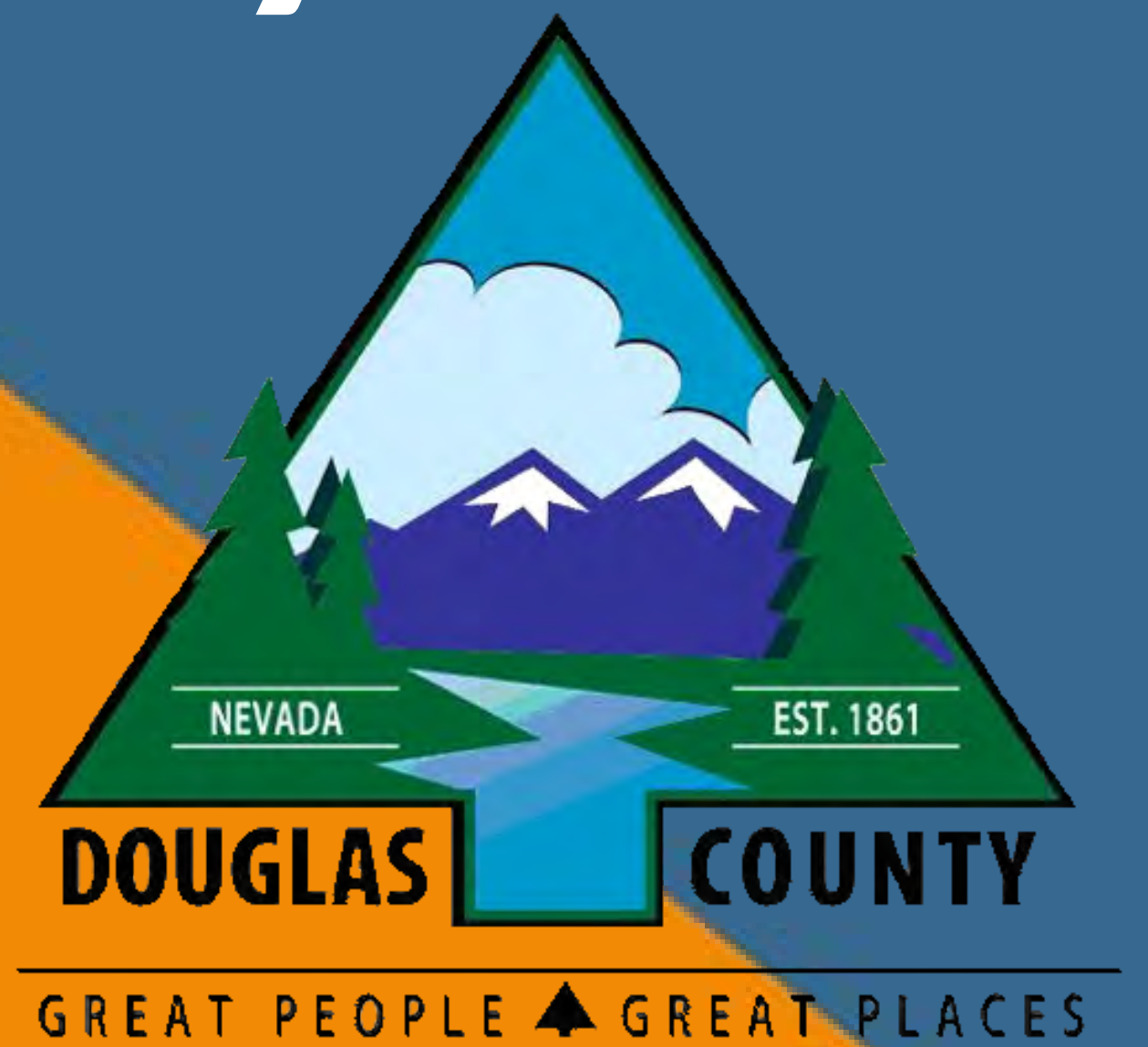


# Comprehensive Annual Financial Report



## Douglas County Nevada

Fiscal Year End  
June 30, 2020



DOUGLAS COUNTY, NEVADA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED

JUNE 30, 2020

Prepared by:

Douglas County Finance Department



Terri Willoughby,  
Chief Financial Officer

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TERRI WILLOUGHBY  
Chief Financial Officer

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1594 Esmeralda Avenue  
Minden, Nevada 89423

PO Box 218  
Minden, NV 89423

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## FINANCE DEPARTMENT

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November 25, 2020

To the County Commissioners, County Manager and Citizens of Douglas County:

The Comprehensive Annual Financial Report (CAFR) of Douglas County, Nevada (County) for the fiscal year ended June 30, 2020 is submitted herewith, pursuant to Nevada Revised Statutes (NRS) 354.624.

This report consists of management's representations concerning the finances of the County. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, County management has established a comprehensive internal control framework that is designed, among other things, both to protect the County's assets from loss, theft, or misuse. The framework is also designed to compile sufficiently reliable information for the preparation of the County's financial statements in conformity with accounting principles generally accepted in the United States. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the County's financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this CAFR is complete and reliable in all material respects.

The County's basic financial statements were audited by Eide Bailly LLP, Certified Public Accountants & Business Advisors. The goal of the independent audit is to provide reasonable assurance that the basic financial statements of the County as of and for the year ended June 30, 2020, are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's basic financial statements, as of and for the year ended June 30, 2020, are fairly presented in all material respects in conformity with accounting principles generally accepted in the United States. The *Independent Auditor's Report* is presented as the first component of the financial section of this report.

*Management's Discussion and Analysis* (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

### Profile of Douglas County

Douglas County is a political subdivision of the State of Nevada, operating under provisions of Title 20 of Nevada Revised Statutes (NRS). On November 25, 1861, Douglas County became one of the first nine counties established by the first Nevada Territorial Legislature, with the county seat located in the town of Genoa. The county was retained when the territory became a state on October 31, 1864. Douglas County is named for Stephen A. Douglas, a former United States Senator from Illinois, who opposed Lincoln in the 1860 election for President.

Douglas County is the site of some of Nevada's earliest development. Broad and green, nourished by the Carson River and its tributaries, the County appeared as an oasis for early western settlers drawn by the California Gold Rush. In the 1850's many small communities were scattered along the base of the Sierra Nevada Mountain Range, remnants of some of the first towns in the state. These communities were established as trading posts and centers of ranching and farming. Genoa, originally known as Mormon Station, is the oldest of these and was settled in 1851. In 1910, the Douglas County Courthouse in Genoa was badly damaged by fire. This disaster, along with a population decline within the town of Genoa and subsequent growth in the town of Minden, prompted the 1915 Nevada Legislature to change the location of the county seat to the Town of Minden, where it remains today.

Mailing Address: P.O. Box 218, Minden, NV 89423

Douglas County borders the State of California to the south and west, Lyon County to the east, and the State's capital, Carson City, to the north, covering an area of approximately 750 square miles. It is located in the western portion of the State bordering Lake Tahoe - the largest alpine lake in North America. Douglas County is the fifth most populated county in Nevada with approximately 48,900 residents and seasonal populations that can exceed 65,000 due to its proximity to Reno, Carson City (state capital) and Northern California. The County is recognized as the gem of Northern Nevada due to its open space, expansive ranches and farms, historical sites, and a wealth of outdoor recreation activities available year-round. Generally, the climate is arid, with warm summers, moderate winters, and cool evening temperatures year around.

The County operates under a commission-manager form of government. The Board of Commissioners, the governing body of the County, is comprised of five members who are elected at-large by district and serve four-year, overlapping terms. The County Commissioners also serve as the governing body for the Douglas County Redevelopment Agency and several other component units of the County. Other elected offices of the County include the Assessor, Clerk/Treasurer, Constable, District Attorney, Justices of the Peace, Recorder, Sheriff and Public Administrator. The County provides a wide range of community services including the airport, animal shelter, building safety, cooperative extension, community development, district and justice courts, economic development, general administrative services, juvenile care, law enforcement, library, parks and recreation, senior services, social services, street construction and maintenance, water and sewer services, and weed control. Fire protection and paramedic services are provided by the East Fork Fire Protection District, which became a separate legal entity from the County in 2017. The unincorporated towns of Gardnerville, Genoa, and Minden are also component units of the County.

### Factors Affecting Financial Condition

#### COVID-19

Douglas County, like many others in the nation, was deeply affected by the COVID-19 virus and related health crisis. On March 17, 2020 Governor Sisolak announced a Stay Home Initiative, on March 18 he ordered gaming establishments closed, and on March 20 he ordered closure of non-essential businesses. County operations and services were disrupted or shut down through June 2020. In response to the crisis the County implemented a financial response plan to mitigate the potential impacts. The plan included a hiring freeze, review of all proposed expenditures and a hold on any new capital projects. As actual revenues are realized throughout the coming year these requirements may be lifted, and select capital projects may proceed depending on available funding.

Douglas County will be receiving \$8.9m in Federal Coronavirus Relief Act funding, which must be spent by December 30, 2020. The funds will be used to reimburse the County for costs of responding to COVID-19, including Deputy Sheriff salaries and overtime, costs of Personal Protective Equipment (PPE), and costs to enable employees to work remotely. Funds cannot be used to make up for lost revenue.

#### Local Economy

Due the COVID-19 health crisis, many businesses operating in Douglas County suffered significant financial losses. By June 30, 2020 all County businesses were allowed to reopen, but the majority of them were required to operate at limited capacity, and all of them had to follow OSHA guidelines and Governor Sisolak's mandates regarding the wearing of masks. Regretfully the Lakeside Inn and Casino went out of business and did not reopen after the mandated shutdown. Continued operations of county businesses are dependent, in part, upon COVID-19 testing numbers and the number new cases reported. If testing numbers and new cases increase above certain pre-determined metrics then businesses risk re-closure or additional capacity reduction requirements.

With its proximity to the State of California, and its favorable tax laws, the County experienced significant growth in residential housing and commercial development in recent years. Data from the County Assessor's offices indicates that residential property sales and prices experienced an upward trend from 2016-2019, with 1039 residential real estate sales with an average sales price of \$578,508. Fiscal year 2019-2020 has shown an interesting shift in residential real estate sales, with prices rising but the number of sales falling. In the Tahoe Township average sales prices increased from \$1,216,717 in 2019 to \$1,531,725 in 2020, but sales volume decreased from 149 to 125 properties. In the East Fork Township average sales prices increased from \$472,652 in 2019 to \$514,347 in 2020, but sales volume decreased from 886 to 694 properties. Residential building permit issuance also experienced an upward trend from 2016 to 2018, growing from 145 to a peak of 214 permits issued, but has flattened in 2019 and 2020 at 181 and 184 permits respectively.

The County's unemployment rate was 9.1% as of June 30, 2020, a 5.2% increase from the same period in 2019. This increase can be directly attributed to the effects of the COVID-19 health crisis on the local economy. The unemployment rate in February 2020, prior to the crisis, was 4%. Douglas County's unemployment rate at June 30, 2020 is 2% lower than the national average and 5.2% lower than the state average.

Major industries in the County include tourism, research and manufacturing, government and services. The County offers the facilities and amenities of a metropolitan area, yet remains pleasantly rural with easy access to services, and has one of the best school districts in the State with scores well above the national standard. Major County employers include leaders in the fields of technology, manufacturing and research. Several dozen technology entrepreneurs and advanced manufacturers are located in the Carson Valley. This sector includes Bently Nevada, a Baker Hughes business and a world leader in its field, offering a suite of machine condition monitoring and protection hardware, software, and services. Other major employers include: a Starbucks Roasting Facility; North Sails – a worldwide leader and innovator in sail making sails for the America's Cup yachts; gaming establishments Harrah's, Harvey's, Montbleu, Hard Rock, Carson Valley Inn, Wa She Shu Casino and Travel Plaza, and Topaz Lodge; Heavenly Valley Ltd. ski resort; Edgewood Tahoe Resort; Douglas County School District; Walmart Supercenter; and the Carson Valley Medical Center.

In November 2019 the Tahoe Regional Planning Agency (TRPA) approved the US 50 South Shore Community Revitalization project. The project, to be undertaken by the Tahoe Transportation District in partnership with multiple federal, state, and local entities, incorporates the area from Pioneer Trail in California to Lake Parkway in Nevada. This 1.1-mile project area is generally considered South Shore's "downtown." The project will realign one mile of Hwy 50 at the casino core and create a pedestrian-friendly main street corridor. The project also includes an Affordable Housing element and other neighborhood and community improvements. The bi-state project is expected to have an estimated positive impact to combined annual tax revenues in Douglas County and South Lake Tahoe of \$2m to \$6m.

In January 2020 Chef Gordon Ramsay opened a Hell's Kitchen Restaurant at Harveys Lake Tahoe. The restaurant ranked among the most anticipated restaurant debuts ever in Northern Nevada, with more than 12,000 reservations made by the third week of December 2019, according to the casino.

In March 2020 the Tahoe Regional Planning Association Board approved the Tahoe Douglas Visitors Authority (TDVA) Tahoe South Event Center. Environmental assessment was approved unanimously with finding of no significant effect. TDVA expects the project to have an annual economic impact of \$40 to \$60 million.

### Long-term Financial Planning

The County continues to build upon its strong record of long-range planning and financial stability. The County uses a five-year financial forecast process for the general fund, and other major funds, to focus on correcting structural budget imbalances over the long range. Over the years, the County has worked collaboratively with other special taxing districts to restructure property tax rates, and with other regional entities to provide for various shared services that serve our community in the most cost effective way. In June of 2017, the County's Board of County Commissioners approved the Fiscal Year 18-22 Strategic Plan, which focused on the areas of Organizational Stability, Safe Community, Financial Stability, Infrastructure, Natural Resources and Culture, and Economic Vitality. Staff meet regularly to assess the progress being made on specific goals within these areas.

### Relevant Financial Policies

The County maintains a comprehensive set of financial management policies designed to ensure financial stability through sound financial management practices and the provision of timely and accurate financial information. This ensures that the County Commissioners' policy decisions are made proactively, and not dictated by financial problems or emergencies. These policies also provide for operational principles that minimize the cost of government and financial risk, provide essential public facilities and maintenance of the County's infrastructure, protect and enhance the County's credit rating, and ensure the legal use of all County funding sources through a sound system of internal controls. These policies can be viewed in full on the County's website [www.douglascountynv.gov](http://www.douglascountynv.gov), under the link provided on the Finance Division's home page.

The County maintains an accounting system and financial reporting practices that conform to Accounting Principles Generally Accepted in the United States (GAAP) and with the requirements of the Governmental Accounting Standards Board (GASB). The County provides for an annual independent audit of its financial statements by a qualified certified public accounting firm. The County publishes its audited financial statements and presents them in a public meeting in accordance with Nevada law.



It is the County's policy to maintain a structurally balanced budget, where only recurring revenues reasonably expected to continue from year to year are utilized to fund ongoing operating expenditures. The County uses one-time revenues to fund one-time expenditures such as the acquisition of capital assets or for capital improvements. The County maintains reserves at desired policy levels. Using reserves to balance the budget is only considered within the context of a plan to return to a structurally balanced budget over time. The County budgets and strives to maintain a fund balance of at least 8.3% of estimated annual operating expenditures, and an appropriated contingency of between 1.5% and 3.0% in its general fund and special revenue funds. The County maintains a five-year Capital Improvement Plan, which is updated annually in the development of the annual Capital Improvement Program Budget.

In 2016, Standard & Poor's (S&P) affirmed the County's general obligation bond rating of A+, with a stable outlook. The rating agency cited the County's management conditions as very strong with strong financial practices that are well embedded and likely sustainable. In terms of the stable outlook, S&P's opinion was that the County would continue to manage general fund operations prudently, making the budget adjustments necessary to maintain stable financial operations and reserves.

### Major Initiatives

Douglas County Redevelopment Area #2 (RDA #2) was created in 2016 primarily to aid the county in achieving a desired strategic planning goal to "work with local partners and stakeholders to initiate the development of a year-round conference/entertainment venue at Lake Tahoe." RDA #2 is in the Stateline area and includes the properties in the casino-core, Edgewood Golf Course properties and the Tahoe Beach Club. It was created to give focused attention to and financial investment in the area. RDA #2 funds are being distributed to the Tahoe-Douglas Visitors Authority (TDVA) for development of the Tahoe South Event Center. Total project costs are estimated at \$100m, with the County contributing an amount not to exceed \$34.25m. Remaining funding includes the \$5 per night lodging surcharge in the Tahoe Township, and room taxes the TDVA receives. County-provided funding comes from a property tax increment, projected to generate \$76m through 2046.

The North Valley Wastewater Treatment Plant Improvement Project will provide long-term, sustainable wastewater treatment for existing customers and provide expanded treatment capacity to support future residential, commercial and industrial growth within our service area. The state-of-the-art Sequencing Batch Reactor treatment facilities, when completed in Fiscal Year 2021, will double the treatment capacity to 680,000 gallons per day. With this facility expansion the North Valley treatment plant will have the capacity to treat water for all existing customers, plus an additional 3500 equivalent residential dwelling units.

The Cave Rock Drive Water Line project is the first phase in a multi-year project to replace undersized and deteriorated water lines within the entire Cave Rock Public Water System. This phase of the project, completed in Fiscal Year 2021, replaced the water lines on Cave Rock Drive to Winding Way and on Winding Way to Gull Court. These replacements will improve the overall system reliability and bring an aging system closer to compliance with modern fire supply requirements.

The Minden-Tahoe Airport originally built in 1942 as a military training base, serves diverse aviation uses, such as sport aviation, emergency services and corporate flying, and is home to a number of businesses. The airport received three FAA grants in the 2020-2021 Fiscal Year including \$69,000 through the CARES Act, \$3.1m for the continuation of the construction of Taxiway Z, and \$187,000 for replacement of the Automated Weather System (AWOS). The airport continues to support aviation training, corporate aviation, firefighting operations, and general aviation by providing a safe and reliable facility for aeronautical operations.

Infrastructure initiatives were paused during the latter part of fiscal year 2019-2020, and the County did not build new infrastructure projects into the fiscal year 2020-2021 budget. Select projects will be initiated once funding is identified, however it will be at least fiscal year 2021-2022 before the County is able to return to its former levels of infrastructure projects. Maintenance of existing facilities will continue, ensuring continued functionality and avoiding a maintenance deficit in the future.

The Economic Vitality Manager is leading an initiative to distribute Federal Cares Act grant funds to small businesses affected by COVID-19. This initiative is expected to boost small businesses and help them more quickly overcome the financial impacts of the shutdown, reduced capacity measures, and declining revenue due to changes in consumer behavior.

Acknowledgements

Preparation of this CAFR could not have been accomplished without the efforts and dedication of the staff of the Finance Division. A special thanks to the firm of Eide Bailly LLP, Certified Public Accountants & Business Advisors, for its timely and professional service to the County as its independent auditors.

We wish to commend the members of the County Commission for their continued interest in conducting the financial operations of the County in a responsible and prudent manner.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Terri A. Willoughby". The signature is fluid and cursive, with the first name "Terri" being more prominent than the last name "Willoughby".

Terri A. Willoughby  
Chief Financial Officer



## COUNTY COMMISSIONERS, OTHER ELECTED AND APPOINTED OFFICIALS FOR THE YEAR ENDED JUNE 30, 2020

---

### COUNTY COMMISSIONERS

Dave Nelson, District 1

John Engels, District 2

Vice Chairman Larry Walsh, District 3

Wesley Rice, District 4

Chairman William B. Penzel, District 5



*William B Penzel, Larry Walsh, Wesley Rice, John Engels, Dave Nelson*

### OTHER ELECTED OFFICIALS

Tod Young, District Judge, District Court I

Thomas W. Gregory, District Judge, District Court II

Cassandra Jones, Justice of the Peace East Fork Township

Richard Glasson, Justice Judge, Tahoe Township

Paul Gilbert, Constable

Trent Tholen, County Assessor

Mark B. Jackson, District Attorney

Dan Coverley, Sheriff

Kathy Lewis, County Clerk/Treasurer

Karen Ellison, County Recorder

Stephen Walsh, Public Administrator

### APPOINTED OFFICIALS

Patrick Cates, County Manager

Jenifer Davidson, Assistant County Manager

Terri Willoughby, Chief Financial Officer

Chris Johnson, Minden -Tahoe Airport Manager

Amy Dodson, Library Director

Phil Ritger, Public Works Director

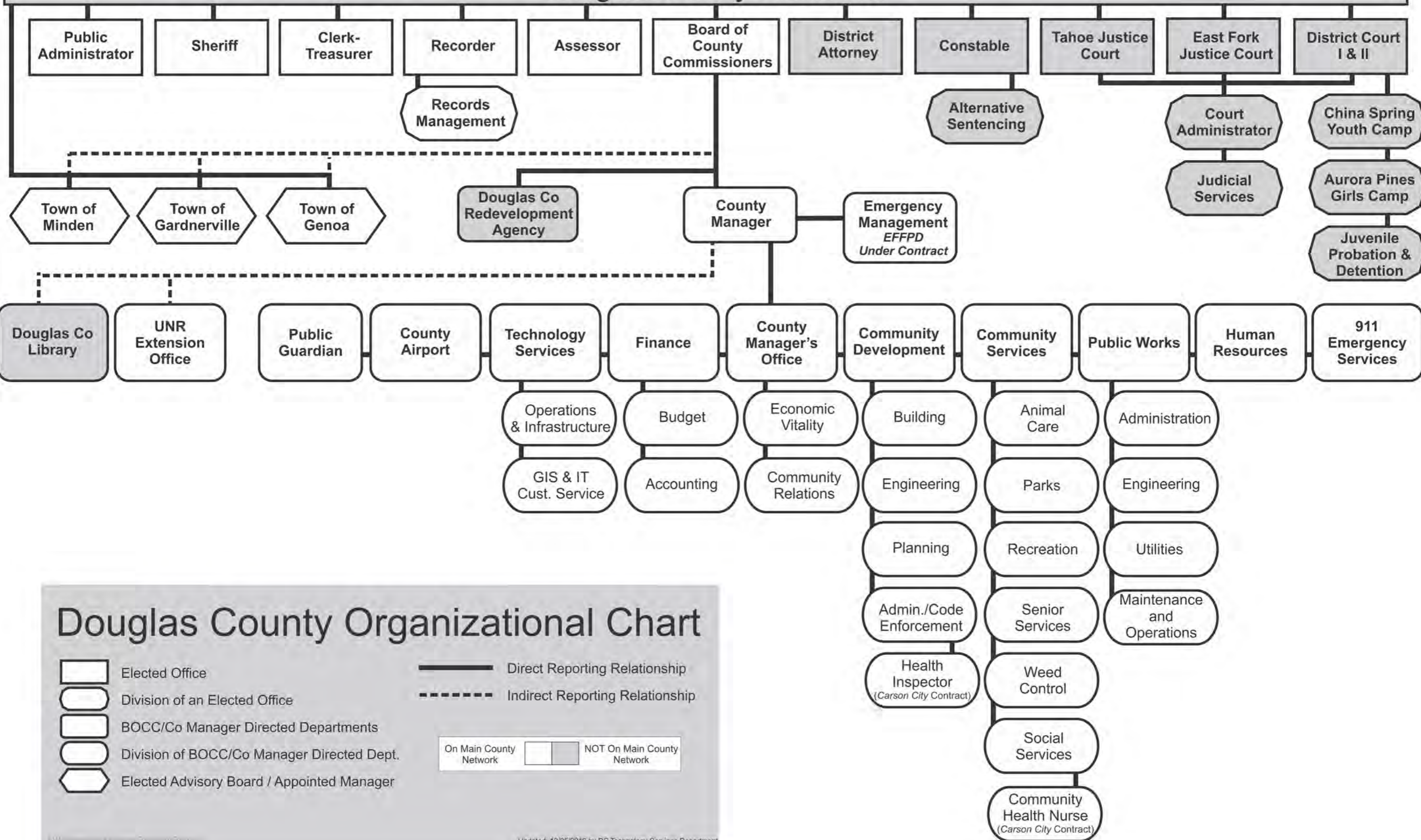
Thomas Dallaire, Community Development Director

Scott Morgan, Community Services Director

Ron Sagen, 911 Emergency Services Manager

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# Douglas County Electorate



## Douglas County Organizational Chart

- Elected Office
- Division of an Elected Office
- BOCC/Co Manager Directed Departments
- Division of BOCC/Co Manager Directed Dept.
- Elected Advisory Board / Appointed Manager
- Direct Reporting Relationship
- Indirect Reporting Relationship
- On Main County Network
- NOT On Main County Network

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## Independent Auditor's Report

To the Honorable Board of Commissioners and Audit Committee  
County of Douglas, Nevada

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Douglas, Nevada (County), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the schedule of changes in the County's total OPEB liability and related ratios – Public Employees' Benefit plan (PEBP), the schedule of changes in the County's total OPEB liability and related ratios – County Health Benefit plan (CHBP), the schedule of the County's proportionate share of the net pension liability – NVPERS plan, the schedule of County contributions – NVPERS plan, and budgetary comparison information for the General Fund and major special revenue funds, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.



**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2020, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Sacramento, California  
November 25, 2020

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2020**

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As management of Douglas County, Nevada, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County as of and for the year ended June 30, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on page 1-5 of the report.

**Financial Highlights:**

- The County, like many others in the nation, was deeply affected by the COVID-19 pandemic, and implemented a financial response plan to mitigate the potential impacts. These included a hiring freeze, review of all proposed expenditures and a hold on any new capital projects.
- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at fiscal year-end by \$235,275,215. (net position).
- The County's total net position increased by 5,131,139 (2%) primarily due to increases in Property Tax (\$2,169,928) and Room Tax revenues (1,470,821). The County's governmental funds reported combined ending fund balances of \$63,004,108 an increase of \$4,085,998 from the prior year primarily due to increases in Property Tax and Room Tax revenues.
- The County's General Fund unassigned fund balance was \$9,774,468, or 22% of General Fund operating expenditures. This balance represents coverage of 81 days of operating expenditures.
- The County's outstanding long-term debt obligations (bonds and notes payable) at June 30, 2020 totaled \$35,723,067, which is a decrease of \$874,929 from the prior year. This decrease is due to routine payments and amortizations of premiums and discounts, offset by a \$3.1M increase in the 2016 Sewer SRF loan.
- The County's capital assets increased \$4,371,002 from the prior year. This increase is primarily due to increases in ongoing business-type capital projects, including the Cave Rock Water System Improvement Project.

**Overview of the Financial Statements:**

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements themselves.

The government wide financial statements provide readers with a broad overview of the County's finances that is similar to a private sector business.

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2020**

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**Overview of the Financial Statements:**

*Statement of Net Position* - Presents information on all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

*Statement of Activities* - Presents information showing how the County's net position changed during the fiscal year. The County reports changes in net position when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses in this statement are for some items that will only result in cash flows for future fiscal periods.

The amounts in the government wide financial statements distinguish the operating functions of the County as follows.

**Governmental Activities** - Reports activities that are principally supported by taxes and intergovernmental revenues, including federal and state grants and other shared revenues and include general government, judicial, public safety, public works, community development, culture and recreation, health and sanitation, and welfare.

**Business-type Activities** - Functions that recover all or a significant portion of their costs through user fees and charges. The business-type activities of the County include water, sewer, and refuse service operations; and debt service.

The government wide financial statements can be found in the "Basic Financial Statements" section of this report on pages 25-28.

Fund Financial Statements

A fund is a legal and accounting entity with a self-balancing set of accounts used to maintain accounting control over resources segregated to record specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Funds fall into one of three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, fund financial statements focus on near- term inflows and outflows of expendable resources, as well as on the balances of expendable resources available at the end of the fiscal year.

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
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This report includes separately presented information in the balance sheet, and the statement of revenues, expenditures, and changes in fund balances for each of the major funds as defined by Governmental Accounting Standards Board (GASB) Statement No. 34, as amended. Data from the remaining non-major funds is combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining and individual fund statements and schedules included elsewhere in this report.

Governmental funds include four types:

- General Fund – Accounts for all financial resources not accounted for in other funds.
- Special Revenue Funds - Account for financial resources that are restricted or committed to specific purposes other than debt service and capital projects.
- Debt Service Funds - Account for the accumulation of financial resources that are restricted, committed or assigned to the repayment of debt principal and interest.
- Capital Project Funds - Account for financial resources that are restricted, committed or assigned to the improvement, acquisition or construction of capital assets.

The governmental fund financial statements can be found in the "Basic Financial Statements" section of this report.

Proprietary Funds

The County maintains two types of proprietary funds:

Enterprise Funds – Account for activities for which a user fee is charged for the provision of goods or services. The County uses enterprise funds to account for its airport, water, sewer and refuse service operations.

Internal Service Funds - Account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other governmental units, on a cost reimbursement basis. The County uses internal service funds to account for risk management, employee dental programs, and fleet services. Because these services predominantly benefit governmental, rather than business-type functions, they have been included within the governmental activities in the government-wide financial statements.

The proprietary fund financial statements provide separate information for each major proprietary fund. Data from the remaining non-major enterprise funds are combined into a single aggregated presentation. All internal service funds are combined into a single aggregated presentation in the proprietary fund financial statements. Individual and combining fund data for the non-major enterprise and internal service funds is provided in the other supplementary information section of this report.

The proprietary fund financial statements can be found in the "Basic Financial Statements" section of this report.

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2020**

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Fiduciary Funds

Fiduciary Funds - Account for the County's activities that are custodial in nature (assets equal liabilities) and do not involve measurement of operational results. Fiduciary funds are not reflected on the government-wide financial statements because the resources from those funds do not arise from County operational activities and are not available to support the County's own programs. The accounting method used for fiduciary funds is much like the method used for the proprietary funds.

The fiduciary fund financial statement can be found in the "Basic Financial Statements" section of this report.

Notes to Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the basic financial statements can be found immediately following the "Basic Financial Statements" section of this report.

Required Supplementary Information and Supplementary Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information, including budget comparison data for the general and major special revenue funds. This section also contains information concerning the County's progress on funding its Other Post-Employment Benefits and pension plans (OPEB, schedule of the County's share of the net pension liability, and a schedule of the County's retirement contributions). Other supplementary information for the non-major funds includes budget comparison data, combining, and individual fund statements and schedules.

The required and other supplementary information can be found immediately following the notes to the basic financial statements in this report.

**Government-wide Financial Analysis**

As noted, earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$235,275,215 at the close of Fiscal Year 2019-20.

By far the largest portion of the County's net position (89%) reflects its investments in capital assets less any outstanding related debt that was used to acquire those assets. The County uses these capital assets to provide a variety of services to its citizens. Accordingly, these assets are not available for future spending. Although the County's investment in capital assets is reported net of related debt, it should be noted that the resources used to repay this debt must be provided from other sources, since the assets themselves cannot be converted to cash to liquidate these liabilities. The 2020 information was taken from the County's Comprehensive Annual Financial Report (CAFR) for the Fiscal Year Ended June 30, 2020.

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2020**

**Douglas County**  
**Summary Statement of Net Position**

	Governmental Activities		Business-type Activities		Total-Primary Government	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 85,684,210	\$ 80,451,889	\$ 39,106,706	\$ 35,910,680	\$ 124,790,916	\$ 116,362,569
Capital assets	108,955,966	108,751,262	136,541,177	132,374,879	245,497,143	241,126,141
Total assets	194,640,176	189,203,151	175,647,883	168,285,559	370,288,059	357,488,710
Deferred outflows of resources	12,355,191	13,164,334	764,781	879,138	13,119,972	14,043,472
Current liabilities outstanding	12,477,193	11,626,387	3,266,496	2,871,044	15,743,689	14,497,431
Long-term liabilities outstanding	104,793,189	101,386,635	19,205,933	17,861,952	123,999,122	119,248,587
Total liabilities	117,270,382	113,013,022	22,472,429	20,732,996	139,742,811	133,746,018
Deferred inflows of resources	7,933,540	7,232,645	456,465	409,443	8,390,005	7,642,088
Net position:						
Net investment in capital assets	87,912,809	85,837,388	121,653,608	118,825,626	209,566,417	204,663,014
Restricted	44,018,430	39,719,494	827,101	803,845	44,845,531	40,523,339
Unrestricted	(50,139,794)	(43,435,064)	31,003,061	28,392,787	(19,136,733)	(15,042,277)
Total net position	\$ 81,791,445	\$ 82,121,818	\$ 153,483,770	\$ 148,022,258	\$ 235,275,215	\$ 230,144,076

An additional portion of the County's net position (25%) represents resources that are subject to external restrictions on how they may be used. This leaves a negative balance of <\$19,136,733> for *unrestricted net position*.

The County's net position increased 5,131,139 during the current fiscal year. The increase is primarily attributable to increases in tax revenues. The 2019 information was taken from the County's Comprehensive Annual Financial Report (CAFR) for the Fiscal Year Ended June 30, 2019.

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2020**

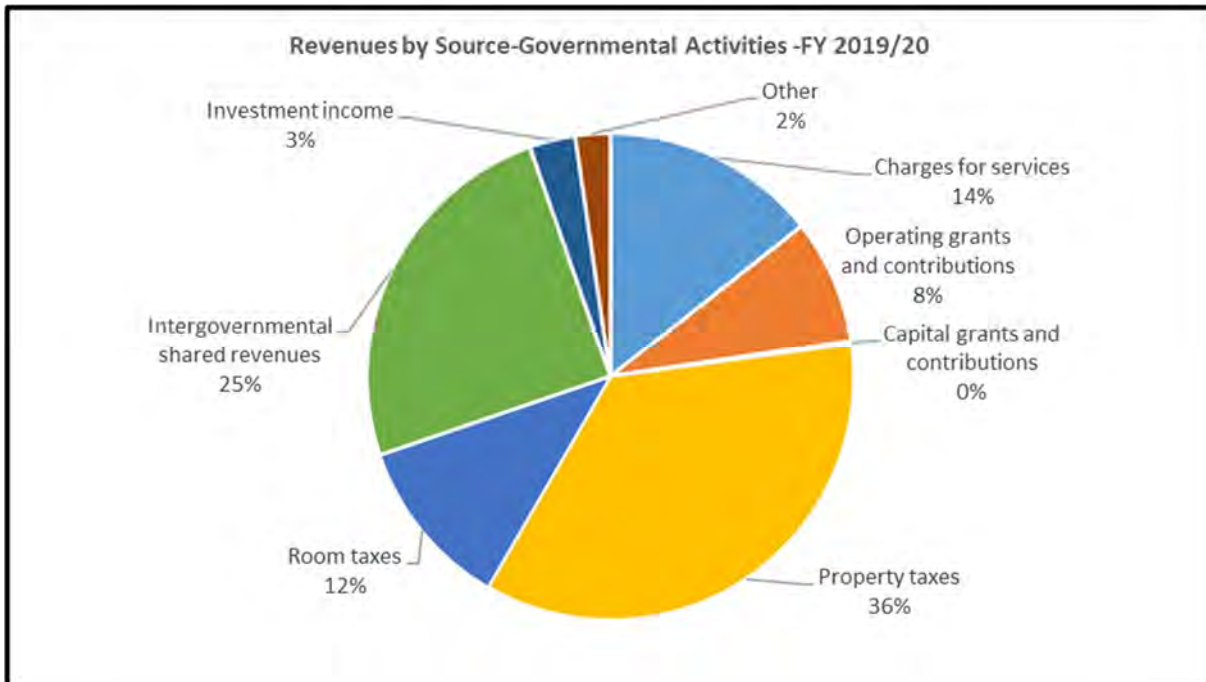
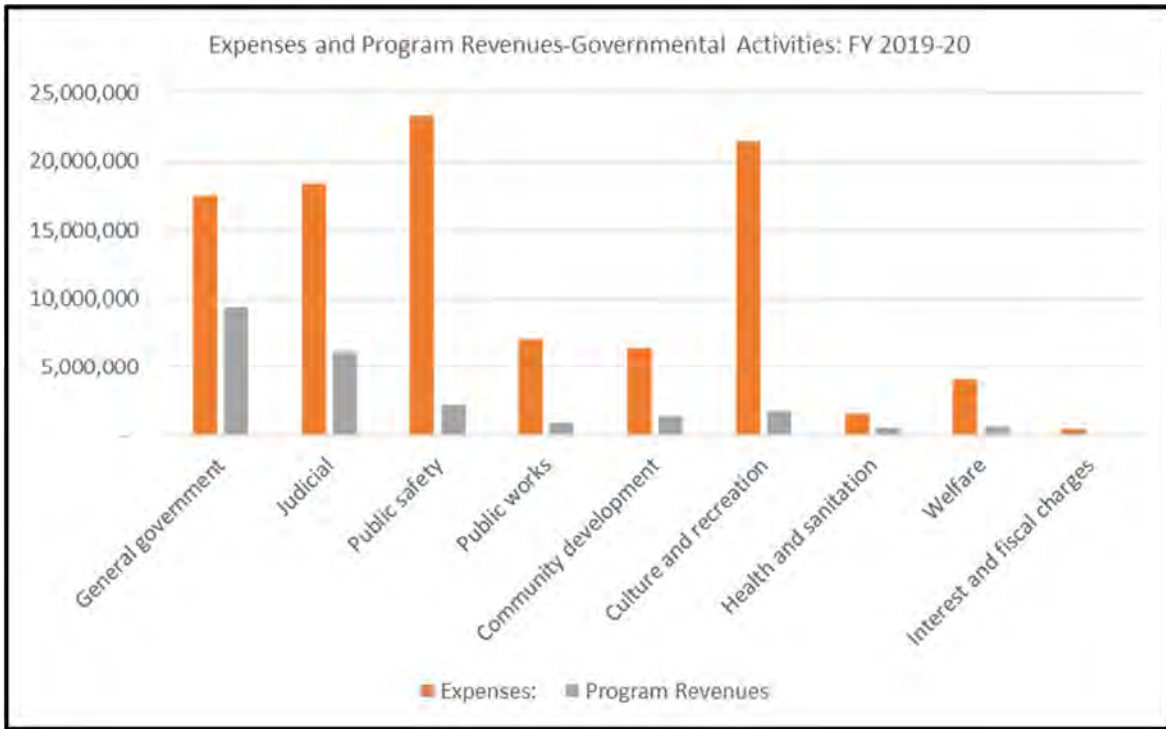
Governmental Activities:

Governmental activities decreased the County's net position by \$330,373, primarily from increased tax revenues which were offset by routine increases in expenditures.

	Governmental Activities		Business-type Activities		Total-Primary Government	
	2020	2019	2020	2019	2020	2019
<b>Revenues:</b>						
<b>Program revenues:</b>						
Charges for services	\$ 14,388,706	\$ 15,212,097	\$ 15,863,950	\$ 16,452,816	\$ 30,252,656	\$ 31,664,913
Operating grants and contributions	8,285,078	8,124,897	-	-	8,285,078	8,124,897
Capital grants and contributions	209,868	1,128,349	2,754,303	10,503,093	2,964,171	11,631,442
<b>General revenues:</b>						
Property taxes	35,592,883	33,422,955	-	-	35,592,883	33,422,955
Room taxes	11,394,949	9,924,128	-	-	11,394,949	9,924,128
Construction taxes	353,898	415,420	-	-	353,898	415,420
Intergovernmental shared revenues, unrestricted	24,907,742	25,930,882	82,435	-	24,990,177	25,930,882
Investment income	3,052,952	2,390,502	1,478,227	1,122,330	4,531,179	3,512,832
Other	1,964,967	493,169	200,683	432,500	2,165,650	925,669
<b>Total Revenues:</b>	<b>100,151,043</b>	<b>97,042,399</b>	<b>20,379,598</b>	<b>28,510,739</b>	<b>120,530,641</b>	<b>125,553,138</b>
<b>Expenses:</b>						
General government	17,511,632	15,741,115	-	-	17,511,632	15,741,115
Judicial	18,391,602	15,645,003	-	-	18,391,602	15,645,003
Public safety	23,380,281	20,894,158	-	-	23,380,281	20,894,158
Public works	7,089,940	7,847,083	-	-	7,089,940	7,847,083
Community development	6,381,994	5,088,698	-	-	6,381,994	5,088,698
Culture and recreation	21,496,400	19,545,754	-	-	21,496,400	19,545,754
Health and sanitation	1,582,237	1,162,823	-	-	1,582,237	1,162,823
Welfare	4,056,390	3,316,669	-	-	4,056,390	3,316,669
Interest and fiscal charges	691,240	750,089	-	-	691,240	750,089
Airport	-	-	2,035,810	1,871,056	2,035,810	1,871,056
Water	-	-	8,643,548	8,621,594	8,643,548	8,621,594
Sewer	-	-	2,206,822	2,053,361	2,206,822	2,053,361
Trash	-	-	1,931,606	1,794,609	1,931,606	1,794,609
<b>Total Expenses</b>	<b>100,581,716</b>	<b>89,991,392</b>	<b>14,817,786</b>	<b>14,340,620</b>	<b>115,399,502</b>	<b>104,332,012</b>
Increase in Net Position before transfers	(430,673)	7,051,007	5,561,812	14,170,119	5,131,139	21,221,126
Transfers	100,300	(8,006)	(100,300)	8,006	-	-
<b>Change in Net Position</b>	<b>(330,373)</b>	<b>7,043,001</b>	<b>5,461,512</b>	<b>14,178,125</b>	<b>5,131,139</b>	<b>21,221,126</b>
Net Position, July 1	82,121,818	75,078,817	148,022,258	133,844,133	230,144,076	208,922,950
<b>Net Position, June 30</b>	<b>\$ 81,791,445</b>	<b>\$ 82,121,818</b>	<b>\$ 153,483,770</b>	<b>\$ 148,022,258</b>	<b>\$ 235,275,215</b>	<b>\$ 230,144,076</b>

Program revenues for governmental activities provided 23% of the resources necessary to pay the cost of providing program services. The remaining program costs were financed with general revenues. The largest general revenues are property tax of \$35,592,883, intergovernmental shared revenues (unrestricted) of \$24,907,742, and room taxes of \$11,394,949.

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2020**



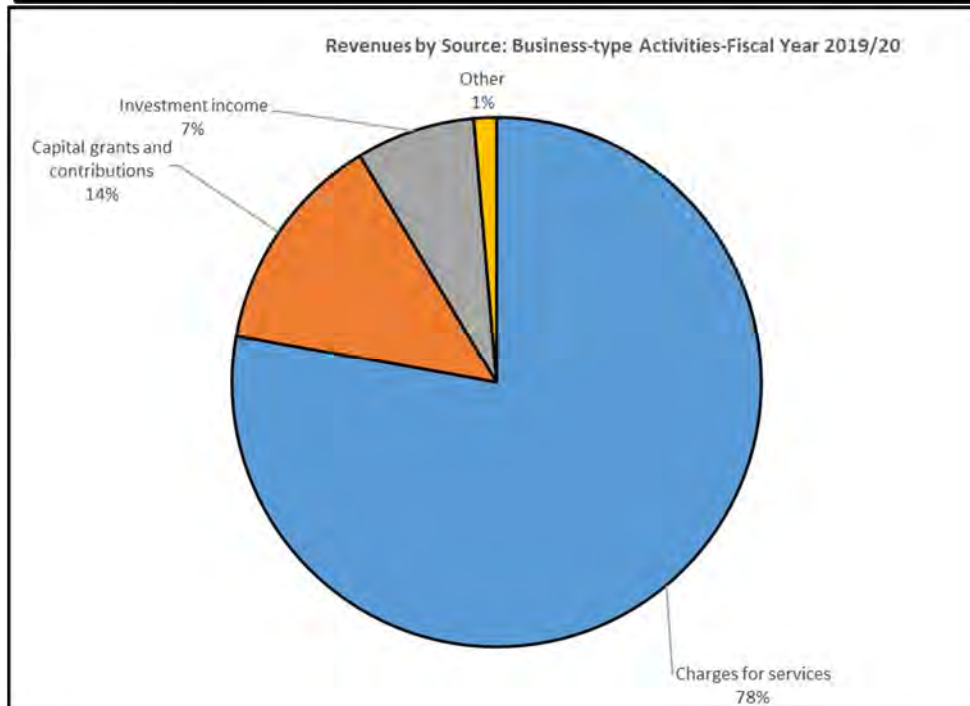
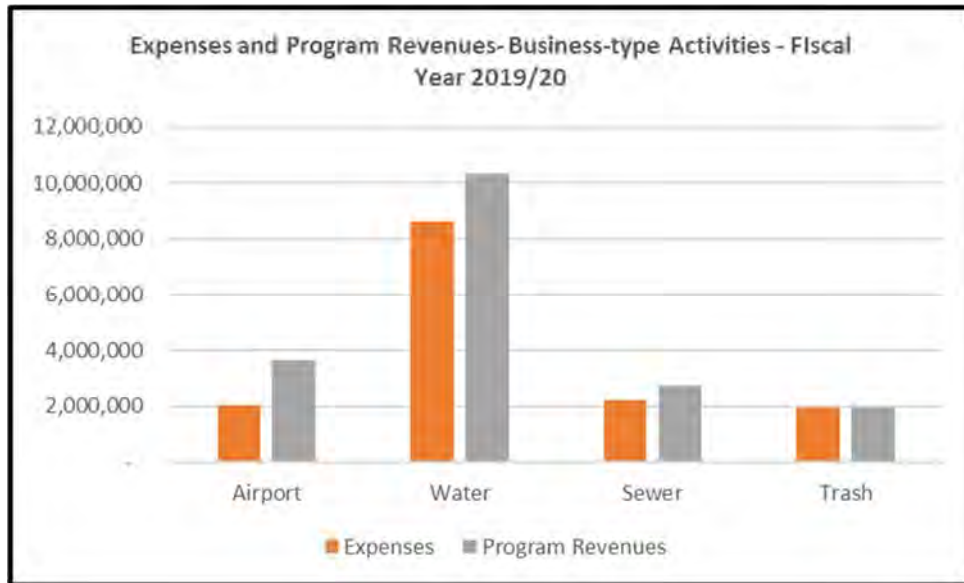


**DOUGLAS COUNTY**  
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**Business-type activities:** Business-type activities increased the County's net position by \$5,461,512, as compared to \$14,178,125 in the prior year. Key elements of the change from prior year are as shown below:

- A one-time \$8.6 million in contributed capital associated with the dedication of the water and sewer systems of the Clear Creek development was recorded in Fiscal Year 2018-19.



