

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

	<u>Page</u>
<u>Major Special Revenue Fund:</u>	
Child Protective Services Fund: To account for ad valorem taxes, grants and other revenue sources specifically appropriated to protect against the neglect, abandonment and abuse of children	81
<u>Nonmajor Special Revenue Funds:</u>	
Health Fund: To account for grants, user fees and other revenue sources specifically dedicated to on-going health programs and services.	88
Indigent Tax Levy Fund: To account for ad valorem tax revenues and investment earnings specifically appropriated to provide medical assistance to the indigent.	89
Senior Services Fund: To account for grants, charges for services and ad valorem taxes specifically appropriated to provide services for senior citizens.	90
Enhanced 911 Fund: To account for Enhanced 911 fees specifically appropriated for the enhancement of the communication system for reporting emergencies	91
Library Expansion Fund: To account for ad valorem taxes and investment earnings specifically appropriated to fund expansion of the library system.	92
Animal Services Fund: To account for ad valorem taxes and related investment earnings specifically appropriated to operate a regional animal services shelter and to provide regional field enforcement operations.....	93
Regional Public Safety Training Center Fund: To account for the operations and management of a public safety training center for the benefit of local public safety agencies	94
Truckee River Flood Management Infrastructure Fund: To account for resources derived from the 0.125% infrastructure sales tax and related investment earnings specifically appropriated to fund the Truckee River Flood Management Project and related debt service	95
Regional Communication System Fund: To account for the development, operations and management of the regional communications system for the benefit of participating public safety and non-public safety agencies	96
Central Truckee Meadows Remediation District Fund: To account for resources derived from remediation fees and related investment earnings specifically appropriated for the remediation of the quality of water in the Central Truckee Meadows Remediation District	97
Other Restricted Fund: To account for various specific resources restricted for specified purposes consistent with legal and operating requirements. Resources include: ad valorem tax apportionments for Cooperative Extension support, car rental tax for the Reno baseball stadium, court administrative assessments for court projects, and grants and restricted resources for various General Fund departments	98
Roads Fund: To account for specific revenue sources that are restricted to the construction, purchase of equipment for that construction, maintenance and repair of county roads.	102

WASHOE COUNTY, NEVADA
CHILD PROTECTIVE SERVICES 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
Revenues				
Taxes:				
Ad valorem	\$ 4,872,150	\$ 4,872,964	\$ 814	\$ 4,850,274
Licenses and Permits:				
Day care licenses	22,500	22,433	(67)	20,350
Intergovernmental Revenues:				
Federal grants	20,654,650	17,169,589	(3,485,061)	19,963,733
State grants	15,859,711	15,794,604	(65,107)	14,670,045
Charges for Services:				
Service fees	2,657,000	2,642,498	(14,502)	2,670,985
Miscellaneous:				
Contributions and donations	60,080	56,330	(3,750)	103,926
Other	-	1,519,758	1,519,758	16,969
Total Revenues	44,126,091	42,078,176	(2,047,915)	42,296,282
Expenditures				
Welfare Function:				
Salaries and wages	14,318,787	13,145,404	1,173,383	12,903,028
Employee benefits	6,055,616	5,420,013	635,603	5,196,717
Services and supplies	28,099,376	25,379,676	2,719,700	25,958,410
Capital outlay	20,000	2,201,866	(2,181,866)	24,470
Total Expenditures	48,493,779	46,146,959	2,346,820	44,082,625
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,367,688)	(4,068,783)	298,905	(1,786,343)
Other Financing Sources (Uses)				
Transfers:				
Other Restricted Fund	-	(45,406)	(45,406)	-
Debt Service Fund	(400,000)	(400,000)	-	(400,000)
Total Other Financing Sources (Uses)	(400,000)	(445,406)	(45,406)	(400,000)
Net Change in Fund Balances	(4,767,688)	(4,514,189)	253,499	(2,186,343)
Fund Balances, July 1	9,469,281	8,852,309	(616,972)	11,038,652
Fund Balances, June 30	\$ 4,701,593	\$ 4,338,120	\$ (363,473)	\$ 8,852,309

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

	Health Fund	Indigent Tax Levy Fund	Senior Services Fund	Enhanced 911 Fund	Library Expansion Fund
Assets					
Cash and investments	\$ 1,766,096	\$ 4,929,789	\$ 371,826	\$ 874,595	\$ 938,369
Restricted cash and investments	-	-	-	-	-
Accounts receivable	363	-	5,911	130,615	-
Property taxes receivable	-	130,058	19,915	-	39,775
Other taxes receivable	-	-	-	-	-
Interest receivable	-	22,479	-	1,995	2,315
Due from other funds	-	4,375	3,551	-	1,458
Due from other governments	1,299,211	-	301,973	511	-
Deposits and prepaid items	-	-	-	27,108	-
Total Assets	\$ 3,065,670	\$ 5,086,701	\$ 703,176	\$ 1,034,824	\$ 981,917
Liabilities					
Accounts payable	\$ 222,839	\$ -	\$ 332,713	\$ 88,195	\$ 5,214
Accrued salaries and benefits	544,142	-	74,435	1,462	38,847
Contracts/retention payable	-	-	-	-	-
Tax refunds payable	-	54,684	9,114	-	18,228
Due to other funds	226	-	-	-	-
Due to other governments	27,017	49,898	12,059	47,128	16,633
Deposits	-	-	6,271	-	-
Unearned revenue	115,647	-	-	-	-
Total Liabilities	909,871	104,582	434,592	136,785	78,922
Deferred Inflows of Resources					
Unavailable revenue - grants and other revenue	-	-	-	-	-
Unavailable revenue - property taxes	-	112,188	17,088	-	34,125
Total Deferred Inflows of Resources	-	112,188	17,088	-	34,125
Fund Balances					
Nonspendable	-	-	-	27,108	-
Restricted	2,155,799	4,869,931	126,478	870,931	425,377
Committed	-	-	125,018	-	443,493
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	2,155,799	4,869,931	251,496	898,039	868,870
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 3,065,670	\$ 5,086,701	\$ 703,176	\$ 1,034,824	\$ 981,917

