0
b. Net cash provided (used) by noncapital financing activities	5,820	12,575	0	0
C CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Bond Issuance Costs				
Proceeds from asset disposition				
Proceeds from other				
Principal paid on financing	(174,564)	(197,154)	(204,741)	(204,741)
Interest paid on financing	(128,347)	(129,151)	(118,610)	(118,610)
Service Fees paid on financing		(3,438)	(3,293)	(3,293)
Acquisition of fixed assets	(34,807)	(50,000)	(230,000)	(230,000)
c. Net cash provided (used) by capital and related financing activities	(337,718)	(379,743)	(556,644)	(556,644)
D CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	47,139	35,500	25,500	25,500
d. Net cash provided (used) by investing activities	47,139	35,500	25,500	25,500
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(32,948)	(133,515)	(360,777)	(359,476)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	1,085,957	1,053,009	1,011,658	919,494
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	1,053,009	919,494	650,882	560,018

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