**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2020**

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**Financial Analysis of the Government's Funds**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as they represent the portion of fund balance which has not been limited to use for a particular purpose by either an external party, the County Board of Commissioners, or a group or individual who has been delegated authority to assign resources for use for particular purpose by the County's Board.

At June 30, 2020, the County's governmental funds reported combined ending fund balance of \$63,004,108, an increase of \$4,085,998 over the prior year's reported fund balance total. Approximately 16% of this amount (\$9,774,468) constitutes *unassigned fund balance*, which is available for spending at the County's discretion. The remainder of the fund balance is either nonspendable, restricted or assigned as shown in the table below.

Governmental Fund Balance: Fiscal Year 2019-20		
Nonspendable	\$976,185	In nonspendable form - deposits and prepaid items.
Restricted	44,018,430	Constraints have been placed on resources from external parties or by law.
Assigned	8,235,025	Constraints that are neither restricted or committed.
Unassigned	<u>9,774,468</u>	
Total fund balance	<u>\$63,004,108</u>	

**General Fund:**

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance was \$9,774,468, with total fund balance increasing \$3,617,572 from the prior year. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund expenditures. For Fiscal Year 2019-20, unassigned fund balance represents 22.3% of General Fund operating expenditures.

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2020**

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The fund balance of the County's General Fund increased by \$3,617,572 from the prior year. Key components of this increase are:

- Increase of 4% (\$1,858,386) in General Fund revenues, primarily from increases in tax revenues due to increased assessed values and new development (\$1,229,404) and charges for services revenues due to continued increases in local development activity (\$406,517).

**Room Tax Fund:**

The County's Room Tax fund accounts for activities related to, and support of tourism, including support of local visitor authorities, chamber of commerce and other specified Douglas County program as law under legislation and County Code.

The fund balance of the Room Tax Fund that is not categorized as unspendable is classified as restricted for use in funding cultural and community development programs. At the end of Fiscal Year 2019-20, the ending fund balance in the Room Tax fund totaled \$3,738,596, an increase of \$2,312 from the prior year. Although this is a minor year over year change, it is important to note that casinos and hotels in Douglas County were closed from March-June 2020 due to the Governor's directive related to the COVID-19 pandemic. Prior to this closure, the County had been experiencing record room tax revenue growth and expects this growth to continue in the future.

**Proprietary funds.** The County's proprietary funds financial statements provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position at the end of the year totaled \$31,003,061, with the majority of that derived from the Douglas County Water Utility Fund (\$11,460,452), Town of Minden Water Company Fund (\$6,226,531) and the Sewer Utility Fund (\$5,123,473). The net position of the County's Enterprise Funds increased \$5,461,512, while the County's Internal Service Fund net position decreased <\$3,792,670> primarily due to a one-time adjustment to record the liability associated with the County's Workers Compensation program. The factors contributing to these increases were addressed in the discussion of the County's business-type activities.

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2020**

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**General Fund Budgetary Highlights:**

Budgeted appropriations increased \$3,109,261 between the original budget and the amended budget. The increase can be briefly summarized as shown below:

- The General Fund revenue budget increased \$1.7 million from the original budget to the final budget primarily due to increases in permits and fees and charges for services revenue(\$796,000) because of increased development activity in the County and over \$500,000 in various grant revenues which were not included in the original budget.
- General Fund revenues were over \$736,983 greater than budgeted primarily due to greater than anticipated charges for services as well as investment income. Charges for services revenues were greater than anticipated primarily due to various restricted revenues which were received in Fiscal Year 2019-20 but not included in the original budget. General Fund miscellaneous revenues were greater than anticipated due to an unrealized gain on investments that was recorded in Fiscal Year 2019-20.
- The General Fund expenditure budget increased \$3.1 million from the original budget to the final budget. \$2.5 million of this increase can be attributed to the carryover of encumbrances and prior year program costs that are funded by specific revenues, such as DEA forfeitures and donations. Specific components of the increase include:
  - Restricted Use Accounts: Expenditure budgets increased \$2.0 million due to the carryover of program budgets funded in the prior year with specific revenue sources such as DEA forfeiture funds, restricted use fees, donations and various donations.
  - Budgets for ongoing encumbrances made up the balance (\$500,00) of the carryover amount.
- In addition to the carryover amounts, additional increases of \$600,000 were added to the General Fund budget after the adoption of the original budget. In accordance with NRS 354.598005, these increases in appropriations were accompanied by either newly identified resources or greater than anticipated revenues. The primary sources of these increases were from newly awarded grants.
- General Fund actual expenditures were less than the final budget due to employee vacancies, expenditure reductions and unspent appropriations as well as the spending freeze that was implemented during the COVID-19 pandemic.

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2020**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 22,789,330	\$ 22,987,603	\$ 23,078,053	\$ 90,450
Licenses, permits, franchise and other fees	4,584,150	4,990,150	4,973,490	(16,660)
Intergovernmental shared revenues	14,554,773	15,096,267	14,890,118	(206,149)
Charges for services	5,725,763	6,115,763	6,513,787	398,024
Fines and forfeitures	1,205,700	1,205,700	1,127,282	(78,418)
Miscellaneous	523,943	708,905	1,258,641	549,736
<b>Total revenues:</b>	<b>49,383,659</b>	<b>51,104,388</b>	<b>51,841,371</b>	<b>736,983</b>
<b>Expenditures:</b>				
General government	10,972,496	11,693,456	11,214,830	478,626
Judicial	10,726,429	11,944,397	10,530,428	1,413,969
Public safety	18,170,746	18,974,992	17,788,263	1,186,729
Public works	1,008,045	1,055,308	964,978	90,330
Community development	3,041,690	3,224,190	2,521,919	702,271
Health and sanitation	927,494	927,494	819,962	107,532
Capital outlay				
General government	17,500	39,500	33,582	5,918
Public safety	305,000	419,324	469,115	(49,791)
<b>Total expenditures</b>	<b>45,169,400</b>	<b>48,278,661</b>	<b>44,343,077</b>	<b>3,935,584</b>
<b>Excess (deficiency) of revenues over (under)</b>	<b>4,214,259</b>	<b>2,825,727</b>	<b>7,498,294</b>	<b>(3,198,601)</b>
<b>Other Financing Sources</b>				
Contingencies	(896,938)	-	-	-
Sale of capital asset	-	-	19,400	19,400
Transfers in	396,226	396,826	396,826	-
Transfers out	(4,222,272)	(4,296,948)	(4,296,948)	-
	<b>(4,722,984)</b>	<b>(3,900,122)</b>	<b>(3,880,722)</b>	<b>19,400</b>
<b>Change in fund balance</b>	<b>(508,725)</b>	<b>(1,074,395)</b>	<b>3,617,572</b>	<b>4,691,967</b>
<b>Beginning Fund Balance</b>	<b>3,466,811</b>	<b>5,946,108</b>	<b>12,169,219</b>	<b>6,223,111</b>
<b>Ending Fund Balance</b>	<b>\$ 2,958,086</b>	<b>\$ 4,871,713</b>	<b>\$ 15,786,791</b>	<b>\$ 10,915,078</b>

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2020**

**Capital Asset and Debt Administration**

**Capital Assets:** The County's investment in capital assets for its governmental and business-type activities as of June 30, 2020 amounts to \$245,497,143 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, infrastructure, and water rights. The total increase in the County's capital assets for the current fiscal year is 1.8% (a 0.2% increase for governmental activities and a 3.1% increase for business-type activities) for a total dollar increase of \$4.4 million from the prior fiscal year.

Major capital asset events during the current fiscal year include:

- The Cave Rock Water System Improvement, the Zephyr Woods Utility District controller replacement and the Topsy Lane Lift Station re-route projects were all started in Fiscal Year 2019-20 but remained in progress at the close of the fiscal year.
- Various County road projects were in progress as of June 30, 2020, including the Johnson Lane and Centerville projects.

	Governmental activities		Business-type activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 13,761,187	\$ 13,761,187	\$ 6,400,936	\$ 6,400,936	\$ 20,162,123	\$ 20,162,123
Construction in progress	4,525,327	1,898,327	14,975,279	12,820,904	19,500,606	14,719,231
Water rights	-	-	5,772,013	5,772,013	5,772,013	5,772,013
Buildings and building improvements	45,584,276	45,698,789	2,922,503	3,130,775	48,506,779	48,829,564
Machinery, equipment and software	7,029,890	6,939,568	1,266,389	1,257,260	8,296,279	8,196,828
Infrastructure	38,055,286	40,453,391	16,532,118	11,125,920	54,587,404	51,579,311
Water and sewer systems	-	-	88,671,939	91,867,071	88,671,939	91,867,071
	<u>\$ 108,955,966</u>	<u>\$ 108,751,262</u>	<u>\$ 136,541,177</u>	<u>\$ 132,374,879</u>	<u>\$ 245,497,143</u>	<u>\$ 241,126,141</u>

Additional information on the County's capital assets can be found in Note 4 of this report.

**Long-term debt:** At the end of the current fiscal year, the County had total debt outstanding of \$36,015,549. Total outstanding debt decreased \$582,447 (2%) from the prior fiscal year due to routine repayment of debt. The County maintains an A+ rating from Standard & Poor's. More information on the County's long-term liabilities can be found in Note 6 of this report.

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2020**

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
General obligation/pledged revenue bonds	\$ 16,945,000	\$ 17,345,000	\$ 2,640,000	\$ 3,355,000	\$ 19,585,000	\$ 20,700,000
Notes from direct borrowings and placements	3,075,000	4,396,000	12,237,150	10,174,630	15,312,150	14,570,630
Debt financing leases	292,482	396,655	-	-	292,482	396,655
Unamortized premiums & discounts	730,675	776,219	95,242	154,492	825,917	930,711
	<u>\$ 21,043,157</u>	<u>\$ 22,913,874</u>	<u>\$ 14,972,392</u>	<u>\$ 13,684,122</u>	<u>\$ 36,015,549</u>	<u>\$ 36,597,996</u>

**Economic Factors and Conditions of Future Significance**

- The County's unemployment rate was 9.1% as of June 30, 2020, a 5.2% increase from the same period in 2019. This increase can be directly attributed to the effects of the COVID-19 pandemic on the local economy, as the unemployment rate in February 2020 was 4%. This compares to national and state unemployment rates of 11.1% and 14.3% respectively.
- The County's assessed value increased 6.7% in Fiscal Year 2019-20 to \$3.4 billion and is increasing 5.4% in Fiscal Year 2020-21 to \$3.5 billion.
- Consolidated tax revenues were projected to increase 2.2% for Fiscal Year 2020-21. This is consistent with the growth seen in the prior year.

**Requests for Information:**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in this government's finances. Questions concerning any of the information contained in this report or requests for additional information should be addressed to the Douglas County Finance Department, PO Box 218, Minden, Nevada 89423.

County of Douglas, Nevada  
Statement of Net Position  
June 30, 2020

	Primary Government		Total
	Governmental Activities	Business-type Activities	
<b>Assets</b>			
Cash, cash equivalents and investments, unrestricted	\$ 73,444,038	\$ 34,961,948	\$ 108,405,986
Cash, cash equivalents and investments, restricted	3,459,837	827,101	4,286,938
Accounts receivable, net	3,155,095	1,809,491	4,964,586
Notes receivable, net	-	1,187,500	1,187,500
Taxes and penalties receivable	550,653	-	550,653
Interest receivable	270,050	126,530	396,580
Due from other governments	3,593,803	129,663	3,723,466
Inventories	103,030	26,000	129,030
Prepaid items	926,877	84,076	1,010,953
Other assets	135,224	-	135,224
Internal balances	45,603	(45,603)	-
Capital assets, not being depreciated	18,286,514	27,148,228	45,434,742
Capital assets, net of accumulated depreciation	90,669,452	109,392,949	200,062,401
Total Assets	<u>194,640,176</u>	<u>175,647,883</u>	<u>370,288,059</u>
<b>Deferred Outflows of Resources</b>			
Unamortized deferred refunding charges	-	84,823	84,823
Deferred outflows related to pensions	11,660,214	674,747	12,334,961
Deferred outflows related to OPEB	694,977	5,211	700,188
Total Deferred Outflows of Resources	<u>12,355,191</u>	<u>764,781</u>	<u>13,119,972</u>
<b>Liabilities</b>			
Accounts payable	4,259,828	2,398,747	6,658,575
Accrued salaries, wages and benefits	2,716,330	89,479	2,805,809
Unearned revenue	434,137	142,774	576,911
Contract retentions payable	-	417,465	417,465
Deposits	3,952,870	80,978	4,033,848
Due to others	849,912	-	849,912
Due to other governments	80,020	-	80,020
Interest payable	184,096	137,053	321,149



County of Douglas, Nevada  
Statement of Net Position (Continued)  
June 30, 2020

	Primary Government		Total
	Governmental Activities	Business-type Activities	
Long-term liabilities, due within one year			
Claims and judgments	\$ 5,480,865	\$ -	\$ 5,480,865
Compensated absences	2,741,063	134,300	2,875,363
Bonds and notes payable	1,532,090	1,954,291	3,486,381
Long-term liabilities, due in more than one year:			
Compensated absences	339,269	69,913	409,182
Total OPEB liability	13,271,728	446,329	13,718,057
Net pension liability	61,917,107	3,582,999	65,500,106
Bonds and notes payable, net of unamortized premiums and discounts	19,511,067	13,018,101	32,529,168
Total Liabilities	<u>117,270,382</u>	<u>22,472,429</u>	<u>139,742,811</u>
Deferred Inflows of Resources			
Deferred inflows related to pensions	7,882,408	456,465	8,338,873
Deferred inflows related to OPEB	51,132	-	51,132
Total Deferred Inflows of Resources	<u>7,933,540</u>	<u>456,465</u>	<u>8,390,005</u>
Net Position			
Net investment in capital assets	87,912,809	121,653,608	209,566,417
Restricted for:			
Debt service	1,206,127	827,101	2,033,228
Capital improvement projects	20,180,309	-	20,180,309
General, town and district redevelopment programs	2,084,479	-	2,084,479
Youth and other judicial programs	4,035,918	-	4,035,918
Fire, police and other public safety programs	3,017,570	-	3,017,570
Streets and other public works programs	10,707,226	-	10,707,226
Cultural and community development programs	2,786,801	-	2,786,801
Unrestricted	<u>(50,139,794)</u>	<u>31,003,061</u>	<u>(19,136,733)</u>
Total Net Position	<u>\$ 81,791,445</u>	<u>\$ 153,483,770</u>	<u>\$ 235,275,215</u>

County of Douglas, Nevada  
Statement of Activities  
Year Ended June 30, 2020

Function/Program	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
General government	\$ 17,511,632	\$ 7,606,958	\$ 1,606,532	\$ 209,868
Judicial	18,391,602	2,040,599	4,120,173	-
Public safety	23,380,281	1,485,943	697,619	-
Public works	7,089,940	863,449	9,789	-
Community development	6,381,994	-	1,389,375	-
Culture and recreation	21,496,400	1,602,643	97,782	-
Health and sanitation	1,582,237	546,574	-	-
Welfare	4,056,390	242,540	363,808	-
Interest expense and fiscal charges	691,240	-	-	-
<b>Total Governmental Activities</b>	<b>100,581,716</b>	<b>14,388,706</b>	<b>8,285,078</b>	<b>209,868</b>
<b>Business-type Activities:</b>				
Airport	2,035,810	1,086,750	-	2,551,806
Water	8,643,548	10,173,758	-	154,997
Sewer	2,206,822	2,675,914	-	47,500
Trash	1,931,606	1,927,528	-	-
<b>Total Business-type Activities</b>	<b>14,817,786</b>	<b>15,863,950</b>	<b>-</b>	<b>2,754,303</b>
<b>Total Primary Government</b>	<b>\$ 115,399,502</b>	<b>\$ 30,252,656</b>	<b>\$ 8,285,078</b>	<b>\$ 2,964,171</b>

General Revenues

Property taxes  
Room taxes  
Construction taxes  
Intergovernmental shared revenues, unrestricted  
Investment income  
Gain (loss) on disposal of capital assets  
Miscellaneous

Total general revenues

Transfers

Change in Net Position

Net Position, Beginning of Year

Net Position, End of Year

County of Douglas, Nevada  
Statement of Activities (Continued)  
Year Ended June 30, 2020

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-type Activities	Total
\$ (8,088,274)	\$ -	\$ (8,088,274)
(12,230,830)	-	(12,230,830)
(21,196,719)	-	(21,196,719)
(6,216,702)	-	(6,216,702)
(4,992,619)	-	(4,992,619)
(19,795,975)	-	(19,795,975)
(1,035,663)	-	(1,035,663)
(3,450,042)	-	(3,450,042)
<u>(691,240)</u>	<u>-</u>	<u>(691,240)</u>
<u>(77,698,064)</u>	<u>-</u>	<u>(77,698,064)</u>
-	1,602,746	1,602,746
-	1,685,207	1,685,207
-	516,592	516,592
<u>-</u>	<u>(4,078)</u>	<u>(4,078)</u>
<u>-</u>	<u>3,800,467</u>	<u>3,800,467</u>
<u>(77,698,064)</u>	<u>3,800,467</u>	<u>(73,897,597)</u>
35,592,883	-	35,592,883
11,394,949	-	11,394,949
353,898	-	353,898
24,907,742	82,435	24,990,177
3,052,952	1,478,227	4,531,179
-	41,620	41,620
1,964,967	159,063	2,124,030
<u>77,267,391</u>	<u>1,761,345</u>	<u>79,028,736</u>
<u>100,300</u>	<u>(100,300)</u>	<u>-</u>
<u>(330,373)</u>	<u>5,461,512</u>	<u>5,131,139</u>
<u>82,121,818</u>	<u>148,022,258</u>	<u>230,144,076</u>
<u>\$ 81,791,445</u>	<u>\$ 153,483,770</u>	<u>\$ 235,275,215</u>

See Notes to Financial Statements

County of Douglas, Nevada  
Balance Sheet – Governmental Funds  
June 30, 2020

	General Fund	Room Tax	Non-major Governmental Funds	Total Governmental Funds
<b>Assets:</b>				
Cash, cash equivalents and investments	\$ 19,327,744	\$ 3,733,986	\$ 40,788,723	\$ 63,850,453
Cash, cash equivalents and investments, restricted	33,973	-	3,425,864	3,459,837
Accounts receivable, net	928,170	1,427,379	567,613	2,923,162
Taxes receivable	450,027	-	98,321	548,348
Interest receivable	59,314	15,793	161,554	236,661
Due from other governments	2,332,814	334,043	926,946	3,593,803
Due from other funds	231,225	-	-	231,225
Prepaid items	894,168	707	30,946	925,821
Other assets	43,208	-	92,016	135,224
Total Assets	<u>\$ 24,300,643</u>	<u>\$ 5,511,908</u>	<u>\$ 46,091,983</u>	<u>\$ 75,904,534</u>
<b>Liabilities:</b>				
Accounts payable	\$ 960,007	\$ 1,556,900	\$ 1,601,657	\$ 4,118,564
Due to others	849,912	-	-	849,912
Accrued salaries, wages and benefits	2,184,133	134,672	377,226	2,696,031
Due to other funds	49,729	49,049	144,949	243,727
Unearned revenue	136,162	9,318	288,657	434,137
Deposits	3,933,310	2,313	17,247	3,952,870
Due to other governments	9,421	-	70,599	80,020
Total Liabilities	<u>8,122,674</u>	<u>1,752,252</u>	<u>2,500,335</u>	<u>12,375,261</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue, taxes and penalties	381,757	-	96,906	478,663
Unavailable revenue, special assessments	-	-	378	378
Unavailable revenue, grants	9,421	21,060	15,643	46,124
Total Deferred Inflows of Resources	<u>391,178</u>	<u>21,060</u>	<u>112,927</u>	<u>525,165</u>
Total Liabilities and Deferred Inflows of Resources	<u>8,513,852</u>	<u>1,773,312</u>	<u>2,613,262</u>	<u>12,900,426</u>
<b>Fund Balances:</b>				
<b>Nonspendable</b>				
Prepaid items	894,168	707	30,946	925,821
Deposits	43,208	-	7,156	50,364
<b>Restricted</b>				
Debt service	-	-	1,206,127	1,206,127
Capital improvement projects	-	-	20,180,309	20,180,309
General, town and district redevelopment programs	515,412	-	1,569,067	2,084,479
Youth and other judicial programs	1,085,731	-	2,950,187	4,035,918
Fire, police and other public safety programs	215,296	-	2,802,274	3,017,570
Streets and other public works programs	2,432,715	-	8,274,511	10,707,226
Cultural and community development programs	-	-	2,786,801	2,786,801
<b>Assigned</b>				
Capital improvement projects	-	-	3,304,819	3,304,819
General, town and district redevelopment programs	334,446	-	-	334,446
Youth and other judicial programs	54,168	-	-	54,168
Fire, police and other public safety programs	437,179	-	-	437,179
Cultural and community development programs	-	3,737,889	366,524	4,104,413
Unassigned	9,774,468	-	-	9,774,468
Total Fund Balances	<u>15,786,791</u>	<u>3,738,596</u>	<u>43,478,721</u>	<u>63,004,108</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 24,300,643</u>	<u>\$ 5,511,908</u>	<u>\$ 46,091,983</u>	<u>\$ 75,904,534</u>

County of Douglas, Nevada  
 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
 June 30, 2020

Fund Balances, Governmental Funds		\$ 63,004,108
<p>Capital assets used in governmental activities are not financial resources; and therefore, are not reported in the governmental funds:</p>		
Capital assets	\$ 361,168,294	
Less accumulated depreciation	<u>(252,788,789)</u>	
		108,379,505
<p>Long-term liabilities, including bonds payable are not due and payable in the current period; and therefore, are not reported in governmental funds:</p>		
Bonds and notes payable	(21,043,157)	
Compensated absences payable	(3,017,982)	
Other postemployment benefit (OPEB) liability	(13,246,132)	
Deferred outflows related to OPEB	694,723	
Deferred inflows related to OPEB	(51,132)	
Net pension liabilities	(60,972,689)	
Deferred outflows related to pensions	11,482,363	
Deferred inflows related to pensions	<u>(7,762,173)</u>	
		(93,916,179)
<p>Other liabilities are not due and payable in the current period; and therefore, are not reported in governmental funds:</p>		
Interest payable	<u>(184,096)</u>	
		(184,096)
<p>Unavailable revenue represents amounts that were not available to fund current expenditures; and therefore, are not reported in governmental funds:</p>		
Unavailable revenue, taxes and penalties	478,663	
Unavailable revenue, special assessments	378	
Unavailable revenue, grants	<u>46,124</u>	
		525,165
<p>Internal service funds are used by management to charge the costs of fleet management and risk management to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.</p>		
		<u>3,982,942</u>
Net Position, Governmental Activities		<u><u>\$ 81,791,445</u></u>

County of Douglas, Nevada  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
Year Ended June 30, 2020

	General Fund	Room Tax	Non-major Governmental Funds	Total Governmental Funds
<b>Revenues</b>				
Taxes	\$ 23,078,053	\$ 9,735,479	\$ 12,879,922	\$ 45,693,454
Licenses, permits, franchise and other fees	4,973,490	3,961,084	952,396	9,886,970
Intergovernmental shared revenues	14,890,118	2,029,440	10,403,768	27,323,326
Charges for services	6,513,787	1,552,863	1,571,080	9,637,730
Fines and forfeitures	1,127,282	-	123,473	1,250,755
Miscellaneous	1,258,641	491,771	3,771,988	5,522,400
Total Revenues	<u>51,841,371</u>	<u>17,770,637</u>	<u>29,702,627</u>	<u>99,314,635</u>
<b>Expenditures</b>				
Current:				
General government	11,214,830	-	3,580,263	14,795,093
Judicial	10,530,428	-	5,718,952	16,249,380
Public safety	17,788,263	-	2,392,874	20,181,137
Public works	964,978	-	5,435,262	6,400,240
Community development	2,521,919	-	2,536,934	5,058,853
Culture and recreation	-	17,553,180	611,397	18,164,577
Health and sanitation	819,962	-	359,796	1,179,758
Welfare	-	-	3,401,204	3,401,204
Total current	<u>43,840,380</u>	<u>17,553,180</u>	<u>24,036,682</u>	<u>85,430,242</u>
Capital outlay:				
General government	33,582	-	3,186,738	3,220,320
Judicial	-	-	79,926	79,926
Public safety	469,115	-	-	469,115
Public works	-	-	1,671,437	1,671,437
Community development	-	-	4,030	4,030
Culture and recreation	-	617,054	437,785	1,054,839
Social services	-	-	1,059,987	1,059,987
Total capital outlay	<u>502,697</u>	<u>617,054</u>	<u>6,439,903</u>	<u>7,559,654</u>
Debt service:				
Principal payments	-	-	1,825,172	1,825,172
Interest expense	-	-	750,633	750,633
Fiscal charges	-	-	1,200	1,200
Total debt service	<u>-</u>	<u>-</u>	<u>2,577,005</u>	<u>2,577,005</u>
Total Expenditures	<u>44,343,077</u>	<u>18,170,234</u>	<u>33,053,590</u>	<u>95,566,901</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>7,498,294</u>	<u>(399,597)</u>	<u>(3,350,963)</u>	<u>3,747,734</u>
Other Financing Sources (Uses)				
Sale of capital assets	19,400	2,036	68,307	89,743
Transfers in	396,826	1,148,329	8,906,733	10,451,888
Transfers (out)	(4,296,948)	(748,456)	(5,157,963)	(10,203,367)
Total Other Financing Sources (Uses)	<u>(3,880,722)</u>	<u>401,909</u>	<u>3,817,077</u>	<u>338,264</u>
Net Changes in Fund Balances	<u>3,617,572</u>	<u>2,312</u>	<u>466,114</u>	<u>4,085,998</u>
Fund Balance, Beginning of Year,	<u>12,169,219</u>	<u>3,736,284</u>	<u>43,012,607</u>	<u>58,918,110</u>
Fund Balance, End of Year	<u>\$ 15,786,791</u>	<u>\$ 3,738,596</u>	<u>\$ 43,478,721</u>	<u>\$ 63,004,108</u>

See Notes to Financial Statements

County of Douglas, Nevada

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental  
Funds to the Statement of Activities  
Year Ended June 30, 2020

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Change in Fund Balances, Governmental Funds		\$ 4,085,998
Amounts reported in the Statement of activities are different because:		
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities the cost of capital assets is capitalized and depreciated over their estimated useful lives.		
Expenditures for capital assets	\$ 7,301,526	
Less current year depreciation	<u>(7,079,239)</u>	
		222,287
Revenues in the statement of activities, which do not provide current financial resources are not reported as revenues in governmental funds. Some revenues reported in the governmental funds result from interfund 'transactions; and therefore, are not reported in the statement of activities:		
Change in unavailable revenue		(108,384)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases liabilities in the statement of net position. Repayment of debt principal is an expenditure in governmental funds, but the repayment reduces liabilities in the statement of net position. This is the amount by which repayments exceeded debt issued.		
Debt principal repayments		1,870,717
Some expenses reported in the statement of activities do not require the use of current financial resources; and therefore, are not reported as expenditures in governmental funds:		
Change in OPEB liabilities and related deferred outflows and inflows of resources	(1,173,008)	
Change in compensated absences payable	242,620	
Change in net pension liability and related deferred outflows and inflows of resources	(1,692,981)	
Change in interest payable	<u>15,048</u>	
		(2,608,321)
Internal service funds are used by management to charge the costs of fleet management and risk management to individual funds. The net revenue of certain activity of internal service funds is reported with governmental activity		
		<u>(3,792,670)</u>
Change in Net Position of Governmental Activities		<u>\$ (330,373)</u>

County of Douglas, Nevada  
Statement of Net Position – Proprietary Funds  
June 30, 2020

	Business -Type Activities					Governmental
	Airport	Sewer Utility	Douglas County Water Utility	Non-major Enterprise Funds	Total Enterprise Funds	Internal Service Funds
<b>Assets:</b>						
<b>Current Assets:</b>						
Cash and cash equivalents	\$ 1,644,778	\$ 6,735,240	\$ 13,305,478	\$ 13,276,452	\$ 34,961,948	\$ 9,593,585
Accounts receivable, net	125,441	262,222	674,750	747,078	1,809,491	231,933
Notes receivable	-	-	-	125,000	125,000	-
Taxes receivable	-	-	-	-	-	2,305
Interest receivable	9,137	31,269	45,595	40,529	126,530	33,389
Due from other governments	129,352	-	311	-	129,663	-
Due from other funds	-	-	-	-	-	69,982
Inventories	-	-	-	26,000	26,000	103,030
Prepaid items	45,926	2,553	2,500	33,097	84,076	1,056
<b>Restricted assets</b>						
Cash, cash equivalents and investments	-	376,563	450,538	-	827,101	-
<b>Total current assets</b>	<b>1,954,634</b>	<b>7,407,847</b>	<b>14,479,172</b>	<b>14,248,156</b>	<b>38,089,809</b>	<b>10,035,280</b>
<b>Noncurrent Assets:</b>						
Notes receivable	-	-	-	1,062,500	1,062,500	-
<b>Capital Assets:</b>						
Land	3,404,327	1,005,900	1,425,758	564,951	6,400,936	-
Construction in progress	-	12,025,040	2,027,459	922,780	14,975,279	-
Water rights	-	-	5,272,013	500,000	5,772,013	-
Buildings and building improvements	28,274,569	288,985	1,645,756	18,617,525	48,826,835	-
Machinery, equipment and software	462,670	331,871	590,383	3,010,039	4,394,963	2,219,802
Water and sewer systems	-	32,123,988	60,567,804	25,677,076	118,368,868	-
Less: accumulated depreciation	(11,625,712)	(12,851,683)	(24,192,534)	(13,527,788)	(62,197,717)	(1,643,341)
<b>Net capital assets</b>	<b>20,515,854</b>	<b>32,924,101</b>	<b>47,336,639</b>	<b>35,764,583</b>	<b>136,541,177</b>	<b>576,461</b>
<b>Total noncurrent assets</b>	<b>20,515,854</b>	<b>32,924,101</b>	<b>47,336,639</b>	<b>36,827,083</b>	<b>137,603,677</b>	<b>576,461</b>
<b>Total Assets</b>	<b>22,470,488</b>	<b>40,331,948</b>	<b>61,815,811</b>	<b>51,075,239</b>	<b>175,693,486</b>	<b>10,611,741</b>
<b>Deferred Outflows of Resources:</b>						
Unamortized deferred refunding charges	-	16,641	68,182	-	84,823	-
Deferred outflows related to pensions	-	122,778	225,419	326,550	674,747	177,851
Deferred outflows related to OPEB	-	498	581	4,132	5,211	254
<b>Total Deferred Outflows of Resources</b>	<b>-</b>	<b>139,917</b>	<b>294,182</b>	<b>330,682</b>	<b>764,781</b>	<b>178,105</b>



County of Douglas, Nevada  
Statement of Net Position – Proprietary Funds (Continued)  
June 30, 2020

	Business -Type Activities					Governmental
	Airport	Sewer Utility	Douglas County Water Utility	Non-major Enterprise Funds	Total Enterprise Funds	Internal Service Funds
<b>Liabilities:</b>						
<b>Current Liabilities:</b>						
Accounts payable	\$ 253,647	\$ 712,603	\$ 1,083,968	\$ 348,529	\$ 2,398,747	\$ 141,264
Accrued salaries, wages and benefits	-	17,336	31,291	40,852	89,479	20,299
Due to other funds	-	8,233	14,843	22,527	45,603	11,877
Unearned revenue	48,439	11,013	62,278	21,044	142,774	-
Deposits	66,848	-	12,930	1,200	80,978	-
Contract retentions payable	-	417,465	-	-	417,465	-
Interest payable	1,819	46,967	88,267	-	137,053	-
Claims and judgments	-	-	-	-	-	5,480,865
Compensated absences	-	37,316	36,848	60,136	134,300	62,350
Bonds and notes payable	73,000	771,873	1,109,418	-	1,954,291	-
<b>Total current liabilities</b>	<b>443,753</b>	<b>2,022,806</b>	<b>2,439,843</b>	<b>494,288</b>	<b>5,400,690</b>	<b>5,716,655</b>
<b>Noncurrent Liabilities:</b>						
Compenpensated absenses	-	114	59,568	10,231	69,913	-
Total OPEB liability	-	45,080	54,475	346,774	446,329	25,596
Net pension liability	-	651,959	1,197,009	1,734,031	3,582,999	944,418
Bonds and notes payable, net of unamortized premiums and discounts	667,000	5,368,275	6,982,826	-	13,018,101	-
<b>Total noncurrent liabilities</b>	<b>667,000</b>	<b>6,065,428</b>	<b>8,293,878</b>	<b>2,091,036</b>	<b>17,117,342</b>	<b>970,014</b>
<b>Total Liabilities</b>	<b>1,110,753</b>	<b>8,088,234</b>	<b>10,733,721</b>	<b>2,585,324</b>	<b>22,518,032</b>	<b>6,686,669</b>
<b>Deferred Inflows of Resources:</b>						
Deferred inflows related to pensions	-	83,001	152,705	220,759	456,465	120,235
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>83,001</b>	<b>152,705</b>	<b>220,759</b>	<b>456,465</b>	<b>120,235</b>
<b>Net Position:</b>						
Net investment in capital assets	19,775,854	26,800,594	39,312,577	35,764,583	121,653,608	576,461
Restricted						
Debt service	-	376,563	450,538	-	827,101	-
Unrestricted	1,583,881	5,123,473	11,460,452	12,835,255	31,003,061	3,406,481
<b>Total Net Position</b>	<b>\$ 21,359,735</b>	<b>\$ 32,300,630</b>	<b>\$ 51,223,567</b>	<b>\$ 48,599,838</b>	<b>\$ 153,483,770</b>	<b>\$ 3,982,942</b>

County of Douglas, Nevada  
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds  
Year Ended June 30, 2020

	Business -Type Activities					Governmental
						Activities
	Airport	Sewer Utility	Douglas County Water Utility	Non-major Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Operating Revenues						
Charges for services	\$ 1,086,750	\$ 2,457,777	\$ 4,924,591	\$ 6,067,093	\$ 14,536,211	\$ 4,508,304
Operating Expenses						
Salaries and wages	-	368,106	675,821	1,016,318	2,060,245	542,029
Employee benefits	-	201,697	363,397	607,143	1,172,237	298,304
Services and supplies	766,803	635,867	1,724,879	3,056,683	6,184,232	7,958,691
Depreciation	1,243,263	884,258	1,561,296	1,224,755	4,913,572	208,778
Total Operating Expenses	2,010,066	2,089,928	4,325,393	5,904,899	14,330,286	9,007,802
Operating Income (Loss)	(923,316)	367,849	599,198	162,194	205,925	(4,499,498)
Non-Operating Revenues (Expenses)						
Investment income	67,008	291,628	580,078	539,513	1,478,227	391,848
Interest and fiscal charges	(25,744)	(116,894)	(344,862)	-	(487,500)	-
Property taxes	-	-	-	-	-	223,441
Intergovernmental shared revenues	29,357	-	53,078	-	82,435	-
Lease revenues	-	-	38,415	200	38,615	-
Gain (loss) on capital asset disposition	-	(55,813)	(17,567)	115,000	41,620	8,360
Connection charges	-	218,137	584,723	486,264	1,289,124	-
Miscellaneous	14,089	31,833	191,755	(78,614)	159,063	228,772
Total Non-Operating Revenues (Expenses)	84,710	368,891	1,085,620	1,062,363	2,601,584	852,421
Income (Loss) Before Transfers and Capital Contributions	(838,606)	736,740	1,684,818	1,224,557	2,807,509	(3,647,077)
Capital Contributions						
Capital contributions	2,551,806	47,500	66,562	88,435	2,754,303	2,628
Transfers						
Transfers in	-	-	125,000	-	125,000	1,000
Transfers out	-	-	-	(225,300)	(225,300)	(149,221)
Total Transfers	-	-	125,000	(225,300)	(100,300)	(148,221)
Changes in Net Position	1,713,200	784,240	1,876,380	1,087,692	5,461,512	(3,792,670)
Net Position, Beginning of Year	19,646,535	31,516,390	49,347,187	47,512,146	148,022,258	7,775,612
Net Position, End of Year	\$ 21,359,735	\$ 32,300,630	\$ 51,223,567	\$ 48,599,838	\$ 153,483,770	\$ 3,982,942

County of Douglas, Nevada  
Statement of Cash Flows – Proprietary Funds  
Year Ended June 30, 2020

	Business-Type Activities					Governmental
			Douglas County	Non-major	Total	Internal Service
	Airport	Sewer Utility	Water Utility	Enterprise	Enterprise	Funds
Cash Flows from Operating Activities						
Cash received from customers	\$ 1,074,608	\$ 2,468,487	\$ 4,867,440	\$ 6,206,771	\$ 14,617,306	\$ 4,292,622
Cash payments to suppliers	(533,003)	(1,761,109)	(787,763)	(3,070,694)	(6,152,569)	(7,989,417)
Cash payments to other funds	(223)	6,818	12,192	19,910	38,697	10,115
Cash payments to employees	-	(145,703)	(1,148,592)	(1,437,299)	(2,731,594)	3,315,245
Net Cash Provided by (Used for) Operating Activities	541,382	568,493	2,943,277	1,718,688	5,771,840	(371,435)
Cash Flows from Non-Capital Financing Activities						
Miscellaneous	14,089	31,833	191,755	(78,614)	159,063	228,772
Lease revenue	-	-	38,415	200	38,615	-
Transfers in	-	-	125,000	-	125,000	1,000
Transfers (out)	-	-	-	(225,300)	(225,300)	(149,221)
Property taxes	-	-	-	-	-	223,181
Intergovernmental shared revenues	29,357	-	53,078	-	82,435	-
Net Cash Provided by (Used for) Non-Capital Financing Activities	43,446	31,833	408,248	(303,714)	179,813	303,732
Cash Flows from Capital and Related Financing Activities						
Acquisition and construction of capital assets	(2,757,050)	(4,084,459)	(1,390,688)	(847,673)	(9,079,870)	(191,195)
Proceeds (loss) from disposition of capital asset	-	(55,813)	(17,567)	115,000	41,620	8,360
Capital contributions	2,551,806	47,500	66,562	88,435	2,754,303	2,628
Long Term Debt Proceeds	(71,000)	2,467,613	(1,108,343)	-	1,288,270	-
Interest payments on debt	(23,925)	(70,781)	(320,341)	-	(415,047)	-
Connection charges	-	218,137	584,723	486,264	1,289,124	-
Net Cash Provided by (Used for) Capital and Related Financing Activities	(300,169)	(1,477,803)	(2,185,654)	(157,974)	(4,121,600)	(180,207)
Cash Flows from Investing Activities						
Investment income received	67,181	293,153	582,983	541,784	1,485,101	394,041
Net Cash Provided by (Used for) by Investing Activities	67,181	293,153	582,983	541,784	1,485,101	394,041
Net Increase (decrease) in cash and cash equivalents	351,840	(584,324)	1,748,854	1,798,784	3,315,154	146,131
Cash and Cash Equivalents, Beginning of Year	1,292,938	7,696,013	11,947,594	11,467,437	32,403,982	9,447,454
Cash and Cash Equivalents, End of Year	\$ 1,644,778	\$ 7,111,689	\$ 13,696,448	\$ 13,266,221	\$ 35,719,136	\$ 9,593,585

County of Douglas, Nevada  
Statement of Assets and Liabilities – Fiduciary Funds  
June 30, 2020

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	<u>Agency Funds</u>
Assets:	
Cash, cash equivalents and investments	\$ 1,711,516
Accounts receivable, net	119,301
Taxes receivable	536,911
Interest receivable	23
Due from other governments	199
Special assessments receivable	<u>2,481</u>
Total Assets	<u><u>\$ 2,370,431</u></u>
Liabilities:	
Due to others	<u><u>\$ 2,370,431</u></u>

**Note 1 - Summary of Significant Accounting Policies**

The financial statements of Douglas County (the County) have been prepared in conformity with accounting principles generally accepted in the United States as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**Reporting Entity**

The County is incorporated as a municipality of the State of Nevada (the State) and is governed by a five-member elected Board of County Commissioners (the County Commission). The County's major operations include various tax assessments and collections, judicial functions, law enforcement, certain public health and welfare functions, road maintenance, parks, libraries and various administrative activities.

The reporting entity is defined as the primary government and those component units for which the primary government is financially accountable and other organizations for which the nature and significance of their relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Financial accountability is defined as the appointment of a voting majority of the organization's governing board, and either the ability of the primary government to impose its will on the organization or the possibility that the organization will provide a financial benefit to or impose a financial burden on the primary government. In addition to financial accountability, component units can be other organizations in which the economic resources received or held by that organization are entirely or almost entirely for the direct benefit of the primary government, the primary government is entitled to or has the ability to otherwise access a majority of the economic resources received or held by that organization and the resources to which the primary government is entitled or has the ability to otherwise access are significant to the primary government.

The County has determined that it is financially accountable, as the County Commission (or members thereof in an ex officio capacity) serves as the governing body for; and therefore, has the ability to impose its will on, each of the following entities, which are presented as blended component units due to the significance of the operational and financial relationship between the County and each of the following entities:

Douglas County Redevelopment Agency  
Town of Gardnerville  
Town of Genoa  
Town of Minden

For the year ended June 30, 2020, none of the County's component units issued stand-alone financial statements.

## **Basic Financial Statements**

The government-wide financial statements include a statement of net position and a statement of activities and present consolidated information for the County's nonfiduciary activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on user fees and charges for support.

Included in the statement of net position are capital assets and long-term liabilities including general obligation and revenue bonds, notes, compensated absences, obligations for pensions and other postemployment benefits, and claims and judgments. Net position is classified as 1) net investment in capital assets, 2) restricted net position, or 3) unrestricted net position.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment and include indirect expenses allocated to each function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions, which are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other revenues not restricted for use by a particular function or segment are reported as general revenues.

Separate fund financial statements are provided for governmental, proprietary and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental and proprietary funds are reported as separate columns on the fund financial statements. All remaining governmental and enterprise funds are aggregated and reported as non-major funds. Governmental fund financial statements include a balance sheet and a statement of revenues, expenditures and changes in fund balances with schedules presented to reconcile fund balances presented in the governmental fund financial statements to net position presented in the government-wide financial statements. Proprietary fund financial statements include a statement of net position, a statement of revenues, expenses and changes in net position, and a statement of cash flows.

## **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

### Government-Wide Financial Statements

The government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary funds financial statements, except for agency funds, which have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. As a general rule, certain interfund activities, such as interfund receivables and payables, are eliminated from the government-wide financial statements. The effect of interfund services provided and used between functions are not eliminated in the statement of activities.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the current fiscal year end. The primary revenue sources, which have been treated as susceptible to accrual by the County, are property taxes, interest, intergovernmental consolidated taxes, governmental service taxes, motor vehicle fuel taxes and grants. All other revenue sources are considered to be measurable and available only when cash is received by the County. Expenditures generally are recorded when the liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, obligations for postemployment benefits other than pensions, and claims and judgments, are recorded only when payment is due.

The County reports the following major governmental funds:

General Fund - Accounts for all financial resources not accounted for in other funds.

Room Tax Special Revenue Fund - Accounts for activities related to, and support of, chambers of commerce, visitor authorities, and other specific Douglas County programs, such as parks, recreation and libraries.

#### Proprietary Fund Financial Statements

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services, and producing and delivering goods in connection with the proprietary fund's principal ongoing operations. The principal operating revenues of the County's proprietary funds are charges for services and other user fees. Operating expenses include the cost of goods and services, administrative expenses, and capital asset depreciation. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The County reports the following major proprietary funds:

Airport Fund - Accounts for activities related to, and support of, the Minden - Tahoe airport services.

Sewer Utility Fund - Accounts for the operations of the Douglas County sewer system.

Douglas County Water Utility Fund – Accounts for the operations of the Carson Valley water system, a separate water system in Douglas County, Zepher, Cave Rock and Skyland water systems, three separate water systems in Douglas County.

#### Fiduciary Fund Financial Statements

Fiduciary fund financial statements, comprised of a statement of net position, report the County's activities that are custodial in nature (assets equal liabilities) and do not involve measurement of operational results. Fiduciary funds are excluded from the government-wide financial statements.

The County reports the following fiduciary fund type:

Agency Funds - Accounts for assets held as an agent for individuals, private organizations, or other governments. Transactions accounted for in these funds are primarily related to the collection and distribution of apportioned property taxes.

Additionally, the County reports the following fund type:

Internal Service Funds - Accounts for the financing of goods or services (primarily related to the County's maintenance of County vehicles, management and funding of various self-insurance needs) provided by one department or agency to other departments or agencies of the government and to other governmental units, on a cost reimbursement basis.

## **Assets and Liabilities**

### Cash, Cash Equivalents and Investments

The County's cash and cash equivalents consist of cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. All County cash, cash equivalents and investments are pooled for investment purposes. The pooled cash, cash equivalents and investments belonging to proprietary funds are available on demand; accordingly, amounts invested by proprietary funds are considered to be cash equivalents.

The County categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

### Receivables, Payables and Unearned Revenues

The assessed valuation of the real property and its improvements and personal property is computed at 35 percent of taxable value as defined by NRS and is further limited to \$3.66 per hundred dollars of assessed valuation, except in cases of severe financial emergency as defined by NRS 354.705. The NRS also provide for a partial abatement of the property tax levied on qualified property that limits the increase of property taxes based on the previous year's assessed value. All real property in Douglas County is subject to physical reappraisal every five years. Taxes on personal property (primarily, commercial and mobile homes) are based on annual personal property declarations and computed using percentages and tax rates previously discussed.



