

## CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets other than those financed by proprietary funds, or for assets that will be held in trust for individuals, private organizations, or other governments.

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<b><u>Nonmajor Capital Projects Funds:</u></b>	
<b>Parks Capital Projects Fund</b> Resources are derived from residential construction taxes, grants, financing proceeds and related investment earnings, which are legally restricted to the improvement, expansion and acquisition of new and existing parks and open space .....	110
<b>Capital Improvements Fund</b> Resources are derived from financing proceeds, grants, special assessments, transfers and investment earnings, which are appropriated for various major capital projects .....	111
<b>Capital Facilities Tax Fund</b> Resources are derived from capital facilities ad valorem taxes and investment earnings. Proceeds are restricted for the purchase, renovation and repayment of financing of capital assets .....	113
<b>Regional Permits Capital Fund</b> Resources are derived from County pay-as-you-go capital funds and reimbursements from the Cities of Reno and Sparks and the Washoe County Health District, under the terms of the inter-local agreement, and any regional technology fees to recover portions of the project's implementation costs.....	115

**WASHOE COUNTY, NEVADA**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**COMBINING BALANCE SHEET**  
**JUNE 30, 2014**

	<b>Parks Capital Projects Fund</b>	<b>Capital Improvements Fund</b>	<b>Capital Facilities Tax Fund</b>	<b>Regional Permits Capital Fund</b>	<b>Total</b>
<b>Assets</b>					
Cash and investments	\$ 20,879,687	\$ 4,353,777	\$ 3,762,243	\$ 1,667,334	\$ 30,663,041
Property taxes receivable	-	-	99,523	-	99,523
Interest receivable	49,157	13,023	10,844	68	73,092
Due from other funds	3,037	-	3,646	-	6,683
Due from other governments	209,039	597,824	-	-	806,863
	<u>209,039</u>	<u>597,824</u>	<u>-</u>	<u>-</u>	<u>806,863</u>
Total Assets	<u>\$ 21,140,920</u>	<u>\$ 4,964,624</u>	<u>\$ 3,876,256</u>	<u>\$ 1,667,402</u>	<u>\$ 31,649,202</u>
<b>Liabilities</b>					
Contracts/retention payable	\$ 224,174	\$ 708,368	\$ 162,687	\$ 411,776	\$ 1,507,005
Tax refunds payable	-	-	45,570	-	45,570
Due to other funds	200	73,149	3,994	-	77,343
Due to other governments	71,336	-	291,203	-	362,539
Unearned revenue	262,549	-	-	-	262,549
	<u>262,549</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>262,549</u>
Total Liabilities	<u>558,259</u>	<u>781,517</u>	<u>503,454</u>	<u>411,776</u>	<u>2,255,006</u>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue - grants	102,525	207,969	-	-	310,494
Unavailable revenue - property taxes	-	-	85,391	-	85,391
	<u>-</u>	<u>-</u>	<u>85,391</u>	<u>-</u>	<u>85,391</u>
Total Deferred Inflows of Resources	<u>102,525</u>	<u>207,969</u>	<u>85,391</u>	<u>-</u>	<u>395,885</u>
<b>Fund Balances</b>					
Restricted	<u>20,480,136</u>	<u>3,975,138</u>	<u>3,287,411</u>	<u>1,255,626</u>	<u>28,998,311</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 21,140,920</u>	<u>\$ 4,964,624</u>	<u>\$ 3,876,256</u>	<u>\$ 1,667,402</u>	<u>\$ 31,649,202</u>

