

**CITY OF WINNEMUCCA**

**JUNE 30, 2013**

**CITY OF WINNEMUCCA  
JUNE 30, 2013  
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**CITY OF WINNEMUCCA  
REQUIRED SUPPLEMENTARY INFORMATION  
GENERAL FUND (BUDGETARY BASIS)  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2013**

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Property taxes	\$ 1,620,649	\$ 1,620,649	\$ 1,607,704	\$ (12,945)
Other taxes	250,000	250,000	227,441	(22,559)
Licenses and permits	494,000	494,000	760,048	266,048
Intergovernmental revenues	3,356,500	3,379,250	5,226,679	1,847,429
Charges for services	276,500	276,500	321,174	44,674
Miscellaneous	631,200	641,200	549,171	(92,029)
<b>Total Revenues</b>	<b>6,628,849</b>	<b>6,661,599</b>	<b>8,692,217</b>	<b>2,030,618</b>
<b>EXPENDITURES</b>				
Current:				
General government	949,950	959,950	874,612	85,338
Public safety	3,405,112	3,512,862	3,386,453	126,409
Judicial	102,550	107,550	100,175	7,375
Public works	843,062	908,062	948,491	(40,429)
Culture and recreation	730,470	765,470	829,886	(64,416)
<b>Total Expenditures</b>	<b>6,031,144</b>	<b>6,253,894</b>	<b>6,139,617</b>	<b>114,277</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	597,705	407,705	2,552,600	2,144,895
<b>OTHER FINANCING (USES)</b>				
Transfers in (out)	(2,500,000)	(2,500,000)	(2,500,000)	-
Contingency	(246,260)	(56,260)	-	56,260
<b>Total Other Financing Sources (Uses)</b>	<b>(2,746,260)</b>	<b>(2,556,260)</b>	<b>(2,500,000)</b>	<b>56,260</b>
<b>Net Change in Fund Balances</b>	<b>(2,148,555)</b>	<b>(2,148,555)</b>	<b>52,600</b>	<b>2,201,155</b>
<b>FUND BALANCES, July 1</b>	<b>7,610,922</b>	<b>7,610,922</b>	<b>8,569,384</b>	<b>958,462</b>
<b>FUND BALANCES, June 30</b>	<b>\$ 5,462,367</b>	<b>\$ 5,462,367</b>	<b>\$ 8,621,984</b>	<b>\$ 3,159,617</b>

**CITY OF WINNEMUCCA  
REQUIRED SUPPLEMENTARY INFORMATION  
RECONCILIATION OF THE GENERAL FUND (BUDGETARY BASIS) TO THE  
GENERAL FUND (GAAP BASIS)  
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2013**

	GENERAL FUND	INTERNALLY REPORTED FUNDS	GENERAL FUND TOTAL
<b>REVENUES</b>			
Property taxes	\$ 1,607,704	\$ -	\$ 1,607,704
Other taxes	227,441	-	227,441
Licenses and permits	760,048	-	760,048
Intergovernmental revenues	5,226,679	-	5,226,679
Charges for services	321,174	-	321,174
Miscellaneous	549,171	-	549,171
<b>Total Revenues</b>	<b>8,692,217</b>	<b>-</b>	<b>8,692,217</b>
<b>EXPENDITURES</b>			
Current:			
General government	874,612	62,222	936,834
Public safety	3,386,453	-	3,386,453
Judicial	100,175	-	100,175
Public works	948,491	-	948,491
Culture and recreation	829,886	-	829,886
<b>Total Expenditures</b>	<b>6,139,617</b>	<b>62,222</b>	<b>6,201,839</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,552,600	(62,222)	2,490,378
<b>OTHER FINANCING (USES)</b>			
Transfers in (out)	(2,500,000)	500,000	(2,000,000)
<b>Net Change in Fund Balances</b>	<b>52,600</b>	<b>437,778</b>	<b>490,378</b>
FUND BALANCES, July 1,	8,569,384	790,935	9,360,319
FUND BALANCES, June 30	<u>\$ 8,621,984</u>	<u>\$ 1,228,713</u>	<u>\$ 9,850,697</u>

See accompanying notes.

**CITY OF WINNEMUCCA  
REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2013**

Schedule of Funding Progress

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) – Entry Age Normal Cost (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ([b-a]/c)
PEBP	01/01/08	-	\$1,578,378	\$1,578,378	-	N/A	N/A
PEBP	01/01/11	-	\$1,006,007	\$1,006,007	-	N/A	N/A
CWHIP	01/01/08	-	\$ 379,412	\$ 379,412	-	\$2,204,337	17.21%
CWHIP	01/01/11	-	\$ 811,488	\$ 811,488	-	\$2,204,337	36.81%

\*Prospective implementation as of June 30, 2010

**CITY OF WINNEMUCCA**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2013**

**NOTE 1 - Explanation of Differences Between General Fund (Budgetary Basis) and General Fund Basic Financials**

The accompanying Reconciliation of the General Fund (Budgetary Basis) to the General Fund (GAAP Basis) presents balances combined for external financial reporting purposes.