Upon the certification of the combined tax rate by the State Tax Commission, the County Commission levies the real property tax rate for the fiscal period beginning with the succeeding July 1. Effective upon the tax levy on July 1 each year, a perpetual lien is recorded against the property assessed until the tax and any penalty charges and interest, which may accrue thereon, are paid. Real property taxes are due on the third Monday in August of each year and may be paid in quarterly installments on or before the third Monday in August and first Mondays in October, January and March. Penalties are assessed if a taxpayer fails to pay an installment within 10 days of the due date. In the event of nonpayment, on the first Monday in June of the subsequent year, a Treasurer's Trustee Certificate is issued conveying the property to the County Treasurer as Trustee, constituting a lien for back taxes and accumulated delinquency charges. The County Treasurer is authorized to hold the property for two years, subject to redemption upon payment of taxes, penalties and costs, together with interest from the date the taxes were due until paid. If delinquent taxes are not paid within the two-year redemption period, the County Treasurer obtains a deed to the property free of all encumbrances and may sell the property to satisfy the tax lien.

Property taxes and other receivables that are not collected within 60 days of year end are classified as unavailable revenue in the fund financial statements rather than current revenue since the asset is not available to satisfy current obligations.

No allowance for uncollectable amounts related to receivables has been established since management does not anticipate any material collection loss in respect to delinquent accounts.

Unearned revenues arise when the County receives resources before it has a legal claim to them, such as when grant funds are received prior to fulfillment of all eligibility requirements or property taxes for the following tax year are received before year end.

During the course of operations, individual funds engage in numerous reimbursable transactions with one another for goods provided or services rendered and any outstanding receivables and payables at year end are reported as due to/from other funds. Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are reported as advances to/from other funds. All such balances within the governmental activities or business-type activities are eliminated in the government-wide statements. Indirect cost allocations for support services, reported as revenues and expenses in the fund financial statements, are eliminated in the government-wide statements. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide statements as internal balances.

#### Inventories

Inventories in the governmental funds are valued at cost, which approximates market, using the first-in/first-out method. Inventories in proprietary funds are valued at the lower of cost (first-in/first-out method) or market. In the governmental fund financial statements, inventories are recorded as expenditures when purchased, rather than when consumed.

#### Prepaid Items

Certain payments to vendors reflect costs applicable to future periods and are recorded as prepaid items in both the government-wide and fund financial statements. In the governmental fund financial statements, prepaid items are recorded as expenditures when consumed, rather than when purchased.

Restricted Assets

Bond covenants and other legal restrictions require portions of debt proceeds and other resources, be set aside for various purposes. These amounts are reported as restricted cash, cash equivalents and investments.

Capital Assets

Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined as those assets with an initial cost of \$5,000 or more, depending on the asset type, and an estimated useful life of more than one year. All purchased capital assets are valued at cost or estimated historical cost, including capitalized interest incurred during the construction phase on debt-financed projects. Donated assets are recorded at their estimated acquisition value on the date donated.

The costs of normal maintenance and repairs that do not significantly increase the functionality of the assets or materially extend the assets' useful lives are not capitalized.

Depreciation and amortization are computed using the straight-line method over the following estimated useful lives:

	Years
Building and building improvements	25-50
Machinery, equipment and software	5-25
Infrastructure	20-30
Water and sewer systems	40

Long-term Liabilities

In the government-wide and proprietary fund statements, long-term obligations are reported as liabilities in the statement of net position. Premiums and discounts are deferred and amortized as a component of interest expense over the life of the bonds using the straight-line method, which approximates the effective interest method. For current and advance refundings resulting in defeasance of debt, the difference between the reacquisition price and the net carrying amount of the defeased debt is deferred and amortized as a component of interest expense using the straight-line method, which also approximates the effective interest method. Debt issuance costs are expensed in the period incurred.

In the governmental fund financial statements, premiums, discounts and debt issuance costs are recognized in the period they are paid or received. The face amount of debt issued, and premiums received on debt issuances, are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Debt issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

### Compensated Absences

It is the County's policy to permit employees to accumulate earned vacation and sick leave benefits that would be paid to them upon separation from County service if not previously taken. Accumulated sick leave benefits are payable to terminated employees who have accumulated a set number of hours up to a specified maximum, depending on the particular employee association. A liability for these obligations is reported in the government-wide and proprietary fund financial statements as incurred. A liability for compensated absences is reported in the governmental fund financial statements only to the extent it is due and payable at year end.

### Pensions

For purposes of measuring the net pension liability, deferred outflow of resources and deferred inflows of resources related to pension, and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of Nevada (NVPERS) and additions to/deductions from NVPERS fiduciary net position have been determined on the same basis as they are reported by NVPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized by NVPERS when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### Deferred Outflows and Inflows of Resources

Deferred outflows of resources represents a consumption of net position or fund balance that applies to future periods; and therefore, will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred debt refunding charges and amounts related to pensions and other postemployment benefits (Note 10 & Note 11) are reported as deferred outflows of resources.

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Unavailable revenues and amounts related to pensions and other postemployment benefits (Note 10 & Note 11) are reported as deferred inflows of resources.

### Net Position

In the government-wide and proprietary fund financial statements, net position is reported as net investment in capital assets, restricted, or unrestricted. Net position is reported as restricted when constraints placed on it are either imposed by external parties (such as creditors, grantors, contributors or other governments) or imposed by law through a constitutional provision or enabling legislation.

### Fund Balance

Fund balances of the governmental funds are classified as follows:

Nonspendable fund balances include items that cannot be spent, such as amounts that are not in a spendable form (for example, inventories and prepaid items) and amounts that are legally or contractually required to remain intact, such as a permanent fund principal balance.

Restricted fund balances have constraints placed upon the use of the resources either by external parties (such as creditors, grantors, contributors or other governments) or imposed by law through a constitutional provision or enabling legislation.

Committed fund balances can be used only for specific purposes pursuant to constraints imposed by an ordinance of the County Commission, which is the County's highest level of decision-making authority. These constraints remain binding unless removed or changed in the same manner used to create the constraints.

Assigned fund balances include amounts that are constrained by the County's intent to be used for a specific purpose, but are neither restricted nor committed. Such intent should be expressed by the County Commission or appropriately authorized officials. The Chief Financial Officer has been authorized by the County Commission in the budget approval process to make all fund balance assignments. Constraints imposed on the use of assigned fund balances can be removed or changed without formal County Commission action. For governmental funds, other than the General Fund, this is the classification for residual amounts that are not restricted, committed or nonspendable.

Unassigned fund balance is the classification used by the general fund for residual amounts not included in the four categories described above.

#### Prioritization and Use of Available Resources

When both restricted resources and other resources (committed, assigned and unassigned) can be used for the same purposes, it is the County's policy to use restricted resources first. Furthermore, when committed, assigned and unassigned resources can be used for the same purpose, it is the County's policy to use committed resources first, assigned second, and unassigned last.

#### Use of Estimates

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### **Note 2 - Stewardship and Accountability**

#### Budgetary Information

The County adopts annual budgets for all funds except for agency funds. All budget augmentations made during the year ended June 30, 2020, were as prescribed by law. All budgets are adopted on a basis consistent with accounting principles generally accepted in the United States and used by the County for financial reporting.

The County uses the following procedures to establish, modify, and control budgetary data:

- Prior to April 15, the County submits the tentative budget for the next fiscal year, commencing on July 1, to the State Department of Taxation. The County Commission has the ability to reject the tentative budget prior to its submission to the State.
- Public hearings are conducted on the third Monday in May.

- After all changes have been noted and the public hearings closed, the County Commission adopts the budget on or before June 1.
- Budget amounts within funds, and between funds, may be transferred if amounts do not exceed the original budget. Such transfers must be approved by the Budget Officer and/or the Board of Commissioners, depending on established criteria.
- Budget augmentations in excess of original budget amounts may not be made without prior approval from the County Commission.
- All annual appropriations lapse at the fiscal year end.

Excess of Expenditures over Appropriations

The NRS require that governmental fund budgetary controls be exercised at the function level and that proprietary fund operating and nonoperating expenses not exceed the combined operating and nonoperating expenses budget when the respective fund has a deficit net position.

For the year ended June 30, 2020, total expenditures exceeded appropriations for the following fund and function, which is a potential violation of the NRS:

State Motor Vehicle special revenue fund, Welfare function	\$	4,943
Law Library special revenue fund, Judicial function		5,531
China Spring Youth Camp special revenue fund, Judicial function		202,869
Redevelopment Agency special revenue fund, General government function		1,171,036
Town of Gardnerville special revenue fund, Culture and recreation function		121
Town of Genoa special revenue fund, General government function		88,478

These over expenditures were funded by available assets in excess of liabilities as represented by fund balance in the respective fund.

Tax Abatements

All tax abatement agreements/programs, entered into by the State of Nevada, have been summarized, by type of agreement/program and the gross, accrual basis reduction of the County's taxes for the year ended June 30, 2020 aggregated as follows:

Agreements: NRS 361.087 Partial abatements of new of expanded businesses \$ 424,581

Agreements: NRS 701A Energy-related tax incentives 339,593

Agreements: NRS 374.357 Abatements of sales/use taxes for eligible machinery or equipment used by certain new of expanded businesses. These are approved through agreements with Governor's Office of Economic Development (GOED).

Douglas County	\$	146,860	
Gardnerville		3,512	
Genoa		132	
Minden		4,754	
	\$		155,258

Changes in Accounting Principles

**GASB Statement No. 95** – In May 2020, the GASB issued Statement No. 95, *Postponement of the Effective Dates of Certain Authority Guidance*. The objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. The requirements of this Statement are effective immediately as they delayed the effective dates of several GASB Statements. The effective dates listed in the Future Governmental Accounting Standards Board (GASB) Pronouncement section have been updated to reflect the postponed effective dates. This statement was implemented by the County as of July 1, 2019.

**Note 3 - Cash, Cash Equivalents and Investments**

When investing monies, the County is required to comply with the NRS. County monies must be deposited with federally insured banks. The County is authorized to use demand accounts, time accounts and certificates of deposit. The NRS do not specifically require collateral for demand deposits, but do specify that collateral for time deposits may be of the same type as those described for permissible State investments. Permissible State investments are similar to allowable County investments, described below, except that some State investments are for longer terms and include securities issued by municipalities outside of the State.

At June 30, 2020, the County's carrying amount of deposits was \$11,149,338 and the bank balance was \$11,651,697. The Federal Depository Insurance Corporation (FDIC) covered \$250,000 of the bank balance at fiscal year end and the bank balance was collateralized by the Nevada Collateral Pool.

The County manages its custodial credit risk related to deposits by participating in the Nevada Collateral Pool, which requires depositories to maintain as collateral, acceptable securities having a fair value of at least 102 percent of the amount of the uninsured balances of the public money held by the depository. Under NRS, the State Treasurer manages and monitors all collateral for all public monies deposited by members of the Nevada Collateral Pool. However, the County often carries cash and cash equivalents on deposit with financial institutions in excess of federally insured limits, and the risk of losses related to such concentrations may be increasing as a result of ongoing economic instability.

At June 30, 2020, total cash, cash equivalents and investments (including restricted amounts) were presented in the County's financial statements as follows:

Governmental activities	\$ 76,903,875
Business-type activities	35,789,049
Fiduciary funds	<u>1,711,516</u>
 Total cash, cash equivalents and investments	 <u><u>\$ 114,404,440</u></u>

The County has a formal investment policy that, in the opinion of management, is designed to ensure conformity with the NRS and seeks to limit exposure to investment risks.

All investments are governed by the County Commission's policy of the "prudent person" rule. The prudent person rule is a standard to guide those with responsibility for investing the money of others. Such fiduciaries must act as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital and, in general, avoid speculation.

Allowable County investments are as follows:

	Maximum Term (Years)	Maximum Single Purchase	Maximum Percent Per Issuer	Maximum Aggregate Position
U.S Treasury Bills / Notes United States Government Securities	10	\$ 10,000,000	None	None
Federal Agencies Securities	10	10,000,000	None	None
Federal Agencies Mortgage- Backed Securities	10	10,000,000	35%	100%
Corporate Notes / Bond	5	None	15%	40%
			5% (in aggregate with commercial paper exposure)	20%
State of Nevada and Nevada Local Agencies	5	None	25%	25%
Banks Repurchase Agreements	90 days	None	None	None. Must be collateralized at 102%
Bankers' Acceptances	180 days	None	5%	20% of portfolio
Commercial Paper	270 days	None	None	20% of portfolio
Negotiable Certificates of Deposit	10	Individual purchases greater than \$250,000 per banking institution must be fully collateralized in excess of insured amounts.	5% (in aggregate with corporate obligation exposure)	20% of portfolio
Certificate of Deposit	None	Individual purchases greater than \$250,000 per banking institution must be fully collateralized in excess of insured amounts.	None	None. Must be federally insured.
Money Market Funds (MMFs)	Same as cash, available daily, pay interest monthly	None	None	45% of MMF assets
Asset-Backed Securities Local Government Investment Pool (LGIP)	5  None	None  None	5% of the portfolio  None	20% of portfolio  70% of portfolio



The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

Level 1 — Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the County has the ability to access.

Level 2 — Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

Level 3 — Inputs to the valuation methodology are unobservable and significant to the fair value measurement. Unobservable inputs reflect the County's own assumptions about the inputs market participants would use in pricing the asset or liability (including assumptions about risk). Unobservable inputs are developed based on the best information available in the circumstances and may include the County's own data.

The asset's level within the hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. The determination of what constitutes observable requires judgment by the County's management. County management considers observable data to be that market data, which is readily available, regularly distributed or updated, reliable, and verifiable, not proprietary, and provided by multiple independent sources that are actively involved in the relevant market. The categorization of an investment within the hierarchy is based upon the relative observability of the inputs to its fair value measurement and does not necessarily correspond to County management's perceived risk of that investment.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The County's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

Deposits and withdrawals in governmental investment pools, such as LGIP are made on the basis of \$1 and not fair value. Accordingly, the County's proportionate share in these types of investments is an uncategorized input not defined as a Level 1, Level 2, or Level 3 input.

The following is a description of the valuation methods and assumptions used by the County to estimate the fair value of its investments. There have been no changes in the methods and assumptions used at June 30, 2020. The methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. County management believes its valuation methods are appropriate and consistent with other market participants. The use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The County's treasury pool's asset market prices are derived from closing bid prices as of the last business day of the month as supplied by Interactive Data, Bloomberg or Telerate. Where prices are not available from generally recognized sources, the securities are priced using a yield-based matrix system to arrive at an estimated market value. Prices that fall between data points are interpolated. Non-negotiable FDIC insured bank certificates of deposit are priced at par.

When available, quoted prices are used to determine fair value. When quoted prices in active markets are available, investments are classified within Level 1 of the fair value hierarchy.

For investments classified within Level 2 of the fair value hierarchy, the County's custodians generally uses a multi-dimensional relational model. Inputs to their pricing models are based on observable market inputs in active markets. The inputs to the pricing models are typically benchmark yields, reported trades, broker dealer quotes, issuer spreads and benchmark securities, among others. The County does not have any investments that are measured using Level 3 inputs.

At June 30, 2020, the County had the following cash equivalents and investments:

Investments by fair value level	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
US Treasury Notes	\$ 4,230,790	\$ -	\$ 4,230,790	\$ -
US Agencies				
Federal Agricultural Mortgage Corp	1,036,500	-	1,036,500	-
Federal Farm Credit Bank	25,183,473	-	25,183,473	-
Federal Home Loan Bank	8,187,300	-	8,187,300	-
Federal Home Loan Mortgage Corporation	1,023,500	-	1,023,500	-
Federal National Mortgage Association	4,128,860	-	4,128,860	-
Corporate Notes	20,488,779	-	20,488,779	-
Commercial Paper	4,498,088	-	4,498,088	-
Negotiable Certificates of Deposit	10,435,225	-	10,435,225	-
	<u>79,212,515</u>	<u>\$ -</u>	<u>\$ 79,212,515</u>	<u>\$ -</u>
Total investments measured at fair value				
Investments not measured at fair value or subject to fair value hierarchy				
Money Market Mutual Fund	3,547,218			
Local Government Investment Pool (LGIP)	<u>12,034,283</u>			
Total investments	<u>94,794,016</u>			
Cash and cash equivalents	<u>19,610,424</u>			
Total cash, cash equivalents and investments	<u>\$ 114,404,440</u>			

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. In accordance with the County's investment policy, one of the ways that the County manages its exposure to interest rate risk is by purchasing a combination of short-term and long-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow liquidity needed for operations.

At June 30, 2020, the County's investments by maturity is distributed as follows:

Investment Type	Remaining Maturity (In Years)		
	Less than 1	One to Five	Total
US Treasury Notes	\$ 2,608,092	\$ 1,622,698	\$ 4,230,790
US Agencies			
Federal Agricultural Mortgage Corp	-	1,036,500	1,036,500
Federal Farm Credit Bank	3,055,800	22,127,673	25,183,473
Federal Home Loan Bank	4,051,150	4,136,150	8,187,300
Federal Home Loan Mortgage Corp	-	1,023,500	1,023,500
Federal National Mortgage Association	-	4,128,860	4,128,860
Money Market Funds	3,547,218	-	3,547,218
Corporate Notes	4,573,915	15,914,864	20,488,779
Commercial Paper	4,498,088	-	4,498,088
Negotiable Certificates of Deposit	1,246,957	9,188,268	10,435,225
<b>Total</b>	<b>\$ 23,581,220</b>	<b>\$ 59,178,513</b>	<b>82,759,733</b>
Non-maturing investments			
Local Government Investment Pool (LGIP)			12,034,283
<b>Total investments</b>			<b>94,794,016</b>
Cash and cash equivalents			19,610,424
<b>Total cash, cash equivalents and investments</b>			<b>\$ 114,404,440</b>

At June 30, 2020, the County's cash equivalents and investments were rated by Moody's Investors Service as follows:

Investment Type	AAA	Non-rated	Total
US Treasury Notes	\$ -	\$ 4,230,790	\$ 4,230,790
US Agencies			
Federal Agricultural Mortgage Corp	1,036,500	-	1,036,500
Federal Farm Credit Bank	25,183,473	-	25,183,473
Federal Home Loan Bank	8,187,300	-	8,187,300
Federal Home Loan Mortgage Corp	1,023,500	-	1,023,500
Federal National Mortgage Association	4,128,860	-	4,128,860
Money Market Funds	3,547,218	-	3,547,218
Corporate Notes	20,488,779	-	20,488,779
Commercial Paper	4,498,088	-	4,498,088
Local Government Investment Pool (LGIP)	-	12,034,283	12,034,283
Negotiable Certificates of Deposit	-	10,435,225	10,435,225
Total investments	<u>\$ 68,093,718</u>	<u>\$ 26,700,298</u>	<u>94,794,016</u>
Total cash and cash equivalents			<u>19,610,424</u>
Total cash, cash equivalents and investments			<u>\$ 114,404,440</u>

\* The requirement to disclose credit ratings does not apply to debt securities of the United States government, or obligations of United States government agencies that are explicitly guaranteed by the United States government.

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical organization. The County's investment policy allows investments in obligations of the U.S. Treasury and U.S. agencies, agency issued mortgage backed securities, negotiable medium-term obligations issued by local governments of the State of Nevada, corporate bonds rated "AA" or better, commercial paper rated "A-1", "P-1" or better, and repurchase agreements, certificates of deposit, money market mutual funds rated "AAA" by a nationally recognized rating service or other securities in which banking institutions may legally invest.

Concentration of credit risk is the risk of loss attributed to the magnitude of the County's investment in a single issuer of securities. Investments in any one issuer that represent 5 percent or more of total investments at June 30, 2020, were as follows:

Issuer	Amount	Percentage of Portfolio
Federal Farm Credit Bank	\$ 25,183,473	27%
Federal Home Loan Bank	\$ 8,187,300	9%

#### Note 4 - Capital Assets

For the year ended June 30, 2020, capital asset activity was as follows:

	Balance at June 30, 2019	Additions	Retirements	Completed Construction	Balance at June 30, 2020
<i>Governmental Activities</i>					
Capital assets not being depreciated or amortized:					
Land	\$ 13,761,187	\$ -	\$ -	\$ -	\$ 13,761,187
Construction in progress	1,898,327	5,410,002	(52,324)	(2,730,678)	4,525,327
Total capital assets not being depreciated or amortized	<u>15,659,514</u>	<u>5,410,002</u>	<u>(52,324)</u>	<u>(2,730,678)</u>	<u>18,286,514</u>
Capital assets being depreciated or amortized:					
Buildings and building improvements	78,959,140	-	(46,544)	1,954,779	80,867,375
Machinery, equipment and software	26,430,192	1,662,609	(2,111,914)	434,642	26,415,529
Infrastructure	236,650,367	830,656	(3,601)	341,257	237,818,679
Total capital assets being depreciated or amortized	<u>342,039,699</u>	<u>2,493,265</u>	<u>(2,162,059)</u>	<u>2,730,678</u>	<u>345,101,583</u>
Accumulated depreciation and amortization:					
Buildings and building improvements	(33,260,351)	(2,060,520)	37,772	-	(35,283,099)
Machinery, equipment and software	(19,490,624)	(1,658,740)	1,763,725	-	(19,385,639)
Infrastructure	(196,196,976)	(3,568,757)	2,340	-	(199,763,393)
Total accumulated depreciation and amortization	<u>(248,947,951)</u>	<u>(7,288,017)</u>	<u>1,803,837</u>	<u>-</u>	<u>(254,432,131)</u>
Total capital assets being depreciated or amortized, net	<u>93,091,748</u>	<u>(4,794,752)</u>	<u>(358,222)</u>	<u>2,730,678</u>	<u>90,669,452</u>
Total governmental activities	<u>\$ 108,751,262</u>	<u>\$ 615,250</u>	<u>\$ (410,546)</u>	<u>\$ -</u>	<u>\$ 108,955,966</u>

County of Douglas  
Notes to Financial Statements (Continued)  
June 30, 2020

<i>Business-type activities</i>	Balance at June 30, 2019	Additions	Retirements	Completed Construction	Balance at June 30, 2020
Capital assets not being depreciated or amortized:					
Land	\$ 6,400,936	\$ -	\$ -	\$ -	\$ 6,400,936
Construction in progress	12,820,904	8,750,146	-	(6,595,771)	14,975,279
Water rights	5,772,013	-	-	-	5,772,013
Total capital assets not being depreciated or amortized	<u>24,993,853</u>	<u>8,750,146</u>	<u>-</u>	<u>(6,595,771)</u>	<u>27,148,228</u>
Capital assets being depreciated or amortized:					
Buildings and building improvements	5,917,539	-	(69,303)	-	5,848,236
Machinery, equipment and software	4,242,271	200,556	(47,864)	-	4,394,963
Infrastructure	19,450,302	-	-	6,595,771	26,046,073
Water and sewer systems	135,149,867	184,980	(33,453)	-	135,301,394
Total capital assets not being depreciated or amortized	<u>164,759,979</u>	<u>385,536</u>	<u>(150,620)</u>	<u>6,595,771</u>	<u>171,590,666</u>
Accumulated depreciation and amortization:					
Buildings and building improvements	(2,786,764)	(138,969)	-	-	(2,925,733)
Machinery, equipment and software	(2,985,011)	(240,340)	94,808	-	(3,130,543)
Infrastructure	(8,324,382)	(1,195,139)	-	-	(9,519,521)
Water and sewer systems	(43,282,796)	(3,339,124)	-	-	(46,621,920)
Total accumulated depreciation and amortization	<u>(57,378,953)</u>	<u>(4,913,572)</u>	<u>94,808</u>	<u>-</u>	<u>(62,197,717)</u>
Total capital assets being depreciated or amortized, net	<u>107,381,026</u>	<u>(4,528,036)</u>	<u>(55,812)</u>	<u>6,595,771</u>	<u>109,392,949</u>
Total business-type activities	<u>\$ 132,374,879</u>	<u>\$ 4,222,110</u>	<u>\$ (55,812)</u>	<u>\$ -</u>	<u>\$ 136,541,177</u>

For the year ended June 30, 2020, charges, by function, for depreciation expense were as follows:

Governmental Activities	
General Government	\$ 1,665,946
Judicial	260,704
Public Safety	464,281
Public Works	3,061,250
Community Development	80,431
Culture and Recreation	1,456,969
Health and Sanitation	87,306
Welfare	2,352
Internal service fund depreciation expense is charged to specific functions based on asset usage	208,778
Total depreciation expense, governmental activities	\$ 7,288,017
Business-Type Activities	
Airport	\$ 1,243,263
Sewer	884,258
Douglas County Water Utility	1,561,296
Non-major funds	1,224,755
Total depreciation expense, business-type activities	\$ 4,913,572

#### Construction Projects Commitments

The County entered into contractual commitments for the construction and/or improvement of capital assets. At year end, such commitments were as follows:

	Contract Amounts	Amount of Work Completed as of June 30, 2020	Commitment Remaining at June 30, 2020
Governmental activities			
General government projects	\$ 2,716,262	\$ 1,865,758	\$ 850,504
Judicial projects	292,027	117,645	174,382
Public safety projects	5,346	1,501	3,845
Public works projects	2,461,921	1,282,552	1,179,369
Culture and recreation projects	685,595	365,854	319,741
Welfare projects	12,263	9,873	2,390
Total governmental activities	\$ 6,173,414	\$ 3,643,183	\$ 2,530,231
Business-type activities			
Sewer system projects	10,882,529	9,574,402	1,308,127
Water system projects	4,311,765	1,972,142	2,339,623
Trash service projects	298,026	-	298,026
Total business-type activities	\$ 15,492,320	\$ 11,546,544	\$ 3,945,776



**Note 5 - Interfund Balances and Activity**

Due to and from Other Funds

At June 30, 2020, amounts due to and from other funds resulting from the time lag between the dates that reimbursable transactions occur and payments between funds are made, were as follows:

	Receivable	Payable
General Fund	\$ 231,225	\$ (49,729)
Room Tax Special Revenue Fund	-	(49,049)
Non-major Governmental Funds	-	(144,949)
Sewer Utility Enterprise Fund	-	(8,233)
Douglas County Water Utility Enterprise Fund	-	(14,843)
Non-major Enterprise Funds	-	(22,527)
Internal Service Funds	69,982	(11,877)
	\$ 301,207	\$ (301,207)

Interfund Transfers

Transfers of revenues collected in various funds are used to finance various programs and expenditures and the close out of certain enterprise funds accounted for in other funds in accordance with budgetary authorization or legal requirements.

For the year ended June 30, 2020, interfund transfers were as follows:

	Transfers in	Transfers out
General Fund	\$ 396,826	\$ (4,296,948)
Room Tax Special Revenue Fund	1,148,329	(748,456)
Non-major Governmental Funds	8,906,733	(5,157,963)
Douglas County Water Utility Enterprise Fund	125,000	-
Non-major Enterprise Funds	-	(225,300)
Internal Service Funds	1,000	(149,221)
	\$ 10,577,888	\$ (10,577,888)

**Note 6 - Long-Term Liabilities**

Outstanding long-term debt obligations at June 30, 2020, were as follows:

Governmental Activities	Maturity Date	Interest Rate	Original Amount	Balance June 30, 2020
<u>Revenue bonds</u>				
Highway Revenue Improvement Bonds, Series 2016	November 2020 - November 2036	3.00% - 5.00%	\$ 11,635,000	\$ 10,495,000
<u>General obligation medium term financing bonds and notes</u>				
Community Center Medium Term Bonds, Series 2013	March 2021 - March 2023	2.05%	7,800,000	3,075,000
<u>General obligation /pledged revenue bonds</u>				
Community Center Bonds, Series 2012	August 2020 - August 2032	3.00 - 3.25%	6,750,000	6,450,000
<u>Capital lease</u>				
Vacuum truck lease	October 2020 - October 2020	2.82%	320,000	48,606
Motorola Dispatch Console System	October 2020 - October 2023	2.78%	410,000	243,876
Total capital lease			730,000	292,482
Unamortized bond premiums and discounts, net				730,675
Total Governmental Activities			\$ 26,915,000	\$ 21,043,157
<b>Business-type Activities</b>				
<u>General obligation/pledged revenue bonds</u>				
Douglas County, Nevada General Obligation Sewer Refunding Bonds, Series 2010C	September 2020 - December 2020	2.00 - 4.00%	\$ 2,420,000	\$ 310,000
Douglas County, Nevada General Obligation Water and Water Improvement Refunding Bonds, Series 2010B	September 2020 - December 2022	2.00 - 4.5%	3,970,000	760,000
Douglas County, Nevada General Obligation Water Improvement Bonds (TRZED), Series 2010A	September 2020 - December 2029	6.00%	1,570,000	1,570,000
Airport Revenue Bonds, Series 2014	June 2021 - June 2029	2.95%	1,075,000	740,000
State Revolving Fund Sewer Bonds, Series 2016	May 2021 - May 2036	2.05%	5,550,000	4,768,687
State Revolving Fund Water Bonds, Series 2014	January 2021 - January 2035	2.56%	1,000,000	769,691
Douglas County, Nevada General Obligation Sewer Refunding Bonds, Series 2014	May 2021 - August 2024	0.32 - 3.28%	2,010,000	1,058,000
State Revolving Fund Water Bonds, Series 2012	July 2020 - July 2032	2.49%	1,300,000	803,398
Nevada General Douglas County, Obligation Water Refunding Bonds, Series 2012A	March 2021 - November 2024	2.00 - 4.00%	2,485,000	1,055,000
State Revolving Fund Water Bonds, Series 2011	April 2021 - January 2031	3.21%	1,000,000	677,352
State Revolving Fund Water Bonds, Series 2010	February 2021 - January 2030	2.84%	1,150,000	681,260
State Revolving Fund Water Bonds, Series 2009	March 2021 - January 2029	3.27%	3,500,000	1,427,361
State Revolving Fund Water Bonds, Series 2005	December 2020 - July 2025	2.99%	674,542	256,401
Unamortized bond premiums and discounts, net				95,242
Total Business-type Activities			27,704,542	14,972,392
Total Long-term Debt Obligations			\$ 54,619,542	\$ 36,015,549

The County issues general obligation bonds and notes payable for various purposes including, but not limited to, financing the improvement, acquisition or construction of capital assets. These bonds and notes constitute general obligations of the County, and the full faith and credit of the County is pledged for the payment of principal and interest.

Revenue Bonds and General Obligation/Pledged Revenue Bonds

The County issues revenue bonds and general obligation/pledged revenue bonds for various purposes including, but not limited to, financing the improvement, acquisition or construction of capital assets and has pledged specific revenues to repay these bonds.

Governmental activities

Pledged revenue – Revenues generated from a 1% transient occupancy tax levied in the Tahoe-Douglas Transportation District and revenues generated by projects financed with the bonds.

Total revenue bond principal and interest remaining to be paid at June 30, 2020	\$ -
Total revenue bond principal and interest paid during the year ended June 30, 2020	290,472
Total pledged revenue for the year ended June 30, 2020	826,671
Comparison of pledged revenues recognized to the payment requirements for the FY	536,199
Proportion of pledged amount to total revenue stream	100%
Maturity of revenue bond issued and revenue pledge Transportation Refunding Bonds, Series 2012	May 2020

Pledged revenue – Revenues generated from intergovernmental consolidated taxes (liquor taxes, tobacco taxes, real property transfer taxes, basic governmental services tax and basic supplemental sales taxes).

Total revenue bond principal and interest remaining to be paid at June 30, 2020	\$ 8,100,297
Total revenue bond principal and interest paid during the year ended June 30, 2020	197,194
Total pledged revenue for the year ended June 30, 2020	1,906,161
Comparison of pledged revenues recognized to the payment requirements for the FY	1,708,967
Proportion of pledged amount to total revenue stream	15%
Maturity of revenue bond issued and revenue pledge Community Center Bonds, Series 2012	August 2032

Business-type activities

Pledged revenue - Revenues generated from the operations of the Airport system

Total revenue bond principal and interest remaining to be paid at June 30, 2020	\$ 853,428
Total revenue bond principal and interest paid during the year ended June 30, 2020	94,925
Total pledged revenue for the year ended June 30, 2020	1,167,847
Comparison of pledged revenues recognized to the payment requirements for the FY	1,072,922
Proportion of pledged amount to total revenue stream	100%
Maturity of revenue bonds issued and revenue pledge Airport Revenue Bonds, Series 2014	June 2029

Pledged revenue – Revenues generated from water utility customer net revenues.

Total revenue bond principal and interest remaining to be paid	\$ 9,454,780
Total revenue bond principal and interest paid during the year	1,379,837
Total pledged revenue for the year ended June 30, 2020	7,115,034
Comparison of pledged revenues recognized to the payment requirements for the FY	5,735,197
Proportion of pledged amount to total revenue stream	100%
Maturity of revenue bonds issued and revenue pledge State Revolving Fund Water Bonds, Series 2014	July 2034
State Revolving Fund Water Bonds, Series 2012	July 2032
Douglas County, Nevada General Obligation Water Refunding Bonds, Series 2012A	November 2024
State Revolving Fund Water Bonds, Series 2011	January 2031
State Revolving Fund Water Bonds, Series 2010	January 2030
Douglas County, Nevada General Obligation Water Improvement and Refunding Bonds, Series 2010B	December 2022
Douglas County, Nevada General Obligation Water Improvement Bonds (TRZED), Series 2010A	December 2029
State Revolving Fund Water Bonds, Series 2009	January 2029
State Revolving Fund Water Bonds, Series 2005	July 2025

Pledged revenue – Revenues generated from sewer utility customer net revenues.

Total revenue bond principal and interest remaining to be paid at June 30, 2020	\$ 7,010,163
Total revenue bond principal and interest paid during the year ended June 30, 2020	772,084
Total pledged revenue for the year ended June 30, 2020	2,781,238
Comparison of pledged revenues recognized to the payment requirements for the FY	2,009,154
Proportion of pledged amount to total revenue stream	100%
Maturity of revenue bonds issued and revenue pledge State Revolving Fund Sewer Bonds, Series 2016	January 2036
Douglas County, Nevada General Obligation Sewer Refunding Bonds, Series 2014	August 2024
Douglas County, Nevada General Obligation Sewer Refunding Bonds, Series 2010C	December 2020

Changes in Long-term Liabilities

Long-term liabilities activity for the year ended June 30, 2020, was as follows:

Governmental Activities:	Balance July 1, 2019	Increases	Decreases	Balance June 30, 2020	Due Within One Year
General Obligation Bonds					
Highway Revenue Improvement Bonds, 2016	\$ 10,895,000	\$ -	\$ (400,000)	\$ 10,495,000	\$ 420,000
Community Center Bonds, Series 2012	6,450,000	-	-	6,450,000	-
Total General Obligation Bonds	17,345,000	-	(400,000)	16,945,000	420,000
Bonds and notes from direct borrowings and direct placements					
Community Center Medium Term Bonds, Series 2013	4,060,000	-	(985,000)	3,075,000	1,005,000
Transportation Refunding Bonds, Series 2012	286,000	-	(286,000)	-	-
Land Note	50,000	-	(50,000)	-	-
Total Notes from direct borrowings and direct placements	4,396,000	-	(1,321,000)	3,075,000	1,005,000
Direct financing leases	396,655		(104,173)	292,482	107,090
Unamortized bond premiums and discounts, net	776,219	-	(45,544)	730,675	-
Total Governmental Activities	<u>\$ 22,913,874</u>	<u>\$ -</u>	<u>\$ (1,870,717)</u>	<u>\$ 21,043,157</u>	<u>\$ 1,532,090</u>
Business-type Activities:					
General Obligation Bonds					
Douglas County, Nevada General Obligation Sewer Refunding Bonds, Series 2010C	\$ 610,000	\$ -	\$ (300,000)	\$ 310,000	\$ 310,000
Douglas County, Nevada General Obligation Water Improvement and Refunding Bonds, Series 2010B	1,175,000	-	(415,000)	760,000	430,000
Douglas County, Nevada General Obligation Water Improvement Bonds (TRZED), Series 2010A	1,570,000	-	-	1,570,000	-
Total General Obligation Bonds	3,355,000	-	(715,000)	2,640,000	740,000
Bonds from direct borrowings and direct placements					
Airport Revenue Bond, Series 2014	811,000	-	(71,000)	740,000	73,000
State Revolving Fund Sewer Bonds, 2016	1,789,225	3,131,352	(151,890)	4,768,687	262,873
State Revolving Fund Water Bonds, 2014	813,030	-	(43,339)	769,691	44,456
Douglas County, Nevada General Obligation Sewer Refunding Bonds, Series 2014	1,256,000	-	(198,000)	1,058,000	199,000
State Revolving Fund Water Bonds, Series 2012	857,575	-	(54,177)	803,398	55,533
Douglas County, Nevada General Obligation Water Refunding Bonds, Series 2012A	1,320,000	-	(265,000)	1,055,000	285,000
State Revolving Fund Water Bonds, Series 2011	727,963	-	(50,611)	677,352	52,248
State Revolving Fund Water Bonds, Series 2010	739,407	-	(58,147)	681,260	59,810
State Revolving Fund Water Bonds, Series 2009	1,561,742	-	(134,381)	1,427,361	138,811
State Revolving Fund Water Bonds, Series 2005	298,688	-	(42,287)	256,401	43,560
Total Notes from direct borrowings and direct placements	10,174,630	3,131,352	(1,068,832)	12,237,150	1,214,291
Unamortized bond premiums and discounts, net	154,492	-	(59,250)	95,242	-
Total Business-type Activities	<u>\$ 13,684,122</u>	<u>\$ 3,131,352</u>	<u>\$ (1,843,082)</u>	<u>\$ 14,972,392</u>	<u>\$ 1,954,291</u>

At June 30, 2020, the annual requirements to pay principal and interest on bonds and notes outstanding were as follows:

<u>For the Year Ending June 30,</u>	Governmental Activities			
	General Obligation Bonds		Notes from Direct Borrowings and Direct Placements	
	Principal	Interest	Principal	Interest
2021	\$ 420,000	\$ 629,606	\$ 1,005,000	\$ 63,038
2022	440,000	608,106	1,025,000	42,435
2023	465,000	585,481	1,045,000	21,423
2024	1,035,000	553,431	-	-
2025	1,080,000	511,656	-	-
2026 - 2030	6,100,000	1,901,281	-	-
2031 - 2035	5,765,000	794,678	-	-
2036 - 2040	1,640,000	66,200	-	-
	\$ 16,945,000	\$ 5,650,439	\$ 3,075,000	\$ 126,896

<u>For the Year Ending June 30,</u>	Business-Type Activities			
	General Obligation Bonds		Notes from Direct Borrowings and Direct Placements	
	Principal	Interest	Principal	Interest
2021	\$ 740,000	\$ 121,383	\$ 1,214,292	\$ 301,966
2022	160,000	104,850	1,240,411	265,742
2023	170,000	97,388	1,119,935	231,993
2024	205,000	87,025	1,156,938	198,676
2025	210,000	74,550	1,194,434	163,631
2026 - 2030	1,155,000	171,975	3,816,745	488,950
2031 - 2035	-	-	2,145,281	131,272
2036 - 2040	-	-	349,114	1,820
	\$ 2,640,000	\$ 657,171	\$ 12,237,150	\$ 1,784,050

Debt Covenants and Legal Debt Margin

Certain long-term liabilities are subject to restrictive debt covenants with which management believes the County to be in compliance.

The amount of long-term general obligation debt that can be incurred by the County is limited by the NRS and the County's Charter limits total outstanding long-term liabilities (debt principal) during a year to no more than 10 percent of the assessed value of taxable property at the beginning of the fiscal year. Management believes the County to be in compliance with these requirements.

Arbitrage Rebate Requirement

The Federal Tax Reform Act of 1986 imposes a rebate requirement with respect to certain long-term debt obligations. Under this Act, an arbitrage amount may be required to be rebated to the United States Treasury for interest on the bonds to qualify for exclusion from gross income for federal income tax purposes. Rebatable arbitrage is computed as of each installment computation date. As of the most recent date, management believes that there is no rebatable arbitrage amount due. Future calculations might result in adjustments to this determination.

Conduit Debt

The County has provided third-party borrowers conduit debt to finance the improvement, acquisition or construction of capital assets, which are deemed to be in the public interest, including, but not limited to, hospital facilities. The conduit debt obligations are secured by the pledged revenues of the third-party borrowers, and the County has no obligation with respect to the conduit debt after its issuance because the third-party services the debt. The conduit debt, issued pursuant to NRS 268, is not, and shall never become, an obligation of the County.

Outstanding conduit debt obligations at June 30, 2020, were as follows:

	<u>Issuance Date</u>	<u>Original Amount</u>	<u>Balance June 30, 2020</u>
Washoe Barton Medical Clinic Project, Hospital Revenue and Refunding Bonds, Series 2013	April 2013	\$ 8,700,000	\$ 5,049,969

Compensated Absences

Compensated absences activity for the year ended June 30, 2020, was as follows:

	<u>Balance July 1, 2019</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2020</u>	<u>Due Within One Year</u>
Governmental Activities:					
Compensated absences	\$ 3,289,731	\$ 2,629,975	\$ (2,839,374)	\$ 3,080,332	\$ 2,741,063
Business-type Activities:					
Compensated absences	\$ 222,942	\$ 143,140	\$ (161,869)	\$ 204,213	\$ 134,300

Capital Leases – Governmental Activities

The County entered into a capital lease agreement to finance the acquisition of capital assets used by the County and in general operations. For accounting purposes, the assets acquired under this capital lease have been recorded at the present value of the future minimum lease payments as of the lease inception date. Total capital lease payments for the year ended June 30, 2020, were \$104,172.

At June 30, 2020, the assets acquired through these capital leases were as follows:

Machinery, equipment and software	\$ 743,845
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At June 30, 2020, future minimum capital lease payments were as follows:

For the Year Ending June 30,

2021	\$ 115,246
2022	65,267
2023	65,267
2024	<u>65,267</u>
Total future minimum capital lease payments	\$ 311,047
Less portion of payment representing interest	<u>(18,565)</u>
Present value of total future minimum capital lease payments	<u><u>\$ 292,482</u></u>

**Note 7 - Operating Leases**

The County has certain non-cancelable operating lease agreements primarily for office equipment and a beneficial use assignment of water rights. Such leases expire at various times through July 2022 and the beneficial use assignment of water rights expires in 2037.

At year end, the County's future minimum lease payments under these non-cancelable operating leases were as follows:

For the Year Ending June 30,

2021	\$ 280,329
2022	207,227
2023	157,408
2024	90,301
2025	68,715
2026-2030	200,000
2031-2035	200,000
2036-2039	<u>80,000</u>
Total	<u><u>\$ 1,283,980</u></u>



## **Note 8 - Commitments and Contingencies**

### Litigation

In the ordinary course of its operations, claims are filed against the County including, but not limited to those arising from alleged improper actions by employees, police actions and negligence. County management intends to vigorously defend each claim and believes that most claims will be dismissed or settled for substantially less than the claimed amount and may be partially offset by payments from the County's liability insurance policies, discussed below under "Risk Management," and will not result in any material adverse future effect on the County's financial position, results of operation, or cash flows.

The County does not accrue for estimated future legal and defense costs, if any, to be incurred in connection with outstanding or threatened litigation and other disputed matters but rather, records such as period costs when the services are rendered.

The County is a defendant in several lawsuits arising from the course of business. The possibility of an unfavorable outcome in these cases ranges from remote to possible. In the opinion of management, these lawsuits will not have a materially adverse effect on the financial position or operations of the County.

## **Note 9 - Risk Management**

The County is exposed to various risks of losses related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. For these and other risks, the County participates with other governmental entities in the Nevada Public Agency Insurance Pool (Pool); is self-insured for workers compensation and purchases commercial insurance coverage for other risks of loss, including specific risks not covered by Pool (airport liability and bonding coverage) and employee health and accident insurance. Settled claims have not exceeded this commercial insurance coverage in any of the past three years.

### Nevada Public Agency Insurance Pool

The Pool, created under the Nevada Interlocal Cooperation Act, is a public entity risk pool currently operating as a common risk management and insurance program for its members.

The County pays an annual premium and specific deductibles, as necessary, to the Pool for its general insurance coverage. The Pool is considered a self-sustaining risk pool that will provide liability coverage for its members. The deductible paid by the County for each incident is \$5,000 for property damages and crime and \$50,000 for all other incidents, with a maximum aggregate deductible of \$300,000 annually.

At June 30, 2020, Pool insurance coverages were as shown below:

Property, crime and equipment		
Blanket Limit per schedule of locations	\$ 300,000,000	Per loss
Sublimit for earthquake coverage	150,000,000	Annual aggregate
Sublimit for flood coverage	150,000,000	Annual aggregate
Sublimit for flood coverage zone A	25,000,000	Annual aggregate
Sublimit for equipment breakdown	100,000,000	Each accident
Sublimit for money and securities including dishonesty	500,000	Each loss
Casualty		
Bodily injury, property damage, personal injury		
Employment based benefits administration	\$ 10,000,000	Per event
Law enforcement activities, and wrongful acts	10,000,000	Annual aggregate
Cyber Security Event		
Cyber Security Event	\$ 3,000,000	Per event and annual aggregate
Sublimit for privacy response expense	500,000	Per event

Workers Compensation

As of July 1, 2017, the County formed its own self-insured workers compensation program. This program exposes the County to various risk of loss related to large claims based on the health of their work force; therefore, an excess loss policy provides coverage. The basic statutory limits are \$100,000 per occurrence for bodily injury, \$100,000 per employee for bodily injury by disease and a \$500,000 policy limit for bodily injury by disease for employer’s liability limits. The County also carries a self-insured retention of \$750,000 per accident and \$2,000,000 for Presumptive Claims.

Liabilities are reported when it is probable that a loss has occurred, and the amount of loss can be reasonably estimated. Claims liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amounts of payouts, and other economic and social factors.