**WASHOE COUNTY, NEVADA**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**FOR THE YEAR ENDED JUNE 30, 2014**

	<b>Parks Capital Projects Fund</b>	<b>Capital Improvements Fund</b>	<b>Capital Facilities Tax Fund</b>	<b>Regional Permits Capital Fund</b>	<b>Total</b>
<b>Revenues</b>					
Taxes:					
Ad valorem	\$ -	\$ -	\$ 6,091,240	\$ -	\$ 6,091,240
Residential construction tax	214,659	-	-	-	214,659
Intergovernmental	1,463,921	1,895,719	-	-	3,359,640
Miscellaneous	355,096	532,250	86,832	(39)	974,139
Total Revenues	2,033,676	2,427,969	6,178,072	(39)	10,639,678
<b>Expenditures</b>					
Intergovernmental	-	-	4,389,310	-	4,389,310
Capital Outlay:					
General government	-	1,863,699	672,991	411,779	2,948,469
Judicial	-	551,201	1,012,034	-	1,563,235
Public safety	-	326,790	64,561	-	391,351
Public works	-	2,440,490	-	-	2,440,490
Culture and recreation	4,813,866	198,656	214,737	-	5,227,259
Total Capital Outlay	4,813,866	5,380,836	1,964,323	411,779	12,570,804
Debt Service:					
Service fees	3,000	-	-	-	3,000
Total Expenditures	4,816,866	5,380,836	6,353,633	411,779	16,963,114
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,783,190)	(2,952,867)	(175,561)	(411,818)	(6,323,436)
<b>Other Financing Sources (Uses)</b>					
Transfers in	150,000	4,534,832	-	1,667,444	6,352,276
Transfers out	-	(1,516,032)	(2,524,065)	-	(4,040,097)
Total Other Financing Sources (Uses)	150,000	3,018,800	(2,524,065)	1,667,444	2,312,179
Net Change in Fund Balances	(2,633,190)	65,933	(2,699,626)	1,255,626	(4,011,257)
<b>Fund Balances, July 1</b>	23,113,326	3,909,205	5,987,037	-	33,009,568
<b>Fund Balances, June 30</b>	\$ 20,480,136	\$ 3,975,138	\$ 3,287,411	\$ 1,255,626	\$ 28,998,311

**WASHOE COUNTY, NEVADA**  
**PARKS CAPITAL PROJECTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2013)**

	<u>2014</u>			<u>2013</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>Revenues</b>				
Taxes:				
Residential construction tax	\$ 37,000	\$ 214,659	\$ 177,659	\$ 132,098
Intergovernmental Revenues:				
Federal grants	2,051,723	1,406,992	(644,731)	4,261,464
State grants	319,479	56,929	(262,550)	1,022,568
Miscellaneous:				
Investment earnings	437,100	305,456	(131,644)	459,591
Net increase (decrease) in the fair value of investments	100,180	11,486	(88,694)	(429,692)
Contributions and donations	21,950	21,950	-	150,000
Other	-	16,204	16,204	21,791
<b>Total Revenues</b>	<u>2,967,432</u>	<u>2,033,676</u>	<u>(933,756)</u>	<u>5,617,820</u>
<b>Expenditures</b>				
Capital Outlay:				
Culture and Recreation Function:				
District One	2,172,797	10,749	2,162,048	16,269
District Two	3,076,469	207,254	2,869,215	45,832
District Three	386,196	11,477	374,719	11,349
District Four	1,869,756	58,178	1,811,578	873,601
Special projects	7,163,242	2,378,057	4,785,185	2,148,025
Bond projects	8,975,321	2,148,151	6,827,170	688,688
<b>Total Capital Outlay</b>	<u>23,643,781</u>	<u>4,813,866</u>	<u>18,829,915</u>	<u>3,783,764</u>
Debt Service:				
Service fees	3,000	3,000	-	3,000
<b>Total Expenditures</b>	<u>23,646,781</u>	<u>4,816,866</u>	<u>18,829,915</u>	<u>3,786,764</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(20,679,349)</u>	<u>(2,783,190)</u>	<u>17,896,159</u>	<u>1,831,056</u>
<b>Other Financing Sources (Uses)</b>				
Transfers:				
General Fund	150,000	150,000	-	-
Capital Improvements Fund	-	-	-	17,880
Debt Service Fund	-	-	-	(4,490,000)
Capital Improvements Fund	-	-	-	(1,101,294)
<b>Total Other Financing Sources (Uses)</b>	<u>150,000</u>	<u>150,000</u>	<u>-</u>	<u>(5,573,414)</u>
<b>Net Change in Fund Balances</b>	<u>(20,529,349)</u>	<u>(2,633,190)</u>	<u>17,896,159</u>	<u>(3,742,358)</u>
<b>Fund Balances, July 1</b>	<u>20,529,349</u>	<u>23,113,326</u>	<u>2,583,977</u>	<u>26,855,684</u>
<b>Fund Balances, June 30</b>	<u>\$ -</u>	<u>\$ 20,480,136</u>	<u>\$ 20,480,136</u>	<u>\$ 23,113,326</u>