(CONTINUED)

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

	Animal Services Fund	Regional Public Safety Training Center Fund	Truckee River Flood Management Infrastructure Fund	Regional Communications System Fund	Central Truckee Meadows Remediation District Fund
Assets					
Cash and investments	\$ 6,021,127	\$ 460,389	\$ 166,855	\$ 1,930,507	\$ 7,364,854
Restricted cash and investments	-	-	-	-	-
Accounts receivable	45,080	1,725	-	-	17,805
Property taxes receivable	63,117	-	-	-	-
Other taxes receivable	-	-	1,349,699	-	-
Interest receivable	14,611	1,200	263	4,619	18,118
Due from other funds	2,217	-	-	-	92,598
Due from other governments	1,760	18,456	-	20,578	-
Deposits and prepaid items	-	-	-	12,375	-
Total Assets	\$ 6,147,912	\$ 481,770	\$ 1,516,817	\$ 1,968,079	\$ 7,493,375
Liabilities					
Accounts payable	\$ 55,414	\$ 16,110	\$ 826	\$ 16,188	\$ 226,646
Accrued salaries and benefits	100,442	12,066	44,265	16,354	23,572
Contracts/retention payable	-	-	-	-	-
Tax refunds payable	27,718	-	-	-	-
Due to other funds	-	-	-	-	50,756
Due to other governments	-	-	-	-	239,218
Deposits	12,460	-	-	-	-
Unearned revenue	-	-	-	-	-
Total Liabilities	196,034	28,176	45,091	32,542	540,192
Deferred Inflows of Resources					
Unavailable revenue - grants and other revenue	-	-	-	-	15,030
Unavailable revenue - property taxes	54,257	-	-	-	-
Total Deferred Inflows of Resources	54,257	-	-	-	15,030
Fund Balances					
Nonspendable	-	-	-	12,375	-
Restricted	145,992	453,594	1,471,726	1,923,162	5,712,307
Committed	5,751,629	-	-	-	1,225,846
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	5,897,621	453,594	1,471,726	1,935,537	6,938,153
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 6,147,912	\$ 481,770	\$ 1,516,817	\$ 1,968,079	\$ 7,493,375

	Other Restricted Fund	Roads Fund	Total
\$	15,610,802	\$ 6,930,560	\$ 47,365,769
	45,406	-	45,406
	21,084	-	222,583
	19,915	-	272,780
	274,386	1,330,862	2,954,947
	10,890	-	76,490
	71,739	743	176,681
	1,070,097	-	2,712,586
	2,641	-	42,124
	<u>17,126,960</u>	<u>8,262,165</u>	<u>53,869,366</u>

\$	594,505	\$ 109,313	\$ 1,667,963
	160,685	174,125	1,190,395
	-	377,804	377,804
	9,114	-	118,858
	245,870	-	296,852
	79,039	85	471,077
	235,045	-	253,776
	16,311	-	131,958
	<u>1,340,569</u>	<u>661,327</u>	<u>4,508,683</u>

	88,874	-	103,904
	17,088	-	234,746
	<u>105,962</u>	<u>-</u>	<u>338,650</u>

	-	-	39,483
	14,692,084	-	32,847,381
	1,406,840	118,670	9,071,496
	-	7,482,168	7,482,168
	(418,495)	-	(418,495)
	<u>15,680,429</u>	<u>7,600,838</u>	<u>49,022,033</u>
\$	<u>17,126,960</u>	<u>8,262,165</u>	<u>53,869,366</u>

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

	<u>Health Fund</u>	<u>Indigent Tax Levy Fund</u>	<u>Senior Services Fund</u>	<u>Enhanced 911 Fund</u>
Revenues				
Taxes:				
Ad valorem	\$ -	\$ 7,316,774	\$ 1,218,254	\$ -
Car rental	-	-	-	-
Licenses and permits	1,406,086	-	-	-
Intergovernmental revenues	6,744,781	-	1,089,788	-
Charges for services	1,339,558	107,889	528,724	1,604,253
Fines and forfeits	-	-	-	-
Miscellaneous	172,166	321,781	180,998	11,864
Total Revenues	9,662,591	7,746,444	3,017,764	1,616,117
Expenditures				
Current:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	1,907,872
Public works	-	-	-	-
Health and sanitation	18,922,800	-	-	-
Welfare	-	7,199,872	-	-
Culture and recreation	-	-	4,057,561	-
Intergovernmental	-	-	-	-
Total Expenditures	18,922,800	7,199,872	4,057,561	1,907,872
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,260,209)	546,572	(1,039,797)	(291,755)
Other Financing Sources (Uses)				
Proceeds from asset disposition	653	-	-	-
Proceeds from insurance recoveries	-	-	-	-
Transfers in	8,603,891	-	936,132	-
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	8,604,544	-	936,132	-
Net Change in Fund Balances	(655,665)	546,572	(103,665)	(291,755)
Fund Balances, July 1	2,811,464	4,323,359	355,161	1,189,794
Fund Balances, June 30	\$ 2,155,799	\$ 4,869,931	\$ 251,496	\$ 898,039