Changes in the claim liabilities for fiscal years 2018-19 and 2019-20 were:

	Risk Management Internal Service Fund		Self-insurance Dental Internal Service Fund	Total
	Workers Compensation	General Liability	Dental	
Balance at June 30, 2018	\$ -	\$ -	\$ 46,162	\$ 46,162
Claims and changes in estimates for FY 2019	535,123	1,143,447	328,345	2,006,915
Claim payments and adjustments	<u>(272,589)</u>	<u>(34,447)</u>	<u>(344,423)</u>	<u>(651,459)</u>
Balance at June 30, 2019	262,534	1,109,000	30,084	1,401,618
Claims and changes in estimates for FY 2020	2,606,811	2,841,844	269,133	5,717,788
Claim payments and adjustments	<u>(553,179)</u>	<u>(811,267)</u>	<u>(274,095)</u>	<u>(1,638,541)</u>
Balance at June 30, 2020	<u>\$ 2,316,166</u>	<u>\$ 3,139,577</u>	<u>\$ 25,122</u>	<u>\$ 5,480,865</u>

**Note 10 - Defined Benefit Pension Plans**

**Multiple-Employer Cost-Sharing Defined Benefit Pension Plans**

Plan Description – NVPERS

The County's employees are covered by the Public Employees' Retirement System of Nevada (NVPERS), which was established by the Nevada Legislature in 1947, effective July 1, 1948, and is governed by the Public Employees Retirement Board (the NVPERS Board) whose seven members are appointed by the governor. The County does not exercise any control over NVPERS.

NVPERS is a cost-sharing, multiple-employer, defined benefit public employees' retirement system which includes both regular and police/fire members. NVPERS is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability. NVPERS issues a publicly available Comprehensive Annual Financial Report that includes financial statements and required supplemental information. This report is available on the NVPERS's website, [www.nvpers.org](http://www.nvpers.org) under publications.

Benefits Provided

Benefits, as required by NRS, are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering the system on or after January 1, 2010. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.

Monthly benefit allowances for members are computed as 2.5 percent of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67 percent of average compensation. For members entering the system on or after January 1, 2010, this multiplier is 2.5 percent for all years of service. Regular members entering PERS on or after July 1, 2015, have a 2.25 percent multiplier. PERS offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

Post-retirement increases are provided by authority of NRS 286.575 - .579, which for members entering the system before January 1, 2010, is equal to the lesser of:

- 1) 2% per year following the third anniversary of the commencement of benefits, 3% per year following the sixth anniversary, 3.5% per year following the ninth anniversary, 4% per year following the twelfth anniversary and 5% per year following the fourteenth anniversary, or
- 2) The average percentage increase in the Consumer Price Index (or other PERS Board approved index) for the three preceding years.

In any event, a member's benefit must be increased by the percentages in paragraph 1, above, if the benefit of a member has not been increased at a rate greater than or equal to the average of the Consumer Price Index (All Items) (or other NVPERs Board approved index) for the period between retirement and the date of increase.

For members entering the system on or after January 1, 2010 and before July 1, 2015, the post-retirement increases are the same as above, except that the increases do not exceed 4 percent per year.

For members with an effective date of membership on or after July 1, 2015, the post-retirement increases are 2 percent per year following the third anniversary of the commencement of benefits, 2.5 percent per year following the sixth anniversary, the lesser of 3 percent or the CPI for the preceding calendar year following the ninth anniversary.

Regular members are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, at age 62 with ten years of service, or any age with thirty years of service. Regular members entering the System on or after July 1, 2015, are eligible for retirement at age 65 with five years of service, at age 62 with ten years of service, at age 55 with 30 years of service, or at any age with 33 1/3 years of service.

Police/fire members are eligible for retirement at age 65 with five years of service, at age 55 with ten years of service, at age 50 with twenty years of service, or at any age with twenty-five years of service. Police/fire members entering the system on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 60 with ten years of service, or age 50 with twenty years of service, or at any age with thirty years of service. Only service performed in a position as a police officer or firefighter may be counted toward the eligibility for retirement as Police/fire accredited service.

The normal ceiling limitation on the monthly benefit allowances is 75 percent of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90 percent of average compensation. Both regular and police/fire members become fully vested as to benefits upon completion of five years of service.

### Contributions

The authority for establishing and amending the obligation to make contributions and member contribution rates rests with NRS. New hires, in agencies which did not elect the employer-pay contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two alternative contribution plans. Contributions are shared equally by employer and employee in which employees can take a reduced salary and have contributions made by the employer or can make contributions by a payroll deduction matched by the employer.

NVPERS's basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee's working lifetime in order to accumulate sufficient assets to pay benefits when due.

NVPERS receives an actuarial valuation on an annual basis for determining the prospective funding contribution rates required to fund the system on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by NRS. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450. The actuarial funding method used is the entry age normal cost method. It is intended to meet the funding objective and result in a relatively level long-term contributions requirement as a percentage of salary.

For the fiscal year ended June 30, 2020, the required employer/employee matching rate was 14.50 percent for regular and 20.75 percent for police/fire members. The EPC rate was 28 percent for regular and 40.50 percent for police/fire members. Contributions to the pension plan from the County were \$4,703,093 for the year ended June 30, 2020.

### **Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

At June 30, 2020, the County reported a liability of \$65,500,106 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on a projection of the County's long-term share of contributions to the pension plan relative to the project contributions of all participating employers, actuarially determined. At June 30, 2019, the County's proportion was 0.48035 percent, which was a decrease of 0.00047 from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the County recognized pension expense of \$6,806,694. At June 30, 2020, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,456,179	\$ 1,889,267
Changes of assumptions	2,665,583	-
Net differences between projected and actual earnings on pension plan investments	-	3,258,395
Changes in proportion and differences between actual contributions and proportionate share of contributions	2,510,106	3,191,211
Pension contributions subsequent to measurement date	4,703,093	-
Total	\$ 12,334,961	\$ 8,338,873

\$4,703,093 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

For the Year Ended June 30,	Total
2021	\$ 184,466
2022	(1,242,841)
2023	341,439
2024	422,962
2025	240,375
2026	(653,406)
Total	\$ (707,005)

At June 30, 2020, the average expected remaining service life is 6.18 years.

Actuarial Assumptions

The total PERS pension liability in the June 30, 2019 actuarial valuations was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	June 30, 2019
Inflation rate	2.75%
Investment rate of return	7.50%
Actuarial cost method	Entry age normal and level percentage of payroll
Projected salary increases	Regular: 4.25% to 9.15%, depending on service Police/Fire: 4.55% to 13.90%, depending on service Rates include inflation and productivity increases

Mortality rates were based on the RP-2014 Headcount-Weighted Mortality Tables, set forward one year for spouses and beneficiaries, reasonably reflect the projected mortality experience of the Plan as of the measurement date.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study from the period July 1, 2012 to June 30, 2016.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class as summarized in the following table:

Asset Class	Target Allocation	Long-term Geometric Expected Real Rate of Return*
U.S. stocks	42%	5.50%
International stocks	18%	5.50%
U.S. bonds	28%	0.75%
Private markets	12%	6.65%
Total	100%	

\* As of June 30, 2019, PERS' long-term inflation assumption was 2.75%

Discount Rate

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2019. The projection of cash flows used to determine the discount rate assumed plan contributions will be made in amounts consistent with statutory provisions and recognizing the plan’s current funding policy and cost-sharing mechanism between employers and members. For this purpose, all contributions that are intended to fund benefits for all plan members and their beneficiaries are included, except that projected contributions that are intended to fund the service costs for future plan members and their beneficiaries are not included. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2019 measurement date.

Sensitivity of the County’s Proportionate Share of the Net Pension Liability to Changes in Discount Rate

The following presents the County’s proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percent lower or 1 percent higher than the current discount rate was as follows:

	<u>1% Decrease (6.50%)</u>		<u>Discount Rate (7.50%)</u>		<u>1% Increase (8.50%)</u>
County's proportionate share of the net pension liability	\$ 101,418,987	\$	65,500,106	\$	35,642,402

Pension Plan Fiduciary Net Position

Detailed information about NVPERS fiduciary net position is available in the NVPERS Comprehensive Annual Financial Report, available on the NVPERS website, [www.nvpers.org](http://www.nvpers.org) under publications.

**Note 11 - Other Postemployment Benefit Plans**

Aggregate Balances

At June 30, 2020, the County’s aggregate OPEB plan balances were as follows:

	<u>Public Employee Benefit Program</u>	<u>Douglas County Health Benefit Plan</u>	<u>Aggregate Total</u>
Deferred outflows related to OPEB	\$ -	\$ 700,188	\$ 700,188
Total OPEB liability	8,507,451	5,210,606	13,718,057
Deferred inflows related to OPEB	-	51,132	51,132
OPEB expense	1,424,440	584,588	2,009,028



**Public Employees Benefit Program (PEBP)**

Plan Description

The County’s defined benefit OPEB plan, Public Employees Benefit Program (PEBP), provides OPEB for all Eligible retirees of the County. The PEBP is a single-employer defined benefit OPEB plan administered by the County. The County is responsible for establishing and amending the benefit terms and financing requirements. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided

The Plan provides healthcare, dental, vision and life insurance benefits for a closed group of retirees and their dependents who retire directly from the County under PEBP. The subsidy is paid on a pay-as-you-go basis and is set by the State Legislature. For 2020, this subsidy ranged from \$3 to \$1,525 per retiree, per month.

Employees Covered by Benefit Terms

At June 30, 2020, employees covered by benefit terms of the PEBP plan consisted of:

Active Employees	-
Inactive Employees currently receiving benefit	147
	147
Total	147

PEBP eligibility and subsidy requirements are governed by the NRS and can only be amended through legislation. In 2008, the NRS were amended and as a result of this amendment, the number of retirees for whom the County is obligated to provide postemployment benefits is limited to eligible employees who retired from County service prior to December 1, 2008. No future retirees are eligible for this benefit.

Total OPEB Liability

The County’s total OPEB liability for the PEBP plan of \$8,507,451 was measured as of June 30, 2020 and was determined by an actuarial valuation as of June 30, 2018.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Valuation Date	June 30, 2018
Discount Rate	2.21%
Inflation	2.75%
Healthcare Cost Trends	Actual 2019 increases reflected Pre-Med: 6.0% on July 2020 grading to 5.0% Post-Med: 4.5%
Mortality	NV PERS 2017 Experience Study based on adj RP 2014 HCW tables

The discount rate was based on bond buyer general obligation 20-Bond Municipal Bond Index.

The mortality rates were based on Nevada PERS 2017 Experience Study based on adjusted RF 2015 HCW tables:

Males - RP-2000 Combined Healthy Table  
Females - RP-2000 Combined Healthy Table set back 1 year

Changes in the Total OPEB Liability

At June 30, 2020, changes in the County's total OPEB liability were as follows:

	<u>PEBP Plan</u>
	<u>Total OPEB Liability</u>
Balance at June 30, 2019	\$ 7,573,179
Changes for the year:	
Interest cost	257,216
Changes of assumption	1,167,224
Benefit payments	(490,168)
Net change	<u>934,272</u>
Balance at June 30, 2020	<u>\$ 8,507,451</u>

Changes in Assumptions

Discount rate – Changed from 3.51 percent as of June 30, 2019 to 2.21 percent as of June 30, 2020.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, as well as what the County’s total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.21%) or 1-percentage-point higher (3.21%) than the current discount rate:

	1% Decrease (1.21%)	Discount Rate (2.21%)	1% Increase (3.21%)
Total OPEB Liability	\$ 9,618,461	\$ 8,507,451	\$ 7,585,417

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County, as well as what the County’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	1% Decrease (5% to 4%)	Discount Rate (6% to 5%)	1% Increase (7% to 6%)
Total OPEB Liability	\$ 7,613,671	\$ 8,507,451	\$ 9,563,336

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the County recognized OPEB expense of \$1,424,440.

**Douglas County Health Benefits Plan (CHBP)**

Plan Information

In accordance with NRS, the County provides other postemployment benefits to eligible retirees through the Douglas County Health Benefits Plan (County Plan), a single-employer defined benefit healthcare plan, administered by County management. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

The plan provides healthcare, dental, vision and life insurance benefits.

Benefits provided

Benefit provisions for the County Plan are established pursuant to NRS 287.023 and amended through negotiations between the County and the respective associations. Eligible retirees are able to participate in the plan at the same rates as active employees, thereby benefiting from an implicit subsidy. All retirees, except elected officials, are required to pay 100 percent of their premiums under the plan. Retired elected officials' subsidies are based on the number of complete four-year terms of office served by the elected officials.

Employees Covered by Benefit Terms

At June 30, 2020, employees covered by the benefit terms of the County plan consisted of:

Active Employees	448
Inactive Employees currently receiving benefit	51
	51
Total	499

Total OPEB Liability

The County’s total OPEB liability for the CHBP plan of \$5,210,606 was measured as of June 30, 2020, and was determined by an actuarial valuation as of June 30, 2018, rolled forward to June 30, 2020.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified.

Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Valuation Date	June 30, 2018
Discount Rate	2.21%
Inflation	2.75%
Healthcare Cost Trends	Actual 2019 increases reflected
	6.0% on July 2020 grading down to 5.0%
Mortality	NV PERS 2017 Experience Study based on adj RP 2014 HCW tables
Mortality Improvement	MW 2018 Scale Generationally

The discount rate was based on bond buyer general obligation 20-Bond Municipal Bond Index.

The mortality rates were based on the RF 2014 healthy Annuitant Mortality Table for Males and Females, as appropriate with adjustments for mortality improvements based on MW Scale 2018.

The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for 2017.

Changes in the Total OPEB Liability

At June 30, 2020, changes in the County's total OPEB liability were as follows:

	CHBP Plan
	Total OPEB Liability
Balance at June 30, 2019	\$ 4,424,515
Changes for the year:	
Service cost	348,865
Interest cost	162,457
Changes of assumption	564,719
Benefit payments	(289,950)
Net change	786,091
Balance at June 30, 2020	\$ 5,210,606

Changes in Assumptions

Discount rate – Changed from 3.51 percent as of June 30, 2019 to 2.21 percent as of June 30, 2020.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.21%) or 1-percentage-point higher (3.21%) than the current discount rate:

	1% Decrease (1.21%)	Discount Rate (2.21%)	1% Increase (3.21%)
Total OPEB Liability	\$ 5,706,901	\$ 5,210,606	\$ 4,768,832

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rate:

	1% Decrease (5% to 4%)	Discount Rate (6% to 5%)	1% Increase (7% to 6%)
Total OPEB Liability	\$ 4,621,524	\$ 5,210,606	\$ 6,014,423

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the County recognized OPEB expense of \$584,588. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows or Resources	Deferred Inflows or Resources
Changes of assumptions	\$ 595,412	\$ 51,132
Differences between expected and actual experience	104,776	-
Total	\$ 700,188	\$ 51,132

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended June 30,

2021	\$ 73,266
2022	73,266
2023	73,266
2024	73,266
2025	73,266
Thereafter	282,726
Total	\$ 649,056

**Note 12 - Subsequent Events**

Debt Refunding

On September 22, 2020, the County refunded \$1,900,000 of the outstanding 2010 Water Bonds without extending the term of the bonds. The interest rate was 1.13007%, which will result in a total debt service savings of \$153,837.

CARES Act Funding

In July 2020, the State of Nevada Governor's Finance Office notified the County that it had been allocated \$8,931,061 from the State's allocation of the Coronavirus Air, Relief, and Economic Security (CARES Act) fund. The State received a total allocation of \$1.25 billion of which \$836 million was paid directly to the State and included amounts to be distributed to Nevada local governments outside of Clark County with populations under 500,000. Nevada used a per capita allocation benchmark formula to calculate the amount of funds each local government would receive. The County's allocation was divided into two payments from the State's fund, with an initial 50 percent disbursement of \$4,465,531. The remaining 50 percent was made available on a reimbursement basis or upon providing a detailed spending proposal. The initial payment was received by the County on August 6, 2020 and the second on October 16, 2020. The County has submitted its financial plan to the State, and is using the funding to help local businesses, provide funding for personal protective equipment and sanitization of public facilities and helping other local governments with their response to the 2019 COVID-19 pandemic.

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Required Supplementary Information  
June 30, 2020

## County of Douglas, Nevada

County of Douglas, Nevada  
Schedule of Changes in the County's Total OPEB Liability and Related Ratios  
Public Employees' Benefit Plan (PEBP)  
Year Ended June 30, 2020 and Last Nine Fiscal Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost [1]	\$ -	\$ -	\$ -
Interest (includes interest on service cost)	257,216	206,060	203,762
Changes in benefit terms	-	365,063	-
Differences between expected and actual experience	-	1,044,575	-
Changes in assumptions or other inputs	1,167,224	891,146	(215,398)
Benefit payments	<u>(490,168)</u>	<u>(461,699)</u>	<u>(465,237)</u>
Net change in total OPEB liability	934,272	2,045,145	(476,873)
Total OPEB Liability - beginning	<u>7,573,179</u>	<u>5,528,034</u>	<u>6,004,907</u>
Total OPEB Liability - ending	<u><u>\$ 8,507,451</u></u>	<u><u>\$ 7,573,179</u></u>	<u><u>\$ 5,528,034</u></u>
Covered-employee payroll [1]	\$ -	\$ -	\$ -
Measurement Date	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB liability as a percentage of covered-employee payroll [1]	0.00%	0.00%	0.00%

Notes to Schedule:

*Changes of assumptions.* Discount rate changed from 3.51% in FY18 to 2.21% in FY19.

\* Fiscal year 2018 was the first year of implementation of GASB 75, therefore, only three years are shown.

[1] The Public Employee Benefit Program is a closed plan; and therefore, there are no current covered employee

County of Douglas, Nevada  
Schedule of Changes in the County's Total OPEB Liability and Related Ratios  
County Health Benefit Plan (CHBP)  
Year Ended June 30, 2020 and Last Nine Fiscal Years

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 348,865	\$ 301,963	\$ 307,507
Interest (includes interest on service cost)	162,457	167,279	147,376
Differences between expected and actual experience	-	129,962	-
Changes in assumptions or other inputs	564,719	(63,424)	(121,708)
Benefit payments	<u>(289,950)</u>	<u>(219,088)</u>	<u>(185,607)</u>
Net change in total OPEB liability	786,091	316,692	147,568
Total OPEB Liability - beginning	<u>4,424,515</u>	<u>4,107,823</u>	<u>3,960,255</u>
Total OPEB Liability - ending	<u>\$ 5,210,606</u>	<u>\$ 4,424,515</u>	<u>\$ 4,107,823</u>
Covered-employee payroll	\$ 33,343,193	\$ 32,730,254	\$ 32,730,254
Measurement Date	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB liability as a percentage of covered-employee payroll	15.63%	13.52%	12.55%

Notes to Schedule:

\* Fiscal year 2018 was the first year of implementation of GASB 75, therefore, only three years are shown.

County of Douglas, Nevada  
Schedule of the County's Proportionate Share of the Net Pension Liability  
NVPERS Plan  
Year Ended June 30, 2020 and Last Nine Fiscal Years [1]

For the year Ended June 30,	County's Proportion of the Net Pension Liability	County's Proportionate Share of the Net Pension Liability	County's Covered Payroll	County's Proportionate Share of the net Pension Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	Measurement Date
2015	0.62205%	\$ 64,829,752	\$ 34,306,014	188.97%	76.31%	June 30, 2014
2016	0.62405%	71,512,545	35,414,596	201.93%	75.13%	June 30, 2015
2017	0.48703%	65,540,084	36,820,020	178.00%	72.23%	June 30, 2016
2018	0.45280%	60,221,671	29,782,711	202.20%	74.44%	June 30, 2017
2019	0.48082%	65,572,960	29,273,274	224.00%	75.24%	June 30, 2018
2020	0.48035%	65,500,106	32,448,950	201.86%	76.46%	June 30, 2019

Notes to Schedule:

[1] Information for the multiple-employer cost-sharing defined benefit pension plan is not available for years prior to the year ended June 30, 2015. As information becomes available this schedule will ultimately present information for the ten most recent fiscal years.

County of Douglas, Nevada  
Schedule of the County's Contributions  
NVPERS Plan  
Year Ended June 30, 2020 and Last Nine Fiscal Years [1]

<u>For the year Ended June 30,</u>	<u>Statutorily Required Contribution</u>	<u>Contributions in relation to the Statutorily Required Contribution</u>	<u>Contribution (Deficiency) Excess</u>	<u>Covered Payroll</u>	<u>Contributions as a Percentage of Covered Employee Payroll</u>
2015	\$ 4,848,647	\$ 4,848,647	\$ -	\$ 35,414,596	13.69%
2016	5,139,295	5,139,295	-	36,820,020	13.96%
2017	4,267,698	4,267,698	-	29,782,711	14.33%
2018	4,491,642	4,491,642	-	29,273,274	15.34%
2019	4,970,626	4,970,626	-	32,448,950	15.32%
2020	4,703,093	4,703,093	-	33,343,193	14.11%

[1] Information for the multiple-employer cost-sharing defined benefit pension plan is not available for years prior to the year ended June 30, 2015. As information becomes available this schedule will ultimately present information for the ten most recent fiscal years.

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
General Fund – Budget and Actual  
For Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
<b>Taxes</b>				
Real property taxes, current	\$ 22,789,330	\$ 22,987,603	\$ 22,255,422	\$ (732,181)
Real property taxes, delinquent	-	-	46,622	46,622
Real property taxes, deferred	-	-	12,760	12,760
Personal property taxes, current	-	-	748,698	748,698
Personal property taxes, delinquent	-	-	14,551	14,551
Total taxes	<u>22,789,330</u>	<u>22,987,603</u>	<u>23,078,053</u>	<u>90,450</u>
<b>Licenses, permits, franchise and other fees</b>				
Liquor licenses Total	305,000	305,000	268,730	(36,270)
Local county gaming licenses Total	220,000	220,000	242,573	22,573
Cable television franchise fees Total	500,000	563,000	558,970	(4,030)
Southwest gas franchise fee Total	340,000	535,000	454,043	(80,957)
Vacation home rental permits Total	150,000	150,000	167,773	17,773
Utility operator fees Total	1,525,000	1,673,000	1,653,702	(19,298)
Building permits Total	1,501,750	1,501,750	1,479,931	(21,819)
Marriage licenses Total	17,000	17,000	11,277	(5,723)
Animal fees Total	24,500	24,500	21,509	(2,991)
Other licenses, permits & fees Total	900	900	114,982	114,082
Total Licenses, permits, franchise and other fees	<u>4,584,150</u>	<u>4,990,150</u>	<u>4,973,490</u>	<u>(16,660)</u>
<b>Intergovernmental shared revenues</b>				
Federal, state and local grants	240,000	762,361	1,023,618	261,257
State consolidated tax distributions	12,946,773	12,946,773	12,707,737	(239,036)
In lieu tax - PILT Federal	650,000	650,000	735,440	85,440
Gaming table tax	133,000	133,000	127,467	(5,533)
Gaming License	585,000	585,000	284,407	(300,593)
Other Total	-	19,133	11,449	(7,684)
Total Intergovernmental shared revenues	<u>14,554,773</u>	<u>15,096,267</u>	<u>14,890,118</u>	<u>(206,149)</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
General Fund – Budget and Actual (Continued)  
For Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Charges for services				
General government				
Clerk's fees	\$ 214,000	\$ 214,000	\$ 265,746	\$ 51,746
Recorder's fees	395,000	395,000	484,414	89,414
Recorder's technology fees	-	-	84,020	84,020
Treasurer's fees	1,750	1,750	1,170	(580)
Election and voter fees	20,000	20,000	13,699	(6,301)
Assessor's fees	2,000	2,000	1,883	(117)
Assessor Commission	175,000	175,000	193,670	18,670
Assessor technology fees	-	-	64,557	64,557
Admin and overhead	2,593,609	2,593,609	2,589,304	(4,305)
GIS maps	5,000	5,000	4,793	(207)
Radio user fees	167,282	167,282	170,300	3,018
Sale of film	15,000	15,000	14,578	(422)
Reimbursement for service	6,000	6,000	11,932	5,932
DMV 5%	60,000	60,000	46,286	(13,714)
USFS Co-op agreement	-	10,000	3,140	(6,860)
DMV \$2 license	20,000	20,000	14,018	(5,982)
Admin fee - garnishment	-	-	360	360
Admin fee - RPTT	25,000	25,000	25,272	272
Allocation permits	50,000	50,000	44,745	(5,255)
Late charges	-	-	6,700	6,700
Code enforcement revenue	40,000	40,000	4,453	(35,547)
Applicant license fees	14,000	14,000	13,028	(972)
1/2% mobile home	-	-	20	20
Other	269,622	269,622	400,513	130,891
Judicial				
East Fork constable fees	-	-	10,902	10,902
Tahoe constable fees	-	-	852	852
JPO detention fees	1,000	1,000	-	(1,000)
Guardian fees	-	-	60,147	60,147
Support and care fees	-	-	9,701	9,701
House arrest fees	70,000	70,000	88,897	18,897
Probation supervision fees	35,000	35,000	38,049	3,049
Probation drug testing fees	25,000	25,000	20,990	(4,010)
Late charges	-	-	23,589	23,589
Other	-	-	147,343	147,343

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
General Fund – Budget and Actual (Continued)  
For Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public safety				
Sheriff's fees	\$ 350,000	\$ 410,000	\$ 289,085	\$ (120,915)
Jail processing fees	10,000	10,000	11,435	1,435
Animal adoption fees	3,000	3,000	3,824	824
Public works				
Engineering fees	300,000	620,000	635,913	15,913
Planning fees	275,000	275,000	213,710	(61,290)
Ditch review application fee	3,500	3,500	6,175	2,675
Health and sanitation				
Weed spraying, private	190,000	190,000	183,250	(6,750)
Weed spraying, interlocal	70,000	70,000	67,103	(2,897)
Chemical sales	320,000	320,000	244,221	(75,779)
Total charges for services	<u>5,725,763</u>	<u>6,115,763</u>	<u>6,513,787</u>	<u>398,024</u>
Fines and forfeitures				
Judicial				
East Fork Justice Court fines	626,000	626,000	698,349	72,349
Tahoe Justice Court fines	370,400	370,400	263,530	(106,870)
District Court fines and fees	123,000	123,000	103,045	(19,955)
Chemical analysis fine	10,500	10,500	9,100	(1,400)
Administration assessment JPO \$2	19,000	19,000	11,690	(7,310)
Administration assessment JPO \$10	5,000	5,000	730	(4,270)
Public Defender restitution	4,800	4,800	750	(4,050)
JPO fines	25,000	25,000	12,657	(12,343)
Reimburse counsel	5,000	5,000	6,865	1,865
Controlled substance	2,500	2,500	3,392	892
Sheriff restitution	2,000	2,000	1,412	(588)
Other	-	-	1,832	1,832
Public safety				
Animal control fees	12,500	12,500	13,930	1,430
Total fines and forfeitures	<u>1,205,700</u>	<u>1,205,700</u>	<u>1,127,282</u>	<u>(78,418)</u>



County of Douglas, Nevada  
 Schedule of Revenues, Expenditures and Changes in Fund Balance  
 General Fund – Budget and Actual (Continued)  
 For Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Miscellaneous				
Triad donations Total	\$ -	\$ -	\$ 1,836	\$ 1,836
Other donations Total	14,500	39,500	135,677	96,177
Other reimbursements and restitutions Total	-	64,484	64,939	455
Other rent and lease income Total	9,942	9,942	11,382	1,440
Pay phone Total	12,000	12,000	14,015	2,015
Proceeds from tax sale Total	-	-	-	-
Rebates Total	17,000	17,000	16,645	(355)
Cash over and short Total	-	-	255	255
Property tax penalties and interest Total	408,000	408,000	356,824	(51,176)
Investment income, other Total	57,501	142,499	652,880	510,381
Change in fair value of investments Total	-	-	-	-
Investment service fees Total	-	-	-	-
Other Total	5,000	15,480	4,188	(11,292)
Total miscellaneous	523,943	708,905	1,258,641	549,736
Total Revenues	49,383,659	51,104,388	51,841,371	736,983
Expenditures				
Current:				
General government				
County commission				
Salaries and wages	159,233	159,233	154,657	4,576
Employee benefits	135,905	135,905	154,605	(18,700)
Services and supplies	18,100	21,600	21,718	(118)
Total county commission	313,238	316,738	330,980	(14,242)
County manager				
Salaries and wages	544,903	544,903	560,555	(15,652)
Employee benefits	227,934	227,934	223,034	4,900
Services and supplies	731,851	698,851	791,257	(92,406)
Total county manager	1,504,688	1,471,688	1,574,846	(103,158)

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
General Fund – Budget and Actual (Continued)  
For Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Finance and comptroller				
Salaries and wages	\$ 697,326	\$ 697,326	\$ 606,490	\$ 90,836
Employee benefits	329,340	329,340	278,324	51,016
Services and supplies	304,355	334,055	333,995	60
Total finance and comptroller	<u>1,331,021</u>	<u>1,360,721</u>	<u>1,218,809</u>	<u>141,912</u>
Treasurer				
Salaries and wages	438,131	438,131	424,436	13,695
Employee benefits	197,551	197,551	196,457	1,094
Services and supplies	74,793	77,593	96,865	(19,272)
Total treasurer	<u>710,475</u>	<u>713,275</u>	<u>717,758</u>	<u>(4,483)</u>
Geographic information systems				
Salaries and wages	173,492	173,492	178,269	(4,777)
Employee benefits	78,033	78,033	80,115	(2,082)
Services and supplies	145,600	145,600	54,187	91,413
Total geographic information systems	<u>397,125</u>	<u>397,125</u>	<u>312,571</u>	<u>84,554</u>
Economic Development				
Salaries and wages	89,991	89,991	88,557	1,434
Employee benefits	37,607	37,607	37,798	(191)
Services and supplies	97,928	232,428	206,279	26,149
Total economic development	<u>225,526</u>	<u>360,026</u>	<u>332,634</u>	<u>27,392</u>
Assessor				
Salaries and wages	543,387	543,387	504,655	38,732
Employee benefits	276,127	276,127	244,332	31,795
Services and supplies	77,819	77,819	59,446	18,373
Total assessor	<u>897,333</u>	<u>897,333</u>	<u>808,433</u>	<u>88,900</u>
Tahoe, general services				
Salaries and wages	160,055	160,055	151,787	8,268
Employee benefits	68,405	68,405	75,169	(6,764)
Services and supplies	7,900	7,900	3,345	4,555
Total Tahoe, general services	<u>236,360</u>	<u>236,360</u>	<u>230,301</u>	<u>6,059</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
General Fund – Budget and Actual (Continued)  
For Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Recorder				
Salaries and wages	\$ 265,845	\$ 265,845	\$ 252,500	\$ 13,345
Employee benefits	141,656	141,656	136,107	5,549
Services and supplies	17,360	32,112	26,197	5,915
Total recorder	<u>424,861</u>	<u>439,613</u>	<u>414,804</u>	<u>24,809</u>
Clerk				
Salaries and wages	252,466	252,466	245,313	7,153
Employee benefits	116,459	116,459	117,450	(991)
Services and supplies	16,130	24,955	7,476	17,479
Total clerk	<u>385,055</u>	<u>393,880</u>	<u>370,239</u>	<u>23,641</u>
Clerk, elections				
Salaries and wages	130,703	130,703	98,176	32,527
Employee benefits	29,007	29,007	40,190	(11,183)
Services and supplies	135,920	163,920	163,177	743
Total clerk, elections	<u>295,630</u>	<u>323,630</u>	<u>301,543</u>	<u>22,087</u>
Communications				
Salaries and wages	139,093	139,093	134,632	4,461
Employee benefits	54,828	54,828	59,077	(4,249)
Services and supplies	68,400	68,400	56,216	12,184
Total communications	<u>262,321</u>	<u>262,321</u>	<u>249,925</u>	<u>12,396</u>
General services				
Salaries and wages	29,669	29,669	31,246	(1,577)
Employee benefits	404,543	404,543	434,653	(30,110)
Services and supplies	1,219,280	1,252,780	1,340,936	(88,156)
Total general services	<u>1,653,492</u>	<u>1,686,992</u>	<u>1,806,835</u>	<u>(119,843)</u>
Information services				
Salaries and wages	702,628	670,128	676,890	(6,762)
Employee benefits	322,848	322,848	274,438	48,410
Services and supplies	953,989	996,572	751,247	245,325
Total information services	<u>1,979,465</u>	<u>1,989,548</u>	<u>1,702,575</u>	<u>286,973</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
General Fund – Budget and Actual (Continued)  
For Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human resources				
Salaries and wages	\$ 276,672	\$ 276,672	\$ 272,918	\$ 3,754
Employee benefits	112,965	112,965	122,179	(9,214)
Services and supplies	188,215	188,215	166,474	21,741
Total human resources	<u>577,852</u>	<u>577,852</u>	<u>561,571</u>	<u>16,281</u>
Records management				
Salaries and wages	67,725	67,725	68,619	(894)
Employee benefits	34,776	34,776	35,738	(962)
Services and supplies	36,681	36,681	37,476	(795)
Total records management	<u>139,182</u>	<u>139,182</u>	<u>141,833</u>	<u>(2,651)</u>
Project management				
Salaries and wages	105,091	105,091	79,383	25,708
Employee benefits	40,565	40,565	31,658	8,907
Services and supplies	10,316	10,316	8,132	2,184
Total project management	<u>155,972</u>	<u>155,972</u>	<u>119,173</u>	<u>36,799</u>
Other				
Salaries and wages	(517,100)	(355,572)	-	(355,572)
Services and supplies		251,898	-	251,898
Miscellaneous		74,874	20,000	54,874
Total other	<u>(517,100)</u>	<u>(28,800)</u>	<u>20,000</u>	<u>(48,800)</u>
Total general government	<u>10,972,496</u>	<u>11,693,456</u>	<u>11,214,830</u>	<u>478,626</u>
Judicial				
Court clerk				
Salaries and wages	229,810	229,810	225,380	4,430
Employee benefits	98,759	98,759	99,287	(528)
Services and supplies	17,369	17,369	10,298	7,071
Total court clerk	<u>345,938</u>	<u>345,938</u>	<u>334,965</u>	<u>10,973</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
General Fund – Budget and Actual (Continued)  
For Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
District court I				
Salaries and wages	\$ 156,350	\$ 156,350	\$ 163,008	\$ (6,658)
Employee benefits	62,438	62,438	64,366	(1,928)
Services and supplies	96,459	96,459	96,442	17
Total District court I	<u>315,247</u>	<u>315,247</u>	<u>323,816</u>	<u>(8,569)</u>
District court II				
Salaries and wages	146,234	146,234	140,664	5,570
Employee benefits	54,677	54,677	51,742	2,935
Services and supplies	77,001	77,001	79,616	(2,615)
Total District court II	<u>277,912</u>	<u>277,912</u>	<u>272,022</u>	<u>5,890</u>
CASA				
Salaries and wages	120,592	120,592	124,564	(3,972)
Employee benefits	59,648	59,648	61,595	(1,947)
Services and supplies	20,000	30,480	10,440	20,040
Total CASA	<u>200,240</u>	<u>210,720</u>	<u>196,599</u>	<u>14,121</u>
Public guardian and administration				
Salaries and wages	166,152	166,152	160,354	5,798
Employee benefits	77,582	77,582	80,784	(3,202)
Services and supplies	57,199	57,199	50,729	6,470
Total public guardian and administration	<u>300,933</u>	<u>300,933</u>	<u>291,867</u>	<u>9,066</u>
Bailiff				
Salaries and wages	214,755	216,199	204,273	11,926
Employee benefits	115,659	115,659	119,039	(3,380)
Total bailiff	<u>330,414</u>	<u>331,858</u>	<u>323,312</u>	<u>8,546</u>
District attorney				
Salaries and wages	1,779,655	1,779,655	1,783,038	(3,383)
Employee benefits	786,343	786,343	763,427	22,916
Services and supplies	444,037	454,853	242,184	212,669
Total district attorney	<u>3,010,035</u>	<u>3,020,851</u>	<u>2,788,649</u>	<u>232,202</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
General Fund – Budget and Actual (Continued)  
For Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public defender				
Services and supplies	\$ 1,024,167	\$ 1,024,167	\$ 992,670	\$ 31,497
Juvenile probation				
Salaries and wages	731,332	731,332	698,700	32,632
Employee benefits	355,972	355,972	362,278	(6,306)
Services and supplies	195,380	195,380	210,204	(14,824)
Total juvenile probation	1,282,684	1,282,684	1,271,182	11,502
JPO detention center				
Salaries and wages	391,148	391,148	346,754	44,394
Employee benefits	183,037	183,037	154,070	28,967
Services and supplies	36,501	36,501	28,308	8,193
Total JPO detention center	610,686	610,686	529,132	81,554
Court computer system				
Salaries and wages	84,055	84,055	85,710	(1,655)
Employee benefits	39,794	39,794	40,398	(604)
Services and supplies	125,781	125,781	128,115	(2,334)
Total court computer system	249,630	249,630	254,223	(4,593)
East Fork justice court				
Salaries and wages	474,059	474,059	486,119	(12,060)
Employee benefits	216,560	216,560	190,888	25,672
Services and supplies	41,030	74,248	74,842	(594)
Total East Fork justice court	731,649	764,867	751,849	13,018
Tahoe justice court				
Salaries and wages	325,098	325,098	315,966	9,132
Employee benefits	156,279	156,279	155,491	788
Services and supplies	37,807	37,807	26,375	11,432
Total Tahoe justice court	519,184	519,184	497,832	21,352

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
General Fund – Budget and Actual (Continued)  
For Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
East Fork constable				
Salaries and wages	\$ 122,427	\$ 122,427	\$ 118,982	\$ 3,445
Employee benefits	46,832	46,832	45,907	925
Services and supplies	8,910	8,910	6,912	1,998
Total East Fork constable	<u>178,169</u>	<u>178,169</u>	<u>171,801</u>	<u>6,368</u>
Tahoe constable				
Salaries and wages	147,198	147,198	89,681	57,517
Employee benefits	16,250	16,250	7,723	8,527
Services and supplies	12,052	12,052	10,050	2,002
Total Tahoe constable	<u>175,500</u>	<u>175,500</u>	<u>107,454</u>	<u>68,046</u>
Alternative sentencing				
Salaries and wages	363,310	363,310	366,628	(3,318)
Employee benefits	182,907	182,907	170,032	12,875
Services and supplies	204,866	223,389	244,154	(20,765)
Total alternative sentencing	<u>751,083</u>	<u>769,606</u>	<u>780,814</u>	<u>(11,208)</u>
Security				
Salaries and wages	137,294	137,294	104,065	33,229
Employee benefits	16,149	16,149	11,648	4,501
Services and supplies	1,175	1,175	491	684
Total security	<u>154,618</u>	<u>154,618</u>	<u>116,204</u>	<u>38,414</u>
Grand Jury				
Salaries and wages	-	-	16,500	(16,500)
Employee benefits	-	-	4,909	(4,909)
Services and supplies	-	-	51,853	(51,853)
Total grand jury	<u>-</u>	<u>-</u>	<u>73,262</u>	<u>(73,262)</u>
Administrative assessment				
Services and supplies	-	1,646	-	1,646

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
General Fund – Budget and Actual (Continued)  
For Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other				
Salaries and wages	\$ 186,136	\$ 186,136	\$ 187,349	\$ (1,213)
Employee benefits	73,835	73,835	75,917	(2,082)
Services and supplies	8,369	1,150,210	189,509	960,701
Total other	268,340	1,410,181	452,775	957,406
Total judicial	10,726,429	11,944,397	10,530,428	1,413,969
Public safety				
Sheriff, administration				
Salaries and wages	432,637	414,262	351,653	62,609
Employee benefits	241,379	241,379	212,761	28,618
Services and supplies	514,555	520,300	47,636	472,664
Total sheriff, administration	1,188,571	1,175,941	612,050	563,891
Sheriff, administrative services				
Salaries and wages	504,192	502,780	479,081	23,699
Employee benefits	202,137	205,478	206,825	(1,347)
Services and supplies	762,437	589,701	517,048	72,653
Total sheriff, administrative services	1,468,766	1,297,959	1,202,954	95,005
Sheriff, records				
Salaries and wages	371,814	371,814	361,331	10,483
Employee benefits	172,883	172,883	181,299	(8,416)
Total sheriff, records	544,697	544,697	542,630	2,067
Sheriff, jail				
Salaries and wages	2,908,487	2,881,211	2,635,546	245,665
Employee benefits	1,483,732	1,441,917	1,518,851	(76,934)
Services and supplies	496,676	498,676	608,598	(109,922)
Total sheriff, jail	4,888,895	4,821,804	4,762,995	58,809
Sheriff, COPS grant				
Salaries and wages	241,684	-	-	-
Employee benefits	120,680	-	-	-
Services and supplies	-	-	-	-
Total sheriff, COPS grant	362,364	-	-	-



County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
General Fund – Budget and Actual (Continued)  
For Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Sheriff, general investigation				
Salaries and wages	\$ 1,411,475	\$ 1,434,120	\$ 1,327,471	\$ 106,649
Employee benefits	670,473	670,473	711,864	(41,391)
Services and supplies	33,300	228,281	101,704	126,577
Total sheriff, general investigation	<u>2,115,248</u>	<u>2,332,874</u>	<u>2,141,039</u>	<u>191,835</u>
Sheriff, traffic patrol				
Salaries and wages	417,444	-	-	-
Employee benefits	218,645	-	-	-
Services and supplies	1,500	-	-	-
Total sheriff, traffic patrol	<u>637,589</u>	<u>-</u>	<u>-</u>	<u>-</u>
Sheriff, vehicle maintenance				
Services and supplies	650,942	677,019	699,308	(22,289)
Sheriff, grants				
Salaries and wages	82,796	153,839	120,901	32,938
Employee benefits	47,942	89,757	64,626	25,131
Services and supplies	100,000	150,284	154,885	(4,601)
Total sheriff, grants	<u>230,738</u>	<u>393,880</u>	<u>340,412</u>	<u>53,468</u>
Sheriff, school resource officer				
Salaries and wages	-	281,864	269,309	12,555
Employee benefits	-	137,633	154,915	(17,282)
Total sheriff, school resource officer	<u>-</u>	<u>419,497</u>	<u>424,224</u>	<u>(4,727)</u>
Sheriff, patrol operations				
Salaries and wages	3,640,990	4,113,323	4,026,028	87,295
Employee benefits	1,847,934	2,046,285	2,283,232	(236,947)
Services and supplies	25,500	16,800	8,995	7,805
Total sheriff, patrol operations	<u>5,514,424</u>	<u>6,176,408</u>	<u>6,318,255</u>	<u>(141,847)</u>
Sheriff, tri-net				
Salaries and wages	98,174	98,414	99,749	(1,335)
Employee benefits	54,009	54,009	58,304	(4,295)
Services and supplies	11,500	6,500	898	5,602
Total sheriff, tri-net	<u>163,683</u>	<u>158,923</u>	<u>158,951</u>	<u>(28)</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
General Fund – Budget and Actual (Continued)  
For Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Animal care and services				
Salaries and wages	\$ 225,539	\$ 225,539	\$ 216,537	\$ 9,002
Employee benefits	110,898	110,898	107,824	3,074
Services and supplies	68,389	428,933	81,882	347,051
Total animal care and services	404,826	765,370	406,243	359,127
East Fork paramedics				
Services and supplies	-	63,841	144,774	(80,933)
Other				
Services and supplies	-	146,779	34,428	112,351
Total public safety	18,170,743	18,974,992	17,788,263	1,186,729
Public works				
Building				
Salaries and wages	218,493	218,493	170,847	47,646
Employee benefits	87,862	87,862	74,534	13,328
Services and supplies	679,450	726,713	695,843	30,870
Total building	985,805	1,033,068	941,224	91,844
Engineering				
Salaries and wages	11,311	11,311	11,822	(511)
Employee benefits	4,723	4,723	4,912	(189)
Services and supplies	4,784	4,784	5,274	(490)
Total engineering	20,818	20,818	22,008	(1,190)
Other				
Services and supplies	1,422	1,422	1,746	(324)
Total public works	1,008,045	1,055,308	964,978	90,330
Community development				
Administration				
Salaries and wages	337,671	337,671	323,115	14,556
Employee benefits	156,875	156,875	135,560	21,315
Services and supplies	345,941	483,441	244,114	239,327
Total administration	840,487	977,987	702,789	275,198

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
General Fund – Budget and Actual (Continued)  
For Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Building				
Salaries and wages	\$ 496,349	\$ 496,349	\$ 473,919	\$ 22,430
Employee benefits	226,210	226,210	210,541	15,669
Services and supplies	48,253	48,253	64,230	(15,977)
Total building	<u>770,812</u>	<u>770,812</u>	<u>748,690</u>	<u>22,122</u>
Planning				
Salaries and wages	385,640	385,640	329,233	56,407
Employee benefits	166,336	166,336	147,067	19,269
Services and supplies	26,650	26,650	14,431	12,219
Total planning	<u>578,626</u>	<u>578,626</u>	<u>490,731</u>	<u>87,895</u>
Engineering				
Salaries and wages	452,747	452,747	367,278	85,469
Employee benefits	215,083	215,083	160,515	54,568
Services and supplies	183,935	228,935	51,916	177,019
Total engineering	<u>851,765</u>	<u>896,765</u>	<u>579,709</u>	<u>317,056</u>
Total community development	<u>3,041,690</u>	<u>3,224,190</u>	<u>2,521,919</u>	<u>702,271</u>
Health and sanitation				
Weed control				
Salaries and wages	343,801	343,801	313,317	30,484
Employee benefits	154,119	154,119	135,556	18,563
Services and supplies	429,574	429,574	371,089	58,485
Total weed control	<u>927,494</u>	<u>927,494</u>	<u>819,962</u>	<u>107,532</u>
Total health and sanitation	<u>927,494</u>	<u>927,494</u>	<u>819,962</u>	<u>107,532</u>
Total current	<u>44,846,897</u>	<u>47,819,837</u>	<u>43,840,380</u>	<u>3,979,457</u>
Capital outlay				
General government	17,500	39,500	33,582	5,918
Public safety	305,000	419,324	469,115	(49,791)
Total capital outlay	<u>322,500</u>	<u>458,824</u>	<u>502,697</u>	<u>(43,873)</u>
Total Expenditures	<u>45,169,397</u>	<u>48,278,661</u>	<u>44,343,077</u>	<u>3,935,584</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>4,214,262</u>	<u>2,825,727</u>	<u>7,498,294</u>	<u>4,672,567</u>

