

DEBT SERVICE FUNDS

DEBT SERVICE FUNDS

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditures for principal and interest.

Nonmajor Debt Service Fund:	<u>Page</u>
Special Assessment Debt Service Fund To account for assessments, penalties, investment income and other resources to retire debt issued for improvements benefiting those properties against which the special assessments are levied	143
District 29 – Mt. Rose: sewer project District 32 – Spanish Springs Valley Ranches Roads District 37 – Spanish Springs Sewer Phase 1a District 39 – Lightning W Water System	
Debt Service Fund To account for ad valorem taxes specifically apportioned and appropriated for the retirement of ad valorem supported debt principal and interest, as well as payment of debt supported by other legal resources transferred from various governmental funds	144

WASHOE COUNTY, NEVADA NONMAJOR DEBT SERVICE FUNDS BALANCE SHEET JUNE 30, 2022

	<u>-</u>	Debt Service Fund	 Special Assessment Debt Service Fund	 Total
Assets Cash and investments Other taxes receivable Interest receivable Property taxes receivable	\$	5,824,529 - - 17,826	\$ 2,039,336 2,357,389 2,297	\$ 7,863,865 2,357,389 2,297 17,826
Total Assets	\$	5,842,355	\$ 4,399,022	\$ 10,241,377
Liabilities Accounts payable Other liabilities Total Liabilities	\$	- - -	\$ 1,019 8,489 9,508	\$ 1,019 8,489 9,508
Deferred Inflows of Resources Unavailable revenue-grants and other revenue Unavailable revenue-property taxes Total Deferred Inflows of Resources	-	13,965 13,965	 2,357,390 - 2,357,390	 2,357,390 13,965 2,371,355
Fund Balances Restricted Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$	5,828,390 5,842,355	\$ 2,032,124 4,399,022	\$ 7,860,514 10,241,377