<u>Library Expansion Fund</u>	<u>Animal Services Fund</u>	<u>Regional Public Safety Training Center Fund</u>	<u>Truckee River Flood Management Infrastructure Fund</u>	<u>Regional Communications System Fund</u>	<u>Central Truckee Meadows Remediation District Fund</u>	<u>Other Restricted Fund</u>
\$ 2,436,506	\$ 3,700,542	\$ -	\$ -	\$ -	\$ -	\$ 1,218,254
-	-	-	-	-	-	1,141,625
-	243,232	-	-	-	-	-
-	-	-	7,672,378	1,217,511	-	7,340,813
-	130,482	531,759	-	-	1,254,476	3,097,099
-	-	-	-	-	-	2,319,476
14,915	172,461	58,924	1,439,112	105,906	122,569	1,344,455
<u>2,451,421</u>	<u>4,246,717</u>	<u>590,683</u>	<u>9,111,490</u>	<u>1,323,417</u>	<u>1,377,045</u>	<u>16,461,722</u>
-	-	-	-	-	-	616,066
-	-	-	-	-	-	5,277,753
-	3,883,165	577,717	6,626,091	1,185,101	-	4,622,947
-	-	-	-	-	-	668,466
-	-	-	-	-	2,634,925	-
-	-	-	-	-	-	105,336
1,910,129	-	-	-	-	-	870,934
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,187,827</u>
<u>1,910,129</u>	<u>3,883,165</u>	<u>577,717</u>	<u>6,626,091</u>	<u>1,185,101</u>	<u>2,634,925</u>	<u>13,349,329</u>
<u>541,292</u>	<u>363,552</u>	<u>12,966</u>	<u>2,485,399</u>	<u>138,316</u>	<u>(1,257,880)</u>	<u>3,112,393</u>
-	-	-	-	-	-	1,283
-	-	-	-	39,725	-	-
-	-	-	-	-	-	939,079
<u>(219,575)</u>	<u>-</u>	<u>-</u>	<u>(2,390,368)</u>	<u>-</u>	<u>-</u>	<u>(2,462,998)</u>
<u>(219,575)</u>	<u>-</u>	<u>-</u>	<u>(2,390,368)</u>	<u>39,725</u>	<u>-</u>	<u>(1,522,636)</u>
<u>321,717</u>	<u>363,552</u>	<u>12,966</u>	<u>95,031</u>	<u>178,041</u>	<u>(1,257,880)</u>	<u>1,589,757</u>
<u>547,153</u>	<u>5,534,069</u>	<u>440,628</u>	<u>1,376,695</u>	<u>1,757,496</u>	<u>8,196,033</u>	<u>14,090,672</u>
<u>\$ 868,870</u>	<u>\$ 5,897,621</u>	<u>\$ 453,594</u>	<u>\$ 1,471,726</u>	<u>\$ 1,935,537</u>	<u>\$ 6,938,153</u>	<u>\$ 15,680,429</u>

(CONTINUED)

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

	Roads Fund	TOTAL
Revenues		
Taxes:		
Ad valorem	\$ -	\$ 15,890,330
Car rental	-	1,141,625
Licenses and permits	-	1,649,318
Intergovernmental revenues	7,923,675	31,988,946
Charges for services	660,397	9,254,637
Fines and forfeits	-	2,319,476
Miscellaneous	31,760	3,976,911
	8,615,832	66,221,243
Expenditures		
Current:		
General government	-	616,066
Judicial	-	5,277,753
Public safety	-	18,802,893
Public works	11,434,281	12,102,747
Health and sanitation	-	21,557,725
Welfare	-	7,305,208
Culture and recreation	-	6,838,624
Intergovernmental	-	1,187,827
	11,434,281	73,688,843
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,818,449)	(7,467,600)
Other Financing Sources (Uses)		
Proceeds from asset disposition	-	1,936
Proceeds from insurance recoveries	-	39,725
Transfers in	4,268,382	14,747,484
Transfers out	-	(5,072,941)
	4,268,382	9,716,204
Net Change in Fund Balances	1,449,933	2,248,604
Fund Balances, July 1	6,150,905	46,773,429
Fund Balances, June 30	\$ 7,600,838	\$ 49,022,033