With the implementation of GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, the budgetary basis of accounting for the General Fund differs from generally accepted accounting principles (GAAP). GAAP now requires certain amounts reported in special revenue funds for budgetary purposes to be included in the General Fund for external financial reporting.

The City of Winnemucca has three internally reported funds that do not meet the definition of a special revenue fund under GAAP. The Vacation Sick Leave Liability Fund, the Unemployment Compensation Fund, and the Retiree Insurance Liability Fund are combined with the General Fund for external financial reporting purposes.

**CITY OF WINNEMUCCA  
RECONCILIATION OF THE GENERAL FUND (BUDGETARY BASIS) TO THE  
GENERAL FUND (GAAP BASIS)  
BALANCE SHEET  
JUNE 30, 2013**

	GENERAL FUND	INTERNALLY REPORTED FUNDS	GENERAL FUND TOTAL
<b>ASSETS</b>			
Cash and investments	\$ 7,908,693	\$ 1,228,713	\$ 9,137,406
Accounts receivable	50,211	-	50,211
Taxes receivable, delinquent	12,003	-	12,003
Due from other funds	15,611	-	15,611
Due from other governments	972,636	-	972,636
	<u>8,959,154</u>	<u>1,228,713</u>	<u>10,187,867</u>
Total Assets	<u>\$ 8,959,154</u>	<u>\$ 1,228,713</u>	<u>\$ 10,187,867</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 86,086	\$ -	\$ 86,086
Accrued liabilities	120,111	-	120,111
Due to other governments	50,305	-	50,305
Due to other funds	53,660	-	53,660
Deferred revenue	27,008	-	27,008
	<u>337,170</u>	<u>-</u>	<u>337,170</u>
Total Liabilities	<u>337,170</u>	<u>-</u>	<u>337,170</u>
<b>FUND BALANCES</b>			
Restricted for:			
Unemployment insurance benefits	-	43,946	43,946
Committed for:			
Employee vacation and sick leave	-	275,948	275,948
Retiree health insurance premiums	-	908,819	908,819
Assigned to:			
2014 budget appropriations	1,595,848	-	1,595,848
Unassigned	7,026,136	-	7,026,136
	<u>8,621,984</u>	<u>1,228,713</u>	<u>9,850,697</u>
Total Fund Equity	<u>8,621,984</u>	<u>1,228,713</u>	<u>9,850,697</u>
Total Liabilities and Fund Equity	<u>\$ 8,959,154</u>	<u>\$ 1,228,713</u>	<u>\$ 10,187,867</u>

**CITY OF WINNEMUCCA  
BALANCE SHEET  
GENERAL FUND (BUDGETARY BASIS)  
JUNE 30, 2013**

**ASSETS**

Cash and investments	\$	7,908,693
Accounts receivable		50,211
Taxes receivable, delinquent		12,003
Due from other funds		15,611
Due from other governments		972,636
		972,636
Total Assets	\$	8,959,154

**LIABILITIES**

Accounts payable	\$	86,086
Accrued liabilities		120,111
Due to other governments		50,305
Due to other funds		53,660
Deferred revenue		27,008
		27,008
Total Liabilities		337,170

**FUND BALANCE**

Assigned to:		
2014 budget appropriations		1,595,848
Unassigned		7,026,136
		7,026,136
Total Fund Balance		8,621,984
Total Liabilities and Fund Balance	\$	8,959,154



**CITY OF WINNEMUCCA**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND - BUDGETARY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
(PAGE 1 OF 5)