WASHOE COUNTY, NEVADA NONMAJOR DEBT SERVICE FUNDS SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2022

Name		Debt Service Fund	Special Assessment Debt Service Fund	Total
Adu forem	Revenues			
Special assessments 1,026,150 1,026,				
Miscellaneous:		3,155,987 \$		
Investment earnings	·	-	1,026,150	1,026,150
Net increase (decrease) in the fair value of investments		_	15 967	15 967
fair value of investments (74,828) (74,828) Assessment interest 141,691 141,691 Penalties 10,162 10,162 Total Revenues 3,155,987 1,119,142 4,275,129 Expenditures Services and Supplies: Elmostment pool allocations - 1,100 1,100 Debt Service: - 2 General Obligation Bonds: - 499,363 - 18,757,000 Ad Valorem Supported Debt: - 18,757,000 - 18,757,000 Interest 499,363 - 2 499,363 Debt service fees and other fiscal charges 24,042 - 2 4042 Bond issue costs 31,109,362 - 31,109,362 - 31,109,362 Principal 31,509,362 - 39,37,62 - 4,035 Bond issue costs 39,7162 - 39,37,62 - 4,035 Bond issue costs 39,7162 - 2 - 2,291,376 Revenue Bonds: 2,287,663 - 2,2112,300 - 2,2112,300 Revenue Bonds: 2,291,376	The state of the s		10,001	10,007
Penaltis		-	(74,828)	(74,828)
Total Revenues	Assessment interest	-		
Expenditures	Penalties		10,162	10,162
Services and Supplies:	Total Revenues	3,155,987	1,119,142	4,275,129
Investment pool allocations	Expenditures			
Debt Service				
Ceneral Obligation Bonds: Ad Valorerm Supported Debt: Principal 18,757,000 19,757,000	•	-	1,100	1,100
Ad Valorem Supported Debt: Principal 18,757,000 - 18,757,000 Interest 499,363 - 499,363 Debt service fees and other fiscal charges 24,042 - 24,042 Bond issue costs 145,872 - 145,872 Revenue-Backed:				
Principal 18,757,000 - 18,757,000 Interest 499,363 - 24,042 - 24,042 - 24,042 Bond issue costs 145,872 - 145,872 Revenue-Backed:	· · · · · · · · · · · · · · · · · · ·			
Interest		18 757 000	_	18 757 000
Debt service fees and other fiscal charges 24,042 - 24,042 Bond issue costs 145,872 - 145,872 Revenue-Backed: - 11,000,827 - 1,960,827 Principal 1,960,827 - 1,960,827 Interest 1,960,827 - 397,162 Debt service fees and other fiscal charges 4,035 - 397,162 Bond issue costs 397,162 - 397,162 Total General Obligation Bonds 52,897,663 - 52,897,663 Revenue Bonds: - 2,112,300 - 2,112,300 Principal 2,112,300 - 2,112,300 Interest 805,096 - 805,096 Debt service fees and other fiscal charges 3,980 - 3,980 Total Revenue Bonds 2,921,376 - 2,921,376 Special Assessment Bonds: - 1,017,209 1,017,209 Interest - 93,899 93,899 Debt service fees and other fiscal charges - 23,219 23,219 Total Assessment Bonds - 1,017,209 1,017,209 Interest - 93,899 93,899 Debt service fees a	•		-	
Bond issue costs 145,872 - 145,872 Revenue-Backed:		,	-	•
Principal Interest Intere		•	-	·
Interest	Revenue-Backed:			
Debt service fees and other fiscal charges 4,035 ag7,162 - 4,035 ag7,162 Total General Obligation Bonds 52,897,663 - 52,897,663 Revenue Bonds: 2,112,300 - 2,112,300 Interest 805,096 - 805,096 Debt service fees and other fiscal charges 3,980 - 2,921,376 Special Assessment Bonds 2,921,376 - 2,921,376 Special Assessment Bonds: - 1,017,209 1,017,209 Interest - 93,899 93,899 Debt service fees and other fiscal charges - 23,219 23,219 Total Assessment Bonds - 1,134,327 1,134,327 Total Expenditures 55,819,039 1,135,427 56,954,466 Excess (Deficiency) of Revenues (52,663,052) (16,285) (52,679,337) Other Financing Sources (Uses) (52,663,052) (16,285) (52,679,337) Other Financing Sources (Uses) (52,663,052) (16,285) (52,679,337) Other Financing Sources (Uses) 5,938,194 - </td <td>Principal</td> <td></td> <td>-</td> <td></td>	Principal		-	