County of Douglas, Nevada  
 Schedule of Revenues, Expenditures and Changes in Fund Balance  
 General Fund – Budget and Actual (Continued)  
 For Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Contingencies	\$ (896,938)	\$ -	\$ -	\$ -
Sale of capital assets	-	-	19,400	19,400
Transfers in	396,226	396,826	396,826	-
Transfers out	(4,222,272)	(4,296,948)	(4,296,948)	-
Total Other Financing Sources (Uses)	(4,722,984)	(3,900,122)	(3,880,722)	19,400
Change in Fund Balance	(508,722)	(1,074,395)	3,617,572	4,691,967
Fund Balance, Beginning of Year	3,466,811	5,946,108	12,169,219	6,223,111
Fund Balance, End of Year	\$ 2,958,089	\$ 4,871,713	\$ 15,786,791	\$ 10,915,078

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Room Tax Special Revenue Fund – Budget and Actual  
For Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Taxes				
TOT - Valley	\$ 855,300	\$ 855,300	\$ 774,797	\$ (80,503)
TOT - Lake	6,836,000	7,660,987	6,920,812	(740,175)
TOT-Admin	71,200	80,411	72,767	(7,644)
Other	-	1,619,066	1,967,103	348,037
Total taxes	<u>7,762,500</u>	<u>10,215,764</u>	<u>9,735,479</u>	<u>(480,285)</u>
Licenses, permits, franchise and other fees				
Utility operator fees	381,250	381,250	413,426	32,176
TLLT - Lake	-	445,897	648,603	202,706
TLLT-Valley	300,000	300,000	272,018	(27,982)
TLLT-Lake	<u>3,200,000</u>	<u>3,200,000</u>	<u>2,627,037</u>	<u>(572,963)</u>
Total Licenses, permits, franchise and other fees	<u>3,881,250</u>	<u>4,327,147</u>	<u>3,961,084</u>	<u>(366,063)</u>
Intergovernmental shared revenues				
Federal, state and local grants				
Sales tax	2,062,011	2,062,011	2,019,507	(42,504)
Grant-in-aid	<u>-</u>	<u>-</u>	<u>9,933</u>	<u>9,933</u>
Total intergovernmental shared revenues	<u>2,062,011</u>	<u>2,062,011</u>	<u>2,029,440</u>	<u>(32,571)</u>
Charges for services				
Culture and recreation				
Basketball	13,000	13,000	10,015	(2,985)
DCCSC	558,000	558,000	424,867	(133,133)
Fairground fees	10,000	10,000	6,946	(3,054)
Football	28,000	28,000	15,414	(12,586)
Kahle	406,500	406,500	308,438	(98,062)
Kids club	310,000	310,000	230,858	(79,142)
Park fees	40,000	40,000	19,319	(20,681)
Preschool	170,000	170,000	138,470	(31,530)
Recreation	120,000	120,000	78,769	(41,231)
Shooting range fees	13,000	13,000	12,790	(210)
Softball	23,000	23,000	11,185	(11,815)
Topaz	165,000	165,000	229,142	64,142
Volleyball	30,000	30,000	9,635	(20,365)
Youth sports	58,000	58,000	57,391	(609)
Other	<u>500</u>	<u>500</u>	<u>(376)</u>	<u>(876)</u>
Total charges for services	<u>1,945,000</u>	<u>1,945,000</u>	<u>1,552,863</u>	<u>(392,137)</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Room Tax Special Revenue Fund – Budget and Actual (Continued)  
For Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Miscellaneous				
Investment income	\$ 20,000	\$ 20,000	\$ 175,752	\$ 155,752
Other	76,625	186,625	316,019	129,394
Total miscellaneous	<u>96,625</u>	<u>206,625</u>	<u>491,771</u>	<u>285,146</u>
Total Revenues	<u>15,747,386</u>	<u>18,756,547</u>	<u>17,770,637</u>	<u>(985,910)</u>
Expenditures				
Current:				
Culture and recreation				
Administration				
Services and supplies	675,182	960,947	640,348	320,599
Promotional room tax				
Miscellaneous	7,850,900	10,381,213	10,007,581	373,632
Library				
Salaries and wages	922,640	922,640	810,800	111,840
Employee benefits	445,615	445,615	370,681	74,934
Services and supplies	645,949	687,543	627,008	60,535
Total library	<u>2,014,204</u>	<u>2,055,798</u>	<u>1,808,489</u>	<u>247,309</u>
Parks operations				
Salaries and wages	585,688	585,688	510,216	75,472
Employee benefits	318,053	318,053	271,270	46,783
Services and supplies	846,522	2,094,000	1,328,838	765,162
Total parks operations	<u>1,750,263</u>	<u>2,997,741</u>	<u>2,110,324</u>	<u>887,417</u>
Parks, temporary and seasonal				
Salaries and wages	102,758	102,758	58,842	43,916
Employee benefits	5,262	5,262	5,160	102
Total parks, temporary and seasonal	<u>108,020</u>	<u>108,020</u>	<u>64,002</u>	<u>44,018</u>
Recreation				
Salaries and wages	376,959	437,394	413,444	23,950
Employee benefits	186,289	186,289	171,848	14,441
Services and supplies	326,396	326,396	300,695	25,701
Total recreation	<u>889,644</u>	<u>950,079</u>	<u>885,987</u>	<u>64,092</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance  
Room Tax Special Revenue Fund – Budget and Actual (Continued)  
For Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Recreation, temporary and seasonal				
Salaries and wages	\$ 396,911	\$ 396,911	\$ 305,110	\$ 91,801
Employee benefits	101,113	101,113	72,040	29,073
Services and supplies	-	-	-	-
Total recreation, temporary and seasonal	498,024	498,024	377,150	120,874
Kahle community center				
Salaries and wages	458,378	458,378	361,621	96,757
Employee benefits	108,195	108,195	90,422	17,773
Services and supplies	258,950	448,845	269,087	179,758
Total Kahle community cen	825,523	1,015,418	721,130	294,288
Other				
Salaries and wages	514,895	514,895	417,480	97,415
Employee benefits	169,364	169,364	155,328	14,036
Services and supplies	452,881	587,174	365,361	221,813
Total other	1,137,140	1,271,433	938,169	333,264
Total	15,748,900	20,238,673	17,553,180	2,685,493
Capital outlay				
Culture and recreation	250,000	1,750,724	617,054	1,133,670
Total capital outlay	250,000	1,750,724	617,054	1,133,670
Total Expenditures	15,998,900	21,989,397	18,170,234	3,819,163
Excess (Deficiency) of Revenues	(251,514)	(3,232,850)	(399,597)	2,833,253
Other Financing Sources (Uses)				
Contingency	(114,140)	(114,140)	-	114,140
Sale of capital assets	-	-	2,036	2,036
Transfers in	1,148,329	1,148,329	1,148,329	-
Transfers out	(748,456)	(748,456)	(748,456)	-
Total Other Financing Uses	285,733	285,733	401,909	116,176
Change in Fund Balance	34,219	(2,947,117)	2,312	2,949,429
Fund Balance, Beginning of Year	524,495	524,495	3,736,284	3,211,789
Fund Balance, End of Year	\$ 558,714	\$ (2,422,622)	\$ 3,738,596	\$ 6,161,218

**Note 1 - Budget Information**

The accompanying required supplementary schedules of revenues, expenditures and changes in fund balance presents the original adopted budget, the final amended budget, and actual general and major special revenue fund data. The original budgets were adopted on a basis consistent with financial accounting policies and accounting principles generally accepted in the United States (GAAP). All amendments made to the original budgets were as prescribed by law and similarly consistent.

Additional budgetary information can be found in Note 2 to the basic financial statements.



Supplementary Information  
Non-major Governmental Funds  
June 30, 2020

**County of Douglas, Nevada**

County of Douglas, Nevada  
Non-major Governmental Funds  
Combining Balance Sheet  
June 30, 2020

	Non-major Special Revenue Funds	Non-major Service Funds	Non-major Capital Projects Funds	Total Non-major Governmental Funds
<b>Assets:</b>				
Cash, cash equivalents and investments	\$ 18,918,015	\$ 1,206,398	\$ 20,664,310	\$ 40,788,723
Cash, cash equivalents and investments, restricted	-	-	3,425,864	3,425,864
Accounts receivable, net	567,613	-	-	567,613
Taxes receivable	69,991	-	28,330	98,321
Interest receivable	69,896	107	91,551	161,554
Due from other governments	653,030	-	273,916	926,946
Prepaid items	30,946	-	-	30,946
Other assets	84,860	-	7,156	92,016
<b>Total Assets</b>	<b>\$ 20,394,351</b>	<b>\$ 1,206,505</b>	<b>\$ 24,491,127</b>	<b>\$ 46,091,983</b>
<b>Liabilities:</b>				
Accounts payable	\$ 758,901	\$ -	\$ 842,756	\$ 1,601,657
Accrued salaries, wages and benefits	368,682	-	8,544	377,226
Due to other funds	141,280	-	3,669	144,949
Unearned revenue	169,126	-	119,531	288,657
Deposits	17,247	-	-	17,247
Due to other governments	70,599	-	-	70,599
<b>Total Liabilities</b>	<b>1,525,835</b>	<b>-</b>	<b>974,500</b>	<b>2,500,335</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - grants	15,643	-	-	15,643
Unavailable revenue, taxes and penalties	72,563	-	24,343	96,906
Unavailable revenue, special assessments	-	378	-	378
<b>Total Deferred Inflows of Resources</b>	<b>88,206</b>	<b>378</b>	<b>24,343</b>	<b>112,927</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>1,614,041</b>	<b>378</b>	<b>998,843</b>	<b>2,613,262</b>

County of Douglas, Nevada  
 Non-major Governmental Funds  
 Combining Balance Sheet (Continued)  
 June 30, 2020

	Non-major Special Revenue Funds	Non-major Service Funds	Non-major Capital Projects Funds	Total Non-major Governmental Funds
Fund Balances:				
Nonspendable:				
Prepaid items	\$ 30,946	\$ -	\$ -	\$ 30,946
Deposits	-	-	7,156	7,156
Restricted:				
Debt service	-	1,206,127	-	1,206,127
Capital improvement projects General, town and district redevelopment programs	-	-	20,180,309	20,180,309
Youth and other judicial programs	1,569,067	-	-	1,569,067
Fire, police and other public safety programs	2,950,187	-	-	2,950,187
Streets and other public works programs	2,802,274	-	-	2,802,274
Cultural and community development programs	8,274,511	-	-	8,274,511
Cultural and community development programs	2,786,801	-	-	2,786,801
Assigned:				
Capital improvement projects	-	-	3,304,819	3,304,819
Cultural and community development programs	366,524	-	-	366,524
Total Fund Balances	<u>18,780,310</u>	<u>1,206,127</u>	<u>23,492,284</u>	<u>43,478,721</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 20,394,351</u>	<u>\$ 1,206,505</u>	<u>\$ 24,491,127</u>	<u>\$ 46,091,983</u>

County of Douglas, Nevada  
 Non-major Governmental Funds  
 Combining Statement of Revenues, Expenditures and Changes in the Fund Balance  
 Year Ended June 30, 2020

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Non-major Capital Projects Funds	Total Non-major Governmental Funds
<b>Revenues</b>				
Taxes	\$ 9,810,270	\$ -	\$ 3,069,652	\$ 12,879,922
Licenses, permits, franchise and other fees	652,396	-	300,000	952,396
Intergovernmental shared revenues	8,669,322	-	1,734,446	10,403,768
Charges for services	1,571,080	-	-	1,571,080
Fines and forfeitures	123,473	-	-	123,473
Miscellaneous	2,812,865	3,739	955,384	3,771,988
<b>Total Revenues</b>	<b>23,639,406</b>	<b>3,739</b>	<b>6,059,482</b>	<b>29,702,627</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	2,305,950	-	1,274,313	3,580,263
Judicial	5,718,952	-	-	5,718,952
Public safety	2,392,874	-	-	2,392,874
Public works	4,171,855	-	1,263,407	5,435,262
Community development	2,536,934	-	-	2,536,934
Culture and recreation	611,397	-	-	611,397
Health and sanitation	359,796	-	-	359,796
Welfare	3,401,204	-	-	3,401,204
<b>Total current</b>	<b>21,498,962</b>	<b>-</b>	<b>2,537,720</b>	<b>24,036,682</b>
<b>Capital outlay</b>				
General government	11,500	-	3,175,238	3,186,738
Judicial	79,926	-	-	79,926
Public works	1,671,437	-	-	1,671,437
Community development	4,030	-	-	4,030
Culture and recreation	13,458	-	424,327	437,785
Social services	1,059,987	-	-	1,059,987
<b>Total capital outlay</b>	<b>2,840,338</b>	<b>-</b>	<b>3,599,565</b>	<b>6,439,903</b>

County of Douglas, Nevada  
Non-major Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in the Fund Balance (Continued)  
Year Ended June 30, 2020

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Non-major Capital Projects Funds	Total Non-major Governmental Funds
Debt service:				
Principal payments	\$ -	\$ 1,825,172	\$ -	\$ 1,825,172
Interest Expense	-	750,633	-	750,633
Fiscal charges	-	1,200	-	1,200
Total debt service	-	2,577,005	-	2,577,005
Total Expenditures	24,339,300	2,577,005	6,137,285	33,053,590
Excess (Deficiency) of Revenues over (Under) Expenditures	(699,894)	(2,573,266)	(77,803)	(3,350,963)
Other Financing Sources (Uses)				
Proceeds from capital asset disposal	68,307	-	-	68,307
Transfers in	4,311,267	2,389,988	2,205,478	8,906,733
Transfers (out)	(2,814,313)	-	(2,343,650)	(5,157,963)
Total Other Financing Sources (Uses)	1,565,261	2,389,988	(138,172)	3,817,077
Net Changes in Fund Balances	865,367	(183,278)	(215,975)	466,114
Fund Balance, Beginning of Year	17,914,943	1,389,405	23,708,259	43,012,607
Fund Balance, End of Year	\$ 18,780,310	\$ 1,206,127	\$ 23,492,284	\$ 43,478,721

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## Special Revenue Funds

Special revenue funds are used to account for financial resources that are restricted or committed to specific purposes other than debt service and capital projects.

Nevada Cooperative Extension

Accounts for community outreach education and research activities of the University of Nevada, Reno Agriculture Extension Office undertaken in, and partially funded by, Douglas County.

Solid Waste Management

Accounts for activities associated with the closure of the landfill, ongoing monitoring and other waste management activities.

Landscape Maintenance Districts

Accounts for the landscape maintenance of specified areas within Douglas County.

State Motor Vehicle Accident Indigent

Accounts for the provision of emergency hospital care to indigent persons resulting from motor vehicle accidents in Douglas County.

Medical Assistance to Indigents

Accounts for the payment of unpaid charges for medical care furnished to an indigent person who falls sick in Douglas County.

Social Services

Accounts for the provision of general assistance and medical care for indigents who reside in Douglas County.

Law Library

Accounts for the enhancement and maintenance of Douglas County's legal library.

Road Operating

Accounts for the maintenance of Douglas County roads.

Library Gifts

Accounts for donations from library patrons.

Tahoe-Douglas Transportation District

Accounts for transportation needs in the Lake Tahoe area.

Justice Court Administrative Assessment

Accounts for the enhancement of court operations.

China Spring Youth Camp

Accounts for the juvenile correction center operations.

Western Nevada Regional Youth Center

Accounts for the provision of regional detention and drug rehabilitation services for the counties of Douglas, Carson, Churchill, Lyon, and Storey.



Erosion Control (TRPA) Mitigation

Accounts for specific erosion control projects in the Lake Tahoe Basin.

Flood Litigation Settlement

Accounts for funds from a legal settlement approved by the County's Board of County Commissioners related to alleged property damage from flood events in 2014 and 2015.

Technology Services (911)

Accounts for the provision of emergency 911 and non-emergency communications services.

911 Surcharge

Accounts for additional 911 surcharge fees.

Senior Services Program

Accounts for the provision of nutritious meals, support services and transportation to residents 60 years of age or older.

Redevelopment Agency

Accounts for the operations and activities of the separate Redevelopment Agency.

Town of Gardnerville

Accounts for the general operations and activities of the Town of Gardnerville

Town of Genoa

Accounts for the general operations and activities of the Town of Genoa.

Town of Minden

Accounts for the general operations and activities of the Town of Minden.

County of Douglas, Nevada  
 Non-major Special Revenue Funds  
 Combining Balance Sheet  
 June 30, 2020

	Nevada Cooperative Extension	Solid Waste Management	Landscape Maintenance Districts	State Motor Vehicle Accident Indigent
<b>Assets:</b>				
Cash, cash equivalents and investments	\$ 376,061	\$ 1,670,068	\$ 9,847	\$ 8,099
Accounts receivable, net	-	35,141	-	-
Taxes receivable	2,958	-	-	4,434
Interest receivable	1,369	6,027	40	-
Due from other governments	-	-	-	-
Prepaid items	105	-	-	-
Other assets	-	-	-	-
Total assets	<u>\$ 380,493</u>	<u>\$ 1,711,236</u>	<u>\$ 9,887</u>	<u>\$ 12,533</u>
<b>Liabilities:</b>				
Accounts payable	\$ 35,052	\$ 16,608	\$ -	\$ 1
Accrued salaries, wages and benefits	3,672	1,394	-	-
Due to other funds	1,437	978	-	-
Unearned revenue	-	-	-	-
Deposits	-	-	-	-
Due to other governments	-	-	-	8,099
Total liabilities	<u>40,161</u>	<u>18,980</u>	<u>-</u>	<u>8,100</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue, grants	-	-	-	-
Unavailable revenue, taxes and penalties	2,549	-	-	-
Total liabilities and deferred	<u>42,710</u>	<u>18,980</u>	<u>-</u>	<u>8,100</u>
<b>Fund Balances:</b>				
Nonspendable				
Prepaid items	105	-	-	-
Restricted for				
General, town and district redevelopment programs	-	-	-	-
Youth and other judicial programs	-	-	-	-
Fire, police and other public safety programs	-	-	-	-
Streets and other public works programs	-	1,692,256	9,887	-
Cultural and community development programs	337,678	-	-	4,433
Assigned to				
Cultural and community development programs	-	-	-	-
Total fund balances	<u>337,783</u>	<u>1,692,256</u>	<u>9,887</u>	<u>4,433</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 380,493</u>	<u>\$ 1,711,236</u>	<u>\$ 9,887</u>	<u>\$ 12,533</u>

County of Douglas, Nevada  
 Non-major Special Revenue Funds  
 Combining Balance Sheet (Continued)  
 June 30, 2020

Medical Assistance to Indigents	Social Services	Law Library	Road Operating	Library Gifts	Tahoe-Douglas Transportation District	Justice Court Administrative Assessment
\$ 1,304,556	\$ 1,210,398	\$ 27,104	\$ 3,855,938	\$ 74,847	\$ 1,816,058	\$ 947,805
17,828	107,323	-	11,255	-	87,195	100,201
-	9,541	-	-	-	-	-
16,236	4,275	210	10,795	327	3,587	4,353
-	76,973	-	185,043	-	-	-
-	4,300	-	-	-	-	590
-	28,744	-	-	-	-	-
<u>\$ 1,338,620</u>	<u>\$ 1,441,554</u>	<u>\$ 27,314</u>	<u>\$ 4,063,031</u>	<u>\$ 75,174</u>	<u>\$ 1,906,840</u>	<u>\$ 1,052,949</u>
\$ 4	\$ 252,813	\$ 2,036	\$ 126,144	\$ 240	\$ 2,715	\$ 5,185
-	41,121	-	22,284	-	1,064	-
-	17,235	-	9,819	-	506	-
-	19,983	-	-	-	-	70
-	-	-	-	-	-	-
62,500	-	-	-	-	-	-
<u>62,504</u>	<u>331,152</u>	<u>2,036</u>	<u>158,247</u>	<u>240</u>	<u>4,285</u>	<u>5,255</u>
-	14,082	-	1,096	-	465	-
15,447	8,211	-	-	-	-	-
<u>77,951</u>	<u>353,445</u>	<u>2,036</u>	<u>159,343</u>	<u>240</u>	<u>4,750</u>	<u>5,255</u>
-	4,300	-	-	-	-	590
-	-	-	-	-	-	-
-	-	-	-	-	-	1,047,104
-	-	-	-	-	-	-
-	-	-	3,903,688	-	1,902,090	-
1,260,669	1,083,809	25,278	-	74,934	-	-
-	-	-	-	-	-	-
<u>1,260,669</u>	<u>1,088,109</u>	<u>25,278</u>	<u>3,903,688</u>	<u>74,934</u>	<u>1,902,090</u>	<u>1,047,694</u>
<u>\$ 1,338,620</u>	<u>\$ 1,441,554</u>	<u>\$ 27,314</u>	<u>\$ 4,063,031</u>	<u>\$ 75,174</u>	<u>\$ 1,906,840</u>	<u>\$ 1,052,949</u>

County of Douglas, Nevada  
Non-major Special Revenue Funds  
Combining Balance Sheet (Continued)  
June 30, 2020

	China Spring Youth Camp	Western Nevada Regional Youth Center	Erosion Control (TRPA) Mitigation	Flood Litigation Settlement Fund	Technology Services (911)
<b>Assets:</b>					
Cash, cash equivalents and investments	\$ 1,678,640	\$ 384,917	\$ 804,077	\$ 830,000	\$ 1,505,372
Accounts receivable, net	-	-	-	-	-
Taxes receivable	1,125	3,273	-	-	14,049
Interest receivable	2,478	1,500	2,445	-	5,751
Due from other governments	90,665	-	-	-	-
Prepaid items	1,276	-	200	-	525
Other assets	-	-	-	-	-
Total assets	<u>\$ 1,774,184</u>	<u>\$ 389,690</u>	<u>\$ 806,722</u>	<u>\$ 830,000</u>	<u>\$ 1,525,697</u>
<b>Liabilities:</b>					
Accounts payable	\$ 64,376	\$ 1	\$ 22,113	\$ -	\$ 68,936
Accrued salaries, wages and benefits	141,038	-	13,253	-	49,421
Due to other funds	50,186	-	4,566	-	19,483
Unearned revenue	-	-	-	-	-
Deposits	-	-	-	-	-
Due to other governments	-	-	-	-	-
Total liabilities	<u>255,600</u>	<u>1</u>	<u>39,932</u>	<u>-</u>	<u>137,840</u>
<b>Deferred Inflows of Resources:</b>					
Unavailable revenue, grants	-	-	-	-	-
Unavailable revenue, taxes and penalties	969	2,945	-	-	12,109
Total liabilities and deferred	<u>256,569</u>	<u>2,946</u>	<u>39,932</u>	<u>-</u>	<u>149,949</u>
<b>Fund Balances:</b>					
Nonspendable					
Prepaid items	1,276	-	200	-	525
Restricted for					
General, town and district redevelopment programs	-	-	-	-	-
Youth and other judicial programs	1,516,339	386,744	-	-	-
Fire, police and other public safety programs	-	-	-	830,000	1,375,223
Streets and other public works programs	-	-	766,590	-	-
Cultural and community development programs	-	-	-	-	-
Assigned to					
Cultural and community development programs	-	-	-	-	-
Total fund balances	<u>1,517,615</u>	<u>386,744</u>	<u>766,790</u>	<u>830,000</u>	<u>1,375,748</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,774,184</u>	<u>\$ 389,690</u>	<u>\$ 806,722</u>	<u>\$ 830,000</u>	<u>\$ 1,525,697</u>

County of Douglas, Nevada  
 Non-major Special Revenue Funds  
 Combining Balance Sheet (Continued)  
 June 30, 2020

911 Surcharge	Senior Services Program	Redevelopment Agency	Town of Gardnerville	Town of Genoa	Town of Minden	Total Non- Major Special Revenue Funds
\$ 555,863	\$ 212,189	\$ 35,504	\$ 673,002	\$ 365,107	\$ 572,563	\$ 18,918,015
46,681	356	-	153,323	-	8,310	567,613
-	-	6,031	16,626	964	10,990	69,991
(248)	181	1,533	3,031	1,430	4,576	69,896
-	175,266	-	52,954	2,164	69,965	653,030
-	-	-	17,523	6,427	-	30,946
-	55,616	-	-	500	-	84,860
<u>\$ 602,296</u>	<u>\$ 443,608</u>	<u>\$ 43,068</u>	<u>\$ 916,459</u>	<u>\$ 376,592</u>	<u>\$ 666,404</u>	<u>\$ 20,394,351</u>
\$ 5,245	\$ 11,433	\$ -	\$ 111,308	\$ 9,438	\$ 25,253	\$ 758,901
-	48,102	1,083	24,499	4,414	17,337	368,682
-	17,549	717	8,140	2,179	8,485	141,280
-	-	-	9,146	123,266	16,661	169,126
-	-	-	-	6,237	11,010	17,247
-	-	-	-	-	-	70,599
<u>5,245</u>	<u>77,084</u>	<u>1,800</u>	<u>153,093</u>	<u>145,534</u>	<u>78,746</u>	<u>1,525,835</u>
-	-	-	-	-	-	15,643
-	-	6,031	14,590	342	9,370	72,563
<u>5,245</u>	<u>77,084</u>	<u>7,831</u>	<u>167,683</u>	<u>145,876</u>	<u>88,116</u>	<u>1,614,041</u>
-	-	-	17,523	6,427	-	30,946
-	-	35,237	731,253	224,289	578,288	1,569,067
-	-	-	-	-	-	2,950,187
597,051	-	-	-	-	-	2,802,274
-	-	-	-	-	-	8,274,511
-	-	-	-	-	-	2,786,801
-	366,524	-	-	-	-	366,524
<u>597,051</u>	<u>366,524</u>	<u>35,237</u>	<u>748,776</u>	<u>230,716</u>	<u>578,288</u>	<u>18,780,310</u>
<u>\$ 602,296</u>	<u>\$ 443,608</u>	<u>\$ 43,068</u>	<u>\$ 916,459</u>	<u>\$ 376,592</u>	<u>\$ 666,404</u>	<u>\$ 20,394,351</u>

County of Douglas, Nevada  
Non-major Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in the Fund Balances  
June 30, 2020

	Nevada Cooperative Extension	Solid Waste Management	Landscape Maintenance Districts	State Motor Vehicle Accident Indigent
<b>Revenues</b>				
Taxes	\$ 297,613	\$ -	\$ -	\$ 444,789
License, permits, franchise and other fees	-	652,396	-	-
Intergovernmental shared revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	16,299	117,971	20,889	-
Total Revenues	<u>313,912</u>	<u>770,367</u>	<u>20,889</u>	<u>444,789</u>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Community development	256,008	-	-	-
Culture and recreation	-	-	18,598	-
Health and sanitation	-	359,796	-	-
Welfare	-	-	-	446,332
Total current	<u>256,008</u>	<u>359,796</u>	<u>18,598</u>	<u>446,332</u>
Capital outlay				
General government	-	-	-	-
Judicial	-	-	-	-
Public works	-	-	-	-
Community development	-	-	-	-
Culture and recreation	-	-	-	-
Welfare	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>256,008</u>	<u>359,796</u>	<u>18,598</u>	<u>446,332</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>57,904</u>	<u>410,571</u>	<u>2,291</u>	<u>(1,543)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	-	-	-	-
Transfers in	-	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	<u>57,904</u>	<u>410,571</u>	<u>2,291</u>	<u>(1,543)</u>
Fund Balance, Beginning of Year	<u>279,879</u>	<u>1,281,685</u>	<u>7,596</u>	<u>5,976</u>
Fund Balance, End of Year	<u>\$ 337,783</u>	<u>\$ 1,692,256</u>	<u>\$ 9,887</u>	<u>\$ 4,433</u>

County of Douglas, Nevada

Non-major Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in the Fund Balances (Continued)

Year Ended June 30, 2020

Medical Assistance to Indigents	Social Services	Law Library	Road Operating	Library Gifts	Tahoe-Douglas Transportation District	Justice Court Administrative Assessment
\$ 1,709,540	\$ 931,567	\$ -	\$ 282,056	\$ -	\$ 821,402	\$ -
-	-	-	-	-	-	-
-	355,498	-	934,239	-	-	-
-	215,290	17,867	7,651	-	-	116,853
-	-	-	-	-	-	123,473
71,129	49,083	1,163	169,922	48,069	74,834	43,279
<u>1,780,669</u>	<u>1,551,438</u>	<u>19,030</u>	<u>1,393,868</u>	<u>48,069</u>	<u>896,236</u>	<u>283,605</u>
-	-	-	-	-	-	-
-	-	26,018	-	-	-	284,493
-	-	-	-	-	-	-
-	-	-	1,520,693	-	158,926	-
-	-	-	-	-	-	-
-	-	-	-	15,676	-	-
-	-	-	-	-	-	-
267,355	2,687,517	-	-	-	-	-
<u>267,355</u>	<u>2,687,517</u>	<u>26,018</u>	<u>1,520,693</u>	<u>15,676</u>	<u>158,926</u>	<u>284,493</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	79,926
-	-	-	531,872	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	3,034	-
-	1,059,987	-	-	-	-	-
-	1,059,987	-	531,872	-	3,034	79,926
<u>267,355</u>	<u>3,747,504</u>	<u>26,018</u>	<u>2,052,565</u>	<u>15,676</u>	<u>161,960</u>	<u>364,419</u>
1,513,314	(2,196,066)	(6,988)	(658,697)	32,393	734,276	(80,814)
-	-	-	59,686	-	-	-
-	1,317,975	-	614,343	-	-	-
(1,489,980)	(3,500)	-	(49,979)	-	(269,342)	-
(1,489,980)	1,314,475	-	624,050	-	(269,342)	-
23,334	(881,591)	(6,988)	(34,647)	32,393	464,934	(80,814)
<u>1,237,335</u>	<u>1,969,700</u>	<u>32,266</u>	<u>3,938,335</u>	<u>42,541</u>	<u>1,437,156</u>	<u>1,128,508</u>
<u>\$ 1,260,669</u>	<u>\$ 1,088,109</u>	<u>\$ 25,278</u>	<u>\$ 3,903,688</u>	<u>\$ 74,934</u>	<u>\$ 1,902,090</u>	<u>\$ 1,047,694</u>

County of Douglas, Nevada  
Non-major Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in the Fund Balances (Continued)  
Year Ended June 30, 2020

	China Spring Youth Camp	Western Nevada Regional Youth Center	Erosion Control (TRPA) Mitigation	Flood Litigation Settlement Fund
<b>Revenues</b>				
Taxes	\$ 110,358	\$ 238,299	\$ -	\$ -
License, permits, franchise and other fees	-	-	-	-
Intergovernmental shared revenues	5,166,395	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	94,556	17,318	78,648	1,300,000
Total Revenues	<u>5,371,309</u>	<u>255,617</u>	<u>78,648</u>	<u>1,300,000</u>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Judicial	5,099,088	309,353	-	-
Public safety	-	-	-	-
Public works	-	-	892,926	470,000
Community development	-	-	-	-
Culture and recreation	-	-	-	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Total current	<u>5,099,088</u>	<u>309,353</u>	<u>892,926</u>	<u>470,000</u>
Capital outlay				
General government	-	-	-	-
Judicial	-	-	-	-
Public works	-	-	580,195	-
Community development	-	-	-	-
Culture and recreation	-	-	-	-
Welfare	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>580,195</u>	<u>-</u>
Total Expenditures	<u>5,099,088</u>	<u>309,353</u>	<u>1,473,121</u>	<u>470,000</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>272,221</u>	<u>(53,736)</u>	<u>(1,394,473)</u>	<u>830,000</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	-	-	-	-
Transfers in	15,499	-	1,105,000	-
Transfers (out)	-	-	(1,000)	-
Total Other Financing Sources (Uses)	<u>15,499</u>	<u>-</u>	<u>1,104,000</u>	<u>-</u>
Net Changes in Fund Balances	<u>287,720</u>	<u>(53,736)</u>	<u>(290,473)</u>	<u>830,000</u>
Fund Balance, Beginning of Year	<u>1,229,895</u>	<u>440,480</u>	<u>1,057,263</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,517,615</u>	<u>\$ 386,744</u>	<u>\$ 766,790</u>	<u>\$ 830,000</u>



County of Douglas, Nevada

Non-major Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in the Fund Balances (Continued)

Year Ended June 30, 2020

Technology Services (911)	911 Surcharge	Senior Services Program	Redevelopment Agency	Town of Gardnerville	Town of Genoa
\$ 1,413,673	\$ -	\$ -	\$ 1,086,834	\$ 1,231,775	\$ 63,877
-	-	-	-	-	-
-	-	991,808	-	718,534	13,693
479,687	555,458	163,164	-	1,570	13,540
-	-	-	-	-	-
68,262	19,378	91,142	13,900	38,086	390,780
<u>1,961,622</u>	<u>574,836</u>	<u>1,246,114</u>	<u>1,100,734</u>	<u>1,989,965</u>	<u>481,890</u>
-	-	-	1,221,334	435,638	451,812
-	-	-	-	-	-
2,075,999	316,875	-	-	-	-
-	-	2,280,926	-	808,520	-
-	-	-	-	128,926	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,075,999</u>	<u>316,875</u>	<u>2,280,926</u>	<u>1,221,334</u>	<u>1,373,084</u>	<u>451,812</u>
-	-	-	-	-	11,500
-	-	-	-	-	-
-	-	-	-	559,370	-
-	-	4,030	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>4,030</u>	<u>-</u>	<u>559,370</u>	<u>11,500</u>
<u>2,075,999</u>	<u>316,875</u>	<u>2,284,956</u>	<u>1,221,334</u>	<u>1,932,454</u>	<u>463,312</u>
(114,377)	257,961	(1,038,842)	(120,600)	57,511	18,578
-	-	8,621	-	-	-
-	-	1,158,450	-	-	-
-	(65,267)	-	-	(52,050)	-
<u>-</u>	<u>(65,267)</u>	<u>1,167,071</u>	<u>-</u>	<u>(52,050)</u>	<u>-</u>
<u>(114,377)</u>	<u>192,694</u>	<u>128,229</u>	<u>(120,600)</u>	<u>5,461</u>	<u>18,578</u>
<u>1,490,125</u>	<u>404,357</u>	<u>238,295</u>	<u>155,837</u>	<u>743,315</u>	<u>212,138</u>
<u>\$ 1,375,748</u>	<u>\$ 597,051</u>	<u>\$ 366,524</u>	<u>\$ 35,237</u>	<u>\$ 748,776</u>	<u>\$ 230,716</u>

County of Douglas, Nevada

Non-major Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in the Fund Balances (Continued)

Year Ended June 30, 2020

	Town of Minden	Total Non- Major Special Revenue Funds
<b>Revenues</b>		
Taxes	\$ 1,178,487	\$ 9,810,270
License, permits, franchise and other fees	-	652,396
Intergovernmental shared revenues	489,155	8,669,322
Charges for services	-	1,571,080
Fines and forfeitures	-	123,473
Miscellaneous	88,157	2,812,865
	<u>1,755,799</u>	<u>23,639,406</u>
<b>Expenditures</b>		
Current:		
General government	197,166	2,305,950
Judicial	-	5,718,952
Public safety	-	2,392,874
Public works	320,790	4,171,855
Community development	-	2,536,934
Culture and recreation	448,197	611,397
Health and sanitation	-	359,796
Welfare	-	3,401,204
	<u>966,153</u>	<u>21,498,962</u>
Capital outlay		
General government	-	11,500
Judicial	-	79,926
Public works	-	1,671,437
Community development	-	4,030
Culture and recreation	10,424	13,458
Welfare	-	1,059,987
	<u>10,424</u>	<u>2,840,338</u>
	<u>976,577</u>	<u>24,339,300</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>779,222</u>	<u>(699,894)</u>
Other Financing Sources (Uses)		
Sale of Capital Assets	-	68,307
Transfers in	100,000	4,311,267
Transfers (out)	(883,195)	(2,814,313)
	<u>(783,195)</u>	<u>1,565,261</u>
Net Changes in Fund Balances	<u>(3,973)</u>	<u>865,367</u>
Fund Balance, Beginning of Year	<u>582,261</u>	<u>17,914,943</u>
Fund Balance, End of Year	<u>\$ 578,288</u>	<u>\$ 18,780,310</u>

County of Douglas, Nevada  
Nevada Cooperative Extension Special Revenue Fund  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes				
Real property taxes, current	\$ 294,256	\$ 294,256	\$ 288,106	\$ (6,150)
Real property taxes, delinquent	-	-	589	589
Real property taxes, deferred	-	-	146	146
Personal property taxes, current	-	-	8,601	8,601
Personal property taxes, delinquent	-	-	171	171
Miscellaneous				
Investment income	-	-	16,299	16,299
Total Revenues	<u>294,256</u>	<u>294,256</u>	<u>313,912</u>	<u>19,656</u>
<b>Expenditures</b>				
Current:				
Community development				
Cooperative extension				
Salaries and wages	84,760	89,760	77,847	11,913
Employee benefits	35,055	45,055	32,528	12,527
Services and supplies	142,073	199,381	145,633	53,748
Total current	<u>261,888</u>	<u>334,196</u>	<u>256,008</u>	<u>78,188</u>
Capital outlay				
Community development	-	45,000	-	45,000
Total expenditures	<u>261,888</u>	<u>379,196</u>	<u>256,008</u>	<u>123,188</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>32,368</u>	<u>(84,940)</u>	<u>57,904</u>	<u>142,844</u>
Other Financing Uses				
Contingencies	(8,827)	(8,827)	-	8,827
Net Changes in Fund Balances	<u>23,541</u>	<u>(93,767)</u>	<u>57,904</u>	<u>151,671</u>
Fund Balance, Beginning of Year	<u>162,570</u>	<u>279,878</u>	<u>279,879</u>	<u>1</u>
Fund Balance, End of Year	<u>\$ 186,111</u>	<u>\$ 186,111</u>	<u>\$ 337,783</u>	<u>\$ 151,672</u>

County of Douglas, Nevada  
Solid Waste Management Fund

Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Business licenses, permits,				
DDI franchise fees	\$ 480,000	\$ 480,000	\$ 542,413	\$ 62,413
STR franchise fees	86,000	86,000	107,983	21,983
Alpine Co. annual fee	2,000	2,000	2,000	-
Other rent and lease income	50,000	50,000	50,000	-
Investment income	5,000	5,000	67,971	62,971
Total Revenues	<u>623,000</u>	<u>623,000</u>	<u>770,367</u>	<u>147,367</u>
<b>Expenditures</b>				
Current:				
Health and sanitation				
Joint powers authority				
Services and supplies	40,000	40,000	-	40,000
Total health and sanitation	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>40,000</u>
General				
Salaries and wages	39,308	39,308	39,725	(417)
Employee benefits	16,396	16,396	16,712	(316)
Services and supplies	295,285	295,285	303,359	(8,074)
Total general	<u>350,989</u>	<u>350,989</u>	<u>359,796</u>	<u>(8,807)</u>
Total current	<u>390,989</u>	<u>390,989</u>	<u>359,796</u>	<u>31,193</u>
Capital outlay				
Health and sanitation				
General	1,332,907	1,332,907	-	1,332,907
Total capital outlay	<u>1,332,907</u>	<u>1,332,907</u>	<u>-</u>	<u>1,332,907</u>
Total Expenditures	<u>1,723,896</u>	<u>1,723,896</u>	<u>359,796</u>	<u>1,364,100</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(1,100,896)</u>	<u>(1,100,896)</u>	<u>410,571</u>	<u>1,511,467</u>
Other Financing Uses				
Contingencies	(10,530)	(10,530)	-	10,530
Net Changes in Fund Balances	<u>(1,111,426)</u>	<u>(1,111,426)</u>	<u>410,571</u>	<u>1,521,997</u>
Fund Balance, Beginning of Year	<u>1,143,878</u>	<u>1,281,689</u>	<u>1,281,685</u>	<u>(4)</u>
Fund Balance, End of Year	<u>\$ 32,452</u>	<u>\$ 170,263</u>	<u>\$ 1,692,256</u>	<u>\$ 1,521,993</u>

County of Douglas, Nevada  
Landscape Maintenance Districts Fund  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Miscellaneous				
Special assessments	\$ 20,324	\$ 20,324	\$ 20,399	\$ 75
Investment income	-	-	490	490
Total Revenues	<u>20,324</u>	<u>20,324</u>	<u>20,889</u>	<u>565</u>
<b>Expenditures</b>				
Current:				
Culture and recreation				
Parks operations				
Salaries and wages	11,099	11,099	8,096	3,003
Services and supplies	10,525	10,525	10,502	23
Total current	<u>21,624</u>	<u>21,624</u>	<u>18,598</u>	<u>3,026</u>
Total Expenditures	<u>21,624</u>	<u>21,624</u>	<u>18,598</u>	<u>3,026</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(1,300)</u>	<u>(1,300)</u>	<u>2,291</u>	<u>3,591</u>
Net Changes in Fund Balances	<u>(1,300)</u>	<u>(1,300)</u>	<u>2,291</u>	<u>3,591</u>
Fund Balance, Beginning of Year	<u>6,934</u>	<u>8,895</u>	<u>7,596</u>	<u>(1,299)</u>
Fund Balance, End of Year	<u><u>\$ 5,634</u></u>	<u><u>\$ 7,595</u></u>	<u><u>\$ 9,887</u></u>	<u><u>\$ 2,292</u></u>

County of Douglas, Nevada  
State Motor Vehicle Accident Indigent Fund  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Taxes				
Real property taxes, current	\$ 441,389	\$ 441,389	\$ 431,389	\$ (10,000)
Real property taxes, deferred	-	-	219	219
Personal property taxes, current	-	-	13,181	13,181
<b>Total Revenues</b>	<b>441,389</b>	<b>441,389</b>	<b>444,789</b>	<b>3,400</b>
<b>Expenditures</b>				
Current:				
Welfare				
Miscellaneous	441,389	441,389	446,332	(4,943)
<b>Total current</b>	<b>441,389</b>	<b>441,389</b>	<b>446,332</b>	<b>(4,943)</b>
<b>Total Expenditures</b>	<b>441,389</b>	<b>441,389</b>	<b>446,332</b>	<b>(4,943)</b>
Excess (Deficiency) of Revenues over (Under) Expenditures	-	-	(1,543)	(1,543)
Net Changes in Fund Balances	-	-	(1,543)	(1,543)
Fund Balance, Beginning of Year	5,223	5,976	5,976	-
Fund Balance, End of Year	<u>\$ 5,223</u>	<u>\$ 5,976</u>	<u>\$ 4,433</u>	<u>\$ (1,543)</u>

County of Douglas, Nevada  
 Medical Assistance to Indigents Fund  
 Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
 Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes				
Real property taxes, current	\$ 1,689,755	\$ 1,689,755	\$ 1,652,797	\$ (36,958)
Real property taxes, delinquent	-	-	3,366	3,366
Real property taxes, deferred	-	-	827	827
Personal property taxes, current	-	-	51,504	51,504
Personal property taxes, delinquent	-	-	1,046	1,046
Miscellaneous				
Investment income	15,000	15,000	71,129	56,129
<b>Total Revenues</b>	<b>1,704,755</b>	<b>1,704,755</b>	<b>1,780,669</b>	<b>75,914</b>
<b>Expenditures</b>				
Current:				
Welfare				
Medical assistance to indigents				
Services and supplies	430,900	855,111	17,355	837,756
Miscellaneous				
State indigents general tax	250,000	250,000	250,000	-
<b>Total current</b>	<b>680,900</b>	<b>1,105,111</b>	<b>267,355</b>	<b>837,756</b>
<b>Total expenditures</b>	<b>680,900</b>	<b>1,105,111</b>	<b>267,355</b>	<b>837,756</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>1,023,855</b>	<b>599,644</b>	<b>1,513,314</b>	<b>913,670</b>
<b>Other Financing Uses</b>				
Transfers out	(1,836,980)	(1,836,980)	(1,489,980)	347,000
<b>Net Changes in Fund Balances</b>	<b>(813,125)</b>	<b>(1,237,336)</b>	<b>23,334</b>	<b>1,260,670</b>
<b>Fund Balance, Beginning of Year</b>	<b>813,125</b>	<b>1,237,336</b>	<b>1,237,335</b>	<b>(1)</b>
<b>Fund Balance, End of Year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,260,669</b>	<b>\$ 1,260,669</b>

County of Douglas, Nevada

Social Services Fund

Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual

Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
<b>Taxes</b>				
Real property taxes, current	\$ 920,637	\$ 920,637	\$ 899,789	\$ (20,848)
Real property taxes, delinquent	-	-	1,838	1,838
Real property taxes, deferred	-	-	492	492
Personal property taxes, current	-	-	28,881	28,881
Personal property taxes, delinquent	-	-	567	567
<b>Intergovernmental revenues</b>				
<b>Federal, state and local grants</b>				
Title X	31,492	278,868	107,317	(171,551)
CSBG	113,968	153,968	68,168	(85,800)
HRSA	-	-	45,558	45,558
Other grants	93,100	152,053	134,455	(17,598)
<b>Charges for services</b>				
Health Clinic Services	250,000	250,000	145,106	(104,894)
Reimbursement for services	-	-	33,849	33,849
Adult Day Club	105,000	105,000	31,943	(73,057)
Indigent Repay	-	-	4,392	4,392
<b>Miscellaneous</b>				
Investment income	2,000	2,000	48,463	46,463
Other	-	-	620	620
<b>Total Revenues</b>	<b><u>1,516,197</u></b>	<b><u>1,862,526</u></b>	<b><u>1,551,438</u></b>	<b><u>(311,708)</u></b>
<b>Expenditures</b>				
<b>Current:</b>				
<b>Welfare</b>				
<b>Medical</b>				
Salaries and wages	-	247,376	-	247,376
Services and supplies	542,146	952,146	612,215	339,931
<b>Total medical</b>	<b><u>542,146</u></b>	<b><u>1,199,522</u></b>	<b><u>612,215</u></b>	<b><u>587,307</u></b>
<b>General</b>				
Salaries and wages	514,315	525,065	427,428	97,637
Employee benefits	248,679	248,679	209,679	39,000
Services and supplies	498,171	546,195	457,289	88,906
<b>Total general</b>	<b><u>1,261,165</u></b>	<b><u>1,319,939</u></b>	<b><u>1,094,396</u></b>	<b><u>225,543</u></b>



County of Douglas, Nevada

Social Services Fund (Continued)

Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Community health nurse				
Salaries and wages	\$ 371,475	\$ 371,478	\$ 364,103	\$ 7,375
Employee benefits	146,589	146,589	151,859	(5,270)
Services and supplies	185,688	251,867	194,836	57,031
Total community health nurse	<u>703,752</u>	<u>769,934</u>	<u>710,798</u>	<u>59,136</u>
Other				
Salaries and wages	193,166	193,166	170,668	22,498
Employee benefits	72,895	72,895	71,416	1,479
Services and supplies	30,038	32,038	28,024	4,014
Total other	<u>296,099</u>	<u>298,099</u>	<u>270,108</u>	<u>27,991</u>
Total current	<u>2,803,162</u>	<u>3,587,494</u>	<u>2,687,517</u>	<u>899,977</u>
Capital outlay				
Welfare				
General	-	1,273,297	1,059,987	213,310
Total capital outlay	<u>-</u>	<u>1,273,297</u>	<u>1,059,987</u>	<u>213,310</u>
Total Expenditures	<u>2,803,162</u>	<u>4,860,791</u>	<u>3,747,504</u>	<u>1,113,287</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(1,286,965)</u>	<u>(2,998,265)</u>	<u>(2,196,066)</u>	<u>802,199</u>
Other Financing Uses				
Contingencies	(39,735)	(39,735)	-	39,735
Transfers in	1,317,975	1,317,975	1,317,975	-
Transfers out	(3,500)	(3,500)	(3,500)	-
Total Other Financing Uses	<u>1,274,740</u>	<u>1,274,740</u>	<u>1,314,475</u>	<u>39,735</u>
Net Changes in Fund Balances	<u>(12,225)</u>	<u>(1,723,525)</u>	<u>(881,591)</u>	<u>841,934</u>
Fund Balance, Beginning of Year	<u>232,095</u>	<u>1,943,392</u>	<u>1,969,700</u>	<u>26,308</u>
Fund Balance, End of Year	<u>\$ 219,870</u>	<u>\$ 219,867</u>	<u>\$ 1,088,109</u>	<u>\$ 868,242</u>

County of Douglas, Nevada

Law Library Fund

Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Charges for services				
General government				
Clerk's fees	\$ 20,000	\$ 20,000	\$ 17,867	\$ (2,133)
Miscellaneous				
Investment income	-	-	1,163	1,163
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>19,030</u>	<u>(970)</u>
<b>Expenditures</b>				
Current:				
Judicial				
Law library				
Services and supplies	20,487	20,487	26,018	(5,531)
Total current	<u>20,487</u>	<u>20,487</u>	<u>26,018</u>	<u>(5,531)</u>
Total Expenditures	<u>20,487</u>	<u>20,487</u>	<u>26,018</u>	<u>(5,531)</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(487)</u>	<u>(487)</u>	<u>(6,988)</u>	<u>(6,501)</u>
Other Financing Uses				
Contingencies	<u>(615)</u>	<u>(615)</u>	<u>-</u>	<u>615</u>
Net Changes in Fund Balances	(1,102)	(1,102)	(6,988)	(5,886)
Fund Balance, Beginning of Year	<u>36,412</u>	<u>32,265</u>	<u>32,266</u>	<u>1</u>
Fund Balance, End of Year	<u>\$ 35,310</u>	<u>\$ 31,163</u>	<u>\$ 25,278</u>	<u>\$ (5,885)</u>

County of Douglas, Nevada

Road Operating Fund

Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Taxes				
County gas tax	\$ 221,412	\$ 221,412	\$ 192,129	\$ (29,283)
1% Valley Rm Tx (Rd)	100,000	100,000	90,806	(9,194)
Intergovernmental shared revenues				
Federal, state and local grants				
Other grants	-	-	23,140	23,140
Motor vehicle fuel taxes	1,016,342	1,016,342	911,099	(105,243)
Charges for services	-	-	7,651	7,651
Miscellaneous				
Investment income	7,000	7,000	165,704	158,704
Other	-	-	4,218	4,218
Total Revenues	<u>1,344,754</u>	<u>1,344,754</u>	<u>1,394,747</u>	<u>49,993</u>
<b>Expenditures</b>				
Current:				
Public works				
Roads				
Salaries and wages	558,744	558,744	511,165	47,579
Employee benefits	275,037	275,037	248,373	26,664
Services and supplies	970,116	1,310,126	762,034	548,092
Total current	<u>1,803,897</u>	<u>2,143,907</u>	<u>1,521,572</u>	<u>622,335</u>
Capital outlay				
Public works	<u>3,118,489</u>	<u>3,175,648</u>	<u>531,872</u>	<u>2,643,776</u>
Total capital outlay	<u>3,118,489</u>	<u>3,175,648</u>	<u>531,872</u>	<u>2,643,776</u>
Total Expenditures	<u>4,922,386</u>	<u>5,319,555</u>	<u>2,053,444</u>	<u>3,266,111</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(3,577,632)</u>	<u>(3,974,801)</u>	<u>(658,697)</u>	<u>3,316,104</u>
<b>Other Financing Sources (Uses)</b>				
Sale of capital assets	-	-	59,686	59,686
Contingencies	(53,908)	(53,908)	-	53,908
Transfers in	614,343	614,343	614,343	-
Transfers out	(49,979)	(49,979)	(49,979)	-
Total Other Financing Uses	<u>510,456</u>	<u>510,456</u>	<u>624,050</u>	<u>113,594</u>
Net Changes in Fund Balances	<u>(3,067,176)</u>	<u>(3,464,345)</u>	<u>(34,647)</u>	<u>3,429,698</u>
Fund Balance, Beginning of Year	<u>3,625,297</u>	<u>3,937,457</u>	<u>3,938,335</u>	<u>878</u>
Fund Balance, End of Year	<u>\$ 558,121</u>	<u>\$ 473,112</u>	<u>\$ 3,903,688</u>	<u>\$ 3,430,576</u>

County of Douglas, Nevada

Library Gifts Fund

Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Miscellaneous				
Other donations	\$ -	\$ -	\$ 45,021	\$ 45,021
Investment income	-	-	3,048	3,048
Total Revenues	<u>-</u>	<u>-</u>	<u>48,069</u>	<u>48,069</u>
<b>Expenditures</b>				
Current:				
Culture and recreation				
Library				
Services and supplies	-	42,541	15,676	26,865
Total current	<u>-</u>	<u>42,541</u>	<u>15,676</u>	<u>26,865</u>
Total Expenditures	<u>-</u>	<u>42,541</u>	<u>15,676</u>	<u>26,865</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>-</u>	<u>(42,541)</u>	<u>32,393</u>	<u>74,934</u>
Net Changes in Fund Balances	<u>-</u>	<u>(42,541)</u>	<u>32,393</u>	<u>74,934</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>42,541</u>	<u>42,541</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 74,934</u>	<u>\$ 74,934</u>

County of Douglas, Nevada  
Tahoe-Douglas Transportation District Fund  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes				
1% Lake Rm Tx (Rd)	\$ 750,000	\$ 750,000	\$ 826,671	\$ 76,671
Miscellaneous				
Investment income	1,000	1,000	74,834	73,834
Total Revenues	<u>751,000</u>	<u>751,000</u>	<u>901,505</u>	<u>150,505</u>
<b>Expenditures</b>				
Current:				
Public works				
Tahoe-Douglas transportation				
Salaries and wages	25,750	25,750	26,141	(391)
Employee benefits	10,769	10,769	11,029	(260)
Services and supplies	144,070	144,070	127,025	17,045
Total current	<u>180,589</u>	<u>180,589</u>	<u>164,195</u>	<u>16,394</u>
Capital outlay				
Culture and recreation	1,386,034	1,386,034	3,034	1,383,000
Total Expenditures	<u>1,566,623</u>	<u>1,566,623</u>	<u>167,229</u>	<u>1,399,394</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(815,623)</u>	<u>(815,623)</u>	<u>734,276</u>	<u>1,549,899</u>
<b>Other Financing Uses</b>				
Contingencies	(5,418)	(5,418)	-	5,418
Transfers out	(269,529)	(269,529)	(269,342)	187
Total Other Financing Uses	<u>(274,947)</u>	<u>(274,947)</u>	<u>(269,342)</u>	<u>5,605</u>
Net Changes in Fund Balances	(1,090,570)	(1,090,570)	464,934	1,555,504
Fund Balance, Beginning of Year	<u>1,105,559</u>	<u>1,431,887</u>	<u>1,437,156</u>	<u>5,269</u>
Fund Balance, End of Year	<u>\$ 14,989</u>	<u>\$ 341,317</u>	<u>\$ 1,902,090</u>	<u>\$ 1,560,773</u>

County of Douglas, Nevada  
Justice Court Administrative Assessment Fund  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services				
Other	\$ -	\$ -	\$ 116,853	\$ 116,853
Fines and forfeitures				
East Fork Justice Court fines	37,000	37,000	65,774	28,774
Tahoe Justice Court fines	20,792	20,792	57,699	36,907
Miscellaneous				
Investment income	-	-	43,279	43,279
Total Revenues	<u>57,792</u>	<u>57,792</u>	<u>283,605</u>	<u>225,813</u>
<b>Expenditures</b>				
Current:				
Judicial				
East Fork Justice Court				
Services and supplies	-	489,207	190,979	298,228
Total East Fork Justice Court	<u>-</u>	<u>489,207</u>	<u>190,979</u>	<u>298,228</u>
Tahoe Justice Court				
Services and supplies	-	381,562	89,349	292,213
Total Tahoe Justice Court	<u>-</u>	<u>381,562</u>	<u>89,349</u>	<u>292,213</u>
Administrative assessment				
Services and supplies	57,792	57,792	4,165	53,627
Total administrative assessment	<u>57,792</u>	<u>57,792</u>	<u>4,165</u>	<u>53,627</u>
Total current	<u>57,792</u>	<u>928,561</u>	<u>284,493</u>	<u>644,068</u>
Capital outlay				
Judicial				
Capital projects	-	193,000	79,926	113,074
Total Expenditures	<u>57,792</u>	<u>1,121,561</u>	<u>364,419</u>	<u>757,142</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>-</u>	<u>(1,063,769)</u>	<u>(80,814)</u>	<u>982,955</u>
Other Financing Sources (Uses)				
Contingencies	(1,749)	(1,749)	-	1,749
Total Other Financing (uses)	<u>(1,749)</u>	<u>(1,749)</u>	<u>-</u>	<u>1,749</u>
Net Changes in Fund Balances	<u>(1,749)</u>	<u>(1,065,518)</u>	<u>(80,814)</u>	<u>984,704</u>
Fund Balance, Beginning of Year	46,305	1,128,515	1,128,508	(7)
Fund Balance, End of Year	<u>\$ 44,556</u>	<u>\$ 62,997</u>	<u>\$ 1,047,694</u>	<u>\$ 984,697</u>

County of Douglas, Nevada  
China Spring Youth Camp Fund

Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes				
Real property taxes, current	\$ 109,078	\$ 109,078	\$ 106,670	\$ (2,408)
Real property taxes, delinquent	-	-	218	218
Real property taxes, deferred	-	-	58	58
Personal property taxes, current	-	-	3,345	3,345
Personal property taxes, delinquent	-	-	67	67
Intergovernmental shared revenues				
Federal, state and local grants				
Interim funding	3,883,543	3,883,543	3,883,543	-
Other grants	117,869	883,099	1,282,852	399,753
Miscellaneous				
Investment income	5,000	5,000	65,036	60,036
Other	-	-	29,520	29,520
<b>Total Revenues</b>	<b>4,115,490</b>	<b>4,880,720</b>	<b>5,371,309</b>	<b>490,589</b>
<b>Expenditures</b>				
Current:				
Judicial				
China Spring youth camp				
Salaries and wages	1,977,242	2,715,057	2,600,374	114,683
Employee benefits	1,321,200	1,321,200	1,154,819	166,381
Services and supplies	832,547	859,962	1,343,895	(483,933)
<b>Total current</b>	<b>4,130,989</b>	<b>4,896,219</b>	<b>5,099,088</b>	<b>(202,869)</b>
<b>Total Expenditures</b>	<b>4,130,989</b>	<b>4,896,219</b>	<b>5,099,088</b>	<b>(202,869)</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>(15,499)</b>	<b>(15,499)</b>	<b>272,221</b>	<b>287,720</b>
Other Financing Sources				
Transfers in	15,499	15,499	15,499	-
<b>Net Changes in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>287,720</b>	<b>287,720</b>
<b>Fund Balance, Beginning of Year</b>	<b>367,537</b>	<b>367,537</b>	<b>1,229,895</b>	<b>862,358</b>
<b>Fund Balance, End of Year</b>	<b>\$ 367,537</b>	<b>\$ 367,537</b>	<b>\$ 1,517,615</b>	<b>\$ 1,150,078</b>

County of Douglas, Nevada  
Western Nevada Regional Youth Center Fund  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes				
Real property taxes, current	\$ 235,407	\$ 235,407	\$ 230,489	\$ (4,918)
Real property taxes, delinquent	-	-	526	526
Real property taxes, deferred	-	-	225	225
Personal property taxes, current	-	-	6,881	6,881
Personal property taxes, delinquent	-	-	178	178
Miscellaneous				
Investment income	-	-	17,318	17,318
<b>Total Revenues</b>	<b>235,407</b>	<b>235,407</b>	<b>255,617</b>	<b>20,210</b>
<b>Expenditures</b>				
Current:				
Judicial				
Western Nevada Regiona youth center Services and supplies	359,351	359,351	309,353	49,998
<b>Total current</b>	<b>359,351</b>	<b>359,351</b>	<b>309,353</b>	<b>49,998</b>
<b>Total expenditures</b>	<b>359,351</b>	<b>359,351</b>	<b>309,353</b>	<b>49,998</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>(123,944)</b>	<b>(123,944)</b>	<b>(53,736)</b>	<b>70,208</b>
<b>Net Changes in Fund Balances</b>	<b>(123,944)</b>	<b>(123,944)</b>	<b>(53,736)</b>	<b>70,208</b>
Fund Balance, Beginning of Year	471,047	440,480	440,480	-
<b>Fund Balance, End of Year</b>	<b>\$ 347,103</b>	<b>\$ 316,536</b>	<b>\$ 386,744</b>	<b>\$ 70,208</b>



County of Douglas, Nevada  
Erosion Control (TRPA) Mitigation Fund  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Miscellaneous				
Investment income	\$ -	\$ -	\$ 47,570	\$ 47,570
Reimbursements	-	-	31,078	31,078
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>78,648</b>	<b>78,648</b>
<b>Expenditures</b>				
Current:				
Public works				
Erosion control (TRPA) mitigation				
Services and supplies	73,445	278,660	236,906	41,754
<b>Total erosion</b>	<b>73,445</b>	<b>278,660</b>	<b>236,906</b>	<b>41,754</b>
Stormwater				
Salaries and wages	285,477	285,477	259,123	26,354
Employee Benefits	145,628	145,628	127,203	18,425
Services and supplies	405,774	427,599	174,423	253,176
Other	208,833	239,288	95,271	144,017
<b>Total stormwater</b>	<b>1,045,712</b>	<b>1,097,992</b>	<b>656,020</b>	<b>441,972</b>
<b>Total current</b>	<b>1,119,157</b>	<b>1,376,652</b>	<b>892,926</b>	<b>483,726</b>
Capital outlay:				
Public works				
Capital projects	-	46,874	-	46,874
Machinery & equipment	100,000	579,911	579,642	269
Motor Vehicles	-	-	553	(553)
<b>Total capital outlay</b>	<b>100,000</b>	<b>626,785</b>	<b>580,195</b>	<b>46,590</b>
<b>Total expenditures</b>	<b>1,219,157</b>	<b>2,003,437</b>	<b>1,473,121</b>	<b>530,316</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>(1,219,157)</b>	<b>(2,003,437)</b>	<b>(1,394,473)</b>	<b>608,964</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	1,105,000	1,105,000	1,105,000	-
Transfers out	-	(1,000)	(1,000)	-
<b>Total Other Financing (uses)</b>	<b>1,105,000</b>	<b>1,104,000</b>	<b>1,104,000</b>	<b>-</b>
<b>Net Changes in Fund Balances</b>	<b>(114,157)</b>	<b>(899,437)</b>	<b>(290,473)</b>	<b>608,964</b>
Fund Balance, Beginning of Year	271,982	1,057,262	1,057,263	1
Fund Balance, End of Year	\$ 157,825	\$ 157,825	\$ 766,790	\$ 608,965

County of Douglas, Nevada  
Flood Litigation Settlement Fund

Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Miscellaneous Settlements	\$ -	\$ 1,300,000	\$ 1,300,000	\$ -
Total revenues	-	1,300,000	1,300,000	-
Expenditures				
Current:				
Public works				
Stephanie Retention Basin				
Miscellaneous Settlement cost	-	319,550	-	319,550
Total Stephanie Retention Basin	-	319,550	-	319,550
Romero Retention Basin				
Miscellaneous Settlement cost	-	208,200	-	208,200
Total Romero Retention Basin	-	208,200	-	208,200
Regional Flood/Stormwater				
Miscellaneous Settlement cost	-	302,250	-	302,250
Total Regional Flood/Stormwater	-	302,250	-	302,250
Johnson Lane Flood Litigation				
Miscellaneous Settlement cost	-	470,000	470,000	-
Total Johnson Lane Flood Litigation	-	470,000	470,000	-
Total current	-	1,300,000	470,000	830,000
Total expenditures	-	1,300,000	470,000	830,000
Excess (Deficiency) of Revenues over (Under) Expenditures	-	-	830,000	830,000
Net Changes in Fund Balances	-	-	830,000	830,000
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ 830,000	\$ 830,000

County of Douglas, Nevada  
Technology Services (911) Fund

Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
<b>Taxes</b>				
Real property taxes, current	\$ 1,397,721	\$ 1,397,721	\$ 1,368,516	\$ (29,205)
Real property taxes, delinquent	-	-	2,797	2,797
Real property taxes, deferred	-	-	694	694
Personal property taxes, current	-	-	40,853	40,853
Personal property taxes, delinquent	-	-	813	813
<b>Charges for services</b>				
<b>Public safety</b>				
911 Service	352,845	352,845	358,136	5,291
Other	572,537	572,537	121,551	(450,986)
<b>Miscellaneous</b>				
Investment income	-	-	67,672	67,672
Other	-	-	590	590
<b>Total revenues</b>	<b>2,323,103</b>	<b>2,323,103</b>	<b>1,961,622</b>	<b>(361,481)</b>
<b>Expenditures</b>				
<b>Current:</b>				
<b>Public safety</b>				
<b>Technology services (911)</b>				
Salaries and wages	1,325,774	1,325,774	1,067,276	258,498
Employee Benefits	527,547	527,547	458,822	68,725
Services and supplies	423,869	567,569	549,849	17,720
Other	100,000	-	52	(52)
<b>Total current</b>	<b>2,377,190</b>	<b>2,420,890</b>	<b>2,075,999</b>	<b>344,891</b>
<b>Total Expenditures</b>	<b>2,377,190</b>	<b>2,420,890</b>	<b>2,075,999</b>	<b>344,891</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>(54,087)</b>	<b>(97,787)</b>	<b>(114,377)</b>	<b>(16,590)</b>
<b>Other Financing Uses</b>				
Transfers out	(65,267)	-	-	-
<b>Total Other financing (uses)</b>	<b>(65,267)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Changes in Fund Balances</b>	<b>(119,354)</b>	<b>(97,787)</b>	<b>(114,377)</b>	<b>(16,590)</b>
Fund Balance, Beginning of Year	657,358	657,358	1,490,125	832,767
Fund Balance, End of Year	<u>\$ 538,004</u>	<u>\$ 559,571</u>	<u>\$ 1,375,748</u>	<u>\$ 816,177</u>

County of Douglas, Nevada

911 Surcharge Fund

Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Charges for services				
Public safety				
911 Surcharge	\$ 540,000	\$ 540,000	\$ 555,458	\$ 15,458
Miscellaneous				
Interest income	-	-	19,378	19,378
Total revenues	<u>540,000</u>	<u>540,000</u>	<u>574,836</u>	<u>34,836</u>
<b>Expenditures</b>				
Current:				
Public safety				
Surcharge				
Services and supplies	415,575	350,308	316,875	33,433
Total current	<u>415,575</u>	<u>350,308</u>	<u>316,875</u>	<u>33,433</u>
Total expenditures	<u>415,575</u>	<u>350,308</u>	<u>316,875</u>	<u>33,433</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>124,425</u>	<u>189,692</u>	<u>257,961</u>	<u>68,269</u>
<b>Other Financing Uses</b>				
Transfers out	-	(65,267)	(65,267)	-
Total other financing uses	<u>-</u>	<u>(65,267)</u>	<u>(65,267)</u>	<u>-</u>
Net Changes in Fund Balances	<u>124,425</u>	<u>124,425</u>	<u>192,694</u>	<u>68,269</u>
Fund Balance, Beginning of Year	-	-	404,357	404,357
Fund Balance, End of Year	<u>\$ 124,425</u>	<u>\$ 124,425</u>	<u>\$ 597,051</u>	<u>\$ 472,626</u>

County of Douglas, Nevada  
Senior Services Program Fund

Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental shared revenues				
Federal, state and local grants				
USDOT	\$ 500,704	\$ 500,704	\$ 619,837	\$ 119,133
USDA	41,462	38,667	9,941	(28,726)
IIIc1	72,701	72,701	128,384	55,683
IIIc2	80,716	80,716	146,130	65,414
Grant-Ind living	87,919	87,919	87,516	(403)
Charges for services				
Community support				
Client fees	9,300	9,300	6,772	(2,528)
Transit fees	12,000	12,000	6,148	(5,852)
Program income	130,000	130,000	134,555	4,555
Culture and recreation				
Recreation fees	35,000	35,000	15,689	(19,311)
Miscellaneous				
Investment income	-	-	9,770	9,770
Other	110,000	121,000	81,372	(39,628)
Total revenues	<u>1,079,802</u>	<u>1,088,007</u>	<u>1,246,114</u>	<u>158,107</u>
<b>Expenditures</b>				
Current:				
Community development				
Senior services				
Salaries and wages	945,571	945,571	895,115	50,456
Employee benefits	429,516	429,516	422,773	6,743
Services and supplies	1,064,434	1,163,339	963,038	200,301
Total current	<u>2,439,521</u>	<u>2,538,426</u>	<u>2,280,926</u>	<u>257,500</u>
Capital outlay:				
Community development				
Machinery & equipment	50,000	50,000	-	50,000
Motor vehicles	80,000	80,000	4,030	75,970
Total capital outlay	<u>130,000</u>	<u>130,000</u>	<u>4,030</u>	<u>125,970</u>
Total expenditures	<u>2,569,521</u>	<u>2,668,426</u>	<u>2,284,956</u>	<u>383,470</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(1,489,719)</u>	<u>(1,580,419)</u>	<u>(1,038,842)</u>	<u>541,577</u>
Other Financing Sources (Uses)				
Contingencies	(24,999)	(24,999)	-	24,999
Sale of capital asset	-	-	8,621	8,621
Transfers in	1,505,450	1,505,450	1,158,450	(347,000)
Total other financing sources (uses)	<u>1,480,451</u>	<u>1,480,451</u>	<u>1,167,071</u>	<u>(313,380)</u>
Net Changes in Fund Balances	<u>(9,268)</u>	<u>(99,968)</u>	<u>128,229</u>	<u>228,197</u>
Fund Balance, Beginning of Year	<u>147,597</u>	<u>238,297</u>	<u>238,295</u>	<u>(2)</u>
Fund Balance, End of Year	<u>\$ 138,329</u>	<u>\$ 138,329</u>	<u>\$ 366,524</u>	<u>\$ 228,195</u>

County of Douglas, Nevada  
Redevelopment Agency Fund

Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes				
Real property taxes, current	\$ 1,056,733	\$ 1,056,733	\$ 1,033,357	\$ (23,376)
Personal property taxes, current	-	-	53,477	53,477
Miscellaneous				
Investment income	-	-	13,900	13,900
Total revenues	<u>1,056,733</u>	<u>1,056,733</u>	<u>1,100,734</u>	<u>44,001</u>
<b>Expenditures</b>				
Current:				
General government				
Redevelopment agency administrative				
Salaries and wages	30,135	30,135	28,827	1,308
Employee Benefits	12,183	12,183	12,205	(22)
Services and supplies	7,980	7,980	2,984	4,996
Miscellaneous	-	-	1,177,318	(1,177,318)
Total current	<u>50,298</u>	<u>50,298</u>	<u>1,221,334</u>	<u>(1,171,036)</u>
Total expenditures	<u>50,298</u>	<u>50,298</u>	<u>1,221,334</u>	<u>(1,171,036)</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>1,006,435</u>	<u>1,006,435</u>	<u>(120,600)</u>	<u>(1,127,035)</u>
<b>Other Financing Uses</b>				
Contingencies	(1,509)	(1,509)	-	1,509
Transfers Out	(1,004,502)	(1,004,502)	-	1,004,502
Total other financing uses	<u>(1,006,011)</u>	<u>(1,006,011)</u>	<u>-</u>	<u>1,006,011</u>
Net Changes in Fund Balances	424	424	(120,600)	(121,024)
Fund Balance, Beginning of Year	<u>3,751</u>	<u>155,836</u>	<u>155,837</u>	<u>1</u>
Fund Balance, End of Year	<u>\$ 4,175</u>	<u>\$ 156,260</u>	<u>\$ 35,237</u>	<u>\$ (121,023)</u>

County of Douglas, Nevada

Town of Gardnerville

Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
<b>Taxes</b>				
Real property taxes, current	\$ 1,234,623	\$ 1,234,623	\$ 1,176,058	\$ (58,565)
Real property taxes, delinquent	-	-	1,503	1,503
Personal property taxes, current	-	-	53,706	53,706
Personal property taxes, delinquent	-	-	508	508
<b>Intergovernmental shared revenues</b>				
Federal, state and local grants	894,323	1,129,535	229,847	(899,688)
State consolidated tax distribution	309,455	309,455	306,091	(3,364)
NRS county gaming licenses	28,000	28,000	29,273	1,273
Other	-	-	153,323	153,323
Charges for services	5,000	5,000	1,570	(3,430)
<b>Miscellaneous</b>				
Investment income	-	-	30,106	30,106
Other	-	5,907	7,980	2,073
<b>Total Revenues</b>	<b>2,471,401</b>	<b>2,712,520</b>	<b>1,989,965</b>	<b>(722,555)</b>
<b>Expenditures</b>				
<b>Current:</b>				
<b>General government</b>				
Salaries and wages	176,101	176,101	183,892	(7,791)
Employee Benefits	66,387	66,387	69,854	(3,467)
Services and supplies	149,922	230,862	181,892	48,970
<b>Total general government</b>	<b>392,410</b>	<b>473,350</b>	<b>435,638</b>	<b>37,712</b>
<b>Public works</b>				
Salaries and wages	262,762	262,762	260,133	2,629
Employee Benefits	127,914	127,914	121,303	6,611
Services and supplies	442,941	634,223	427,084	207,139
<b>Total public works</b>	<b>833,617</b>	<b>1,024,899</b>	<b>808,520</b>	<b>216,379</b>
<b>Culture and recreation</b>				
Services and supplies	85,188	128,805	128,926	(121)
<b>Total culture and recreation</b>	<b>85,188</b>	<b>128,805</b>	<b>128,926</b>	<b>(121)</b>
<b>Capital Outlay</b>				
<b>Public works</b>				
Capital projects	1,081,123	1,633,277	559,370	1,073,907
<b>Total capital outlay</b>	<b>1,081,123</b>	<b>1,633,277</b>	<b>559,370</b>	<b>1,073,907</b>
<b>Total Expenditures</b>	<b>2,392,338</b>	<b>3,260,331</b>	<b>1,932,454</b>	<b>1,327,877</b>
Excess (Deficiency) of Revenues over (Under) Expenditures	79,063	(547,811)	57,511	605,322
<b>Other Financing Sources (Uses)</b>				
Contingencies	(42,333)	(26,333)	-	26,333
Transfers out	(51,750)	(52,050)	(52,050)	-
<b>Total Other Financing (uses)</b>	<b>(94,083)</b>	<b>(78,383)</b>	<b>(52,050)</b>	<b>26,333</b>
<b>Net Changes in Fund Balances</b>	<b>(15,020)</b>	<b>(626,194)</b>	<b>5,461</b>	<b>631,655</b>
Fund Balance, Beginning of Year	132,139	743,313	743,315	2
Fund Balance, End of Year	\$ 117,119	\$ 117,119	\$ 748,776	\$ 631,657

County of Douglas, Nevada

Town of Genoa

Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
<b>Taxes</b>				
Real property taxes, current	\$ 63,437	\$ 63,437	\$ 62,179	\$ (1,258)
Real property taxes, delinquent	-	-	327	327
Personal property taxes, current	-	-	1,361	1,361
Personal property taxes, delinquent	-	-	10	10
<b>Intergovernmental shared revenues</b>				
State consolidated tax distribution	1,188	1,188	12,500	11,312
NRS county gaming licenses	-	-	1,193	1,193
<b>Charges for services</b>				
Recreation fees	13,000	13,000	13,540	540
<b>Miscellaneous</b>				
Candy dance	289,000	289,000	338,799	49,799
Investment income	-	-	16,530	16,530
Other	-	-	35,451	35,451
<b>Total Revenues</b>	<b>366,625</b>	<b>366,625</b>	<b>481,890</b>	<b>115,265</b>
<b>Expenditures</b>				
<b>Current:</b>				
<b>General government</b>				
Salaries and wages	122,535	122,535	85,548	36,987
Employee Benefits	60,512	60,512	47,183	13,329
Services and supplies	235,276	225,276	319,081	(93,805)
<b>Total Current</b>	<b>418,323</b>	<b>408,323</b>	<b>451,812</b>	<b>(43,489)</b>
<b>Capital outlay</b>				
<b>General government</b>				
Machinery and equipment	-	10,000	11,500	(1,500)
<b>Total Expenditures</b>	<b>418,323</b>	<b>418,323</b>	<b>463,312</b>	<b>(44,989)</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>(51,698)</b>	<b>(51,698)</b>	<b>18,578</b>	<b>70,276</b>
<b>Other Financing Sources (Uses)</b>				
Contingencies	(8,366)	(8,366)	-	8,366
<b>Total Other Financing (uses)</b>	<b>(8,366)</b>	<b>(8,366)</b>	<b>-</b>	<b>8,366</b>
<b>Net Changes in Fund Balances</b>	<b>(60,064)</b>	<b>(60,064)</b>	<b>18,578</b>	<b>78,642</b>
<b>Fund Balance, Beginning of Year</b>	<b>88,093</b>	<b>88,093</b>	<b>212,138</b>	<b>124,040</b>
<b>Fund Balance, End of Year</b>	<b>\$ 28,029</b>	<b>\$ 28,029</b>	<b>\$ 230,716</b>	<b>\$ 202,682</b>



County of Douglas, Nevada

Town of Minden

Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes				
Real property taxes, current	\$ 1,075,456	\$ 1,075,456	\$ 1,087,918	\$ 12,462
Real property taxes, delinquent	-	-	6,395	6,395
Personal property taxes, current	-	-	84,003	84,003
Personal property taxes, delinquent	-	-	171	171
Intergovernmental shared revenues	-	-	-	-
State consolidated tax distribution	400,000	400,000	404,510	4,510
NRS county gaming licenses	70,000	70,000	84,645	14,645
Miscellaneous				
Other rent and lease income	33,000	33,000	35,305	2,305
Investment income	-	-	33,353	33,353
Other	-	-	19,499	19,499
Total Revenues	<u>1,578,456</u>	<u>1,578,456</u>	<u>1,755,799</u>	<u>177,343</u>
Expenditures				
Current:				
General government				
Salaries and wages	76,694	76,694	67,916	8,778
Employee Benefits	34,451	35,351	28,331	7,020
Services and supplies	168,950	168,950	100,919	68,031
Total General government	<u>280,095</u>	<u>280,995</u>	<u>197,166</u>	<u>83,829</u>
Public works				
Salaries and wages	99,902	99,902	96,253	3,649
Employee Benefits	52,930	54,730	52,176	2,554
Services and supplies	178,679	271,458	172,361	99,097
Total Public works	<u>331,511</u>	<u>426,090</u>	<u>320,790</u>	<u>105,300</u>
Culture and recreation				
Salaries and wages	208,465	208,465	204,439	4,026
Employee Benefits	101,748	103,948	96,908	7,040
Services and supplies	196,700	204,700	146,850	57,850
Total Culture and recreation	<u>506,913</u>	<u>517,113</u>	<u>448,197</u>	<u>68,916</u>
Capital outlay				
Culture and recreation				
Machinery and equipment	10,000	10,800	10,424	376
Total Capital outlay	<u>10,000</u>	<u>10,800</u>	<u>10,424</u>	<u>376</u>
Total Expenditures	<u>1,128,519</u>	<u>1,234,998</u>	<u>976,577</u>	<u>258,421</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>449,937</u>	<u>343,458</u>	<u>779,222</u>	<u>435,764</u>
Other Financing Sources (Uses)				
Contingencies	(33,856)	(37,856)	-	37,856
Transfers in	100,000	100,000	100,000	-
Transfers out	(518,195)	(883,195)	(883,195)	-
Total Other Financing (uses)	<u>(452,051)</u>	<u>(821,051)</u>	<u>(783,195)</u>	<u>37,856</u>
Net Changes in Fund Balances	<u>(2,114)</u>	<u>(477,593)</u>	<u>(3,973)</u>	<u>473,620</u>
Fund Balance, Beginning of Year	<u>95,782</u>	<u>582,261</u>	<u>582,261</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 93,668</u>	<u>\$ 104,668</u>	<u>\$ 578,288</u>	<u>\$ 473,620</u>

## Debt Service Funds

Debt service funds are used to account for the accumulation of financial resources that are restricted, committed or assigned to the repayment of debt principal and interest.

Douglas County Operating Resources

Accounts for the accumulation of monies for and the payment of Douglas County debt obligations.

Town of Gardnerville

Accounts for the accumulation of monies for and the payment of the debt obligations of the Town of Gardnerville.

County of Douglas, Nevada  
Combining Balance Sheet -  
Non-major Debt Service Funds  
June 30, 2020

	<u>Douglas County Operating Resources</u>	<u>Town of Gardnerville</u>	<u>Total Non-Major Debt Service Funds</u>
Assets:			
Cash, cash equivalents and investments	\$ 1,206,398	\$ -	\$ 1,206,398
Interest receivable	107	-	107
Total assets	<u>\$ 1,206,505</u>	<u>\$ -</u>	<u>\$ 1,206,505</u>
Deferred Inflows of Resources:			
Unavailable revenue, special assessments	<u>\$ 378</u>	<u>\$ -</u>	<u>\$ 378</u>
Fund Balances:			
Restricted for Debt service	<u>1,206,127</u>	<u>-</u>	<u>1,206,127</u>
Total deferred Inflows of Resources and Fund Balances	<u>\$ 1,206,505</u>	<u>\$ -</u>	<u>\$ 1,206,505</u>

County of Douglas, Nevada  
Combining Statement of Revenues, Expenditures and Changes in the Fund Balance -  
Non-major Debt Service Funds  
Year Ended June 30, 2020

	Douglas County Operating Resources	Town of Gardnerville	Total Non-Major Debt Service Funds
Revenues			
Miscellaneous	\$ 3,739	\$ -	\$ 3,739
Expenditures			
Debt Service:			
Principal payments	1,775,172	50,000	1,825,172
Interest expense	748,883	1,750	750,633
Fiscal charges	1,200	-	1,200
Total expenditures	2,525,255	51,750	2,577,005
Excess (deficiency) of revenues over (under) expenditures	(2,521,516)	(51,750)	(2,573,266)
Other Financing Sources (Uses)			
Transfers in	2,338,238	51,750	2,389,988
Total other financing sources (uses)	2,338,238	51,750	2,389,988
Change in Fund Balance	(183,278)	-	(183,278)
Fund Balance, Beginning of Year	1,389,405	-	1,389,405
Fund Balance, End of Year	\$ 1,206,127	\$ -	\$ 1,206,127

County of Douglas, Nevada  
 Non-major Debt Service Funds  
 Douglas County Operating Resources Fund  
 Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Miscellaneous				
Investment income	\$ -	\$ -	\$ 3,739	\$ 3,739
Total Revenues	<u>-</u>	<u>-</u>	<u>3,739</u>	<u>3,739</u>
<b>Expenditures</b>				
Current:				
Debt service				
Principal payments	1,846,173	1,775,173	1,775,172	1
Interest expense	772,806	748,882	748,883	(1)
Fiscal charges	850	1,200	1,200	-
Total Expenditures	<u>2,619,829</u>	<u>2,525,255</u>	<u>2,525,255</u>	<u>-</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(2,619,829)</u>	<u>(2,525,255)</u>	<u>(2,521,516)</u>	<u>3,739</u>
<b>Other Financing Sources</b>				
Transfers in	<u>2,433,342</u>	<u>2,338,238</u>	<u>2,338,238</u>	<u>-</u>
Total Other Financing Sources	<u>2,433,342</u>	<u>2,338,238</u>	<u>2,338,238</u>	<u>-</u>
Net Changes in Fund Balances	(186,487)	(187,017)	(183,278)	3,739
Fund Balance, Beginning of Year	<u>1,390,827</u>	<u>1,389,345</u>	<u>1,389,405</u>	<u>60</u>
Fund Balance, End of Year	<u>\$ 1,204,340</u>	<u>\$ 1,202,328</u>	<u>\$ 1,206,127</u>	<u>\$ 3,799</u>

County of Douglas, Nevada  
 Non-major Debt Service Funds  
 Town of Gardnerville  
 Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Expenditures				
Debt service				
Principal payments	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Interest expense	1,750	1,750	1,750	-
Total Expenditures	<u>51,750</u>	<u>51,750</u>	<u>51,750</u>	<u>-</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(51,750)</u>	<u>(51,750)</u>	<u>(51,750)</u>	<u>-</u>
Other Financing Sources				
Transfers in	<u>51,750</u>	<u>51,750</u>	<u>51,750</u>	<u>-</u>
Total Other Financing uses	<u>51,750</u>	<u>51,750</u>	<u>51,750</u>	<u>-</u>
Net Changes in Fund Balances	-	-	-	-
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## Capital Projects Funds



Capital projects funds are used to account for financial resources that are restricted, committed or assigned to the improvement, acquisition or construction of capital assets.

Ad Valorem

Accounts for specific projects, such as the purchase of land, improvements to land and facilities, or major purchases of equipment.

Douglas County Construction

Accounts for the construction of necessary capital assets.

Park Residential Construction Tax

Accounts for the construction of new park facilities within specified park districts.

Regional Transportation

Accounts for reserves held specifically for capital equipment.

Debt Financed

Accounts for the acquisition and construction of capital facilities that are financed in whole or in part by the issuance of debt.

Redevelopment Agency

Accounts for capital related activities of the separate Redevelopment Agency.

Town of Gardnerville Ad Valorem

Accounts for specific projects, such as the purchase of land, improvements to land and facilities, or major purchases of equipment.

Town of Genoa Ad Valorem

Accounts for specific projects, such as the purchase of land, improvements to land and facilities, or major purchases of equipment.

Town of Genoa Construction Reserve

Accounts for reserves held specifically for capital projects.

Town of Minden Ad Valorem

Accounts for specific projects, such as the purchase of land, improvements to land and facilities, or major purchases of equipment.

Town of Minden Capital Equipment Construction

Accounts for reserves held specifically for capital equipment.