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Property taxes:				
Ad valorem taxes	\$ 1,620,649	\$ 1,620,649	\$ 1,607,704	\$ (12,945)
Other taxes:				
Franchise taxes	250,000	250,000	227,441	(22,559)
Licenses and permits:				
Business licenses	230,000	230,000	272,315	42,315
Local gaming licenses	140,000	140,000	141,514	1,514
Animal licenses	13,000	13,000	13,684	684
Building permits	85,000	85,000	301,051	216,051
City liquor licenses	26,000	26,000	31,484	5,484
	<u>494,000</u>	<u>494,000</u>	<u>760,048</u>	<u>266,048</u>
Intergovernmental revenues:				
Grant-in-aid	-	22,750	22,750	-
Government contributions	10,000	10,000	18,169	8,169
State shared revenues:				
Consolidated tax revenue	3,000,000	3,000,000	4,836,119	1,836,119
Other local government:				
Airport fuel optional	6,500	6,500	7,133	633
State gaming license fee	100,000	100,000	100,000	-
Gasoline tax (.01 optional)	62,000	62,000	64,493	2,493
Gasoline tax (1.75)	34,000	34,000	34,797	797
Gasoline tax (2.35)	144,000	144,000	143,218	(782)
	<u>3,356,500</u>	<u>3,379,250</u>	<u>5,226,679</u>	<u>1,847,429</u>
Charges for services:				
Airport flow fee	2,500	2,500	3,539	1,039
Golf cart storage fee	14,000	14,000	11,853	(2,147)
Sage Heights concessions	1,000	1,000	-	(1,000)
Sage Heights Pool fees	12,000	12,000	14,527	2,527
Memorial Pool fees	34,000	34,000	43,846	9,846
Police department fees	12,000	12,000	10,121	(1,879)
Golf course fees	170,000	170,000	204,465	34,465
Recreation program fees	10,000	10,000	10,988	988
Softball concessions	6,000	6,000	5,500	(500)
Softball program	15,000	15,000	16,335	1,335
	<u>276,500</u>	<u>276,500</u>	<u>321,174</u>	<u>44,674</u>

CITY OF WINNEMUCCA  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
GENERAL FUND - BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2013  
(PAGE 2 OF 5)

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
Miscellaneous:				
Interest	\$ 115,000	\$ 115,000	\$ 24,489	\$ (90,511)
Airport rent and leases	68,000	68,000	77,192	9,192
Miscellaneous sales and rentals	15,000	15,000	5,656	(9,344)
Street excavation	500	500	625	125
Cemetery plot sales	7,000	7,000	4,900	(2,100)
Cemetery burial services	10,000	10,000	10,150	150
Private donations	-	10,000	10,457	457
Management/equipment fees	415,700	415,700	415,702	2
	<u>631,200</u>	<u>641,200</u>	<u>549,171</u>	<u>(92,029)</u>
Total Revenues	<u>6,628,849</u>	<u>6,661,599</u>	<u>8,692,217</u>	<u>2,030,618</u>
EXPENDITURES				
General Government:				
Executive:				
City Council:				
Salaries and wages	72,600	77,600	75,891	1,709
Employee benefits	78,150	78,150	69,673	8,477
Services and supplies	3,000	3,000	1,520	1,480
	<u>153,750</u>	<u>158,750</u>	<u>147,084</u>	<u>11,666</u>
City Clerk and Treasurer:				
Salaries and wages	129,250	134,250	136,189	(1,939)
Employee benefits	52,750	52,750	51,067	1,683
Services and supplies	40,675	40,675	35,661	5,014
Capital outlay	7,150	7,150	5,494	1,656
	<u>229,825</u>	<u>234,825</u>	<u>228,411</u>	<u>6,414</u>
City Manager:				
Salaries and wages	141,750	141,750	139,681	2,069
Employee benefits	44,200	44,200	44,436	(236)
Services and supplies	2,250	2,250	2,960	(710)
	<u>188,200</u>	<u>188,200</u>	<u>187,077</u>	<u>1,123</u>
Administration:				
Salaries and wages	42,000	42,000	35,379	6,621
Employee benefits	21,475	21,475	18,295	3,180
Services and supplies	314,700	314,700	258,366	56,334
	<u>378,175</u>	<u>378,175</u>	<u>312,040</u>	<u>66,135</u>
Total General Government	<u>949,950</u>	<u>959,950</u>	<u>874,612</u>	<u>85,338</u>

CITY OF WINNEMUCCA  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
GENERAL FUND - BUDGETARY BASIS  
FOR THE YEAR ENDED JUNE 30, 2013  
(PAGE 3 OF 5)

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
Public Safety:				
Police:				
Salaries and wages	\$ 1,536,000	\$ 1,566,000	\$ 1,506,562	\$ 59,438
Employee benefits	893,025	893,025	852,120	40,905
Services and supplies	487,890	520,640	532,561	(11,921)
Capital outlay	91,500	91,500	89,799	1,701
	<u>3,008,415</u>	<u>3,071,165</u>	<u>2,981,042</u>	<u>90,123</u>
Building Inspector:				
Salaries and wages	75,100	75,100	81,959	(6,859)
Employee benefits	27,500	27,500	28,064	(564)
Services and supplies	27,247	32,247	28,183	4,064
	<u>129,847</u>	<u>134,847</u>	<u>138,206</u>	<u>(3,359)</u>
Fire Department:				
Salaries and wages	23,000	63,000	33,444	29,556
Employee benefits	170,550	170,550	167,722	2,828
Services and supplies	49,300	49,300	40,435	8,865
Capital outlay	24,000	24,000	25,604	(1,604)
	<u>266,850</u>	<u>306,850</u>	<u>267,205</u>	<u>39,645</u>
Total Public Safety	<u>3,405,112</u>	<u>3,512,862</u>	<u>3,386,453</u>	<u>126,409</u>
Judicial:				
City Attorney:				
Salaries and wages	80,000	85,000	78,166	6,834
Employee benefits	22,050	22,050	21,634	416
Services and supplies	500	500	375	125
Total Judicial	<u>102,550</u>	<u>107,550</u>	<u>100,175</u>	<u>7,375</u>
Public Works:				
Street Department:				
Salaries and wages	216,500	216,500	247,908	(31,408)
Employee benefits	92,950	92,950	96,915	(3,965)
Services and supplies	274,300	294,300	311,544	(17,244)
Capital outlay	40,000	40,000	27,634	12,366
	<u>623,750</u>	<u>643,750</u>	<u>684,001</u>	<u>(40,251)</u>
Airport:				
Salaries and wages	10,000	10,000	6,857	3,143
Employee benefits	1,200	1,200	844	356
Services and supplies	37,500	42,500	50,037	(7,537)
	<u>48,700</u>	<u>53,700</u>	<u>57,738</u>	<u>(4,038)</u>