Bond issue costs 397,162 - 397,162 Total General Obligation Bonds 52,897,663 - 52,897,663 Revenue Bonds: - 2,112,300 - 2,112,300 Principal 805,096 - 805,096 Debt service fees and other fiscal charges 3,980 - 3,980 Total Revenue Bonds 2,921,376 - 2,921,376 Special Assessment Bonds: - 1,017,209 1,017,209 Interest - 93,899 93,899 Debt service fees and other fiscal charges - 23,219 23,219 Total Assessment Bonds - 1,134,327 1,134,327 Total Expenditures 55,819,039 1,135,427 56,954,466 Excess (Deficiency) of Revenues 0ver (Under) Expenditures (52,663,052) (16,285) (52,679,337) Other Financing Sources (Uses) 36,365,000 - 36,365,000 Bond proceeds (140,000) - (140,000) Bond proceeds (140,000) - (140,000)			-	
Total General Obligation Bonds 52,897,663 - 52,897,663 Revenue Bonds:	-	•	-	•
Revenue Bonds: Principal 2,112,300 - 2,112,300 Interest 805,096 - 805,096 Debt service fees and other fiscal charges 3,980 - 3,980 Total Revenue Bonds 2,921,376 - 2,921,376 Special Assessment Bonds: Principal - 1,017,209 1,017,209 Interest - 93,899 93,899 Debt service fees and other fiscal charges - 23,219 23,219 Total Assessment Bonds - 1,134,327 1,134,327 Total Expenditures 55,819,039 1,135,427 56,954,466 Excess (Deficiency) of Revenues (52,663,052) (16,285) (52,679,337) Other Financing Sources (Uses) (140,000) - 36,365,000 Bond proceeds (140,000) - (140,000) Bond proceeds (140,000) - (140,000) Bond premium 5,989,516 - 5,989,516 Transfers: General Fund 5,938,194 - 5,938,194 Regional Communication System 453,093 - 453,093 Infrastructure Fund 2,486,185 - 2,486,185 Other Restricted Fund 1,496,026 - 1,496,026 Total Other Financing Sources (Uses) 52,588,014 - 52,588,014 Net Change in Fund Balances (75,038) (16,285) (91,323) Fund Balances, July 1 5,903,428 2,048,409 7,951,837	Bond issue costs			
Principal Interest 2,112,300 - 2,112,300 Interest 805,096 - 805,096 Debt service fees and other fiscal charges 3,980 - 3,980 Total Revenue Bonds 2,921,376 - 2,921,376 Special Assessment Bonds: - 1,017,209 1,017,209 Interest - 93,899 93,899 Debt service fees and other fiscal charges - 23,219 23,219 Total Assessment Bonds - 1,134,327 1,134,327 Total Expenditures 55,819,039 1,135,427 56,954,466 Excess (Deficiency) of Revenues (52,663,052) (16,285) (52,679,337) Other Financing Sources (Uses) (52,663,052) (16,285) (52,679,337) Other Financing Sources (Uses) (140,000) - 36,365,000 Bond premium 5,989,516 - 5,989,516 Transfers: - - 5,989,516 Tenderstricture Fund 5,989,516 - 5,989,516 Tenderstricture Fund	Total General Obligation Bonds	52,897,663	-	52,897,663
Interest 805,096 - 805,096 Debt service fees and other fiscal charges 3,980 - 3,980 - 3,980 - 3,980 - 3,980 - 3,980 - 3,980 - 3,980 - 3,980 - 3,980 - 3,980 - 3,980 - 3,980 - 3,980 - 3,980 - 3,980 - 3,980 - 3,890 - 3,899 - 3,999	Revenue Bonds:			