WASHOE COUNTY, NEVADA
HEALTH 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>
Revenues				
Licenses and permits	\$ 1,455,504	\$ 1,406,086	\$ (49,418)	\$ 1,179,756
Intergovernmental Revenues:				
Federal grants	5,544,693	5,493,707	(50,986)	5,672,330
State grants	744,007	302,207	(441,800)	99,857
Other	768,548	948,867	180,319	747,545
Charges for Services:				
Health	1,403,515	1,339,558	(63,957)	1,314,251
Miscellaneous:				
Contributions and donations	130,938	123,121	(7,817)	70,700
Other	62,229	49,045	(13,184)	2,504
Total Revenues	<u>10,109,434</u>	<u>9,662,591</u>	<u>(446,843)</u>	<u>9,086,943</u>
Expenditures				
Health and Sanitation Function:				
Salaries and wages	10,230,689	9,591,107	639,582	9,803,868
Employee benefits	4,156,770	3,829,395	327,375	3,794,135
Services and supplies	6,328,754	5,355,510	973,244	5,004,785
Capital outlay	432,748	146,788	285,960	212,624
Total Expenditures	<u>21,148,961</u>	<u>18,922,800</u>	<u>2,226,161</u>	<u>18,815,412</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(11,039,527)</u>	<u>(9,260,209)</u>	<u>1,779,318</u>	<u>(9,728,469)</u>
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	653	653	-
Transfers:				
General Fund	8,603,891	8,603,891	-	8,623,891
Total Other Financing Sources (Uses)	<u>8,603,891</u>	<u>8,604,544</u>	<u>5,265,336</u>	<u>8,623,891</u>
Net Change in Fund Balances	<u>(2,435,636)</u>	<u>(655,665)</u>	<u>1,779,971</u>	<u>(1,104,578)</u>
Fund Balances, July 1	<u>2,711,668</u>	<u>2,811,464</u>	<u>99,796</u>	<u>3,916,042</u>
Fund Balances, June 30	<u>\$ 276,032</u>	<u>\$ 2,155,799</u>	<u>\$ 1,879,767</u>	<u>\$ 2,811,464</u>

WASHOE COUNTY, NEVADA
INDIGENT TAX LEVY 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>
Revenues				
Taxes:				
Ad valorem	\$ 7,333,225	\$ 7,316,774	\$ (16,451)	\$ 7,293,338
Charges for Services:				
Reimbursements	55,000	107,889	52,889	206,447
Miscellaneous:				
Investment earnings	30,000	113,652	83,652	74,225
Net increase (decrease) in the fair value of investments	-	11,914	11,914	(96,963)
Other	-	196,215	196,215	19,321
Total Revenues	<u>7,418,225</u>	<u>7,746,444</u>	<u>328,219</u>	<u>7,496,368</u>
Expenditures				
Welfare Function:				
Services and supplies	<u>8,129,070</u>	<u>7,199,872</u>	<u>929,198</u>	<u>3,812,337</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(710,845)	546,572	1,257,417	3,684,031
Fund Balances, July 1	<u>762,645</u>	<u>4,323,359</u>	<u>3,560,714</u>	<u>639,328</u>
Fund Balances, June 30	<u>\$ 51,800</u>	<u>\$ 4,869,931</u>	<u>\$ 4,818,131</u>	<u>\$ 4,323,359</u>

WASHOE COUNTY, NEVADA
SENIOR SERVICES 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
Revenues				
Taxes:				
Ad valorem	\$ 1,219,537	\$ 1,218,254	\$ (1,283)	\$ 1,212,588
Intergovernmental Revenues:				
Federal grants	988,168	910,459	(77,709)	1,061,746
State and local grants	222,970	179,329	(43,641)	345,359
Charges for Services:				
Senior law project fees	75,000	57,232	(17,768)	57,539
Program income	120,500	123,799	3,299	115,706
Other	277,400	347,693	70,293	180,453
Miscellaneous:				
Contributions and donations	164,592	103,072	(61,520)	114,527
Reimbursements	24,500	25,653	1,153	31,544
Other	13,000	52,273	39,273	29,256
Total Revenues	<u>3,105,667</u>	<u>3,017,764</u>	<u>(87,903)</u>	<u>3,148,718</u>
Expenditures				
Culture and Recreation Function:				
Salaries and wages	1,355,679	1,320,472	35,207	1,561,689
Employee benefits	559,996	580,527	(20,531)	662,395
Services and supplies	2,469,273	2,156,562	312,711	2,083,459
Capital outlay	-	-	-	42,494
Total Expenditures	<u>4,384,948</u>	<u>4,057,561</u>	<u>327,387</u>	<u>4,350,037</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,279,281)	(1,039,797)	239,484	(1,201,319)
Other Financing Sources (Uses)				
Transfers:				
General Fund	936,132	936,132	-	936,272
Net Change in Fund Balances	(343,149)	(103,665)	239,484	(265,047)
Fund Balances, July 1	<u>353,237</u>	<u>355,161</u>	<u>1,924</u>	<u>620,208</u>
Fund Balances, June 30	<u>\$ 10,088</u>	<u>\$ 251,496</u>	<u>\$ 241,408</u>	<u>\$ 355,161</u>

WASHOE COUNTY, NEVADA
ENHANCED 911 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>
Revenues				
Charges for Services:				
Enhanced 911 fees	\$ 1,585,171	\$ 1,604,253	\$ 19,082	\$ 1,565,824
Miscellaneous:				
Investment earnings	20,000	11,163	(8,837)	26,347
Net increase (decrease) in the fair value of investments	-	701	701	(25,442)
Total Revenues	<u>1,605,171</u>	<u>1,616,117</u>	<u>10,946</u>	<u>1,566,729</u>
Expenditures				
Public Safety Function:				
Salaries and wages	29,128	21,958	7,170	27,580
Employee benefits	13,371	9,291	4,080	12,417
Services and supplies	2,075,726	1,876,623	199,103	1,389,610
Capital outlay	660,000	-	660,000	476,549
Total Expenditures	<u>2,778,225</u>	<u>1,907,872</u>	<u>870,353</u>	<u>1,906,156</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,173,054)	(291,755)	881,299	(339,427)
Fund Balances, July 1	<u>1,189,794</u>	<u>1,189,794</u>	<u>-</u>	<u>1,529,221</u>
Fund Balances, June 30	<u>\$ 16,740</u>	<u>\$ 898,039</u>	<u>\$ 881,299</u>	<u>\$ 1,189,794</u>

