

PROPRIETARY FUND	(1)	(2)	(3) (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Group insurance collections	28,298,412	30,500,000	34,371,000	31,000,000
OPEB Retiree Reimbursement				9,629,000
Retiree Premium Reimbursements (491435)	3,267,567	2,535,904	2,800,000	2,689,000
COBRA payments	115,333	91,017	150,000	65,000
Miscellaneous	353,699	2,169,481		1,436,000
Total Operating Revenue	32,035,011	35,296,402	37,321,000	44,819,000
OPERATING EXPENSES				
General Government Function:				
Health Benefit				
Salaries and Wages	129,777	138,785	164,144	177,618
Employee Benefits	47,451	52,645	69,290	66,551
Services and Supplies:		43,401,732	46,163,157	46,601,587
Insurance claims	21,155,987			
Insurance premiums	16,552,864			
Operating	658,931			
Depreciation				
Total Operating Expense	38,545,010	43,593,162	46,396,591	46,845,756
Operating Income or (Loss)	(6,509,999)	(8,296,760)	(9,075,591)	(2,026,756)
NONOPERATING REVENUE				
Investment earnings	186,568	134,800	176,390	184,000
Net increase (decrease) in the fair value of investment	101,854			
Federal Grant	63,026	200,964	200,000	200,000
Total Nonoperating Revenues	351,448	335,764	376,390	384,000
NONOPERATING EXPENSE				
Loss on asset disposition				
Investment Pool Allocation				
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	(6,158,551)	(7,960,996)	(8,699,201)	(1,642,756)
Operating Transfers (Schedule I)				
General Fund - In	3,585,000	0	3,600,000	0
Retiree Health Benefits-In	0	5,085,000	0	0
General Fund - Out				
Net Operating Transfers	3,585,000	5,085,000	3,600,000	0
NET INCOME (LOSS)	(2,573,551)	(2,875,996)	(5,099,201)	(1,642,756)

WASHOE COUNTY

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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
A CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	9,805,814	4,796,402	2,950,000	13,819,000
Cash received from other funds	22,382,564	30,500,000	34,371,000	31,000,000
Cash payments for personnel costs	(201,249)	(191,430)	(233,434)	(244,169)
Cash payments for health claims/premiums	(37,162,469)	0	0	0
Cash payments for services & supplies	(662,391)	(43,401,732)	(46,163,157)	(46,601,587)
a. Net cash provided (used) by operating activities	(5,837,731)	(8,296,760)	(9,075,591)	(2,026,756)
B CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Federal Grant	63,026	200,964	200,000	200,000
General Fund - In	3,585,000	0	3,600,000	0
General Fund - Out		0	0	0
Retiree Health Benefits - In	0	5,085,000	0	0
b Net cash provided (used) by noncapital financing activities	3,648,026	5,285,964	3,800,000	200,000
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	365,511	134,800	176,390	184,000
d Net cash provided (used) by investing activities	365,511	134,800	176,390	184,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,824,194)	(2,875,996)	(5,099,201)	(1,642,756)
CASH AND CASH EQUIVALENTS AT JULY 1	11,446,345	9,622,151	8,018,018	6,746,155
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	9,622,151	6,746,155	2,918,817	5,103,399

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PROPRIETARY FUND	(1)	(2)	(3)	(4)
	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		5,971,425	5,437,231	5,807,874
Worker's compensation collections	3,482,238			
Unemployment premiums	199,930			
Period billings				
Property and Liability Billings	3,488,958			
Premium reimbursements				
Insurance claim receipts				
Miscellaneous		110,609	70,000	70,000
Subrogation recoveries	86,084			
Other	403,182			
Total Operating Revenue	7,660,392	6,082,034	5,507,231	5,877,874
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	225,121	209,977	314,181	314,181
Employee Benefits	68,332	78,710	112,067	110,619
Services and Supplies:		3,550,961	7,656,242	7,696,242
Worker's compensation program	1,962,527			
Worker's compensation pending claims change	(1,512,000)			
Unemployment compensation program	196,771			
Property and liability program	1,982,614			
Property and liability pending claims change	(699,000)			
Self insurance - General Operating	75,187			
Depreciation				
Total Operating Expense	2,299,552	3,839,648	8,082,490	8,121,042
Operating Income or (Loss)	5,360,840	2,242,386	(2,575,259)	(2,243,168)
NONOPERATING REVENUE				
Investment earnings	727,246	565,650	380,650	380,650
Net increase in the fair value of investments	296,720			
Gain (loss) on asset disposition				
Total Nonoperating Revenues	1,023,966	565,650	380,650	380,650
NONOPERATING EXPENSE				
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	6,384,806	2,808,036	(2,194,609)	(1,862,518)
Operating Transfers (Schedule T)				
General Fund - Out		0	0	(11,500,000)
Net Operating Transfers	0	0	0	(11,500,000)
NET INCOME (LOSS)	6,384,806	2,808,036	(2,194,609)	(13,362,518)