Debt service fees and other fiscal charges 3,980 - 3,980 Total Revenue Bonds 2,921,376 - 2,921,376 Special Assessment Bonds: - - 1,017,209 1,017,209 Interest - 93,899 93,899 93,899 Debt service fees and other fiscal charges - 23,219 23,219 23,219 Total Assessment Bonds - 1,134,327 1,134,327 1,134,327 1,134,327 56,954,466 Excess (Deficiency) of Revenues - 1,135,427 56,954,466 Excess (Deficiency) of Revenues (52,663,052) (16,285) (52,679,337) Other Financing Sources (Uses) 36,365,000 - 36,365,000 - 36,365,000 - 36,365,000 - 36,365,000 - 36,365,000 - 1,410,000 - (140,000) - (140,000) - (140,000) - 1,490,006 - 5,989,516 - 5,989,516 - 5,989,516 - 5,989,516 - 5,989,516 - 5,988,194 - 5	•		-	· · ·
Total Revenue Bonds 2,921,376 - 2,921,376 Special Assessment Bonds: - 1,017,209 1,017,209 Principal - 93,899 93,899 Interest - 93,899 93,899 Debt service fees and other fiscal charges - 23,219 23,219 Total Assessment Bonds - 1,134,327 1,134,327 Total Expenditures 55,819,039 1,135,427 56,954,466 Excess (Deficiency) of Revenues (52,663,052) (16,285) (52,679,337) Other Financing Sources (Uses) 36,365,000 - 36,365,000 Bond proceeds (140,000) - (140,000) Bond proceeds (140,000) - (140,000) Bond proceeds (140,000) - 5,989,516 Transfers: - - 5,938,194 - 5,938,194 Regional Communication System 453,093 - 453,093 Infrastructure Fund 2,486,185 - 2,486,185 Other Restricted Fund			-	
Special Assessment Bonds: Principal - 1,017,209 1,017,209 Interest - 93,899 93,899 Debt service fees and other fiscal charges - 23,219 23,219 Total Assessment Bonds - 1,134,327 1,134,327 Total Expenditures 55,819,039 1,135,427 56,954,466 Excess (Deficiency) of Revenues (52,663,052) (16,285) (52,679,337) Other Financing Sources (Uses) (52,663,052) (16,285) (52,679,337) Other Financing Sources (Uses) 36,365,000 - 36,365,000 Bond proceeds (140,000) - (140,000) Bond proceeds (140,000) - (140,000) Bond proceeds (140,000) - 5,989,516 Transfers: - - 5,989,516 - 5,989,516 Transfers: - - 453,093 - 453,093 - 453,093 - 453,093 - 453,093 - 453,093 -	•			
Principal - 1,017,209 1,017,209 Interest - 93,899 93,899 Debt service fees and other fiscal charges - 23,219 23,219 Total Assessment Bonds - 1,134,327 1,134,327 Total Expenditures 55,819,039 1,135,427 56,954,466 Excess (Deficiency) of Revenues Over (Under) Expenditures (52,663,052) (16,285) (52,679,337) Other Financing Sources (Uses) 36,365,000 - 36,365,000 Bond proceeds (140,000) - (140,000) Bond premium 5,989,516 - 5,989,516 Transfers: Seneral Fund 5,938,194 - 5,938,194 Regional Communication System 453,093 - 453,093 Infrastructure Fund 2,486,185 - 2,486,185 Other Restricted Fund 1,496,026 - 1,496,026 Total Other Financing Sources (Uses) 52,588,014 - 52,588,014 Net Change in Fund Balances (75,038) (16,285) (9	Total Revenue Bonds	2,921,376		2,921,376
Interest - 93,899 93,899 Debt service fees and other fiscal charges - 23,219 23,2	Special Assessment Bonds:			
Debt service fees and other fiscal charges - 23,219 23,219 Total Assessment Bonds - 1,134,327 1,134,327 Total Expenditures 55,819,039 1,135,427 56,954,466 Excess (Deficiency) of Revenues Over (Under) Expenditures (52,663,052) (16,285) (52,679,337) Other Financing Sources (Uses) 36,365,000 - 36,365,000 Bond proceeds (140,000) - (140,000) Bond premium 5,989,516 - 5,989,516 Transfers: Transfers: Seneral Fund 5,938,194 - 5,938,194 Regional Communication System 453,093 - 453,093 Infrastructure Fund 2,486,185 - 2,486,185 Other Restricted Fund 1,496,026 - 1,496,026 Total Other Financing Sources (Uses) 52,588,014 - 52,588,014 Net Change in Fund Balances (75,038) (16,285) (91,323) Fund Balances, July 1 5,903,428 2,048,409 7,951,837	Principal	-	1,017,209	1,017,209