County of Douglas, Nevada  
 Non-major Capital Projects Funds  
 Combining Balance Sheet  
 June 30, 2020

	<u>Ad Valorem</u>	<u>Douglas County Construction</u>	<u>Park Residential Construction Tax</u>
<b>Assets:</b>			
Cash, cash equivalents and investments	\$ 1,720,047	\$ 3,817,213	\$ 928,057
Cash, cash equivalents and investments, restricted	-	-	-
Taxes receivable	14,788	-	-
Interest receivable	12,774	19,304	5,500
Due from other governments	-	-	-
Other assets	-	-	-
Total assets	<u>\$ 1,747,609</u>	<u>\$ 3,836,517</u>	<u>\$ 933,557</u>
<b>Liabilities:</b>			
Accounts payable	\$ 4	\$ 436,849	\$ 42,613
Accrued salaries, wages and benefits	-	-	-
Due to other funds	-	-	-
Unearned revenue, current	-	21,656	-
Total liabilities	<u>4</u>	<u>458,505</u>	<u>42,613</u>
<b>Deferred Inflows of Resources:</b>			
Unavailable revenue, taxes and penalties	<u>12,747</u>	-	-
Total liabilities and deferred	<u>12,751</u>	<u>458,505</u>	<u>42,613</u>
<b>Fund Balances:</b>			
Nonspendable			
Deposits	-	-	-
Restricted for			
Capital improvement projects	1,734,858	3,378,012	890,944
Assigned to			
Capital improvement projects	-	-	-
Total fund balances	<u>1,734,858</u>	<u>3,378,012</u>	<u>890,944</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,747,609</u>	<u>\$ 3,836,517</u>	<u>\$ 933,557</u>

County of Douglas, Nevada  
 Non-major Capital Projects Funds  
 Combining Balance Sheet (Continued)  
 June 30, 2020

Regional Transportation	Debt Financed	Redevelopment Agency	Town of Gardnerville Ad Valorem	Town of Genoa Ad Valorem	Town of Genoa Construction Reserve
\$ 8,668,955	\$ 96	\$ 3,928,248	\$ 161,698	\$ 58,289	\$ 41,127
-	3,425,864	-	-	-	-
13,542	-	-	-	-	-
27,873	2,633	16,375	593	129	179
273,916	-	-	-	-	-
-	-	-	-	-	7,156
<u>\$ 8,984,286</u>	<u>\$ 3,428,593</u>	<u>\$ 3,944,623</u>	<u>\$ 162,291</u>	<u>\$ 58,418</u>	<u>\$ 48,462</u>
\$ 20,789	\$ 123,774	\$ 40,500	\$ -	\$ -	\$ -
8,544	-	-	-	-	-
3,669	-	-	-	-	-
97,875	-	-	-	-	-
<u>130,877</u>	<u>123,774</u>	<u>40,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
11,596	-	-	-	-	-
<u>142,473</u>	<u>123,774</u>	<u>40,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	7,156
8,841,813	-	3,904,123	162,291	58,418	41,306
-	3,304,819	-	-	-	-
<u>8,841,813</u>	<u>3,304,819</u>	<u>3,904,123</u>	<u>162,291</u>	<u>58,418</u>	<u>48,462</u>
<u>\$ 8,984,286</u>	<u>\$ 3,428,593</u>	<u>\$ 3,944,623</u>	<u>\$ 162,291</u>	<u>\$ 58,418</u>	<u>\$ 48,462</u>

County of Douglas, Nevada  
 Non-major Capital Projects Funds  
 Combining Balance Sheet (Continued)  
 June 30, 2020

	Town of Minden Ad Valorem	Town of Minden Capital Equipment Construction	Total Non-Major Capital Projects Funds
<b>Assets:</b>			
Cash, cash equivalents and investments	\$ 164,912	\$ 1,175,668	\$ 20,664,310
Cash, cash equivalents and investments, restricted	-	-	3,425,864
Taxes receivable	-	-	28,330
Interest receivable	429	5,762	91,551
Due from other governments	-	-	273,916
Other assets	-	-	7,156
	<u>\$ 165,341</u>	<u>\$ 1,181,430</u>	<u>\$ 24,491,127</u>
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ 178,227	\$ 842,756
Accrued salaries, wages and benefits	-	-	8,544
Due to other funds	-	-	3,669
Unearned revenue, current	-	-	119,531
	<u>-</u>	<u>178,227</u>	<u>974,500</u>
<b>Deferred Inflows of Resources:</b>			
Unavailable revenue, taxes and penalties	-	-	24,343
	<u>-</u>	<u>178,227</u>	<u>998,843</u>
<b>Fund Balances:</b>			
Nonspendable	-	-	7,156
Deposits	-	-	-
Restricted for	165,341	1,003,203	20,180,309
Capital improvement projects	-	-	-
Assigned to	-	-	3,304,819
Capital improvement projects	<u>165,341</u>	<u>1,003,203</u>	<u>23,492,284</u>
Total fund balances	<u>165,341</u>	<u>1,003,203</u>	<u>23,492,284</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 165,341</u>	<u>\$ 1,181,430</u>	<u>\$ 24,491,127</u>

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County of Douglas, Nevada  
 Non-major Capital Projects Funds  
 Statement of Revenues, Expenditures and Changes in Fund Balance  
 Year Ended June 30, 2020

	<u>Ad Valorem</u>	<u>Douglas County Construction</u>	<u>Park Residential Construction Tax</u>
<b>Revenues</b>			
Taxes	\$ 1,379,449	\$ -	\$ 217,985
Licenses, permits, franchise and other fees	-	300,000	-
Intergovernmental shared revenues	-	-	-
Miscellaneous	79,454	170,350	41,919
Total revenues	<u>1,458,903</u>	<u>470,350</u>	<u>259,904</u>
<b>Expenditures</b>			
Current:			
General government	-	529,746	-
Public Works	-	-	-
Total current	<u>-</u>	<u>529,746</u>	<u>-</u>
Capital outlay			
General government	331,178	1,350,368	-
Culture and Recreation	-	-	424,327
Total capital outlay	<u>331,178</u>	<u>1,350,368</u>	<u>424,327</u>
Total expenditures	<u>331,178</u>	<u>1,880,114</u>	<u>424,327</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>1,127,725</u>	<u>(1,409,764)</u>	<u>(164,423)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	164,676	-
Transfers (out)	(1,042,500)	-	-
Total other financing sources (uses)	<u>(1,042,500)</u>	<u>164,676</u>	<u>-</u>
Net Changes in Fund Balances	<u>85,225</u>	<u>(1,245,088)</u>	<u>(164,423)</u>
Fund Balance, Beginning of Year	<u>1,649,633</u>	<u>4,623,100</u>	<u>1,055,367</u>
Fund Balance, End of Year	<u>\$ 1,734,858</u>	<u>\$ 3,378,012</u>	<u>\$ 890,944</u>

County of Douglas, Nevada  
 Non-major Capital Projects Funds  
 Statement of Revenues, Expenditures and Changes in Fund Balance (Continued)  
 Year Ended June 30, 2020

Regional Transportation	Debt Financed	Redevelopment Agency	Town of Gardnerville Ad Valorem	Town of Genoa Ad Valorem	Town of Genoa Construction Reserve
\$ 1,363,588	\$ -	\$ -	\$ 54,389	\$ 1,932	\$ -
-	-	-	-	-	-
1,734,446	-	-	-	-	-
352,701	67,734	179,663	6,757	2,458	1,749
3,450,735	67,734	179,663	61,146	4,390	1,749
-	-	733,983	-	-	-
1,263,407	-	-	-	-	-
1,263,407	-	733,983	-	-	-
-	504,788	46,887	29,477	-	-
-	-	-	-	-	-
-	504,788	46,887	29,477	-	-
1,263,407	504,788	780,870	29,477	-	-
2,187,328	(437,054)	(601,207)	31,669	4,390	1,749
1,157,607	-	-	-	-	-
(1,261,150)	-	-	-	-	-
(103,543)	-	-	-	-	-
2,083,785	(437,054)	(601,207)	31,669	4,390	1,749
6,758,028	3,741,873	4,505,330	130,622	54,028	46,713
<u>\$ 8,841,813</u>	<u>\$ 3,304,819</u>	<u>\$ 3,904,123</u>	<u>\$ 162,291</u>	<u>\$ 58,418</u>	<u>\$ 48,462</u>

County of Douglas, Nevada  
 Non-major Capital Projects Funds  
 Statement of Revenues, Expenditures and Changes in Fund Balance (Continued)  
 Year Ended June 30, 2020

	Town of Minden Ad Valorem	Town of Minden Capital Equipment Construction	Total Non-Major Capital Projects Funds
<b>Revenues</b>			
Taxes	\$ 52,309	\$ -	\$ 3,069,652
Licenses, permits, franchise and other fees	-	-	300,000
Intergovernmental shared revenues	-	-	1,734,446
Miscellaneous	6,638	45,961	955,384
Total revenues	<u>58,947</u>	<u>45,961</u>	<u>6,059,482</u>
<b>Expenditures</b>			
Current:			
General government	-	10,584	1,274,313
Public Works	-	-	1,263,407
Total current	<u>-</u>	<u>10,584</u>	<u>2,537,720</u>
Capital outlay			
General government	33,700	878,840	3,175,238
Culture and Recreation	-	-	424,327
Total capital outlay	<u>33,700</u>	<u>878,840</u>	<u>3,599,565</u>
Total expenditures	<u>33,700</u>	<u>889,424</u>	<u>6,137,285</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>25,247</u>	<u>(843,463)</u>	<u>(77,803)</u>
Other Financing Sources (Uses)			
Transfers in	-	883,195	2,205,478
Transfers (out)	-	(40,000)	(2,343,650)
Total other financing sources (uses)	<u>-</u>	<u>843,195</u>	<u>(138,172)</u>
Net Changes in Fund Balances	<u>25,247</u>	<u>(268)</u>	<u>(215,975)</u>
Fund Balance, Beginning of Year	<u>140,094</u>	<u>1,003,471</u>	<u>23,708,259</u>
Fund Balance, End of Year	<u>\$ 165,341</u>	<u>\$ 1,003,203</u>	<u>\$ 23,492,284</u>



County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Ad Valorem Capital Projects Fund  
Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes				
Real property taxes, current	\$ 1,363,738	\$ 1,363,738	\$ 1,331,916	\$ (31,822)
Real property taxes, delinquent	-	-	2,944	2,944
Real property taxes, deferred	-	-	731	731
Personal property taxes, current	-	-	43,002	43,002
Personal property taxes, delinquent	-	-	856	856
Miscellaneous				
Investment income	8,000	8,000	79,454	71,454
Total revenues	<u>1,371,738</u>	<u>1,371,738</u>	<u>1,458,903</u>	<u>87,165</u>
<b>Expenditures</b>				
Capital outlay				
General government				
Capital projects	-	459,101	331,178	127,923
Total capital outlay	<u>-</u>	<u>459,101</u>	<u>331,178</u>	<u>127,923</u>
Total expenditures	<u>-</u>	<u>459,101</u>	<u>331,178</u>	<u>127,923</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>1,371,738</u>	<u>912,637</u>	<u>1,127,725</u>	<u>215,088</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	<u>(1,042,500)</u>	<u>(1,042,500)</u>	<u>(1,042,500)</u>	<u>-</u>
Total Other Financing Sources (uses)	<u>(1,042,500)</u>	<u>(1,042,500)</u>	<u>(1,042,500)</u>	<u>-</u>
Net Changes in Fund Balances	<u>329,238</u>	<u>(129,863)</u>	<u>85,225</u>	<u>215,088</u>
Fund Balance, Beginning of Year	<u>922,234</u>	<u>1,649,633</u>	<u>1,649,633</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,251,472</u>	<u>\$ 1,519,770</u>	<u>\$ 1,734,858</u>	<u>\$ 215,088</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Douglas County Construction Capital Projects Fund  
Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Business licenses, permits, Local county gaming licenses	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
Miscellaneous Investment income	20,000	20,000	170,350	150,350
Total revenues	<u>320,000</u>	<u>320,000</u>	<u>470,350</u>	<u>150,350</u>
<b>Expenditures</b>				
Current:				
General government Services and supplies	84,388	1,419,322	529,746	889,576
Total current	<u>84,388</u>	<u>1,419,322</u>	<u>529,746</u>	<u>889,576</u>
Capital outlay				
General government Capital projects	1,485,526	2,519,814	1,350,368	1,169,446
Machinery and equipment	37,021	37,021	-	37,021
Total capital outlay	<u>1,522,547</u>	<u>2,556,835</u>	<u>1,350,368</u>	<u>1,206,467</u>
Total expenditures	<u>1,606,935</u>	<u>3,976,157</u>	<u>1,880,114</u>	<u>2,096,043</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(1,286,935)</u>	<u>(3,656,157)</u>	<u>(1,409,764)</u>	<u>2,246,393</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	50,000	164,676	164,676	-
Total other financing sources	<u>50,000</u>	<u>164,676</u>	<u>164,676</u>	<u>-</u>
Net Changes in Fund Balances	(1,236,935)	(3,491,481)	(1,245,088)	2,246,393
Fund Balance, Beginning of Year	<u>2,769,694</u>	<u>4,623,100</u>	<u>4,623,100</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 1,532,759</u></u>	<u><u>\$ 1,131,619</u></u>	<u><u>\$ 3,378,012</u></u>	<u><u>\$ 2,246,393</u></u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Park Residential Construction Fund  
Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Tax	\$ -	\$ 541,727	\$ 217,985	\$ (323,742)
Miscellaneous				
Investment income	-	-	41,919	41,919
Total Revenues	-	541,727	259,904	(281,823)
Expenditures				
Capital outlay				
Culture and recreation				
Capital projects	-	813,324	424,327	388,997
Total capital outlay	-	813,324	424,327	388,997
Total Expenditures	-	813,324	424,327	388,997
Excess (Deficiency) of Revenues over (Under) Expenditures	-	(271,597)	(164,423)	107,174
Net Changes in Fund Balances	-	(271,597)	(164,423)	107,174
Fund Balance, Beginning of	-	1,055,367	1,055,367	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 783,770</u>	<u>\$ 890,944</u>	<u>\$ 107,174</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Regional Transportation Capital Projects Fund  
Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Taxes				
Real property taxes, current	\$ 1,211,035	\$ 1,211,035	\$ 1,175,773	\$ (35,262)
Real property taxes, delinquent	-	-	2,409	2,409
Real property taxes, deferred	-	-	795	795
Personal property taxes, current	-	-	47,844	47,844
Personal property taxes, delinquent	-	-	854	854
Construction taxes	100,000	100,000	135,913	35,913
Intergovernmental shared revenues				
Federal, state and local grants				
Other grants	-	-	9,868	9,868
Motor vehicle fuel taxes	1,982,540	1,982,540	1,724,578	(257,962)
Miscellaneous				
Investment income	5,000	5,000	352,701	347,701
Total revenues	<u>3,298,575</u>	<u>3,298,575</u>	<u>3,450,735</u>	<u>152,160</u>
<b>Expenditures</b>				
Current:				
Public works				
Regional transportation				
Salaries and wages	167,545	167,545	169,316	(1,771)
Employee benefits	73,529	73,529	74,644	(1,115)
Services and supplies	1,586,318	1,945,505	1,019,447	926,058
Total current	<u>1,827,392</u>	<u>2,186,579</u>	<u>1,263,407</u>	<u>923,172</u>
Capital outlay				
Public works				
Capital projects	2,145,456	2,145,456	-	2,145,456
Total capital outlay	<u>2,145,456</u>	<u>2,145,456</u>	<u>-</u>	<u>2,145,456</u>
Total expenditures	<u>3,972,848</u>	<u>4,332,035</u>	<u>1,263,407</u>	<u>3,068,628</u>
Excess (Deficiency) of Revenues	<u>(674,273)</u>	<u>(1,033,460)</u>	<u>2,187,328</u>	<u>3,220,788</u>
Other Financing Sources (Uses)				
Transfers in	1,157,607	1,157,607	1,157,607	-
Transfers out	(1,261,150)	(1,261,150)	(1,261,150)	-
Total other financing uses	<u>(103,543)</u>	<u>(103,543)</u>	<u>(103,543)</u>	<u>-</u>
Change in Fund Balance	<u>(777,816)</u>	<u>(1,137,003)</u>	<u>2,083,785</u>	<u>3,220,788</u>
Fund Balance, Beginning of Year	<u>6,111,003</u>	<u>6,758,029</u>	<u>6,758,028</u>	<u>(1)</u>
Fund Balance, End of Year	<u>\$ 5,333,187</u>	<u>\$ 5,621,026</u>	<u>\$ 8,841,813</u>	<u>\$ 3,220,787</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Debt Financed Capital Projects Fund  
Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Miscellaneous				
Investment income	\$ -	\$ -	\$ 67,734	\$ 67,734
Total revenues	<u>-</u>	<u>-</u>	<u>67,734</u>	<u>67,734</u>
<b>Expenditures</b>				
Capital outlay				
General government				
Capital projects	1,354,544	3,741,874	504,788	3,237,086
Total capital outlay	<u>1,354,544</u>	<u>3,741,874</u>	<u>504,788</u>	<u>3,237,086</u>
Total expenditures	<u>1,354,544</u>	<u>3,741,874</u>	<u>504,788</u>	<u>3,237,086</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(1,354,544)</u>	<u>(3,741,874)</u>	<u>(437,054)</u>	<u>3,304,820</u>
Net Changes in Fund Balances	<u>(1,354,544)</u>	<u>(3,741,874)</u>	<u>(437,054)</u>	<u>3,304,820</u>
Fund Balance, Beginning of Year	<u>1,354,544</u>	<u>3,741,874</u>	<u>3,741,873</u>	<u>(1)</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,304,819</u>	<u>\$ 3,304,819</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Redevelopment Agency Capital Projects Fund  
Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Miscellaneous				
Investment income	\$ 10,000	\$ 10,000	\$ 179,663	\$ 169,663
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>179,663</u>	<u>169,663</u>
Expenditures				
Current:				
General government				
Other	-	-	733,983	(733,983)
Capital outlay				
General government				
Capital outlay	3,627,669	3,627,669	46,887	3,580,782
Total expenditures	<u>3,627,669</u>	<u>3,627,669</u>	<u>780,870</u>	<u>2,846,799</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(3,617,669)</u>	<u>(3,617,669)</u>	<u>(601,207)</u>	<u>3,016,462</u>
Other Financing Sources				
Transfers in	1,004,502	1,004,502	-	(1,004,502)
Total Other Financing Sources	<u>1,004,502</u>	<u>1,004,502</u>	<u>-</u>	<u>(1,004,502)</u>
Net Changes in Fund Balances	<u>(2,613,167)</u>	<u>(2,613,167)</u>	<u>(601,207)</u>	<u>2,011,960</u>
Fund Balance, Beginning of Year	<u>4,357,160</u>	<u>4,505,331</u>	<u>4,505,330</u>	<u>(1)</u>
Fund Balance, End of Year	<u>\$ 1,743,993</u>	<u>\$ 1,892,164</u>	<u>\$ 3,904,123</u>	<u>\$ 2,011,959</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Town of Gardnerville Ad Valorem Capital Projects Fund  
Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Taxes				
Real property taxes, current	\$ 53,849	\$ 53,849	\$ 54,389	\$ 540
Miscellaneous				
Investment income	-	-	6,757	6,757
Total Revenues	<u>53,849</u>	<u>53,849</u>	<u>61,146</u>	<u>7,297</u>
<b>Expenditures</b>				
Capital outlay				
General government				
Capital projects	-	29,477	29,477	-
Machinery and equipment	50,000	50,000	-	50,000
Total Capital outlay	<u>50,000</u>	<u>79,477</u>	<u>29,477</u>	<u>50,000</u>
Total Expenditures	<u>50,000</u>	<u>79,477</u>	<u>29,477</u>	<u>50,000</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>3,849</u>	<u>(25,628)</u>	<u>31,669</u>	<u>57,297</u>
Net Changes in Fund Balances	<u>3,849</u>	<u>(25,628)</u>	<u>31,669</u>	<u>57,297</u>
Fund Balance, Beginning of Year	<u>101,144</u>	<u>130,621</u>	<u>130,622</u>	<u>1</u>
Fund Balance, End of Year	<u>\$ 104,993</u>	<u>\$ 104,993</u>	<u>\$ 162,291</u>	<u>\$ 57,298</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Town of Genoa Ad Valorem Capital Projects Fund  
Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Taxes				
Real property taxes, current	\$ 1,913	\$ 1,913	\$ 1,932	\$ 19
Miscellaneous				
Investment income	-	-	2,458	2,458
Total Revenues	<u>1,913</u>	<u>1,913</u>	<u>4,390</u>	<u>2,477</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>1,913</u>	<u>1,913</u>	<u>4,390</u>	<u>2,477</u>
Net Changes in Fund Balances	1,913	1,913	4,390	2,477
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>54,028</u>	<u>54,028</u>
Fund Balance, End of Year	<u>\$ 1,913</u>	<u>\$ 1,913</u>	<u>\$ 58,418</u>	<u>\$ 56,505</u>



County of Douglas, Nevada  
 Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
 Town of Genoa Construction Reserve Capital Projects Fund  
 Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Miscellaneous				
Investment income	\$ -	\$ -	\$ 1,749	\$ 1,749
Total Revenues	<u>-</u>	<u>-</u>	<u>1,749</u>	<u>1,749</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>1,749</u>	<u>1,749</u>
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>1,749</u>	<u>1,749</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>46,713</u>	<u>46,713</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,462</u>	<u>\$ 48,462</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Town of Minden Ad Valorem Capital Projects Fund  
Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes				
Real property taxes, current	\$ 51,789	\$ 51,789	\$ 52,309	\$ 520
Miscellaneous				
Investment income	-	-	6,638	6,638
Total Revenues	<u>51,789</u>	<u>51,789</u>	<u>58,947</u>	<u>7,158</u>
Expenditures				
Capital outlay				
General government				
Machinery and equipment	35,000	35,000	33,700	1,300
Total Capital outlay	<u>35,000</u>	<u>35,000</u>	<u>33,700</u>	<u>1,300</u>
Total Expenditures	<u>35,000</u>	<u>35,000</u>	<u>33,700</u>	<u>1,300</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>16,789</u>	<u>16,789</u>	<u>25,247</u>	<u>8,458</u>
Net Changes in Fund Balances	<u>16,789</u>	<u>16,789</u>	<u>25,247</u>	<u>8,458</u>
Fund Balance, Beginning of Year	<u>131,723</u>	<u>140,096</u>	<u>140,094</u>	<u>(2)</u>
Fund Balance, End of Year	<u><u>\$ 148,512</u></u>	<u><u>\$ 156,885</u></u>	<u><u>\$ 165,341</u></u>	<u><u>\$ 8,456</u></u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual  
Town of Minden Capital Equipment Construction Capital Projects Fund  
Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Miscellaneous				
Investment income	\$ -	\$ -	\$ 45,961	\$ 45,961
Total Revenues	-	-	45,961	45,961
<b>Expenditures</b>				
Current:				
General government				
Services and supplies	-	50,000	10,584	39,416
Total Current	-	50,000	10,584	39,416
Capital outlay				
General government				
Capital projects	770,000	870,000	815,209	54,791
Machinery and equipment	72,000	72,000	63,631	8,369
Total Capital outlay	842,000	942,000	878,840	63,160
Total Expenditures	842,000	992,000	889,424	102,576
Excess (Deficiency) of Revenues over (Under) Expenditures	(842,000)	(992,000)	(843,463)	148,537
<b>Other Financing Sources (Uses)</b>				
Transfers in	518,195	883,195	883,195	-
Transfers out	-	(40,000)	(40,000)	-
Total Other Financing Sources	518,195	843,195	843,195	-
Net Changes in Fund Balances	(323,805)	(148,805)	(268)	148,537
Fund Balance, Beginning of Year	838,199	1,003,470	1,003,471	1
Fund Balance, End of Year	\$ 514,394	\$ 854,665	\$ 1,003,203	\$ 148,538

## Major Enterprise Funds – Budgetary Schedules

Enterprise funds are used to account for activities for which a user fee is charged for goods or services.

Airport Fund

Accounts for activities related to, and support of, the Minden – Tahoe airport services.

Sewer Utility

Accounts for the operations of the Douglas County sewer system.

Douglas County Water Utility

Accounts for the operations of the Carson Valley water system, a separate water system in Douglas County, and the operations of the Zepher, Cave Rock and Skyland water systems, three separate water systems in Douglas County.

County of Douglas, Nevada  
Schedule of Revenues, Expenses and Changes in Net Position – Budget to Actual  
Airport Fund  
Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Operating Revenues				
Charges for services	\$ -	\$ 908,950	\$ 1,086,750	\$ 177,800
Operating Expenses				
Services and supplies	-	761,009	766,803	(5,794)
Depreciation	-	980,000	1,243,263	(263,263)
Total Operating Expenses	-	1,741,009	2,010,066	(269,057)
Operating Loss	-	(832,059)	(923,316)	(91,257)
Nonoperating Revenues (Expenses)				
Investment income	-	9,000	67,008	58,008
Interest and fiscal charges	-	(25,744)	(25,744)	-
Intergovernmental shared revenues	-	14,500	29,357	14,857
Miscellaneous	-	7,700	14,089	6,389
Total Nonoperating Revenues	-	5,456	84,710	79,254
Loss Before Capital Contributions and Transfers	-	(826,603)	(838,606)	(12,003)
Capital Contributions				
Capital contributions	-	2,611,723	2,551,806	(59,917)
Net Changes in Net Position	<u>\$ -</u>	<u>\$ 1,785,120</u>	1,713,200	<u>\$ (71,920)</u>
Net Position, Beginning of Year			<u>19,646,535</u>	
Net Position, End of Year			<u>\$ 21,359,735</u>	

County of Douglas, Nevada  
Schedule of Revenues, Expenses and Changes in Net Position – Budget to Actual  
Sewer Utility  
Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 2,215,618	\$ 2,215,618	\$ 2,457,777	\$ 242,159
Operating Expenses				
Salaries and wages	430,885	430,885	368,106	62,779
Employee benefits	189,476	189,476	201,697	(12,221)
Services and supplies	1,219,108	774,667	635,867	138,800
Depreciation	848,863	848,863	884,258	(35,395)
Total Operating Expenses	<u>2,688,332</u>	<u>2,243,891</u>	<u>2,089,928</u>	<u>153,963</u>
Operating income (loss)	<u>(472,714)</u>	<u>(28,273)</u>	<u>367,849</u>	<u>396,122</u>
Nonoperating Revenues (Expenses)				
Investment income	10,000	10,000	291,628	281,628
Interest and fiscal charges	(175,580)	(175,580)	(116,894)	58,686
Gain (loss) on capital asset disposition	-	-	(55,813)	(55,813)
Connection charges	200,000	200,000	218,137	18,137
Miscellaneous	-	-	31,833	31,833
Total Nonoperating Revenues (expenses)	<u>34,420</u>	<u>34,420</u>	<u>368,891</u>	<u>334,471</u>
Income (loss) before capital	<u>(438,294)</u>	<u>6,147</u>	<u>736,740</u>	<u>730,593</u>
Capital Contributions				
Capital contributions	-	-	47,500	47,500
Total Capital Contributions	<u>-</u>	<u>-</u>	<u>47,500</u>	<u>47,500</u>
Net Changes in Net Position	<u>\$ (438,294)</u>	<u>\$ 6,147</u>	784,240	<u>\$ 778,093</u>
Net Position, Beginning of Year			<u>31,516,390</u>	
Net Position, End of Year			<u>\$ 32,300,630</u>	

County of Douglas, Nevada  
Schedule of Revenues, Expenses and Changes in Net Position – Budget to Actual  
Douglas County Water Utility  
Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 4,411,716	\$ 4,411,716	\$ 4,924,591	\$ 512,875
Operating Expenses				
Salaries and wages	860,316	860,316	675,821	184,495
Employee benefits	386,826	386,826	363,397	23,429
Services and supplies	1,842,092	2,241,254	1,724,879	516,375
Depreciation	1,382,543	1,382,543	1,561,296	(178,753)
Total Operating Expenses	4,471,777	4,870,939	4,325,393	545,546
Operating income (loss)	(60,061)	(459,223)	599,198	1,058,421
Nonoperating Revenues (Expenses)				
Investment income	20,000	20,000	580,078	560,078
Interest and fiscal charges	(390,431)	(390,431)	(344,862)	45,569
Intergovernmental shared revenues	36,177	36,177	53,078	16,901
Lease revenue	38,016	38,016	38,415	399
Gain (loss) on capital asset disposition	-	-	(17,567)	(17,567)
Connection charges	-	-	584,723	584,723
Miscellaneous	-	-	191,755	191,755
Total Nonoperating Revenues	(296,238)	(296,238)	1,085,620	1,381,858
Income (loss) before capital	(356,299)	(755,461)	1,684,818	2,440,279
Capital Contributions				
Capital contributions	-	-	66,562	66,562
Total Capital Contributions	-	-	66,562	66,562
Transfers				
Transfers in	125,000	125,000	125,000	-
Net Changes in Net Position	\$ (231,299)	\$ (630,461)	1,876,380	\$ 2,506,841
Net Position, Beginning of Year			49,347,187	
Net Position, End of Year			\$ 51,223,567	



## Non-major Enterprise Funds

Enterprise funds are used to account for activities for which a user fee is charged for goods or services.

Regional Water Utility

Accounts for operations of the Regional water system, a separate water system in Douglas County.

Town of Gardnerville Health and Sanitation

Accounts for the operations of the trash service in the Town of Gardnerville.

Town of Minden Trash

Accounts for the operations of the trash service in the Town of Minden.

Town of Minden Wholesale Water Utility

Accounts for the operations of the Town of Minden wholesale water system.

Town of Minden Water Company

Accounts for the operations of the Town of Minden water system, a separate water system in Douglas County

County of Douglas, Nevada  
Non-major Enterprise Funds  
Combining Statement of Net Position  
June 30, 2020

	Regional Water Utility	Town of Gardnerville Health and Sanitation	Town of Minden Trash	Town of Minden Wholesale Water Utility	Town of Minden Water Company	Total Non-major Enterprise Funds
<b>Assets:</b>						
<b>Current Assets:</b>						
Cash and cash equivalents	\$ 1,155,906	\$ 691,548	\$ 875,668	\$ 3,919,226	\$ 6,634,104	\$ 13,276,452
Accounts receivable, net	204,766	67,067	113,463	163,520	198,262	747,078
Notes receivable	125,000	-	-	-	-	125,000
Interest receivable	1,732	3,137	3,151	9,851	22,658	40,529
Inventories	-	-	-	26,000	-	26,000
Prepaid items	-	11,023	16,037	-	6,037	33,097
<b>Total current assets</b>	<b>1,487,404</b>	<b>772,775</b>	<b>1,008,319</b>	<b>4,118,597</b>	<b>6,861,061</b>	<b>14,248,156</b>
<b>Noncurrent Assets:</b>						
Notes receivable	1,062,500	-	-	-	-	1,062,500
<b>Capital assets:</b>						
Land	-	202,376	32,615	222,504	107,456	564,951
Construction in progress	-	-	-	273,930	648,850	922,780
Water rights	-	-	-	-	500,000	500,000
Buildings and building improvements	16,882,564	818,473	-	916,488	-	18,617,525
Machinery, equipment and software	-	1,406,562	1,211,221	101,714	290,542	3,010,039
Water and sewer systems	-	-	-	15,252,921	10,424,155	25,677,076
Less: accumulated depreciation	(3,396,291)	(1,334,422)	(916,815)	(3,474,483)	(4,405,777)	(13,527,788)
<b>Total capital assets</b>	<b>13,486,273</b>	<b>1,092,989</b>	<b>327,021</b>	<b>13,293,074</b>	<b>7,565,226</b>	<b>35,764,583</b>
<b>Total noncurrent assets</b>	<b>14,548,773</b>	<b>1,092,989</b>	<b>327,021</b>	<b>13,293,074</b>	<b>7,565,226</b>	<b>36,827,083</b>
<b>Total Assets</b>	<b>16,036,177</b>	<b>1,865,764</b>	<b>1,335,340</b>	<b>17,411,671</b>	<b>14,426,287</b>	<b>51,075,239</b>
<b>Deferred Outflows of Resources:</b>						
Deferred outflows related to pensions	8,291	119,057	76,267	71,388	51,547	326,550
Deferred outflows related to OPEB	47	275	112	82	3,616	4,132
<b>Total Deferred Outflows of Resources</b>	<b>8,338</b>	<b>119,332</b>	<b>76,379</b>	<b>71,470</b>	<b>55,163</b>	<b>330,682</b>
<b>Liabilities:</b>						
<b>Current Liabilities:</b>						
Accounts payable	168,218	44,873	22,884	53,934	58,620	348,529
Accrued salaries, wages and benefits	955	11,417	10,754	10,230	7,496	40,852
Due to other funds	427	7,891	5,122	5,281	3,806	22,527
Unearned revenue, current	-	12,810	3,887	-	4,347	21,044
Deposits	-	-	-	-	1,200	1,200
Compensated absences	1,909	21,852	14,640	12,280	9,455	60,136
<b>Total current liabilities</b>	<b>171,509</b>	<b>98,843</b>	<b>57,287</b>	<b>81,725</b>	<b>84,924</b>	<b>494,288</b>
<b>Noncurrent Liabilities:</b>						
Compensated absences	892	-	2,119	4,896	2,324	10,231
Total OPEB liability	2,234	28,076	12,985	9,602	293,877	346,774
Net pension liability	44,036	632,205	404,992	379,078	273,720	1,734,031
<b>Total noncurrent liabilities</b>	<b>47,162</b>	<b>660,281</b>	<b>420,096</b>	<b>393,576</b>	<b>569,921</b>	<b>2,091,036</b>
<b>Total Liabilities</b>	<b>218,671</b>	<b>759,124</b>	<b>477,383</b>	<b>475,301</b>	<b>654,845</b>	<b>2,585,324</b>
<b>Deferred Inflows of Resources:</b>						
Deferred inflows related to pensions	5,606	80,487	51,558	48,260	34,848	220,759
<b>Net Position:</b>						
Net investment in capital assets	13,486,273	1,092,989	327,021	13,293,074	7,565,226	35,764,583
Unrestricted	2,333,965	52,496	555,757	3,666,506	6,226,531	12,835,255
<b>Total Net Position</b>	<b>\$ 15,820,238</b>	<b>\$ 1,145,485</b>	<b>\$ 882,778</b>	<b>\$ 16,959,580</b>	<b>\$ 13,791,757</b>	<b>\$ 48,599,838</b>

County of Douglas, Nevada  
Non-major Enterprise Funds  
Statement of Revenues, Expenses and Changes in Net Position  
Year Ended June 30, 2020

	Regional Water Utility	Town of Gardnerville Health and Sanitation	Town of Minden Trash	Town of Minden Wholesale Water Utility	Town of Minden Water Company	Total Non-major Enterprise Funds
Operating Revenues						
Charges for services	\$ 1,541,203	\$ 1,159,128	\$ 768,400	\$ 1,433,605	\$ 1,164,757	\$ 6,067,093
Operating Expenses						
Salaries and wages	22,550	369,573	237,781	223,924	162,490	1,016,318
Employee benefits	11,543	203,657	137,369	127,035	127,539	607,143
Services and supplies	1,227,693	534,892	316,647	494,858	482,593	3,056,683
Depreciation	384,789	92,011	39,676	470,946	237,333	1,224,755
Total Operating Expenses	1,646,575	1,200,133	731,473	1,316,763	1,009,955	5,904,899
Operating Income (Loss)	(105,372)	(41,005)	36,927	116,842	154,802	162,194
Non-Operating Revenues (Expenses):						
Investment income	27,057	29,451	36,706	163,371	282,928	539,513
Lease revenues	-	-	-	-	200	200
Gain (loss) on capital asset disposition	-	-	-	-	115,000	115,000
Connection charges	-	-	-	-	486,264	486,264
Miscellaneous	792	(35,703)	(16,486)	(20,347)	(6,870)	(78,614)
Total Non-Operating Revenues (Expenses)	27,849	(6,252)	20,220	143,024	877,522	1,062,363
Capital Contributions						
Capital contributions	-	-	-	-	88,435	88,435
Transfers						
Transfers out	(125,000)	(300)	(100,000)	-	-	(225,300)
Total Transfers	(125,000)	(300)	(100,000)	-	-	(225,300)
Changes in Net Position	(202,523)	(47,557)	(42,853)	259,866	1,120,759	1,087,692
Net Position, Beginning of Year	16,022,761	1,193,042	925,631	16,699,714	12,670,998	47,512,146
Net Position, End of Year	<u>\$ 15,820,238</u>	<u>\$ 1,145,485</u>	<u>\$ 882,778</u>	<u>\$ 16,959,580</u>	<u>\$ 13,791,757</u>	<u>\$ 48,599,838</u>

County of Douglas, Nevada  
Non-major Enterprise Funds  
Combining Statement of Cash Flows  
Year Ended June 30, 2020

	Regional Water Utility	Town of Gardnerville Health and Sanitation	Town of Minden Trash	Town of Minden Wholesale Water Utility	Town of Minden Water Company	Total Non-major Enterprise Funds
<b>Cash Flows from Operating Activities</b>						
Cash received from customers	\$ 1,680,943	\$ 1,148,840	\$ 780,346	\$ 1,440,288	\$ 1,156,354	\$ 6,206,771
Cash payments to suppliers	(1,233,607)	(524,213)	(325,045)	(516,359)	(471,470)	(3,070,694)
Cash payments to other funds	407	7,419	4,720	4,596	2,768	19,910
Cash payments to employees	(37,130)	(511,632)	(331,073)	(310,259)	(247,205)	(1,437,299)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>410,613</b>	<b>120,414</b>	<b>128,948</b>	<b>618,266</b>	<b>440,447</b>	<b>1,718,688</b>
<b>Cash Flows from Non-Capital Financing Activities</b>						
Miscellaneous	792	(35,703)	(16,486)	(20,347)	(6,870)	(78,614)
Transfers Out	(125,000)	(300)	(100,000)	-	-	(225,300)
<b>Net Cash Provided by (Used for) Non-Capital Financing Activities</b>	<b>(124,208)</b>	<b>(36,003)</b>	<b>(116,486)</b>	<b>(20,347)</b>	<b>(6,870)</b>	<b>(303,914)</b>
<b>Cash Flows from Capital and Related Financing Activities</b>						
Acquisition and construction of capital assets	(1)	-	-	(143,919)	(703,753)	(847,673)
Proceeds from capital lease	-	-	-	-	200	200
Proceeds (loss) from disposition of capital assets	-	-	-	-	115,000	115,000
Capital contributions	-	-	-	-	88,435	88,435
Connection charges	-	-	-	-	486,264	486,264
<b>Net Cash Provided by (Used for) Capital and Related Financing Activities</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>(143,919)</b>	<b>(13,854)</b>	<b>(157,774)</b>
<b>Cash Flows from Investing Activities</b>						
Investment income received	27,057	29,566	36,880	164,093	284,188	541,784
<b>Net Cash Provided by (Used for) by Investing Activities</b>	<b>27,057</b>	<b>29,566</b>	<b>36,880</b>	<b>164,093</b>	<b>284,188</b>	<b>541,784</b>
<b>Net Increase (decrease) in cash and cash equivalents</b>	<b>313,461</b>	<b>113,977</b>	<b>49,342</b>	<b>618,093</b>	<b>703,911</b>	<b>1,798,784</b>
Cash and Cash Equivalents, Beginning of Year	841,553	577,571	824,207	3,296,237	5,927,869	11,467,437
Cash and Cash Equivalents, End of Year	<u>\$ 1,155,014</u>	<u>\$ 691,548</u>	<u>\$ 873,549</u>	<u>\$ 3,914,330</u>	<u>\$ 6,631,780</u>	<u>\$ 13,266,221</u>
<b>Reconciliation of Operating Income (loss) to Net Cash Provided by Operating Activities:</b>						
Operating Income (Loss)	\$ (105,372)	\$ (41,005)	\$ 36,927	\$ 116,842	\$ 154,802	\$ 162,194
<b>Adjustments to reconcile operating income to net cash flows provided by from operating activities:</b>						
Depreciation and amortization	384,789	92,011	39,676	470,946	237,333	1,224,755
OPEB expense	(1,306)	7,128	4,490	3,339	18,579	32,230
Pension expense	1,251	63,794	35,425	40,081	25,501	166,052
Increase (decrease) in operating assets						
Accounts receivable	139,740	(866)	10,135	6,683	(7,150)	148,542
Prepaid expenses	-	(251)	(10,000)	-	-	(10,251)
Increase (decrease) in operating liabilities						
Accounts payable and accrued expenses	(5,914)	10,930	1,602	(21,501)	11,123	(3,760)
Accrued salaries and benefits	(40)	(6,736)	(927)	(600)	(504)	(8,807)
Due to other funds	407	7,419	4,720	4,596	2,768	19,910
Refundable deposits	-	-	-	-	(1,200)	(1,200)
Unearned revenue	-	(9,422)	1,811	-	(53)	(7,664)
Compensated absences	(2,942)	(2,588)	5,089	(2,120)	(752)	(3,313)
<b>Total adjustments</b>	<b>515,985</b>	<b>161,419</b>	<b>92,021</b>	<b>501,424</b>	<b>285,645</b>	<b>1,556,494</b>
<b>Net Cash Provided by (Used For) Operating Activities</b>	<b>\$ 410,613</b>	<b>\$ 120,414</b>	<b>\$ 128,948</b>	<b>\$ 618,266</b>	<b>\$ 440,447</b>	<b>\$ 1,718,688</b>

County of Douglas, Nevada  
 Schedule of Revenues, Expenses and Changes in Net Position – Budget to Actual  
 Regional Water Utility  
 Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Operating Revenues				
Charges for services	\$ 1,419,506	\$ 1,419,506	\$ 1,541,203	\$ 121,697
Operating Expenses				
Salaries and wages	29,513	29,513	22,550	6,963
Employee benefits	14,496	14,496	11,543	2,953
Services and supplies	1,244,679	1,244,679	1,227,693	16,986
Depreciation	455,886	455,886	384,789	71,097
Total Operating Expenses	<u>1,744,574</u>	<u>1,744,574</u>	<u>1,646,575</u>	<u>97,999</u>
Operating loss	<u>(325,068)</u>	<u>(325,068)</u>	<u>(105,372)</u>	<u>219,696</u>
Nonoperating Revenues				
Investment income	-	-	27,057	27,057
Miscellaneous	125,000	125,000	792	(124,208)
Total Nonoperating Revenues	<u>125,000</u>	<u>125,000</u>	<u>27,849</u>	<u>(97,151)</u>
Loss before capital contributions and transfers	<u>(200,068)</u>	<u>(200,068)</u>	<u>(77,523)</u>	<u>122,545</u>
Transfers				
Transfers out	<u>(125,000)</u>	<u>(125,000)</u>	<u>(125,000)</u>	<u>-</u>
Net Changes in Net Position	<u>\$ (325,068)</u>	<u>\$ (325,068)</u>	<u>(202,523)</u>	<u>\$ 122,545</u>
Net Position, Beginning of Year			<u>16,022,761</u>	
Net Position, End of Year			<u>\$ 15,820,238</u>	

County of Douglas, Nevada  
Schedule of Revenues, Expenses and Changes in Net Position – Budget to Actual  
Town of Gardnerville Health and Sanitation Non-major Enterprise Fund  
Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Operating Revenues				
Charges for services	\$ 1,169,694	\$ 1,169,694	\$ 1,159,128	\$ (10,566)
Operating Expenses				
Salaries and wages	378,113	378,113	369,573	8,540
Employee benefits	180,222	180,222	203,657	(23,435)
Services and supplies	587,794	611,365	534,892	76,473
Depreciation	55,000	55,000	92,011	(37,011)
Total Operating Expenses	<u>1,201,129</u>	<u>1,224,700</u>	<u>1,200,133</u>	<u>24,567</u>
Operating income (loss)	<u>(31,435)</u>	<u>(55,006)</u>	<u>(41,005)</u>	<u>14,001</u>
Nonoperating Revenues				
Investment income	-	-	29,451	29,451
Miscellaneous	-	-	(35,703)	(35,703)
Total Nonoperating Revenues	<u>-</u>	<u>-</u>	<u>(6,252)</u>	<u>(6,252)</u>
Income (loss) before capital	<u>(31,435)</u>	<u>(55,006)</u>	<u>(47,257)</u>	<u>7,749</u>
Transfers				
Transfers out	<u>-</u>	<u>(300)</u>	<u>(300)</u>	<u>-</u>
Net Changes in net position	<u>\$ (31,435)</u>	<u>\$ (55,306)</u>	<u>(47,557)</u>	<u>\$ 7,749</u>
Net Position, Beginning of Year			<u>1,193,042</u>	
Net Position, End of Year			<u>\$ 1,145,485</u>	

County of Douglas, Nevada  
Schedule of Revenues, Expenses and Changes in Net Position – Budget to Actual  
Town of Minden Trash Non-major Enterprise Fund  
Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 760,000	\$ 760,000	\$ 768,400	\$ 8,400
Operating Expenses				
Salaries and wages	237,709	237,709	237,781	(72)
Employee benefits	120,593	122,793	137,369	(14,576)
Services and supplies	362,370	391,370	316,647	74,723
Depreciation	65,000	65,000	39,676	25,324
Total Operating Expenses	785,672	816,872	731,473	85,399
Operating income (loss)	(25,672)	(56,872)	36,927	93,799
Nonoperating Revenues				
Investment income	-	-	36,706	36,706
Miscellaneous	-	-	(16,486)	(16,486)
Income (loss) before capital	(25,672)	(56,872)	57,147	114,019
Transfers out	(100,000)	(100,000)	(100,000)	-
Net Changes in net position	\$ (125,672)	\$ (156,872)	(42,853)	\$ 114,019
Net Position, Beginning of Year			925,631	
Net Position, End of Year			\$ 882,778	



County of Douglas, Nevada  
Schedule of Revenues, Expenses and Changes in Net Position – Budget to Actual  
Town of Minden Wholesale Water Utility  
Year Ended June 30, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 1,385,400	\$ 1,385,400	\$ 1,433,605	\$ 48,205
Operating Expenses				
Salaries and wages	230,008	237,008	223,924	13,084
Employee benefits	109,669	111,869	127,035	(15,166)
Services and supplies	625,337	670,337	494,858	175,479
Depreciation	750,000	750,000	470,946	279,054
Total Operating Expenses	<u>1,715,014</u>	<u>1,769,214</u>	<u>1,316,763</u>	<u>452,451</u>
Operating income (loss)	<u>(329,614)</u>	<u>(383,814)</u>	<u>116,842</u>	<u>500,656</u>
Nonoperating				
Revenues (Expenses)				
Investment income	-	-	163,371	163,371
Miscellaneous	-	-	(20,347)	(20,347)
Total Nonoperating	<u>-</u>	<u>-</u>	<u>143,024</u>	<u>143,024</u>
Income (loss) before capital contribution and transfers	<u>(329,614)</u>	<u>(383,814)</u>	<u>259,866</u>	<u>643,680</u>
Net Changes in net position	<u>\$ (329,614)</u>	<u>\$ (383,814)</u>	259,866	<u>\$ 643,680</u>
Net Position, Beginning of Year			<u>16,699,714</u>	
Net Position, End of Year			<u>\$ 16,959,580</u>	

County of Douglas, Nevada  
Schedule of Revenues, Expenses and Changes in Net Position – Budget to Actual  
Town of Minden Water Company  
Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 1,065,000	\$ 1,065,000	\$ 1,164,757	\$ 99,757
Operating Expenses				
Salaries and wages	164,623	170,623	162,490	8,133
Employee benefits	99,247	101,447	127,539	(26,092)
Services and supplies	547,800	594,800	482,593	112,207
Depreciation	350,000	350,000	237,333	112,667
Total Operating Expenses	1,161,670	1,216,870	1,009,955	206,915
Operating income (loss)	(96,670)	(151,870)	154,802	306,672
Nonoperating Revenues				
Investment income	-	-	282,928	282,928
Lease revenue	-	-	200	200
Gain on sale of property	115,000	115,000	115,000	-
Connection charges	-	-	486,264	486,264
Miscellaneous	-	-	(6,870)	(6,870)
Total Nonoperating Revenues	115,000	115,000	877,522	762,522
Income (loss) before capital	18,330	(36,870)	1,032,324	1,069,194
Capital Contributions				
Capital contributions	-	-	88,435	88,435
Total Capital Contributions	-	-	88,435	88,435
Transfers				
Transfers out	-	-	-	-
Net Changes in Net Position	\$ 18,330	\$ (36,870)	1,120,759	\$ 1,157,629
Net Position, Beginning of Year			12,670,998	
Net Position, End of Year			\$ 13,791,757	

## Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other governmental units, on a cost reimbursement basis.

Risk Management

Accounts for the management and funding of various insurance needs.

Self-insurance Dental

Accounts for the management and funding of the self-insurance dental program.

Motor Pool

Accounts for the provision and maintenance of County vehicles.