**WASHOE COUNTY, NEVADA**  
**CAPITAL IMPROVEMENTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2013)**

	2014			2013
	Budget	Actual	Variance	Actual
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ 2,942
Intergovernmental Revenues:				
Federal grants	6,565,305	987,473	(5,577,832)	1,935,848
State grants	4,649,269	903,246	(3,746,023)	403,446
Local contributions	5,000	5,000	-	248,834
Charges for Services:				
Zoning fees	-	-	-	14,500
Miscellaneous:				
Investment earnings	60,000	63,133	3,133	156,102
Net increase (decrease) in the fair value of investments	-	5,478	5,478	(82,520)
Contributions and donations	150,000	148,927	(1,073)	-
Other	-	314,712	314,712	57,478
<b>Total Revenues</b>	<b>11,429,574</b>	<b>2,427,969</b>	<b>(9,001,605)</b>	<b>2,736,630</b>
<b>Expenditures</b>				
Capital Outlay:				
General Government Function:				
Infrastructure	2,235,609	1,842,795	392,814	2,593,626
Other	559,967	20,904	539,063	487,027
<b>Total General Government Function</b>	<b>2,795,576</b>	<b>1,863,699</b>	<b>931,877</b>	<b>3,080,653</b>
Judicial Function:				
District Attorney Case Management System	258,342	90,245	168,097	206,393
Justice Court Case Management System	15,453	13,095	2,358	120,000
Child Advocacy Center	450,000	447,861	2,139	-
Other	660,214	-	660,214	-
<b>Total Judicial Function</b>	<b>1,384,009</b>	<b>551,201</b>	<b>832,808</b>	<b>326,393</b>
Public Safety Function:				
Detention Center improvements	325,255	308,345	16,910	49,916
Gerlach Fire Station improvements	83,659	18,445	65,214	-
<b>Total Public Safety Function</b>	<b>408,914</b>	<b>326,790</b>	<b>82,124</b>	<b>49,916</b>
Public Works Function:				
Pedestrian path and bike lane projects	94,922	-	94,922	289,363
Air and water quality improvements	10,962,686	1,876,390	9,086,296	2,364,678
SAD 32 Spanish Springs Valley Ranches Roads	422,813	581	422,232	6,648,378
Other	1,845,364	563,519	1,281,845	795,535
<b>Total Public Works Function</b>	<b>13,325,785</b>	<b>2,440,490</b>	<b>10,885,295</b>	<b>10,097,954</b>
Culture and Recreation Function:				
Library HVAC upgrades	-	-	-	7,169
Parks infrastructure	229,084	198,656	30,428	410,220
<b>Total Culture and Recreation Function</b>	<b>229,084</b>	<b>198,656</b>	<b>30,428</b>	<b>417,389</b>
<b>Total Expenditures</b>	<b>18,143,368</b>	<b>5,380,836</b>	<b>12,762,532</b>	<b>13,972,305</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,713,794)	(2,952,867)	3,760,927	(11,235,675)

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**WASHOE COUNTY, NEVADA**  
**CAPITAL IMPROVEMENTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2013)**

	<u>2014</u>			<u>2013</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
<b>Other Financing Sources (Uses)</b>				
Transfers:				
General Fund	\$ 3,934,832	\$ 3,934,832	\$ -	\$ 1,135,800
Other Restricted Fund	600,000	600,000	-	139,354
Roads Fund	-	-	-	31,967
Parks Capital Projects Fund	-	-	-	1,101,294
Equipment Services Fund	-	-	-	34,675
Special Assessment Debt Service Fund	-	(482,653)	(482,653)	-
Regional Permits Capital Fund	(1,033,379)	(1,033,379)	-	-
Parks Capital Projects Fund	-	-	-	(17,880)
Total Other Financing Sources (Uses)	<u>3,501,453</u>	<u>3,018,800</u>	<u>(482,653)</u>	<u>2,425,210</u>
Net Change in Fund Balances	(3,212,341)	65,933	3,278,274	(8,810,465)
<b>Fund Balances, July 1</b>	<u>3,212,341</u>	<u>3,909,205</u>	<u>696,864</u>	<u>12,719,670</u>
<b>Fund Balances, June 30</b>	<u>\$ -</u>	<u>\$ 3,975,138</u>	<u>\$ 3,975,138</u>	<u>\$ 3,909,205</u>