**CITY OF WINNEMUCCA**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND - BUDGETARY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
**(PAGE 4 OF 5)**

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
Cemetery:				
Salaries and wages	\$ 33,700	\$ 33,700	\$ 56,482	\$ (22,782)
Employee benefits	18,710	18,710	21,369	(2,659)
Services and supplies	14,897	29,897	23,354	6,543
	<u>67,307</u>	<u>82,307</u>	<u>101,205</u>	<u>(18,898)</u>
City Engineer:				
Services and supplies	750	750	750	-
Public Buildings:				
Salaries and wages	-	20,000	8,924	11,076
Employee benefits	-	-	2,387	(2,387)
Services and supplies	69,200	69,200	59,191	10,009
Capital outlay	5,500	5,500	6,440	(940)
	<u>74,700</u>	<u>94,700</u>	<u>76,942</u>	<u>17,758</u>
Planning Department:				
Services and supplies	27,855	32,855	27,855	5,000
Total Public Works	<u>843,062</u>	<u>908,062</u>	<u>948,491</u>	<u>(40,429)</u>
Culture and Recreation:				
Parks:				
Salaries and wages	221,200	231,200	270,690	(39,490)
Employee benefits	110,400	110,400	106,475	3,925
Services and supplies	71,520	91,520	146,374	(54,854)
Capital outlay	2,000	2,000	3,761	(1,761)
	<u>405,120</u>	<u>435,120</u>	<u>527,300</u>	<u>(92,180)</u>
Recreation:				
Salaries and wages	74,500	74,500	73,537	963
Employee benefits	28,450	28,450	28,694	(244)
Services and supplies	27,600	32,600	31,270	1,330
Capital outlay	-	-	224	(224)
	<u>130,550</u>	<u>135,550</u>	<u>133,725</u>	<u>1,825</u>
Pools:				
Salaries and wages	84,000	84,000	77,887	6,113
Employee benefits	11,200	11,200	9,489	1,711
Services and supplies	92,100	92,100	69,195	22,905
Capital outlay	7,500	7,500	12,290	(4,790)
	<u>194,800</u>	<u>194,800</u>	<u>168,861</u>	<u>25,939</u>
Total Culture and Recreation	<u>730,470</u>	<u>765,470</u>	<u>829,886</u>	<u>(64,416)</u>

**CITY OF WINNEMUCCA**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND - BUDGETARY BASIS**  
**FOR THE YEAR ENDED JUNE 30, 2013**  
**(PAGE 5 OF 5)**

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
Total Expenditures	\$ 6,031,144	\$ 6,253,894	\$ 6,139,617	\$ 114,277
Excess (Deficiency) of Revenues Over (Under) Expenditures	597,705	407,705	2,552,600	2,144,895
OTHER FINANCING (USES)				
Transfers in (out):				
Capital Improvement Fund	(2,000,000)	(2,000,000)	(2,000,000)	-
Retiree Health Insurance Subsidy Fund	(500,000)	(500,000)	(500,000)	-
Contingency	(246,260)	(56,260)	-	56,260
Total Other Financing Sources (Uses)	(2,746,260)	(2,556,260)	(2,500,000)	56,260
Net Change in Fund Balances	(2,148,555)	(2,148,555)	52,600	2,201,155
FUND BALANCES, July 1	7,610,922	7,610,922	8,569,384	958,462
FUND BALANCES, June 30	\$ 5,462,367	\$ 5,462,367	\$ 8,621,984	\$ 3,159,617