**WASHOE COUNTY, NEVADA
LIBRARY EXPANSION 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>
Revenues				
Taxes:				
Ad valorem	\$ 2,446,075	\$ 2,436,506	\$ (9,569)	\$ 2,425,224
Miscellaneous:				
Investment earnings	15,000	12,869	(2,131)	12,946
Net increase (decrease) in the fair value of investments	-	2,046	2,046	(12,842)
Other	-	-	-	4,083
Total Revenues	2,461,075	2,451,421	(9,654)	2,429,411
Expenditures				
Culture and Recreation Function:				
Salaries and wages	718,326	693,369	24,957	802,780
Employee benefits	312,303	301,595	10,708	352,234
Services and supplies	1,095,374	915,165	180,209	871,206
Total Expenditures	2,126,003	1,910,129	215,874	2,026,220
Excess (Deficiency) of Revenues Over (Under) Expenditures	335,072	541,292	206,220	403,191
Other Financing Sources (Uses)				
Transfers:				
Debt Service Fund	(219,532)	(219,575)	(43)	(280,430)
Net Change in Fund Balances	115,540	321,717	206,177	122,761
Fund Balances, July 1	554,429	547,153	(7,276)	424,392
Fund Balances, June 30	\$ 669,969	\$ 868,870	\$ 198,901	\$ 547,153

WASHOE COUNTY, NEVADA
ANIMAL SERVICES 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>
Revenues				
Taxes:				
Ad valorem	\$ 3,656,612	\$ 3,700,542	\$ 43,930	\$ 3,689,431
Licenses and Permits:				
Animal licenses	204,000	243,232	39,232	234,129
Charges for Services:				
Animal services	100,000	130,482	30,482	110,176
Fines and Forfeits:				
Administrative enforcement penalties	10,000	-	(10,000)	-
Miscellaneous:				
Investment earnings	100,000	84,717	(15,283)	100,339
Net increase (decrease) in the fair value of investments	-	5,018	5,018	(98,491)
Contributions and donations	19,851	19,851	-	238,588
Other	55,000	62,875	7,875	74,342
Total Revenues	<u>4,145,463</u>	<u>4,246,717</u>	<u>101,254</u>	<u>4,348,514</u>
Expenditures				
Public Safety Function:				
Salaries and wages	1,907,032	1,678,339	228,693	1,743,513
Employee benefits	767,987	701,609	66,378	728,067
Services and supplies	2,161,222	1,503,217	658,005	1,682,782
Capital outlay	150,083	-	150,083	-
Total Expenditures	<u>4,986,324</u>	<u>3,883,165</u>	<u>1,103,159</u>	<u>4,154,362</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(840,861)	363,552	1,204,413	194,152
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	-	-	7,362
Net Change in Fund Balances	(840,861)	363,552	1,204,413	201,514
Fund Balances, July 1	<u>5,451,299</u>	<u>5,534,069</u>	<u>82,770</u>	<u>5,332,555</u>
Fund Balances, June 30	<u>\$ 4,610,438</u>	<u>\$ 5,897,621</u>	<u>\$ 1,287,183</u>	<u>\$ 5,534,069</u>

WASHOE COUNTY, NEVADA
REGIONAL PUBLIC SAFETY TRAINING CENTER 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>
Revenues				
Charges for Services:				
Training fees - partner agencies	\$ 513,600	\$ 528,184	\$ 14,584	\$ 572,004
Training fees - workshops	15,000	3,575	(11,425)	17,365
Miscellaneous:				
Investment earnings	10,000	7,711	(2,289)	10,691
Net increase (decrease) in the fair value of investments	-	679	679	(9,010)
Rental income	10,000	40,811	30,811	22,321
Other	12,000	9,723	(2,277)	2,176
Total Revenues	<u>560,600</u>	<u>590,683</u>	<u>30,083</u>	<u>615,547</u>
Expenditures				
Public Safety Function:				
Salaries and wages	229,249	206,344	22,905	200,935
Employee benefits	124,680	95,635	29,045	90,601
Services and supplies	325,656	254,077	71,579	302,298
Capital outlay	145,000	21,661	123,339	84,167
Total Expenditures	<u>824,585</u>	<u>577,717</u>	<u>246,868</u>	<u>678,001</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(263,985)	12,966	276,951	(62,454)
Fund Balances, July 1	431,341	440,628	9,287	503,082
Fund Balances, June 30	<u>\$ 167,356</u>	<u>\$ 453,594</u>	<u>\$ 286,238</u>	<u>\$ 440,628</u>