Total Assessment Bonds - 1,134,327 1,134,327 Total Expenditures 55,819,039 1,135,427 56,954,466 Excess (Deficiency) of Revenues Over (Under) Expenditures (52,663,052) (16,285) (52,679,337) Other Financing Sources (Uses) 36,365,000 - 36,365,000 Bond proceeds (140,000) - (140,000) Bond premium 5,989,516 - 5,989,516 Transfers: - - 5,938,194 - 5,938,194 Regional Communication System 453,093 - 453,093 Infrastructure Fund 2,486,185 - 2,486,185 Other Restricted Fund 1,496,026 - 1,496,026 Total Other Financing Sources (Uses) 52,588,014 - 52,588,014 Net Change in Fund Balances (75,038) (16,285) (91,323) Fund Balances, July 1 5,903,428 2,048,409 7,951,837	Interest	-	93,899	93,899
Total Expenditures 55,819,039 1,135,427 56,954,466 Excess (Deficiency) of Revenues Over (Under) Expenditures (52,663,052) (16,285) (52,679,337) Other Financing Sources (Uses) 36,365,000 - 36,365,000 Bond proceeds (140,000) - (140,000) Bond premium 5,989,516 - 5,989,516 Transfers: General Fund 5,938,194 - 5,938,194 Regional Communication System 453,093 - 453,093 Infrastructure Fund 2,486,185 - 2,486,185 Other Restricted Fund 1,496,026 - 1,496,026 Total Other Financing Sources (Uses) 52,588,014 - 52,588,014 Net Change in Fund Balances (75,038) (16,285) (91,323) Fund Balances, July 1 5,903,428 2,048,409 7,951,837	Debt service fees and other fiscal charges	-	23,219	23,219
Excess (Deficiency) of Revenues (52,663,052) (16,285) (52,679,337) Other Financing Sources (Uses) (52,679,337) (52,679,337) Refunding bonds issued 36,365,000 - 36,365,000 Bond proceeds (140,000) - (140,000) Bond premium 5,989,516 - 5,989,516 Transfers: - - 5,938,194 - 5,938,194 Regional Communication System 453,093 - 453,093 - 453,093 Infrastructure Fund 2,486,185 - 2,486,185 - 2,486,185 Other Restricted Fund 1,496,026 - 1,496,026 Total Other Financing Sources (Uses) 52,588,014 - 52,588,014 Net Change in Fund Balances (75,038) (16,285) (91,323) Fund Balances, July 1 5,903,428 2,048,409 7,951,837	Total Assessment Bonds		1,134,327	1,134,327
Over (Under) Expenditures (52,663,052) (16,285) (52,679,337) Other Financing Sources (Uses) 36,365,000 - 36,365,000 Bond proceeds (140,000) - (140,000) Bond premium 5,989,516 - 5,989,516 Transfers: General Fund 5,938,194 - 5,938,194 Regional Communication System 453,093 - 453,093 Infrastructure Fund 2,486,185 - 2,486,185 Other Restricted Fund 1,496,026 - 1,496,026 Total Other Financing Sources (Uses) 52,588,014 - 52,588,014 Net Change in Fund Balances (75,038) (16,285) (91,323) Fund Balances, July 1 5,903,428 2,048,409 7,951,837	Total Expenditures	55,819,039	1,135,427	56,954,466
Over (Under) Expenditures (52,663,052) (16,285) (52,679,337) Other Financing Sources (Uses) 36,365,000 - 36,365,000 Bond proceeds (140,000) - (140,000) Bond premium 5,989,516 - 5,989,516 Transfers: General Fund 5,938,194 - 5,938,194 Regional Communication System 453,093 - 453,093 Infrastructure Fund 2,486,185 - 2,486,185 Other Restricted Fund 1,496,026 - 1,496,026 Total Other Financing Sources (Uses) 52,588,014 - 52,588,014 Net Change in Fund Balances (75,038) (16,285) (91,323) Fund Balances, July 1 5,903,428 2,048,409 7,951,837	Excess (Deficiency) of Revenues			