**WASHOE COUNTY, NEVADA**  
**CAPITAL FACILITIES TAX FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2013)**

	<b>2014</b>			<b>2013</b>
	<b>Budget</b>	<b>Actual</b>	<b>Variance</b>	<b>Actual</b>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 6,097,687	\$ 6,091,240	\$ (6,447)	\$ 6,062,912
Miscellaneous:				
Investment earnings	67,000	84,389	17,389	127,310
Net increase (decrease) in the fair value of investments	-	2,443	2,443	(104,283)
Other	-	-	-	10,223
<b>Total Revenues</b>	<b>6,164,687</b>	<b>6,178,072</b>	<b>13,385</b>	<b>6,096,162</b>
<b>Expenditures</b>				
Intergovernmental:				
State of Nevada apportionment	3,658,612	3,652,622	5,990	3,424,249
Reno/Sparks apportionment	670,014	668,917	1,097	627,094
Other	70,000	67,771	2,229	56,819
<b>Total Intergovernmental</b>	<b>4,398,626</b>	<b>4,389,310</b>	<b>9,316</b>	<b>4,108,162</b>
Capital Outlay:				
General Government Function:				
Facilities improvements	1,311,880	672,991	638,889	250,107
Judicial Function:				
District Court roof repair	497,000	497,000	-	-
District Court remodel	222,000	218,034	3,966	-
Mills B. Lane Justice Center elevator retrofit	297,000	297,000	-	-
Sparks Justice Court relocation	-	-	-	2,890,441
Public Safety Function:				
Medical Examiner building and equipment	1,022,448	64,561	957,887	-
Helicopter engine rebuild	-	-	-	151,871
Public Works Function:				
Other	-	-	-	25,434
Health and Sanitation Function:				
Other	85,160	-	85,160	-
Culture and Recreation Function:				
Senior Services building	125,000	-	125,000	-
Rancho San Rafael irrigation	500,000	89,742	410,258	-
Library boiler upgrade	132,072	124,995	7,077	12,928
<b>Total Capital Outlay</b>	<b>4,192,560</b>	<b>1,964,323</b>	<b>2,228,237</b>	<b>3,330,781</b>
<b>Total Expenditures</b>	<b>8,591,186</b>	<b>6,353,633</b>	<b>2,237,553</b>	<b>7,438,943</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(2,426,499)</b>	<b>(175,561)</b>	<b>2,250,938</b>	<b>(1,342,781)</b>

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**WASHOE COUNTY, NEVADA**  
**CAPITAL FACILITIES TAX FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED JUNE 30, 2014**  
**(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2013)**

	2014			2013
	Budget	Actual	Variance	Actual
<b>Other Financing Sources (Uses)</b>				
Transfers:				
Regional Permits Capital Fund	(634,065)	(634,065)	-	-
Roads Fund	(1,890,000)	(1,890,000)	-	(1,890,000)
Total Other Financing Sources (Uses)	(2,524,065)	(2,524,065)	-	(1,890,000)
Net Change in Fund Balances	(4,950,564)	(2,699,626)	2,250,938	(3,232,781)
<b>Fund Balances, July 1</b>	4,950,564	5,987,037	1,036,473	9,219,818
<b>Fund Balances, June 30</b>	\$ -	\$ 3,287,411	\$ 3,287,411	\$ 5,987,037



**WASHOE COUNTY, NEVADA  
REGIONAL PERMITS CAPITAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2014**

	2014		
	Budget	Actual	Variance
<b>Revenues</b>			
Miscellaneous:			
Investment earnings	\$ -	\$ 68	\$ 68
Net increase (decrease) in the fair value of investments	-	(107)	(107)
Total Revenues	-	(39)	(39)
<b>Expenditures</b>			
Capital outlay:			
General Government Function	1,667,444	411,779	1,255,665
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,667,444)	(411,818)	1,255,626
<b>Other Financing Sources (Uses)</b>			
Transfers:			
Capital Improvements Fund	1,033,379	1,033,379	-
Capital Facilities Tax Fund	634,065	634,065	-
Total Other Financing Sources (uses)	1,667,444	1,667,444	-
Net Change in Fund Balances	-	1,255,626	1,255,626
<b>Fund Balances, July 1</b>	-	-	-
<b>Fund Balances, June 30</b>	\$ -	\$ 1,255,626	\$ 1,255,626

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