**CITY OF WINNEMUCCA  
 INTERNALLY REPORTED FUNDS (BUDGETARY BASIS)  
 BALANCE SHEET  
 JUNE 30, 2013**

	VACATION AND SICK LEAVE LIABILITY FUND	UNEMPLOYMENT COMPENSATION FUND	RETIREE HEALTH INSURANCE SUBSIDEE FUND	TOTAL INTERNALLY REPORTED FUNDS
<b>ASSETS</b>				
Cash and investments	\$ 275,948	\$ 43,946	\$ 908,819	\$ 1,228,713
Total Assets	<u>\$ 275,948</u>	<u>\$ 43,946</u>	<u>\$ 908,819</u>	<u>\$ 1,228,713</u>
<b>LIABILITIES</b>				
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>FUND BALANCES</b>				
Restricted for:				
Unemployment insurance benefits	-	43,946	-	43,946
Committed for:				
Employee vacation and sick leave	275,948	-	-	275,948
Retiree health insurance premiums	<u>-</u>	<u>-</u>	<u>908,819</u>	<u>908,819</u>
Total Fund Balances	<u>275,948</u>	<u>43,946</u>	<u>908,819</u>	<u>1,228,713</u>
Total Liabilities and Fund Balances	<u>\$ 275,948</u>	<u>\$ 43,946</u>	<u>\$ 908,819</u>	<u>\$ 1,228,713</u>

**CITY OF WINNEMUCCA  
 INTERNALLY REPORTED FUNDS (BUDGETARY BASIS)  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES  
 AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED JUNE 30, 2013**

	<u>VACATION AND SICK LEAVE LIABILITY FUND</u>	<u>UNEMPLOYMENT COMPENSATION FUND</u>	<u>RETIREE HEALTH INSURANCE SUBSIDEE FUND</u>	<u>TOTAL INTERNALLY REPORTED FUNDS</u>
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Current:				
General government	-	343	61,879	62,222
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(343)	(61,879)	(62,222)
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	-	-	500,000	500,000
Net Change in Fund Balances	-	(343)	438,121	437,778
FUND BALANCE, JULY 1	275,948	44,289	470,698	790,935
FUND BALANCE, JUNE 30	<u>\$ 275,948</u>	<u>\$ 43,946</u>	<u>\$ 908,819</u>	<u>\$ 1,228,713</u>

**CITY OF WINNEMUCCA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET TO ACTUAL**  
**VACATION AND SICK LEAVE LIABILITY FUND**  
**FOR THE YEAR ENDED JUNE 30, 2013**

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
FUND BALANCES, JULY 1	275,948	275,948	275,948	-
FUND BALANCES, JUNE 30	\$ 275,948	\$ 275,948	\$ 275,948	\$ -



**CITY OF WINNEMUCCA**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**UNEMPLOYMENT COMPENSATION FUND**  
**FOR THE YEAR ENDED JUNE 30, 2013**

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Current:				
General government:				
Employee benefits	-	-	343	(343)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(343)	(343)
FUND BALANCES, JULY 1	44,933	44,933	44,289	(644)
FUND BALANCES, JUNE 30	\$ 44,933	\$ 44,933	\$ 43,946	\$ (987)

CITY OF WINNEMUCCA  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET TO ACTUAL  
RETIREE HEALTH INSURANCE SUBSIDY FUND  
FOR THE YEAR ENDED JUNE 30, 2013

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Current:				
General government:				
Employee benefits	68,000	68,000	61,879	6,121
Excess (Deficiency) of Revenues Over (Under) Expenditures	(68,000)	(68,000)	(61,879)	6,121
OTHER FINANCING SOURCES (USES)				
Transfers in (out)				
General Fund	500,000	500,000	500,000	-
Net Change in Fund Balances	432,000	432,000	438,121	6,121
FUND BALANCE, JULY 1	470,170	470,170	470,698	528
FUND BALANCE, JUNE 30	<u>\$ 902,170</u>	<u>\$ 902,170</u>	<u>\$ 908,819</u>	<u>\$ 6,649</u>

**CITY OF WINNEMUCCA  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
DEBT SERVICE FUND  
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Miscellaneous:				
Special assessments	\$ 72,770	\$ 72,770	\$ 137,839	\$ 65,069
Interest	<u>31,000</u>	<u>31,000</u>	<u>19,488</u>	<u>(11,512)</u>
Total Revenues	<u>103,770</u>	<u>103,770</u>	<u>157,327</u>	<u>53,557</u>
EXPENDITURES				
Debt service:				
Principal	173,700	173,700	173,684	16
Interest	<u>38,775</u>	<u>38,775</u>	<u>30,612</u>	<u>8,163</u>
Total Expenditures	<u>212,475</u>	<u>212,475</u>	<u>204,296</u>	<u>8,179</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(108,705)	(108,705)	(46,969)	61,736
FUND BALANCES, JULY 1	<u>533,379</u>	<u>533,379</u>	<u>577,401</u>	<u>44,022</u>
FUND BALANCES, JUNE 30	<u>\$ 424,674</u>	<u>\$ 424,674</u>	<u>\$ 530,432</u>	<u>\$ 105,758</u>