WASHOE COUNTY, NEVADA
TRUCKEE RIVER FLOOD MANAGEMENT INFRASTRUCTURE 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
Revenues				
Intergovernmental Revenues:				
Infrastructure sales tax - NRS 377B.100	\$ 7,247,270	\$ 7,672,378	\$ 425,108	\$ 7,127,834
Miscellaneous:				
Investment earnings	15,000	1,700	(13,300)	10,948
Net increase (decrease) in the fair value of investments	-	28	28	9,742
Reimbursements	1,433,048	1,437,384	4,336	1,378,428
Total Revenues	8,695,318	9,111,490	416,172	8,526,952
Expenditures				
Public Safety Function:				
Salaries and wages	886,047	896,009	(9,962)	868,865
Employee benefits	345,819	375,325	(29,506)	329,144
Services and supplies	6,298,302	5,354,757	943,545	9,031,920
Total Expenditures	7,530,168	6,626,091	904,077	10,229,929
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,165,150	2,485,399	1,320,249	(1,702,977)
Other Financing Sources (Uses)				
Transfers:				
Debt Service Fund	(2,390,368)	(2,390,368)	-	(2,378,000)
Net Change in Fund Balances	(1,225,218)	95,031	1,320,249	(4,080,977)
Fund Balances, July 1	1,376,695	1,376,695	-	5,457,672
Fund Balances, June 30	\$ 151,477	\$ 1,471,726	\$ 1,320,249	\$ 1,376,695

WASHOE COUNTY, NEVADA
REGIONAL COMMUNICATIONS SYSTEM 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>
Revenues				
Intergovernmental Revenues:				
Local contributions	\$ 1,171,735	\$ 1,217,511	\$ 45,776	\$ 1,145,127
Miscellaneous:				
Investment earnings	22,000	26,963	4,963	31,319
Net increase (decrease) in the fair value of investments	-	1,051	1,051	(29,026)
Reimbursements	-	77,892	77,892	150
Total Revenues	<u>1,193,735</u>	<u>1,323,417</u>	<u>129,682</u>	<u>1,147,570</u>
Expenditures				
Public Safety Function:				
Salaries and wages	353,147	345,562	7,585	343,759
Employee benefits	137,128	141,542	(4,414)	137,630
Services and supplies	701,409	613,856	87,553	530,199
Capital outlay	1,477,000	84,141	1,392,859	177,826
Total Expenditures	<u>2,668,684</u>	<u>1,185,101</u>	<u>1,483,583</u>	<u>1,189,414</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(1,474,949)	138,316	1,613,265	(41,844)
Other Financing Sources (Uses)				
Proceeds from Insurance Recoveries	-	39,725	39,725	-
Net Change in Fund Balances	<u>(1,474,949)</u>	<u>178,041</u>	<u>1,652,990</u>	<u>(41,844)</u>
Fund Balances, July 1	<u>1,620,697</u>	<u>1,757,496</u>	<u>136,799</u>	<u>1,799,340</u>
Fund Balances, June 30	<u>\$ 145,748</u>	<u>\$ 1,935,537</u>	<u>\$ 1,789,789</u>	<u>\$ 1,757,496</u>

WASHOE COUNTY, NEVADA
CENTRAL TRUCKEE MEADOWS REMEDIATION DISTRICT 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>
Revenues				
Charges for Services:				
Remediation fees	\$ 1,250,000	\$ 1,254,476	\$ 4,476	\$ 1,253,750
Miscellaneous:				
Investment earnings	143,587	115,738	(27,849)	153,710
Net increase (decrease) in the fair value of investments	-	6,831	6,831	(148,847)
Total Revenues	<u>1,393,587</u>	<u>1,377,045</u>	<u>(16,542)</u>	<u>1,258,613</u>
Expenditures				
Health and Sanitation Function:				
Salaries and wages	631,652	497,318	134,334	457,714
Employee benefits	252,124	170,189	81,935	195,052
Services and supplies	<u>6,518,490</u>	<u>1,967,418</u>	<u>4,551,072</u>	<u>1,089,825</u>
Total Expenditures	<u>7,402,266</u>	<u>2,634,925</u>	<u>4,767,341</u>	<u>1,742,591</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,008,679)	(1,257,880)	4,750,799	(483,978)
Fund Balances, July 1	<u>8,196,033</u>	<u>8,196,033</u>	-	<u>8,680,011</u>
Fund Balances, June 30	<u>\$ 2,187,354</u>	<u>\$ 6,938,153</u>	<u>\$ 4,750,799</u>	<u>\$ 8,196,033</u>