Refunding bonds issued 36,365,000 - 36,365,000 Bond proceeds (140,000) - (140,000) Bond premium 5,989,516 - 5,989,516 Transfers: - - 5,989,516 General Fund 5,938,194 - 5,938,194 Regional Communication System 453,093 - 453,093 Infrastructure Fund 2,486,185 - 2,486,185 Other Restricted Fund 1,496,026 - 1,496,026 Total Other Financing Sources (Uses) 52,588,014 - 52,588,014 Net Change in Fund Balances (75,038) (16,285) (91,323) Fund Balances, July 1 5,903,428 2,048,409 7,951,837	Over (Under) Expenditures	(52,663,052)	(16,285)	(52,679,337)
Bond proceeds (140,000) - (140,000) Bond premium 5,989,516 - 5,989,516 Transfers: General Fund 5,938,194 - 5,938,194 Regional Communication System 453,093 - 453,093 Infrastructure Fund 2,486,185 - 2,486,185 Other Restricted Fund 1,496,026 - 1,496,026 Total Other Financing Sources (Uses) 52,588,014 - 52,588,014 Net Change in Fund Balances (75,038) (16,285) (91,323) Fund Balances, July 1 5,903,428 2,048,409 7,951,837				00.005.000
Bond premium 5,989,516 - 5,989,516 Transfers: - 5,938,194 - 5,938,194 Regional Communication System 453,093 - 453,093 Infrastructure Fund 2,486,185 - 2,486,185 Other Restricted Fund 1,496,026 - 1,496,026 Total Other Financing Sources (Uses) 52,588,014 - 52,588,014 Net Change in Fund Balances (75,038) (16,285) (91,323) Fund Balances, July 1 5,903,428 2,048,409 7,951,837	•		-	
Transfers: General Fund 5,938,194 - 5,938,194 Regional Communication System 453,093 - 453,093 Infrastructure Fund 2,486,185 - 2,486,185 Other Restricted Fund 1,496,026 - 1,496,026 Total Other Financing Sources (Uses) 52,588,014 - 52,588,014 Net Change in Fund Balances (75,038) (16,285) (91,323) Fund Balances, July 1 5,903,428 2,048,409 7,951,837			-	, ,
General Fund 5,938,194 - 5,938,194 Regional Communication System 453,093 - 453,093 Infrastructure Fund 2,486,185 - 2,486,185 Other Restricted Fund 1,496,026 - 1,496,026 Total Other Financing Sources (Uses) 52,588,014 - 52,588,014 Net Change in Fund Balances (75,038) (16,285) (91,323) Fund Balances, July 1 5,903,428 2,048,409 7,951,837		3,969,310	-	3,909,310
Regional Communication System 453,093 - 453,093 Infrastructure Fund 2,486,185 - 2,486,185 Other Restricted Fund 1,496,026 - 1,496,026 Total Other Financing Sources (Uses) 52,588,014 - 52,588,014 Net Change in Fund Balances (75,038) (16,285) (91,323) Fund Balances, July 1 5,903,428 2,048,409 7,951,837		5.938.194	_	5.938.194
Other Restricted Fund 1,496,026 - 1,496,026 Total Other Financing Sources (Uses) 52,588,014 - 52,588,014 Net Change in Fund Balances (75,038) (16,285) (91,323) Fund Balances, July 1 5,903,428 2,048,409 7,951,837	Regional Communication System		-	
Total Other Financing Sources (Uses) 52,588,014 - 52,588,014 Net Change in Fund Balances (75,038) (16,285) (91,323) Fund Balances, July 1 5,903,428 2,048,409 7,951,837	Infrastructure Fund	2,486,185	-	2,486,185
Net Change in Fund Balances (75,038) (16,285) (91,323) Fund Balances, July 1 5,903,428 2,048,409 7,951,837	Other Restricted Fund	1,496,026		1,496,026
Fund Balances, July 1 5,903,428 2,048,409 7,951,837	Total Other Financing Sources (Uses)	52,588,014		52,588,014
	Net Change in Fund Balances	(75,038)	(16,285)	(91,323)
Fund Balances, June 30 \$ 5,828,390 \$ 2,032,124 \$ 7,860,514	Fund Balances, July 1	5,903,428	2,048,409	7,951,837
	Fund Balances, June 30 \$	5,828,390 \$	2,032,124	\$ 7,860,514