CITY OF WINNEMUCCA  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
CAPITAL IMPROVEMENT FUND  
FOR THE YEAR ENDED JUNE 30, 2013  
(Page 1 of 2)

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Intergovernmental revenues:				
Government contributions	\$ 10,000	\$ 10,000	\$ 202,874	\$ 192,874
Grant-in-aid	305,000	305,000	186,556	(118,444)
Total Intergovernmental Revenues	<u>315,000</u>	<u>315,000</u>	<u>389,430</u>	<u>74,430</u>
Miscellaneous				
Private contributions	-	1,110,408	1,110,408	-
Interest	90,000	90,000	12,406	(77,594)
Total Miscellaneous	<u>90,000</u>	<u>1,200,408</u>	<u>1,122,814</u>	<u>(77,594)</u>
Total Revenues	<u>405,000</u>	<u>1,515,408</u>	<u>1,512,244</u>	<u>(3,164)</u>
<b>EXPENDITURES</b>				
Public Safety:				
Buildings				
Capital outlay	40,000	40,000	-	40,000
Public Works:				
Street Department:				
Capital outlay	660,000	1,770,408	1,165,595	604,813
Public Buildings:				
Capital outlay	70,000	70,000	86,619	(16,619)
Airport:				
Capital outlay	335,000	335,000	371,628	(36,628)
Total Public Works	<u>1,065,000</u>	<u>2,175,408</u>	<u>1,623,842</u>	<u>551,566</u>
Culture and Recreation:				
Parks:				
Services and supplies	-	-	15,892	(15,892)
Capital outlay	200,000	200,000	78,972	121,028
Total Culture and Recreation	<u>200,000</u>	<u>200,000</u>	<u>94,864</u>	<u>105,136</u>
Total Expenditures	<u>1,305,000</u>	<u>2,415,408</u>	<u>1,718,706</u>	<u>696,702</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(900,000)</u>	<u>(900,000)</u>	<u>(206,462)</u>	<u>693,538</u>

CITY OF WINNEMUCCA  
SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
CAPITAL IMPROVEMENT FUND  
FOR THE YEAR ENDED JUNE 30, 2013  
(Page 2 of 2)

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
OTHER FINANCING SOURCES (USES)				
Sale of capital assets	\$ 110,000	\$ 110,000	\$ 135,276	\$ 25,276
Transfer in (out):				
General Fund	2,000,000	2,000,000	2,000,000	-
Water Fund	100,000	100,000	100,000	-
Total Other Financing Source (Uses)	<u>2,210,000</u>	<u>2,210,000</u>	<u>2,235,276</u>	<u>25,276</u>
Net Change in Fund Balances	1,310,000	1,310,000	2,028,814	718,814
FUND BALANCES, JULY 1	<u>6,119,849</u>	<u>6,119,849</u>	<u>6,086,960</u>	<u>(32,889)</u>
FUND BALANCES, JUNE 30	<u>\$ 7,429,849</u>	<u>\$ 7,429,849</u>	<u>\$ 8,115,774</u>	<u>\$ 685,925</u>

**CITY OF WINNEMUCCA**  
**BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUND**  
**JUNE 30, 2013**

<b>ASSETS</b>		
Cash and investments	\$	85,223
Due from other governments		<u>29</u>
Total Assets	\$	<u><u>85,252</u></u>
<b>LIABILITIES</b>		<u>\$ -</u>
<b>FUND BALANCE</b>		
Restrict for:		
Capital projects per NRS 354.598155		<u>85,252</u>
Total Liabilities and Fund Balance	\$	<u><u>85,252</u></u>

**CITY OF WINNEMUCCA  
SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
CAPITAL PROJECTS FUND  
FOR THE YEAR ENDED JUNE 30, 2013**

	<u>BUDGET AMOUNTS</u>		<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
REVENUES				
Intergovernmental:				
Capital projects revenue	\$ 23,000	\$ 23,000	\$ 39,359	\$ 16,359
Miscellaneous:				
Interest	300	300	85	(215)
Total Revenues	<u>23,300</u>	<u>23,300</u>	<u>39,444</u>	<u>16,144</u>
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	23,300	23,300	39,444	16,144
FUND BALANCES, JULY 1	<u>35,498</u>	<u>35,498</u>	<u>45,808</u>	<u>10,310</u>
FUND BALANCES, JUNE 30	<u>\$ 58,798</u>	<u>\$ 58,798</u>	<u>\$ 85,252</u>	<u>\$ 26,454</u>

**CITY OF WINNEMUCCA  
SCHEDULE OF REVENUES, EXPENSES AND  
CHANGES IN NET POSITION - BUDGET AND ACTUAL  
SEWER FUND  
FOR THE YEAR ENDED JUNE 30, 2013**