**WASHOE COUNTY, NEVADA
OTHER RESTRICTED 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>
Revenues				
Taxes:				
Ad valorem	\$ 1,220,537	\$ 1,218,254	\$ (2,283)	\$ 1,212,588
Car rental	1,017,428	1,141,625	124,197	1,196,251
Intergovernmental revenues:				
Federal grants	8,863,023	5,950,683	(2,912,340)	8,241,834
Federal narcotics forfeitures	110,000	505,045	395,045	250,163
State grants	589,498	463,277	(126,221)	502,891
Local contributions	186,499	421,808	235,309	413,180
Charges for Services:				
General Government:				
Recorder fees	325,000	311,825	(13,175)	346,488
Map fees	47,000	47,306	306	42,344
Assessor commissions	-	486,953	486,953	474,752
Other	6,000	20,747	14,747	6,194
Judicial	1,662,000	1,383,265	(278,735)	1,455,351
Public Safety	442,000	669,526	227,526	151,847
Public Works	62,000	93,625	31,625	36,745
Welfare	-	4,186	4,186	-
Culture and Recreation	172,855	79,666	(93,189)	154,243
Fines and Forfeitures:				
Court fines	2,005,781	2,192,085	186,304	1,915,055
Forfeitures/bail	35,000	127,391	92,391	349,197
Miscellaneous:				
Investment earnings	46,000	61,823	15,823	71,290
Net increase (decrease) in the fair value of investments	-	1,965	1,965	(74,738)
Contributions and donations	1,074,613	1,037,310	(37,303)	790,584
Other	505,075	243,357	(261,718)	263,698
Total Revenues	<u>18,370,309</u>	<u>16,461,722</u>	<u>(1,908,587)</u>	<u>17,799,957</u>
Expenditures				
General Government Function:				
County Manager:				
Services and supplies	<u>38,322</u>	<u>4,331</u>	<u>33,991</u>	<u>15,000</u>
Assessor:				
Services and supplies	850,000	44,133	805,867	75,006
Capital outlay	<u>837,091</u>	<u>322,185</u>	<u>514,906</u>	<u>105,026</u>
	<u>1,687,091</u>	<u>366,318</u>	<u>1,320,773</u>	<u>180,032</u>
Human Resources:				
Services and supplies	<u>879</u>	<u>-</u>	<u>879</u>	<u>1,155</u>
Clerk:				
Services and supplies	<u>28,423</u>	<u>4,980</u>	<u>23,443</u>	<u>16</u>
Recorder:				
Services and supplies	<u>2,510,589</u>	<u>12,616</u>	<u>2,497,973</u>	<u>473,417</u>

(CONTINUED)

**WASHOE COUNTY, NEVADA
OTHER RESTRICTED 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
Technology Services:				
Salaries and wages	\$ 81,663	\$ 82,877	\$ (1,214)	\$ 81,592
Employee benefits	33,288	33,613	(325)	31,740
Services and supplies	183,553	111,208	72,345	48,067
	<u>298,504</u>	<u>227,698</u>	<u>70,806</u>	<u>161,399</u>
CSD - General Services				
Services and supplies	-	-	-	146,614
Community Development:				
Services and supplies	2,399	123	2,276	101
Total General Government Function	<u>4,566,207</u>	<u>616,066</u>	<u>3,950,141</u>	<u>977,734</u>
Judicial Function:				
District Courts:				
Salaries and wages	744,744	549,325	195,419	556,092
Employee benefits	268,668	239,910	28,758	228,228
Services and supplies	5,239,980	1,304,550	3,935,430	1,182,652
Capital outlay	535,896	19,990	515,906	-
	<u>6,789,288</u>	<u>2,113,775</u>	<u>4,675,513</u>	<u>1,966,972</u>
District Attorney:				
Salaries and wages	1,524,269	1,422,720	101,549	1,442,928
Employee benefits	679,322	635,021	44,301	613,489
Services and supplies	870,027	409,764	460,263	295,210
Capital outlay	58,000	57,791	209	38,558
	<u>3,131,618</u>	<u>2,525,296</u>	<u>606,322</u>	<u>2,390,185</u>
Justice Courts:				
Reno Justice Court:				
Salaries and wages	93,298	65,554	27,744	6,606
Employee Benefits	-	944	(944)	96
Services and supplies	2,088,174	345,603	1,742,571	229,562
	<u>2,181,472</u>	<u>412,101</u>	<u>1,769,371</u>	<u>236,264</u>
Sparks Justice Court:				
Services and supplies	361,357	97,808	263,549	75,289
Capital outlay	3,836	10,542	(6,706)	21,264
	<u>365,193</u>	<u>108,350</u>	<u>256,843</u>	<u>96,553</u>
Incline Justice Court:				
Services and supplies	95,428	18,187	77,241	4,106
Capital outlay	50,000	-	50,000	39,096
	<u>145,428</u>	<u>18,187</u>	<u>127,241</u>	<u>43,202</u>
Wadsworth Justice Court:				
Services and supplies	241,525	-	241,525	60,986
Capital outlay	-	-	-	42,496
	<u>241,525</u>	<u>-</u>	<u>241,525</u>	<u>103,482</u>
Incline Constable:				
Services and supplies	551	-	551	-

(CONTINUED)

**WASHOE COUNTY, NEVADA
OTHER RESTRICTED 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
Neighborhood Justice Center:				
Services and supplies	\$ 149,900	\$ 100,044	\$ 49,856	\$ 120,500
Facilities Services:				
Services and supplies	-	-	-	415,335
Total Judicial Function	13,004,975	5,277,753	7,727,222	5,372,493
Public Safety Function:				
Sheriff:				
Salaries and wages	1,121,020	776,311	344,709	940,206
Employee benefits	284,513	199,633	84,880	253,776
Services and supplies	3,060,581	1,586,927	1,473,654	3,090,127
Capital outlay	506,970	278,597	228,373	1,478,864
	4,973,084	2,841,468	2,131,616	5,762,973
Medical Examiner:				
Services and supplies	133,259	9,777	123,482	5,280
Fire Suppression:				
Salaries and wages	-	6,978	(6,978)	3,742
Employee benefits	-	1,139	(1,139)	52
Services and supplies	10,616	-	10,616	107,862
	10,616	8,117	2,499	111,656
Juvenile Services:				
Salaries and wages	237,895	114,015	123,880	63,384
Employee benefits	78,245	28,788	49,457	12,489
Services and supplies	1,762,902	832,486	930,416	462,911
	2,079,042	975,289	1,103,753	538,784
Alternative Sentencing:				
Salaries and wages	72,372	27,847	44,525	26,289
Employee benefits	-	315	(315)	102
Services and supplies	-	15,000	(15,000)	-
	72,372	43,162	29,210	26,391
Emergency Management:				
Salaries and wages	205,540	88,004	117,536	21,578
Employee benefits	31,140	31,487	(347)	7,371
Services and supplies	863,946	625,643	238,303	659,177
Capital outlay	-	-	-	7,698
	1,100,626	745,134	355,492	695,824
Public Guardian:				
Services and supplies	2,544	-	2,544	-
Total Public Safety Function	8,371,543	4,622,947	3,748,596	7,140,908
Public Works Function:				
CSD - Public Works:				
Salaries and wages	33,938	36,713	(2,775)	50,462
Employee benefits	28,062	31,492	(3,430)	21,982
Services and supplies	806,434	600,261	206,173	9,729
Total Public Works Function	868,434	668,466	199,968	82,173