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	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2011 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	578,244	110,609	70,000	70,000
Cash received from other funds	7,171,126	5,971,425	5,437,231	5,807,874
Cash payments for personnel costs	(300,405)	(288,687)	(426,248)	(424,800)
Cash payments for workers' compensation	(1,988,940)	0	0	0
Cash payments for unemployment compensation	(237,539)	0	0	0
Cash payments for property and liability	(1,981,837)	0	0	0
Cash payments for services & supplies	(73,050)	(3,550,961)	(7,656,242)	(7,696,242)
a. Net cash provided (used) by operating activities	3,167,599	2,242,386	(2,575,259)	(2,243,168)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund - Out		0	0	(11,500,000)
Federal Grant				
b. Net cash provided (used) by noncapital financing activities	0	0	0	(11,500,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
c. Net cash provided (used) by capital and related financing activities		0	0	0
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	1,079,622	565,650	380,650	380,650
d. Net cash provided (used) by investing activities	1,079,622	565,650	380,650	380,650
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	4,247,221	2,808,036	(2,194,609)	(13,362,518)
CASH AND CASH EQUIVALENTS AT JULY 1	25,556,880	29,804,101	21,089,803	32,612,137
Cumulative Effect of Change in Accounting Principle				
CASH AND CASH EQUIVALENTS AT JUNE 30	29,804,101	32,612,137	18,895,194	19,249,619

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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				
Sales	8,202,009	6,836,666	6,414,913	6,414,553
Other		1,623		
Total Operating Revenue	8,202,009	6,838,289	6,414,913	6,414,553
OPERATING EXPENSES				
General Government Function:				
Salaries and Wages	1,439,304	1,307,418	1,382,504	1,378,359
Employee Benefits	550,327	564,105	608,020	591,721
Services and Supplies	3,417,605	3,467,874	3,334,552	3,332,237
Depreciation	2,438,250	2,388,485	2,212,000	2,398,000
Total Operating Expense	7,845,486	7,727,882	7,537,076	7,700,317
Operating Income or (Loss)	356,523	(889,593)	(1,122,163)	(1,285,764)
NONOPERATING REVENUE				
Investment earnings	164,173	153,600	131,900	131,900
Gain on asset disposition	94,153	107,616	100,000	100,000
Total Nonoperating Revenues	258,326	261,216	231,900	231,900
NONOPERATING EXPENSE				
Interest expense				
Total Nonoperating Expenses	0	0	0	0
Net Income before Operating Transfers	614,849	(628,377)	(890,263)	(1,053,864)
CAPITAL CONTRIBUTIONS				
Contributions from other funds	21,691	0		
TRANSFERS (Schedule I)				
General Fund - In	0		0	
Water Resources	22,233		0	0
Senior Services- Capital Contributions				
Health Fund- Capital Contributions	0			
Child Protective Services- Capital Contributions	0			
TRANSFERS (Schedule I)				
General Fund - Out	0		2,500,000	2,500,000
Net Operating Transfers	22,233	0	(2,500,000)	(2,500,000)
NET INCOME (LOSS)	658,773	(628,377)	(3,390,263)	(3,553,864)

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	ACTUAL PRIOR YEAR ENDING 6/30/2009	ESTIMATED CURRENT YEAR ENDING 6/30/2010	BUDGET YEAR TENTATIVE APPROVED	BUDGET YEAR ENDING 6/30/2011 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from reimbursements				
Cash received from other funds	8,202,009	6,836,666	6,414,913	6,414,553
Cash received from others	0	1,623	0	0
Cash payments for personnel costs	(2,023,890)	(1,871,523)	(1,990,524)	(1,970,080)
Cash payments for services & supplies	(3,706,618)	(3,467,874)	(3,334,552)	(3,332,237)
a. Net cash provided (used) by operating activities	2,471,501	1,498,892	1,089,837	1,112,236
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
General Fund	0	0	(2,500,000)	(2,500,000)
Water Resources				
b. Net cash provided (used) by noncapital financing activities	0	0	(2,500,000)	(2,500,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Proceeds from asset disposition	86,526	107,616	100,000	100,000
Principal paid on financing	0			
Interest paid on financing	0			
Acquisition of fixed assets	(1,144,021)	(1,455,000)	(1,600,000)	(1,600,000)
c. Net cash provided (used) by capital and related financing activities	(1,057,495)	(1,347,384)	(1,500,000)	(1,500,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings (no invest earnings allocated to fund)	0	0	0	0
Equipment Supply deposit received	1,369,995			
Equipment Supply deposit paid	(1,600,318)			
d. Net cash provided (used) by investing activities	(230,323)	0	0	0
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	1,183,683	151,508	(2,910,163)	(2,887,764)
CASH AND CASH EQUIVALENTS AT JULY 1	5,260,572	6,444,255	6,452,488	6,595,763
CASH AND CASH EQUIVALENTS AT JUNE 30	6,444,255	6,595,763	3,542,325	3,707,999

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