

WASHOE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2014

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total
Assets				
Cash and investments	\$ 47,365,769	\$ 8,898,743	\$ 30,663,041	\$ 86,927,553
Restricted cash and investments	45,406	-	-	45,406
Accounts receivable	222,583	-	-	222,583
Property taxes receivable	272,780	84,166	99,523	456,469
Other taxes receivable	2,954,947	-	-	2,954,947
Interest receivable	76,490	-	73,092	149,582
Due from other funds	176,681	2,439	6,683	185,803
Due from other governments	2,712,586	-	806,863	3,519,449
Deposits and prepaid items	42,124	-	-	42,124
Total Assets	\$ 53,869,366	\$ 8,985,348	\$ 31,649,202	\$ 94,503,916
Liabilities				
Accounts payable	\$ 1,667,963	\$ -	\$ -	\$ 1,667,963
Accrued salaries and benefits	1,190,395	-	-	1,190,395
Contracts/retention payable	377,804	-	1,507,005	1,884,809
Tax refunds payable	118,858	30,490	45,570	194,918
Due to other funds	296,852	-	77,343	374,195
Due to other governments	471,077	-	362,539	833,616
Deposits	253,776	-	-	253,776
Unearned revenue	131,958	-	262,549	394,507
Total Liabilities	4,508,683	30,490	2,255,006	6,794,179
Deferred Inflows of Resources				
Unavailable revenue - grants	103,904	-	310,494	414,398
Unavailable revenue - property taxes	234,746	73,165	85,391	393,302
Total Deferred Inflows of Resources	338,650	73,165	395,885	807,700
Fund Balances				
Nonspendable	39,483	-	-	39,483
Restricted	32,847,381	8,881,693	28,998,311	70,727,385
Committed	9,071,496	-	-	9,071,496
Assigned	7,482,168	-	-	7,482,168
Unassigned	(418,495)	-	-	(418,495)
Total Fund Balances	49,022,033	8,881,693	28,998,311	86,902,037
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 53,869,366	\$ 8,985,348	\$ 31,649,202	\$ 94,503,916

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

	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>	<u>Total</u>
Revenues				
Taxes:				
Ad valorem	\$ 15,890,330	\$ 4,081,118	\$ 6,091,240	\$ 26,062,688
Residential construction tax	-	-	214,659	214,659
Car rental	1,141,625	-	-	1,141,625
Licenses and permits	1,649,318	-	-	1,649,318
Intergovernmental revenues	31,988,946	-	3,359,640	35,348,586
Charges for services	9,254,637	-	-	9,254,637
Fines and forfeits	2,319,476	-	-	2,319,476
Miscellaneous	3,976,911	-	974,139	4,951,050
Total Revenues	66,221,243	4,081,118	10,639,678	80,942,039
Expenditures				
Current:				
General government	616,066	-	-	616,066
Judicial	5,277,753	-	-	5,277,753
Public safety	18,802,893	-	-	18,802,893
Public works	12,102,747	-	-	12,102,747
Health and sanitation	21,557,725	-	-	21,557,725
Welfare	7,305,208	-	-	7,305,208
Culture and recreation	6,838,624	-	-	6,838,624
Intergovernmental	1,187,827	-	4,389,310	5,577,137
Capital outlay	-	-	12,570,804	12,570,804
Debt Service:				
Principal	-	7,048,208	-	7,048,208
Interest	-	5,283,514	-	5,283,514
Debt service fees and other fiscal charges	-	42,798	3,000	45,798
Total Expenditures	73,688,843	12,374,520	16,963,114	103,026,477
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(7,467,600)</u>	<u>(8,293,402)</u>	<u>(6,323,436)</u>	<u>(22,084,438)</u>
Other Financing Sources (Uses)				
Proceeds from asset disposition	1,936	-	-	1,936
Proceeds from insurance recoveries	39,725	-	-	39,725
Transfers in	14,747,484	8,248,306	6,352,276	29,348,066
Transfers out	<u>(5,072,941)</u>	<u>-</u>	<u>(4,040,097)</u>	<u>(9,113,038)</u>
Total Other Financing Sources (Uses)	9,716,204	8,248,306	2,312,179	20,276,689
Net Change in Fund Balances	2,248,604	(45,096)	(4,011,257)	(1,807,749)
Fund Balances, July 1	46,773,429	8,926,789	33,009,568	88,709,786
Fund Balances, June 30	\$ 49,022,033	\$ 8,881,693	\$ 28,998,311	\$ 86,902,037