(CONTINUED)

**WASHOE COUNTY, NEVADA
OTHER RESTRICTED 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
Welfare Function:				
Social Services:				
Salaries and wages	\$ -	\$ 2,293	\$ (2,293)	\$ 1,245
Employee benefits	-	1,092	(1,092)	526
Services and supplies	173,466	101,951	71,515	91,338
Total Welfare Function	173,466	105,336	68,130	93,109
Culture and Recreation Function:				
Library:				
Services and supplies	399,575	347,098	52,477	250,764
CSD - Regional Parks and Open Space:				
Services and supplies	403,253	37,044	366,209	15,709
Capital outlay	-	-	-	44,133
	403,253	37,044	366,209	59,842
May Center:				
Salaries and wages	201,125	195,012	6,113	195,181
Employee benefits	62,674	64,369	(1,695)	51,168
Services and supplies	314,534	214,790	99,744	286,140
Capital outlay	-	12,621	(12,621)	-
	578,333	486,792	91,541	532,489
Total Culture and Recreation Function	1,381,161	870,934	510,227	843,095
Community Support Function:				
County Manager:				
Services and supplies	211,515	-	211,515	-
Intergovernmental:				
Cooperative Extension apportionment	1,220,537	1,187,827	32,710	1,157,871
Total Expenditures	29,797,838	13,349,329	16,448,509	15,667,383
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,427,529)	3,112,393	14,539,922	2,132,574
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	1,283	1,283	-
Transfers:				
General Fund	519,107	893,673	374,566	1,275,092
General Fund	(470,375)	(845,270)	(374,895)	(545,169)
Child Protective Services Fund	-	45,406	45,406	-
Debt Service Fund	(1,017,428)	(1,017,728)	(300)	(1,146,241)
Capital Improvement Fund	(600,000)	(600,000)	-	(139,354)
Total Other Financing Sources (Uses)	(1,568,696)	(1,522,636)	46,060	(555,672)
Net Change in Fund Balances	(12,996,225)	1,589,757	14,585,982	1,576,902
Fund Balances, July 1	15,265,639	14,090,672	(1,174,967)	12,513,770
Fund Balances, June 30	\$ 2,269,414	\$ 15,680,429	\$ 13,411,015	\$ 14,090,672

WASHOE COUNTY, NEVADA
ROADS 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
Revenues				
Taxes:				
County Option MVFT 1.0 Cent	\$ 590,079	\$ 629,410	\$ 39,331	\$ 596,567
Intergovernmental Revenues:				
Federal grants	6,256,493	231,033	(6,025,460)	31,967
State shared revenues:				
Motor vehicle fuel tax (1.25 cents)	2,438,477	2,715,466	276,989	2,520,424
Motor vehicle fuel tax (1.75 cents)	1,452,835	1,541,796	88,961	1,445,320
Motor vehicle fuel tax (3.6/2.35 cents)	2,558,863	2,805,970	247,107	2,611,261
Local governmental grants	10,000	-	(10,000)	103,068
Charges for Services:				
Street, curb and gutter cut fees	370,000	660,397	290,397	319,664
Miscellaneous:				
Other	-	31,760	31,760	9,162
Total Revenues	13,676,747	8,615,832	(5,060,915)	7,637,433
Expenditures				
Public Works Function:				
Salaries and wages	3,342,693	3,110,527	232,166	3,056,619
Employee benefits	1,540,646	1,449,868	90,778	1,387,055
Services and supplies	5,218,932	5,178,737	40,195	4,119,237
Capital outlay	10,332,963	1,695,149	8,637,814	4,446,196
Total Expenditures	20,435,234	11,434,281	9,000,953	13,009,107
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(6,758,487)	(2,818,449)	3,940,038	(5,371,674)
Other Financing Sources (Uses)				
Transfers:				
General Fund	2,378,382	2,378,382	-	3,558,106
Capital Facilities Fund	1,890,000	1,890,000	-	1,890,000
Capital Improvements Fund	-	-	-	(31,967)
Total Other Financing Sources (Uses)	4,268,382	4,268,382	-	5,416,139
Net Change in Fund Balances	(2,490,105)	1,449,933	3,940,038	44,465
Fund Balances, July 1	5,663,331	6,150,905	487,574	6,106,440
Fund Balances, June 30	\$ 3,173,226	\$ 7,600,838	\$ 4,427,612	\$ 6,150,905

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