WASHOE COUNTY, NEVADA

SPECIAL ASSESSMENT DEBT SERVICE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2022

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

		2022			
		Budget	Actual	Variance	Actual
Revenues					
Taxes:					
Special assessments	\$	490,000 \$	1,026,150 \$	536,150 \$	758,360
Miscellaneous:					
Investment earnings		10,800	15,967	5,167	20,715
Net increase (decrease) in the					
fair value of investments		-	(74,828)	(74,828)	(16,619)
Assessment interest		245,000	141,691	(103,309)	228,211
Penalties		14,000	10,162	(3,838)	29,201
Total Revenues		759,800	1,119,142	359,342	1,019,868
Expenditures					
Services and Supplies:					
Investment pool allocations		1,000	1,100	(100)	1,094
Debt Service:					
Special Assessment Bonds:					
Principal		247,210	1,017,209	(769,999)	637,472
Interest		105,813	93,899	11,914	129,253
Debt service fees and other fiscal charges		26,200	23,219	2,981	25,905
Total Expenditures		380,223	1,135,427	(755,204)	793,724
Excess (Deficiency) of Revenues					
Over (Under) Expenditures		379,577	(16,285)	(395,862)	226,144
Fund Balances, July 1		2,141,264	2,048,409	(92,855)	1,822,265
Fund Balances, June 30	\$	2,520,841 \$	2,032,124 \$	(488,717) \$	2,048,409
	=				

WASHOE COUNTY, NEVADA DEBT SERVICE FUND

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL FOR THE YEAR ENDED JUNE 30, 2022

(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2021)

		2021		
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem \$	3,013,955	\$ 3,155,987	\$ 142,032	2,940,029
Total Revenues	3,013,955	3,155,987	142,032	2,940,029
Expenditures				
Debt Service:				
General Obligation Bonds:				
Ad Valorem Supported Debt:	0.40=.000	40 === 000	(40.000.000)	
Principal	2,467,000	18,757,000	(16,290,000)	2,379,000
Interest	547,521	499,363	48,158	624,893
Debt service fees and other fiscal charges	27,772	24,042	3,730	22,118
Bond issue costs	-	145,872	(145,872)	-
Revenue-Backed:	5 005 070	04 400 000	(05.400.000)	14.004.070
Principal	5,625,372	31,109,362	(25,483,990)	14,904,970
Interest	1,620,146	1,960,827	(340,681)	1,676,002
Debt service fees and other fiscal charges	3,095	4,035	(940)	2,835
Bond issue costs		397,162	(397,162)	70,085
Total General Obligation Bonds	10,290,906	52,897,663	(42,606,757)	19,679,903
Revenue Bonds:				
Principal	2,169,959	2,112,300	57,659	1,996,208
Interest	887,297	805,096	82,201	890,968
Debt service fees and other fiscal charges	24,130	3,980	20,150	3,980
Total Revenue Bonds	3,081,386	2,921,376	160,010	2,891,156
Total Expenditures	13,372,292	55,819,039	(42,446,747)	22,571,059
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(10,358,337)	(52,663,052)	(42,304,715)	(19,631,030)
Other Financing Sources (Uses)				
Refunding bonds issued	-	36,365,000	36,365,000	9,695,000
Bond proceeds	-	(140,000)	(140,000)	140,000
Bond Premium	-	5,989,516	5,989,516	-
Transfers:				
General Fund	5,961,487	5,938,194	(23,293)	6,248,891
Regional Communication System	498,200	453,093	(45,107)	130,862
Truckee River Flood Management	2,214,426	2,486,185	271,759	
Infrastructure Fund			-	2,325,839
Other Restricted Fund	1,655,886	1,496,026	(159,860)	1,462,931
Total Other Financing Sources (Uses)	10,329,999	52,588,014	42,258,015	20,003,523
Net Change in Fund Balances	(28,338)	(75,038)	(46,700)	372,493
Fund Balances, July 1	5,337,662	5,903,428	565,766	5,530,935
Fund Balances, June 30 \$	5,309,324	\$ 5,828,390	\$ 519,066	5,903,428
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