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
<b>OPERATING REVENUES</b>				
Sewer utility fees	\$ 1,300,000	\$ 1,300,000	\$ 1,342,659	\$ 42,659
Connection fees	-	-	613,063	613,063
<b>Total Operating Revenues</b>	<b>1,300,000</b>	<b>1,300,000</b>	<b>1,955,722</b>	<b>655,722</b>
<b>OPERATING EXPENSES</b>				
Salaries and wages	289,600	289,600	321,952	(32,352)
Employee benefits	53,950	53,950	64,001	(10,051)
Services and supplies	326,600	326,600	324,485	2,115
Depreciation	230,000	230,000	219,033	10,967
<b>Total Operating Expenses</b>	<b>900,150</b>	<b>900,150</b>	<b>929,471</b>	<b>(29,321)</b>
<b>Operating Income (Loss)</b>	<b>399,850</b>	<b>399,850</b>	<b>1,026,251</b>	<b>626,401</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest income	106,500	106,500	22,731	(83,769)
Miscellaneous	80,500	80,500	-	(80,500)
<b>Total Nonoperating Revenues (Expenses)</b>	<b>187,000</b>	<b>187,000</b>	<b>22,731</b>	<b>(164,269)</b>
<b>Income (Loss) before Capital Contributions and Transfers</b>	<b>586,850</b>	<b>586,850</b>	<b>1,048,982</b>	<b>462,132</b>
<b>CAPITAL CONTRIBUTIONS</b>	<b>-</b>	<b>-</b>	<b>361,304</b>	<b>361,304</b>
<b>Change in Net Position</b>	<b>\$ 586,850</b>	<b>\$ 586,850</b>	<b>1,410,286</b>	<b>\$ 823,436</b>
<b>NET POSITION, JULY 1</b>			<b>9,806,458</b>	
<b>NET POSITION, JUNE 30</b>			<b>\$ 11,216,744</b>	



**CITY OF WINNEMUCCA  
SCHEDULE OF CASH FLOWS  
SEWER FUND  
FOR THE YEAR ENDED JUNE 30, 2013**

<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Cash received from customers and users	\$ 1,919,078
Cash payments to employees for salaries and benefits	(379,728)
Cash payments to suppliers for goods and services	<u>(327,105)</u>
Net Cash Provided (Used) by Operating Activities	<u>1,212,245</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Acquisition of capital assets	<u>(12,723)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest on investments	<u>22,731</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,222,253
CASH AND CASH EQUIVALENTS, JULY 1	<u>7,558,564</u>
CASH AND CASH EQUIVALENTS, JUNE 30	<u>\$ 8,780,817</u>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	
Operating income (loss)	<u>\$ 1,026,251</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities	
Depreciation	219,033
(Increase) decrease in:	
Accounts receivable	(23,128)
Inventory	9,000
Prepaid items	(603)
Due from other funds	(13,516)
Increase (decrease) in:	
Accounts payable	(18,315)
Accrued liabilities	4,554
Due to other governments	71
Due to other funds	7,227
OPEB liability	<u>1,671</u>
Total Adjustments	<u>185,994</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 1,212,245</u>
<b>NONCASH CAPITAL AND RELATED FINANCING AND INVESTING ACTIVITIES:</b>	
Contributions of capital assets from government	<u>\$ 361,304</u>

**CITY OF WINNEMUCCA  
SCHEDULE OF REVENUES, EXPENSES, AND  
CHANGES IN NET POSITION - BUDGET AND ACTUAL  
WATER FUND  
FOR THE YEAR ENDED JUNE 30, 2013**

	BUDGET AMOUNTS		ACTUAL	VARIANCE TO FINAL BUDGET
	ORIGINAL	FINAL		
<b>OPERATING REVENUES</b>				
Water utility fees	\$ 1,430,000	\$ 1,430,000	\$ 1,629,562	\$ 199,562
Connection fees	-	-	630,922	630,922
Meter sales	7,000	7,000	10,155	3,155
Total Operating Revenues	<u>1,437,000</u>	<u>1,437,000</u>	<u>2,270,639</u>	<u>833,639</u>
<b>OPERATING EXPENSES</b>				
Salaries and wages	374,650	374,650	359,020	15,630
Employee benefits	71,150	71,150	73,595	(2,445)
Services and supplies	526,900	526,900	607,283	(80,383)
Depreciation	350,000	350,000	345,562	4,438
Total Operating Expenses	<u>1,322,700</u>	<u>1,322,700</u>	<u>1,385,460</u>	<u>(62,760)</u>
Operating Income (Loss)	<u>114,300</u>	<u>114,300</u>	<u>885,179</u>	<u>770,879</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>				
Interest income	21,000	21,000	4,312	(16,688)
Miscellaneous income	200	200	-	(200)
Interest expense	(38,600)	(38,600)	(37,465)	1,135
Total Nonoperating Revenues (Expenses)	<u>(17,400)</u>	<u>(17,400)</u>	<u>(33,153)</u>	<u>(15,753)</u>
Income (Loss) before Capital Contributions and Transfers	<u>96,900</u>	<u>96,900</u>	<u>852,026</u>	<u>755,126</u>
<b>CAPITAL CONTRIBUTIONS</b>	<u>-</u>	<u>-</u>	<u>417,525</u>	<u>417,525</u>
<b>TRANSFERS IN (OUT)</b>				
Capital Improvement Fund	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Change in Net Position	<u>\$ (3,100)</u>	<u>\$ (3,100)</u>	<u>1,169,551</u>	<u>\$ 1,172,651</u>
NET POSITION, JULY 1			<u>8,067,318</u>	
NET POSITION, JUNE 30			<u>\$ 9,236,869</u>	

**CITY OF WINNEMUCCA  
SCHEDULE OF CASH FLOWS  
WATER FUND  
FOR THE YEAR ENDED JUNE 30, 2013  
(Page 1 of 2)**

<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Cash received from customers and users	\$ 2,231,787
Cash payments to employees for salaries and benefits	(435,108)
Cash payments to suppliers for goods and services	<u>(578,151)</u>
Net Cash Provided (Used) by Operating Activities	<u>1,218,528</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>	
Transfers to other funds	<u>(100,000)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>	
Acquisition of capital assets	(81,106)
Principal paid on debt service	(71,896)
Interest paid on debt service	<u>(38,518)</u>
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(191,520)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>	
Interest on investments	<u>4,312</u>
Net Increase (Decrease) in Cash and Cash Equivalents	931,320
CASH AND CASH EQUIVALENTS, JULY 1	<u>1,601,136</u>
CASH AND CASH EQUIVALENTS, JUNE 30	<u><u>\$ 2,532,456</u></u>

CITY OF WINNEMUCCA  
SCHEDULE OF CASH FLOWS  
WATER FUND  
FOR THE YEAR ENDED JUNE 30, 2013  
(Page 2 of 2)

RECONCILIATION OF OPERATING INCOME (LOSS) TO  
NET CASH PROVIDED BY (USED IN) OPERATING  
ACTIVITIES:

Operating income (loss)	\$ 885,179
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:	
Depreciation	345,562
Changes in assets and liabilities:	
(Increase) decrease in:	
Accounts receivable	(4,820)
Due from other governments	(14,547)
Prepaid items	747
Due from other funds	(22,403)
Increase (decrease) in:	
Accounts payable	20,657
Accrued liabilities	(9,460)
Due to other governments	(813)
Due to other funds	8,541
OPEB liability	6,967
Customer deposits	2,918
Total Adjustments	333,349
Net Cash Provided (Used) by Operating Activities	\$ 1,218,528

NON-CASH INVESTING AND CAPITAL AND  
RELATED FINANCING ACTIVITIES:

Contributions of capital assets from private donor	\$ 417,525
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**CITY OF WINNEMUCCA**  
**SUMMARY SCHEDULE OF ENDING FUND BALANCES/ NET POSITION - BUDGETARY BASIS**  
**AS OF JUNE 30, 2009 THROUGH 2013**

	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013
Governmental Funds:					
General Fund	\$ 6,198,044	\$ 7,141,682	\$ 8,850,468	\$ 8,569,384	\$ 8,621,984
Capital Improvement Fund	5,251,276	4,982,885	4,365,085	6,086,960	8,115,774
Capital Projects Fund	309,893	343,473	12,197	45,808	85,252
Debt Service Fund	526,775	519,415	508,149	577,401	530,432
Vacation and Sick Leave Liability Fund	125,948	275,948	275,948	275,948	275,948
Unemployment Compensation Fund	19,518	51,370	44,934	44,289	43,946
Retiree Health Insurance Subsidy Fund	142,233	189,650	233,170	470,698	908,819
Fund Balance - Governmental Funds	<u>12,573,687</u>	<u>13,504,223</u>	<u>14,289,951</u>	<u>16,070,486</u>	<u>18,582,155</u>
Enterprise Funds					
Sewer Utility Fund	7,782,107	8,422,396	9,228,296	9,806,458	11,216,744
Water Utility Fund	7,963,207	7,859,773	7,953,314	8,067,318	9,236,869
Net Position - Enterprise Funds	<u>15,745,314</u>	<u>16,282,169</u>	<u>17,181,610</u>	<u>17,873,776</u>	<u>20,453,613</u>
Total Ending Fund Balance/Net Position	<u>\$ 28,319,001</u>	<u>\$ 29,786,392</u>	<u>\$ 31,471,561</u>	<u>\$ 33,944,264</u>	<u>\$ 39,035,768</u>