County of Douglas, Nevada  
Internal Service Funds  
Combining Statement of Net Position  
June 30, 2020

	Risk Management	Self-insurance Dental	Motor Pool	Total Internal Service Funds
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash and cash equivalents	\$ 8,040,962	\$ 792,034	\$ 760,589	\$ 9,593,585
Accounts receivable, net	6,083	3,158	222,692	231,933
Taxes receivable	2,305	-	-	2,305
Interest receivable	27,622	3,297	2,470	33,389
Due from other funds	55,444	14,538	-	69,982
Inventories	-	-	103,030	103,030
Prepaid items	1,056	-	-	1,056
<b>Total current assets</b>	<b>8,133,472</b>	<b>813,027</b>	<b>1,088,781</b>	<b>10,035,280</b>
<b>Noncurrent Assets:</b>				
<b>Capital Assets</b>				
Machinery, equipment and software	-	-	2,219,802	2,219,802
Less: accumulated depreciation	-	-	(1,643,341)	(1,643,341)
<b>Total noncurrent assets</b>	<b>-</b>	<b>-</b>	<b>576,461</b>	<b>576,461</b>
<b>Total Assets</b>	<b>8,133,472</b>	<b>813,027</b>	<b>1,665,242</b>	<b>10,611,741</b>
<b>Deferred Outflows of Resources:</b>				
Deferred outflows related to pensions	52,279	-	125,572	177,851
Deferred outflows related to OPEB	126	-	128	254
<b>Total deferred outflows of resources</b>	<b>52,405</b>	<b>-</b>	<b>125,700</b>	<b>178,105</b>
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Accounts payable	101,896	-	39,368	141,264
Accrued salaries, wages and benefits	4,913	-	15,386	20,299
Due to other funds	2,960	-	8,917	11,877
Claims and judgments	5,455,743	25,122	-	5,480,865
Compensated absences	17,239	-	45,111	62,350
<b>Total current liabilities</b>	<b>5,582,751</b>	<b>25,122</b>	<b>108,782</b>	<b>5,716,655</b>

County of Douglas, Nevada  
Internal Service Funds  
Combining Statement of Net Position (Continued)  
June 30, 2020

	Risk Management	Self-insurance Dental	Motor Pool	Total Internal Service Funds
Noncurrent Liabilities:				
Total OPEB liability	\$ 12,443	\$ -	\$ 13,153	\$ 25,596
Net pension liability	277,614	-	666,804	944,418
Total noncurrent liabilities	290,057	-	679,957	970,014
Total Liabilities	5,872,808	25,122	788,739	6,686,669
Deferred Inflows of Resources:				
Deferred inflows related to pensions	35,343	-	84,892	120,235
Net Position:				
Net investment in capital assets	-	-	576,461	576,461
Unrestricted	2,277,726	787,905	340,850	3,406,481
Total Net Position	\$ 2,277,726	\$ 787,905	\$ 917,311	\$ 3,982,942

County of Douglas, Nevada  
Internal Service Funds  
Combining Statement of Revenues, Expenses and Changes in Net Position  
Year Ended June 30, 2020

	<u>Risk Management</u>	<u>Self-insurance Dental</u>	<u>Motor Pool</u>	<u>Total Internal Service Funds</u>
Operating Revenues				
Charges for services	\$ 2,634,167	\$ 397,889	\$ 1,476,248	\$ 4,508,304
Operating Expenses				
Salaries and wages	155,929	-	386,100	542,029
Employee benefits	83,403	-	214,901	298,304
Services and supplies	6,938,380	306,183	714,128	7,958,691
Depreciation	-	-	208,778	208,778
Total Operating Expenses	<u>7,177,712</u>	<u>306,183</u>	<u>1,523,907</u>	<u>9,007,802</u>
Operating Income (Loss)	<u>(4,543,545)</u>	<u>91,706</u>	<u>(47,659)</u>	<u>(4,499,498)</u>
Non-Operating Revenues (Expenses):				
Investment income	329,058	32,575	30,215	391,848
Property taxes	223,441	-	-	223,441
Gain (loss) on capital asset disp	-	-	8,360	8,360
Miscellaneous	-	-	228,772	228,772
Total Non-Operating Revenues (Expenses)	<u>552,499</u>	<u>32,575</u>	<u>267,347</u>	<u>852,421</u>
Income (Loss) Before Transfers	<u>(3,991,046)</u>	<u>124,281</u>	<u>219,688</u>	<u>(3,647,077)</u>
Capital Contributions				
Capital contributions	-	-	2,628	2,628
Transfers				
Transfers in	-	-	1,000	1,000
Transfers out	(149,221)	-	-	(149,221)
Total Transfers	<u>(149,221)</u>	<u>-</u>	<u>1,000</u>	<u>(148,221)</u>
Changes in Net Position	<u>(4,140,267)</u>	<u>124,281</u>	<u>223,316</u>	<u>(3,792,670)</u>
Net Position, Beginning of Year	<u>6,417,993</u>	<u>663,624</u>	<u>693,995</u>	<u>7,775,612</u>
Net Position, End of Year	<u>\$ 2,277,726</u>	<u>\$ 787,905</u>	<u>\$ 917,311</u>	<u>\$ 3,982,942</u>

County of Douglas, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows  
Year Ended June 30, 2020

	Risk Management	Self-insurance Dental	Motor Pool	Total Internal Service Funds
<b>Cash Flows from Operating Activities</b>				
Cash Received from				
Interfund Services	\$ 2,631,623	\$ 380,193	\$ 1,280,806	\$ 4,292,622
Cash Payments for Interfund Goods and Services	(6,965,126)	(306,183)	(718,108)	(7,989,417)
Payments to Other Funds	1,775	(103)	8,443	10,115
Cash Payments for Interfund Services and Benefits	3,875,359	(4,962)	(555,152)	3,315,245
<b>Net Cash Provided by (used for) Operating Activities</b>	<b>(456,369)</b>	<b>68,945</b>	<b>15,989</b>	<b>(371,435)</b>
<b>Cash Flows from Non-Capital Financing Activities</b>				
Miscellaneous	-	-	228,772	228,772
Transfers In	-	-	1,000	1,000
Transfers Out	(149,221)	-	-	(149,221)
Property Taxes	223,181	-	-	223,181
<b>Net Cash Provided by (used for) Non-Capital Financing Activities</b>	<b>73,960</b>	<b>-</b>	<b>229,772</b>	<b>303,732</b>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Acquisition and Construction of Capital Assets	-	-	(191,195)	(191,195)
Proceeds from Disposition of Capital Assets	-	-	8,360	8,360
Capital Contributions	-	-	2,628	2,628
<b>Net Cash Provided by (used for) Capital and Related Financing Activities</b>	<b>-</b>	<b>-</b>	<b>(180,207)</b>	<b>(180,207)</b>
<b>Cash Flows from Investing Activities</b>				
Investment Income Received	330,984	32,733	30,324	394,041



County of Douglas, Nevada  
Internal Service Funds  
Combining Statement of Cash Flows (Continued)  
Year Ended June 30, 2020

	Risk Management	Self-insurance Dental	Motor Pool	Total Internal Service Funds
Net Cash Provided by (used for) by Investing Activities	\$ 330,984	\$ 32,733	\$ 30,324	\$ 394,041
Net Increase (Decrease) in Cash and Cash Equivalents	(51,425)	101,678	95,878	146,131
Cash and Cash Equivalents, Beginning of Year	8,092,387	690,356	664,711	9,447,454
Cash and Cash Equivalents, End of Year	\$ 8,040,962	\$ 792,034	\$ 760,589	\$ 9,593,585
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Operating Income (Loss)	\$ (4,543,545)	\$ 91,706	\$ (47,659)	\$ (4,499,498)
Adjustments to Reconcile Operating Income to Net Cash Flows Provided				
Depreciation and Amortization	-	-	208,778	208,778
OPEB Expense	2,868	-	3,410	6,278
Pension Expense	26,015	-	19,179	45,194
Increase (Decrease) in Operating Assets				
Accounts Receivable	(3,582)	(3,158)	(195,442)	(202,182)
Due from Other Funds	1,038	(14,538)	-	(13,500)
Inventories	-	-	(9,793)	(9,793)
Prepaid Expenses	673	-	365	1,038
Increase (Decrease) in Operating Liabilities				
Payable and Accrued Expenses	(27,419)	-	5,448	(21,971)
Accrued Salaries and Benefits	(4,016)	-	(4,346)	(8,362)
Due to Other Funds	1,775	(103)	8,443	10,115
Compensated Absences	5,615	-	27,606	33,221
Claims and Judgment	4,084,209	(4,962)	-	4,079,247
Total Adjustments	4,087,176	(22,761)	63,648	4,128,063
Net Cash Provided by (used for) Operating Activities	\$ (456,369)	\$ 68,945	\$ 15,989	\$ (371,435)

County of Douglas, Nevada  
 Schedule of Revenues, Expenses and Changes in Net Position  
 Risk Management Internal Service Fund  
 Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 2,036,248	\$ 2,036,248	\$ 2,634,167	\$ 597,919
Operating Expenses				
Salaries and wages	154,589	154,589	155,929	(1,340)
Employee benefits	64,832	64,832	83,403	(18,571)
Services and supplies	2,121,282	3,621,282	6,938,380	(3,317,098)
Total Operating Expenses	2,340,703	3,840,703	7,177,712	(3,337,009)
Operating loss	(304,455)	(1,804,455)	(4,543,545)	(2,739,090)
Nonoperating Revenues				
Investment income	28,000	28,000	329,058	301,058
Property taxes	220,692	220,692	223,441	2,749
Total Nonoperating Revenues	248,692	248,692	552,499	303,807
Loss before capital contributions	(55,763)	(1,555,763)	(3,991,046)	(2,435,283)
Transfers				
Transfers out	(149,221)	(149,221)	(149,221)	-
Net Changes in Net Position	\$ (204,984)	\$ (1,704,984)	(4,140,267)	\$ (2,435,283)
Net Position, Beginning of Year			6,417,993	
Net Position, End of Year			\$ 2,277,726	

County of Douglas, Nevada  
Schedule of Revenues, Expenses and Changes in Net Position  
Self-insurance Dental Internal Service Fund  
Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 388,476	\$ 388,476	\$ 397,889	\$ 9,413
Operating Expenses				
Services and supplies	402,674	402,674	306,183	96,491
Total Operating Expenses	402,674	402,674	306,183	96,491
Operating income (loss)	(14,198)	(14,198)	91,706	105,904
Nonoperating Revenues				
Investment income	3,200	3,200	32,575	29,375
Income (loss) before capital	(10,998)	(10,998)	124,281	135,279
Net Changes in Net Position	<u>\$ (10,998)</u>	<u>\$ (10,998)</u>	124,281	<u>\$ 135,279</u>
Net Position, Beginning of Year			<u>663,624</u>	
Net Position, End of Year			<u>\$ 787,905</u>	

County of Douglas, Nevada  
Schedule of Revenues, Expenses and Changes in Net Position  
Motor Pool Internal Service Fund  
Year Ended June 30, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 1,517,650	\$ 1,517,650	\$ 1,476,248	\$ (41,402)
Operating Expenses				
Salaries and wages	359,258	359,258	386,100	(26,842)
Employee benefits	175,811	175,811	214,901	(39,090)
Services and supplies	792,261	792,261	714,128	78,133
Depreciation	185,000	185,000	208,778	(23,778)
Total Operating Expenses	1,512,330	1,512,330	1,523,907	(11,577)
Operating income (loss)	5,320	5,320	(47,659)	(52,979)
Nonoperating Revenues				
Investment income	-	-	30,215	30,215
Gain on sale of property	53,950	53,950	8,360	(45,590)
Miscellaneous	-	-	228,772	228,772
Total Nonoperating Revenues	53,950	53,950	267,347	213,397
Income (loss) before capital contributions and transfers	59,270	59,270	219,688	160,418
Capital Contributions				
Capital contributions	-	-	2,628	2,628
Transfers				
Transfers in	-	1,000	1,000	-
Net Changes in Net Position	\$ 59,270	\$ 60,270	223,316	\$ 163,046
Net Position, Beginning of Year			693,995	
Net Position, End of Year			\$ 917,311	

## Fiduciary Funds

Agency funds are used to account for assets held as an agent for individuals, private organizations, or other governments.

Douglas County School District

Accounts for the collection and distribution of apportioned property taxes.

Douglas County School District Debt

Accounts for the collection and distribution of apportioned property taxes dedicated to the retirement of long-term debt principal and interest.

Carson Water Sub-conservancy District

Accounts for the collection and distribution of apportioned property taxes.

Cave Rock General Improvement District

Accounts for the collection and distribution of apportioned property taxes.

East Fork Fire Protection District

Accounts for the collection and distribution of apportioned property taxes.

Elk Point Sanitation District

Accounts for the collection and distribution of charges for services.

Gardnerville Ranchos General Improvement District

Accounts for the collection and distribution of apportioned property taxes.

Genoa Lakes Assessment District

Accounts for the collection and distribution of special assessment levies dedicated to the retirement of long-term debt principal and interest.

Indian Hills General Improvement District

Accounts for the collection and distribution of apportioned property taxes.

Kingsbury General Improvement District

Accounts for the collection and distribution of apportioned property taxes.

Lakeridge General Improvement District

Accounts for the collection and distribution of apportioned property taxes.

Logan Creek General Improvement District

Accounts for the collection and distribution of apportioned property taxes.

Minden-Gardnerville Sanitation District

Accounts for the collection and distribution of apportioned property taxes.

Oliver Park General Improvement District

Accounts for the collection and distribution of apportioned property taxes.

Round Hill General Improvement District

Accounts for the collection and distribution of apportioned property taxes.

Skyland General Improvement District

Accounts for the collection and distribution of apportioned property taxes.

Tahoe-Douglas Sanitation District

Accounts for the collection and distribution of charges for services.

Tahoe-Douglas Fire Protection District

Accounts for the collection and distribution of apportioned property taxes.

Topaz Ranch Estates General Improvement District

Accounts for the collection and distribution of apportioned property taxes.

Zephyr Cove General Improvement District

Accounts for the collection and distribution of apportioned property taxes.

Zephyr Heights General Improvement District

Accounts for the collection and distribution of apportioned property taxes.

Zephyr Knolls General Improvement District

Accounts for the collection and distribution of apportioned property taxes.

East Fork Swimming Pool District

Accounts for the collection and distribution of apportioned property taxes.

Inmate Commissary

Accounts for inmate commissary funds administered by the Sheriff Department.

Inmates Trust

Accounts for the inmate funds held by the Sheriff Department.

Douglas County Mosquito Abatement District

Accounts for the collection and distribution of apportioned property taxes.

State of Nevada

Accounts for the collection and distribution of apportioned property taxes, District and Justice Court fees, marriage fees, and other fees mandated by State of Nevada statutes.

Department of Wildlife

Accounts for the collection and payment of monies from the State of Nevada, general fund, wildlife account.

Range Improvements

Accounts for the collection and payment of grazing fees from the U. S. Government.

County of Douglas, Nevada  
 Agency Funds  
 Combining Statement of Fiduciary Assets and Liabilities  
 June 30, 2020

	<u>Douglas County School District</u>	<u>Douglas County School District Debt</u>	<u>Carson Water Sub- conservancy District</u>	<u>Cave Rock General Improvement District</u>
Assets:				
Current Assets:				
Cash and cash equivalents	\$ 163,696	\$ 10,272	\$ 2,436	\$ 2,386
Accounts receivable, net	79,075	-	-	-
Taxes receivable	221,825	29,953	6,176	-
Interest receivable	-	-	-	-
Due from other governments	-	-	-	-
Special assessments receivable	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 464,596</u>	<u>\$ 40,225</u>	<u>\$ 8,612</u>	<u>\$ 2,386</u>
Liabilities:				
Due to others	<u>\$ 464,596</u>	<u>\$ 40,225</u>	<u>\$ 8,612</u>	<u>\$ 2,386</u>



County of Douglas, Nevada  
 Agency Funds  
 Combining Statement of Fiduciary Assets and Liabilities (Continued)  
 June 30, 2020

East Fork Fire Protection District	Elk Point Sanitation District	Gardnerville Ranchos General Improvement District	Genoa Lakes Assessment District	Indian Hills General Improvement District	Kingsbury General Improvement District
\$ 39,929	\$ 3	\$ 1,037	\$ 246,282	\$ 1,212	\$ 2,386
-	-	-	-	-	-
106,524	-	6,662	-	7,707	11,459
-	-	-	23	-	-
-	-	-	-	-	-
-	-	-	2,481	-	-
<u>\$ 146,453</u>	<u>\$ 3</u>	<u>\$ 7,699</u>	<u>\$ 248,786</u>	<u>\$ 8,919</u>	<u>\$ 13,845</u>
<u>\$ 146,453</u>	<u>\$ 3</u>	<u>\$ 7,699</u>	<u>\$ 248,786</u>	<u>\$ 8,919</u>	<u>\$ 13,845</u>

County of Douglas, Nevada  
 Agency Funds  
 Combining Statement of in Fiduciary Assets and Liabilities (Continued)  
 June 30, 2020

	<u>Lakeridge District</u>	<u>Logan Creek District</u>	<u>Minden- Gardnerville Sanitation District</u>	<u>Oliver Park General Improvement District</u>
Assets:				
Current Assets:				
Cash and cash equivalents	\$ -	\$ -	\$ 596	\$ -
Accounts receivable, net	-	-	-	-
Taxes receivable	-	1,471	5,074	810
Interest receivable	-	-	-	-
Due from other governments	-	-	-	-
Special assessments receivable	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ -</u>	<u>\$ 1,471</u>	<u>\$ 5,670</u>	<u>\$ 810</u>
Liabilities:				
Due to others	<u>\$ -</u>	<u>\$ 1,471</u>	<u>\$ 5,670</u>	<u>\$ 810</u>

County of Douglas, Nevada  
 Agency Funds  
 Combining Statement of Fiduciary Assets and Liabilities (Continued)  
 June 30, 2020

Round Hill General Improvement District	Sierra Estates General Improvement District	Skyland General Improvement District	Tahoe-Douglas Sanitation District	Tahoe-Douglas Fire Protection District	Topaz Ranch Estates General Improvement District
\$ 38	\$ -	\$ -	\$ 368	\$ 25,199	\$ 801
-	-	-	-	6,000	-
1,716	-	5	545	44,220	5,040
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,754</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 913</u>	<u>\$ 75,419</u>	<u>\$ 5,841</u>
<u>\$ 1,754</u>	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 913</u>	<u>\$ 75,419</u>	<u>\$ 5,841</u>

County of Douglas, Nevada  
Agency Funds  
Combining Statement of Fiduciary Assets and Liabilities (Continued)  
June 30, 2020

	Zephyr Cove General Improvement District	Zephyr Heights General Improvement District	Zephyr Knolls General Improvement District	East Fork Swimming Pool District	Inmate Commissary
Assets:					
Current Assets:					
Cash and cash equivalents	\$ -	\$ 138	\$ -	\$ 10,607	\$ 85,084
Accounts receivable, net	10	2,011	-	28,725	-
Taxes receivable	-	-	-	-	-
Interest receivable	-	-	-	-	-
Due from other governments	-	-	-	-	-
Special assessments receivable	-	-	-	-	-
	<u>\$ 10</u>	<u>\$ 2,149</u>	<u>\$ -</u>	<u>\$ 39,332</u>	<u>\$ 85,084</u>
Total Assets					
Liabilities:					
Due to others	<u>\$ 10</u>	<u>\$ 2,149</u>	<u>\$ -</u>	<u>\$ 39,332</u>	<u>\$ 85,084</u>

County of Douglas, Nevada  
 Agency Funds  
 Combining Statement of Fiduciary Assets and Liabilities (Continued)  
 June 30, 2020

<u>Inmates Trust</u>	<u>Douglas County Mosquito Abatement District</u>	<u>State of Nevada</u>	<u>Department of Wildlife</u>	<u>Range Improvements</u>	<u>Total Agency Funds</u>
\$ 3,915	\$ 2,722	\$ 1,106,623	\$ 5,404	\$ 382	\$ 1,711,516
229	-	33,997	-	-	119,301
-	6,690	50,288	-	-	536,911
-	-	-	-	-	23
-	-	199	-	-	199
-	-	-	-	-	2,481
<u>\$ 4,144</u>	<u>\$ 9,412</u>	<u>\$ 1,191,107</u>	<u>\$ 5,404</u>	<u>\$ 382</u>	<u>\$ 2,370,431</u>
<u>\$ 4,144</u>	<u>\$ 9,412</u>	<u>\$ 1,191,107</u>	<u>\$ 5,404</u>	<u>\$ 382</u>	<u>\$ 2,370,431</u>

County of Douglas, Nevada  
Agency Funds  
Combining Statement of Changes in Fiduciary Assets and Liabilities  
June 30, 2020

	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
<b>Douglas County School District</b>				
Assets				
Cash and cash equivalents	\$ 162,600	\$ 23,075,448	\$ 23,074,352	\$ 163,696
Accounts receivable, net	5,167	73,908	-	79,075
Taxes receivable	193,532	28,293	-	221,825
Total assets	<u>\$ 361,299</u>	<u>\$ 23,177,649</u>	<u>\$ 23,074,352</u>	<u>\$ 464,596</u>
Liabilities				
Due to others	<u>\$ 361,299</u>	<u>\$ 23,177,649</u>	<u>\$ 23,074,352</u>	<u>\$ 464,596</u>
<b>Douglas County School District Debt</b>				
Assets				
Cash and cash equivalents	\$ 4,406	\$ 3,042,554	\$ 3,036,688	\$ 10,272
Taxes receivable	26,099	3,854	-	29,953
Total assets	<u>\$ 30,505</u>	<u>\$ 3,046,408</u>	<u>\$ 3,036,688</u>	<u>\$ 40,225</u>
Liabilities				
Due to others	<u>\$ 30,505</u>	<u>\$ 3,046,408</u>	<u>\$ 3,036,688</u>	<u>\$ 40,225</u>
<b>Carson Water Sub-Conservancy District</b>				
Assets				
Cash and cash equivalents	\$ 976	\$ 586,974	\$ 585,514	\$ 2,436
Taxes receivable	5,085	1,091	-	6,176
Total assets	<u>\$ 6,061</u>	<u>\$ 588,065</u>	<u>\$ 585,514</u>	<u>\$ 8,612</u>
Liabilities				
Due to others	<u>\$ 6,061</u>	<u>\$ 588,065</u>	<u>\$ 585,514</u>	<u>\$ 8,612</u>
<b>Cave Rock General Improvement District</b>				
Assets				
Cash and cash equivalents	\$ -	\$ 90,034	\$ 87,648	\$ 2,386
Taxes receivable	-	87,648	87,648	-
Total assets	<u>\$ -</u>	<u>\$ 177,682</u>	<u>\$ 175,296</u>	<u>\$ 2,386</u>
Liabilities				
Due to others	<u>\$ -</u>	<u>\$ 177,682</u>	<u>\$ 175,296</u>	<u>\$ 2,386</u>

County of Douglas, Nevada  
Agency Funds  
Combining Statement of Changes in Fiduciary Assets and Liabilities (Continued)  
Year Ended June 30, 2020

	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
<b>East Fork Fire Protection District</b>				
Assets				
Cash and cash equivalents	\$ 15,514	\$ 8,961,427	\$ 8,937,012	\$ 39,929
Taxes receivable	91,837	3,903	(10,784)	106,524
Total assets	<u>\$ 107,351</u>	<u>\$ 8,965,330</u>	<u>\$ 8,926,228</u>	<u>\$ 146,453</u>
Liabilities				
Due to others	<u>\$ 107,351</u>	<u>\$ 8,965,330</u>	<u>\$ 8,926,228</u>	<u>\$ 146,453</u>
<b>Elk Point Sanitation District</b>				
Assets				
Cash and cash equivalents	\$ -	\$ 3,265	\$ 3,262	\$ 3
Total assets	<u>\$ -</u>	<u>\$ 3,265</u>	<u>\$ 3,262</u>	<u>\$ 3</u>
Liabilities				
Due to others	<u>\$ -</u>	<u>\$ 3,265</u>	<u>\$ 3,262</u>	<u>\$ 3</u>
<b>Gardnerville Ranchos General Improvement District</b>				
Assets				
Cash and cash equivalents	\$ 57	\$ 935,289	\$ 934,309	\$ 1,037
Taxes receivable	5,433	1,229	-	6,662
Total assets	<u>\$ 5,490</u>	<u>\$ 936,518</u>	<u>\$ 934,309</u>	<u>\$ 7,699</u>
Liabilities				
Due to others	<u>\$ 5,490</u>	<u>\$ 936,518</u>	<u>\$ 934,309</u>	<u>\$ 7,699</u>
<b>Genoa Lakes Assessment District</b>				
Assets				
Cash and cash equivalents	\$ 245,456	\$ 826	\$ -	\$ 246,282
Interest receivable	107	-	\$ 84	23
Special assessments receivable	2,481	-	-	2,481
Total assets	<u>\$ 248,044</u>	<u>\$ 826</u>	<u>\$ 84</u>	<u>\$ 248,786</u>
Liabilities				
Due to others	<u>\$ 248,044</u>	<u>\$ 826</u>	<u>\$ 84</u>	<u>\$ 248,786</u>

County of Douglas, Nevada  
Agency Funds  
Combining Statement of Changes in Fiduciary Assets and Liabilities (Continued)  
Year Ended June 30, 2020

	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
<b>Indian Hills General Improvement District</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 391	\$ 920,086	\$ 919,265	\$ 1,212
Taxes receivable	8,209	220	722	7,707
Total assets	<u>\$ 8,600</u>	<u>\$ 920,306</u>	<u>\$ 919,987</u>	<u>\$ 8,919</u>
<b>Liabilities</b>				
Due to others	<u>\$ 8,600</u>	<u>\$ 920,306</u>	<u>\$ 919,987</u>	<u>\$ 8,919</u>
<b>Kingsbury General Improvement District</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 421	\$ 869,652	\$ 867,687	\$ 2,386
Taxes receivable	9,610	1,849	-	11,459
Total assets	<u>\$ 10,031</u>	<u>\$ 871,501</u>	<u>\$ 867,687</u>	<u>\$ 13,845</u>
<b>Liabilities</b>				
Due to others	<u>\$ 10,031</u>	<u>\$ 871,501</u>	<u>\$ 867,687</u>	<u>\$ 13,845</u>
<b>Lakeridge General Improvement District</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 31,299	\$ 31,299	\$ -
Total assets	<u>\$ -</u>	<u>\$ 31,299</u>	<u>\$ 31,299</u>	<u>\$ -</u>
<b>Liabilities</b>				
Due to others	<u>\$ -</u>	<u>\$ 31,299</u>	<u>\$ 31,299</u>	<u>\$ -</u>
<b>Logan Creek General Improvement District</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 88,503	\$ 88,503	\$ -
Taxes receivable	-	1,471	-	1,471
Total assets	<u>\$ -</u>	<u>\$ 89,974</u>	<u>\$ 88,503</u>	<u>\$ 1,471</u>
<b>Liabilities</b>				
Due to others	<u>\$ -</u>	<u>\$ 89,974</u>	<u>\$ 88,503</u>	<u>\$ 1,471</u>



County of Douglas, Nevada  
Agency Funds  
Combining Statement of Changes in Fiduciary Assets and Liabilities (Continued)  
Year Ended June 30, 2020

	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
<b>Minden-Garnderville Sanitation District</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 2,492	\$ 443,786	\$ 445,682	\$ 596
Taxes receivable	4,510	564	-	5,074
Total assets	<u>\$ 7,002</u>	<u>\$ 444,350</u>	<u>\$ 445,682</u>	<u>\$ 5,670</u>
<b>Liabilities</b>				
Due to others	<u>\$ 7,002</u>	<u>\$ 444,350</u>	<u>\$ 445,682</u>	<u>\$ 5,670</u>
<b>Oliver Park General Improvement District</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 58,094	\$ 58,094	\$ -
Taxes receivable	492	810	492	810
Total assets	<u>\$ 492</u>	<u>\$ 58,904</u>	<u>\$ 58,586</u>	<u>\$ 810</u>
<b>Liabilities</b>				
Due to others	<u>\$ 492</u>	<u>\$ 58,904</u>	<u>\$ 58,586</u>	<u>\$ 810</u>
<b>Round Hill General Improvement District</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 932	\$ 104,449	\$ 105,343	\$ 38
Taxes receivable	2,177	848	1,309	1,716
Total assets	<u>\$ 3,109</u>	<u>\$ 105,297</u>	<u>\$ 106,652</u>	<u>\$ 1,754</u>
<b>Liabilities</b>				
Due to others	<u>\$ 3,109</u>	<u>\$ 105,297</u>	<u>\$ 106,652</u>	<u>\$ 1,754</u>
<b>Skyland General Improvement District</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 56,007	\$ 56,007	\$ -
Taxes receivable	2	3	-	5
Total assets	<u>\$ 2</u>	<u>\$ 56,010</u>	<u>\$ 56,007</u>	<u>\$ 5</u>
<b>Liabilities</b>				
Due to others	<u>\$ 2</u>	<u>\$ 56,010</u>	<u>\$ 56,007</u>	<u>\$ 5</u>

County of Douglas, Nevada  
Agency Funds  
Combining Statement of Changes in Fiduciary Assets and Liabilities (Continued)  
Year Ended June 30, 2020

	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
<b>Tahoe-Douglas Sanitation District</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 236	\$ 185,805	\$ 185,673	\$ 368
Taxes receivable	599	63	117	545
<b>Total assets</b>	<b>\$ 835</b>	<b>\$ 185,868</b>	<b>\$ 185,790</b>	<b>\$ 913</b>
<b>Liabilities</b>				
Due to others	\$ 835	\$ 185,868	\$ 185,790	\$ 913
<b>Tahoe-Douglas Fire Protection District</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 7,146	\$ 6,331,567	\$ 6,313,514	\$ 25,199
Accounts receivable, net	-	6,000	-	6,000
Taxes receivable	39,029	6,949	1,758	44,220
<b>Total assets</b>	<b>\$ 46,175</b>	<b>\$ 6,344,516</b>	<b>\$ 6,315,272</b>	<b>\$ 75,419</b>
<b>Liabilities</b>				
Due to others	\$ 46,175	\$ 6,344,516	\$ 6,315,272	\$ 75,419
<b>Topaz Ranch Estates General Improvement District</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 204	\$ 189,367	\$ 188,770	\$ 801
Taxes receivable	6,767	432	2,159	5,040
<b>Total assets</b>	<b>\$ 6,971</b>	<b>\$ 189,799</b>	<b>\$ 190,929</b>	<b>\$ 5,841</b>
<b>Liabilities</b>				
Due to others	\$ 6,971	\$ 189,799	\$ 190,929	\$ 5,841
<b>Zephyr Cove General Improvement District</b>				
<b>Assets</b>				
Taxes receivable	\$ -	\$ 10	\$ -	\$ 10
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ 10</b>	<b>\$ -</b>	<b>\$ 10</b>
<b>Liabilities</b>				
Due to others	\$ -	\$ 10	\$ -	\$ 10

County of Douglas, Nevada  
Agency Funds  
Combining Statement of Changes in Fiduciary Assets and Liabilities (Continued)  
Year Ended June 30, 2020

	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
<b>Zephyr Heights General Improvement District</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ -	\$ 98,772	\$ 98,634	\$ 138
Taxes receivable	311	1,853	153	2,011
Total assets	<u>\$ 311</u>	<u>\$ 100,625</u>	<u>\$ 98,787</u>	<u>\$ 2,149</u>
<b>Liabilities</b>				
Due to others	<u>\$ 311</u>	<u>\$ 100,625</u>	<u>\$ 98,787</u>	<u>\$ 2,149</u>
<b>Zephyr Knolls General Improvement District</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 1,071	\$ 43,905	\$ 44,976	\$ -
Taxes receivable	332	-	332	-
Total assets	<u>\$ 1,403</u>	<u>\$ 43,905</u>	<u>\$ 45,308</u>	<u>\$ -</u>
<b>Liabilities</b>				
Due to others	<u>\$ 1,403</u>	<u>\$ 43,905</u>	<u>\$ 45,308</u>	<u>\$ -</u>
<b>East Fork Swimming Pool District</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 4,063	\$ 2,371,628	\$ 2,365,084	\$ 10,607
Taxes receivable	24,818	3,907	-	28,725
Total assets	<u>\$ 28,881</u>	<u>\$ 2,375,535</u>	<u>\$ 2,365,084</u>	<u>\$ 39,332</u>
<b>Liabilities</b>				
Due to others	<u>\$ 28,881</u>	<u>\$ 2,375,535</u>	<u>\$ 2,365,084</u>	<u>\$ 39,332</u>
<b>Inmate Commissary</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 75,246	\$ 10,155	\$ 317	\$ 85,084
Total assets	<u>\$ 75,246</u>	<u>\$ 10,155</u>	<u>\$ 317</u>	<u>\$ 85,084</u>
<b>Liabilities</b>				
Due to others	<u>\$ 75,246</u>	<u>\$ 10,155</u>	<u>\$ 317</u>	<u>\$ 85,084</u>

County of Douglas, Nevada  
Agency Funds  
Combining Statement of Changes in Fiduciary Assets and Liabilities (Continued)  
Year Ended June 30, 2020

	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
<b>Inmate Trust</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 8,784	\$ -	\$ 4,869	\$ 3,915
Accounts receivable, net	229	-	-	229
<b>Total assets</b>	<b>\$ 9,013</b>	<b>\$ -</b>	<b>\$ 4,869</b>	<b>\$ 4,144</b>
<b>Liabilities</b>				
Due to others	\$ 9,013	\$ -	\$ 4,869	\$ 4,144
<b>Douglas County Mosquito Abatement District</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 1,056	\$ 573,790	\$ 572,124	\$ 2,722
Taxes receivable	5,369	343	(978)	6,690
<b>Total assets</b>	<b>\$ 6,425</b>	<b>\$ 574,133</b>	<b>\$ 571,146</b>	<b>\$ 9,412</b>
<b>Liabilities</b>				
Due to others	\$ 6,425	\$ 574,133	\$ 571,146	\$ 9,412
<b>State of Nevada</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 1,200,009	\$ -	\$ 93,386	\$ 1,106,623
Accounts receivable, net	50,362	-	16,365	33,997
Taxes receivable	43,850	6,438	-	50,288
Due from other governments	191	8	-	199
<b>Total assets</b>	<b>\$ 1,294,412</b>	<b>\$ 6,446</b>	<b>\$ 109,751</b>	<b>\$ 1,191,107</b>
<b>Liabilities</b>				
Due to others	\$ 1,294,412	\$ 6,446	\$ 109,751	\$ 1,191,107
<b>Department of Wildlife</b>				
<b>Assets</b>				
Cash and cash equivalents	\$ 1,976	\$ 3,428	\$ -	\$ 5,404
<b>Total assets</b>	<b>\$ 1,976</b>	<b>\$ 3,428</b>	<b>\$ -</b>	<b>\$ 5,404</b>
<b>Liabilities</b>				
Due to others	\$ 1,976	\$ 3,428	\$ -	\$ 5,404

County of Douglas, Nevada  
Agency Funds  
Combining Statement of Changes in Fiduciary Assets and Liabilities (Continued)  
Year Ended June 30, 2020

	Balance June 30, 2019	Additions	Deductions	Balance June 30, 2020
Range Improvements				
Assets				
Cash and cash equivalents	\$ 1,007	\$ -	\$ 625	\$ 382
Total assets	<u>\$ 1,007</u>	<u>\$ -</u>	<u>\$ 625</u>	<u>\$ 382</u>
Liabilities				
Due to others	<u>\$ 1,007</u>	<u>\$ -</u>	<u>\$ 625</u>	<u>\$ 382</u>
Total Agency Funds				
Assets				
Cash and cash equivalents	\$ 1,734,043	\$ 49,076,110	\$ 49,098,637	\$ 1,711,516
Accounts receivable, net	55,758	79,908	16,365	119,301
Taxes receivable	468,061	151,778	82,928	536,911
Interest Receivable	107	-	84	23
Due from other governments	191	8	-	199
Special assessments receivable	2,481	-	-	2,481
Total assets	<u>\$ 2,260,641</u>	<u>\$ 49,307,804</u>	<u>\$ 49,198,014</u>	<u>\$ 2,370,431</u>
Liabilities				
Due to others	<u>\$ 2,260,641</u>	<u>\$ 49,307,804</u>	<u>\$ 49,198,014</u>	<u>\$ 2,370,431</u>

## Statistical Section

#### Financial Trends

The following tables contain financial trend information to enable the reader to understand how financial performance has changed over time.

- Net Position by Component
- Changes in Net Position
- Fund Balance, Governmental Funds
- Changes in Fund Balance, Governmental Funds

#### Revenue Capacity

The following tables contain revenue capacity information to enable the reader to assess the most significant revenue source.

- Assessed and Estimated Actual Value of Taxable Property
- Property Tax Rates - Direct and Overlapping Governments
- Principal Property Taxpayers
- Property Tax Levies and Collections

#### Debt Capacity

The following tables contain debt capacity information to enable the reader to assess the affordability of the current level of outstanding debt and the ability to issue additional debt in the future.

- Ratios of Outstanding Debt by Type
- Ratios of General Bonded Debt Outstanding
- Direct and Overlapping Governmental Activities Debt
- Pledged Revenue Bond Coverage

#### Demographic and Economic

The following tables contain demographic and economic information to enable the reader to understand the environment within which financial activities take place.

- Demographic and Economic Statistics
- Principal Employers

#### Operating Indicators

The following tables contain operating information to enable the reader to understand how the information contained in the comprehensive annual financial report relates to services provided and activities performed.

- Full-time Equivalent County Government Employees by Function/Program
- Operating indicators by Function/Program
- Capital Asset Statistics by Function/Program

County of Douglas, Nevada

Statistical Section

Net Position by Component

Last Ten Fiscal Years

June 30, 2020

	<b>FISCAL YEAR ENDED JUNE 30,</b>			
	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>GOVERNMENTAL ACTIVITIES</b>				
Net investment in capital assets	\$ 118,950,227	\$ 114,307,598	\$ 97,260,853	\$ 103,681,416
Restricted	28,137,701	31,497,861	41,549,199	38,473,264
Unrestricted	9,410,929	6,020,274	10,379,283	7,044,229
Total Governmental Activities Net Position	<u>\$ 156,498,857</u>	<u>\$ 151,825,733</u>	<u>\$ 149,189,335</u>	<u>\$ 149,198,909</u>
<b>BUSINESS-TYPE ACTIVITIES</b>				
Net investment in capital assets	\$ 60,009,289	\$ 68,716,591	\$ 77,024,668	\$ 82,994,996
Restricted	9,175,026	5,815,718	6,720,290	716,905
Unrestricted	10,715,465	10,628,958	10,215,473	15,144,474
Total Business-Type Activities Net Position	<u>\$ 79,899,780</u>	<u>\$ 85,161,267</u>	<u>\$ 93,960,431</u>	<u>\$ 98,856,375</u>
<b>PRIMARY GOVERNMENT</b>				
Net investment in capital assets	\$ 178,959,516	\$ 183,024,189	\$ 174,285,521	\$ 186,676,412
Restricted	37,312,727	37,313,579	48,269,489	39,190,169
Unrestricted	20,126,394	16,649,232	20,594,756	22,188,703
Total Primary Government Net Position	<u>\$ 236,398,637</u>	<u>\$ 236,987,000</u>	<u>\$ 243,149,766</u>	<u>\$ 248,055,284</u>



County of Douglas, Nevada  
Statistical Section  
Net Position by Component (Continued)  
Last Ten Fiscal Years  
June 30, 2020

<b>FISCAL YEAR ENDED JUNE 30,</b>					
<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
\$ 103,545,887	\$ 104,928,853	\$ 87,418,048	\$ 96,767,284	\$ 85,837,388	\$ 87,912,809
41,170,332	40,481,940	53,591,671	47,698,077	39,719,494	44,018,430
(63,536,635)	(61,152,671)	(50,399,356)	(51,244,740)	(43,435,064)	(50,139,794)
<u>\$ 81,179,584</u>	<u>\$ 84,258,122</u>	<u>\$ 90,610,363</u>	<u>\$ 93,220,621</u>	<u>\$ 82,121,818</u>	<u>\$ 81,791,445</u>
\$ 87,721,290	\$ 87,557,422	\$ 88,316,914	\$ 88,193,061	\$ 118,825,626	\$ 121,653,608
684,789	686,457	1,009,199	1,056,623	803,845	827,101
14,096,082	18,031,435	18,809,456	24,539,719	28,392,787	31,003,061
<u>\$ 102,502,161</u>	<u>\$ 106,275,314</u>	<u>\$ 108,135,569</u>	<u>\$ 113,789,403</u>	<u>\$ 148,022,258</u>	<u>\$ 153,483,770</u>
\$ 191,267,177	\$ 192,486,275	\$ 175,734,962	\$ 184,960,345	\$ 204,663,014	\$ 209,566,417
41,855,121	41,168,397	54,600,870	48,754,700	40,523,339	44,845,531
(49,440,553)	(43,121,236)	(31,589,900)	(26,705,021)	(15,042,277)	(19,136,733)
<u>\$ 183,681,745</u>	<u>\$ 190,533,436</u>	<u>\$ 198,745,932</u>	<u>\$ 207,010,024</u>	<u>\$ 230,144,076</u>	<u>\$ 235,275,215</u>

County of Douglas, Nevada

Statistical Section

Changes in Net Position

Last Ten Fiscal Years

June 30, 2020

	<b>FISCAL YEAR ENDED JUNE 30,</b>			
	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>Expenses</b>				
Governmental Activities:				
General government	\$ 13,462,632	\$ 14,143,289	\$ 12,759,577	\$ 13,920,640
Judicial	12,514,301	12,226,899	12,226,063	13,425,448
Public safety	28,972,348	29,076,749	28,378,343	29,498,459
Public works	15,049,600	14,917,989	16,452,157	13,034,974
Community development	1,649,980	1,596,554	1,557,705	3,605,357
Culture and recreation	11,255,130	12,078,470	11,742,073	11,803,428
Health and sanitation	759,172	851,264	906,878	953,423
Welfare	2,716,557	2,743,465	2,369,403	2,267,169
Interest on long-term debt	535,861	441,282	567,522	600,564
Total governmental activities	<u>86,915,581</u>	<u>88,075,961</u>	<u>86,959,721</u>	<u>89,109,462</u>
Business-type Activities:				
Airport	-	-	-	-
Water	5,620,789	5,856,011	6,616,855	6,959,476
Sewer	1,947,813	1,853,004	1,972,400	1,937,546
Trash	1,242,470	1,255,222	1,375,266	1,462,808
Total business-type activities	<u>8,811,072</u>	<u>8,964,237</u>	<u>9,964,521</u>	<u>10,359,830</u>
Total primary government expenses	<u>\$ 95,726,653</u>	<u>\$ 97,040,198</u>	<u>\$ 96,924,242</u>	<u>\$ 99,469,292</u>
<b>Program revenues</b>				
Governmental Activities:				
Charges for services:	\$ 11,211,501	\$ 12,164,170	\$ 11,675,481	\$ 12,035,744
Operating grants, interest, and contributions	5,885,782	5,846,475	6,386,270	6,819,224
Capital grants, interest, and contributions	2,139,500	4,861,835	4,277,630	2,135,366
Total Governmental Activities Program	<u>19,236,783</u>	<u>22,872,480</u>	<u>22,339,381</u>	<u>20,990,334</u>
Revenues	<u>19,236,783</u>	<u>22,872,480</u>	<u>22,339,381</u>	<u>20,990,334</u>
Business-type Activities:				
Charges for services:				
Airport*				
Water	4,913,214	5,814,426	6,418,249	7,147,955
Sewer	1,584,428	1,710,444	1,806,900	1,840,154
Trash	1,473,838	1,493,524	1,487,741	1,517,926
Operating grants, interest, and contributions				
Capital grants, interest, and contributions	5,701,941	5,474,311	8,903,653	4,920,192
Total Business-type Activities Program	<u>13,673,421</u>	<u>14,492,705</u>	<u>18,616,543</u>	<u>15,426,227</u>
Revenues	<u>13,673,421</u>	<u>14,492,705</u>	<u>18,616,543</u>	<u>15,426,227</u>
Total Primary Government Program	<u>\$ 32,910,204</u>	<u>\$ 37,365,185</u>	<u>\$ 40,955,924</u>	<u>\$ 36,416,561</u>
Revenues	<u>\$ 32,910,204</u>	<u>\$ 37,365,185</u>	<u>\$ 40,955,924</u>	<u>\$ 36,416,561</u>
<b>Net (expense) program revenues</b>				
Governmental activities	\$ (67,678,798)	\$ (65,203,481)	\$ (64,620,340)	\$ (68,119,128)
Business-type activities	4,862,349	5,528,468	8,652,022	5,066,397
Total Primary Government Net	<u>\$ (62,816,449)</u>	<u>\$ (59,675,013)</u>	<u>\$ (55,968,318)</u>	<u>\$ (63,052,731)</u>
(Expense) / Revenue	<u>\$ (62,816,449)</u>	<u>\$ (59,675,013)</u>	<u>\$ (55,968,318)</u>	<u>\$ (63,052,731)</u>

County of Douglas, Nevada  
Statistical Section  
Changes in Net Position (Continued)  
Last Ten Fiscal Years  
June 30, 2020

FISCAL YEAR ENDED JUNE 30,					
2015	2016	2017	2018	2019	2020
\$ 12,956,802	\$ 13,389,921	\$ 14,028,846	\$ 13,960,502	\$ 15,741,115	\$ 17,511,632
13,915,522	14,168,982	14,636,163	14,421,793	15,645,003	18,391,602
29,112,782	29,650,696	26,014,523	18,215,504	20,894,158	23,380,281
7,294,588	8,153,262	8,528,908	6,694,049	7,847,083	7,089,940
4,186,295	4,365,400	5,297,405	4,793,263	5,088,698	6,381,994
14,539,072	15,421,278	14,173,369	18,051,180	19,545,754	21,496,400
496,018	585,814	2,712,113	1,147,215	1,162,823	1,582,237
2,425,146	2,669,742	3,276,351	2,824,512	3,316,669	4,056,390
616,123	463,933	974,718	793,210	750,089	691,240
<u>85,542,348</u>	<u>88,869,028</u>	<u>89,642,396</u>	<u>80,901,228</u>	<u>89,991,392</u>	<u>100,581,716</u>
-	-	-	-	1,871,056	2,035,810
7,613,179	7,791,526	8,410,628	8,169,994	8,621,594	8,643,548
1,779,765	1,951,823	2,027,437	2,033,237	2,053,361	2,206,822
1,486,407	1,430,122	1,626,164	1,705,777	1,794,609	1,931,606
<u>10,879,351</u>	<u>11,173,471</u>	<u>12,064,229</u>	<u>11,909,008</u>	<u>14,340,620</u>	<u>14,817,786</u>
<u>\$ 96,421,699</u>	<u>\$ 100,042,499</u>	<u>\$ 101,706,625</u>	<u>\$ 92,810,236</u>	<u>\$ 104,332,012</u>	<u>\$ 115,399,502</u>
\$ 13,941,613	\$ 14,842,089	\$ 13,399,534	\$ 13,304,289	\$ 15,212,097	\$ 14,388,706
6,853,920	7,087,302	7,078,397	7,513,727	8,124,897	8,285,078
395,150	2,302,348	4,076,938	3,075,798	1,128,349	209,868
<u>21,190,683</u>	<u>24,231,739</u>	<u>24,554,869</u>	<u>23,893,814</u>	<u>24,465,343</u>	<u>22,883,652</u>
				1,387,076	1,086,750
7,674,835	7,778,973	8,662,757	8,582,394	10,369,565	10,173,758
1,915,053	2,040,927	2,133,349	2,217,610	2,827,426	2,675,914
1,624,498	1,720,224	1,763,938	1,851,010	1,868,749	1,927,528
6,143,818	952,688	1,089,015	1,967,468	10,503,093	2,754,303
<u>17,358,204</u>	<u>12,492,812</u>	<u>13,649,059</u>	<u>14,618,482</u>	<u>26,955,909</u>	<u>18,618,253</u>
<u>\$ 38,548,887</u>	<u>\$ 36,724,551</u>	<u>\$ 38,203,928</u>	<u>\$ 38,512,296</u>	<u>\$ 51,421,252</u>	<u>\$ 41,501,905</u>
\$ (64,351,665)	\$ (64,637,289)	\$ (65,087,527)	\$ (57,007,414)	\$ (65,526,049)	\$ (77,698,064)
6,478,853	1,319,341	1,584,830	2,709,474	12,615,289	3,800,467
<u>\$ (57,872,812)</u>	<u>\$ (63,317,948)</u>	<u>\$ (63,502,697)</u>	<u>\$ (54,297,940)</u>	<u>\$ (52,910,760)</u>	<u>\$ (73,897,597)</u>

County of Douglas, Nevada  
Statistical Section  
Changes in Net Position (Continued)  
Last Ten Fiscal Years  
June 30, 2020

	<b>FISCAL YEAR ENDED JUNE 30,</b>			
	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
General revenues and other in net position				
Governmental Activities				
Property taxes	\$ 35,072,843	\$ 34,769,957	\$ 35,708,589	\$ 35,969,749
Room taxes	-	-	-	-
Construction taxes	-	-	-	-
Intergovernmental shared revenues, unrestricted	23,891,503	24,503,676	26,003,930	26,746,805
Investment income	469,488	381,394	(79,959)	296,778
Gain on sale of capital assets	44,400	25,231	31,100	262,461
Room taxes				
Miscellaneous	517,316	283,224	362,782	269,635
Transfer of operations to East Fork Fire Protection District	-	-	-	-
Transfers	(401,424)	566,875	(42,500)	(91,336)
Total Governmental Activities	<u>59,594,126</u>	<u>60,530,357</u>	<u>61,983,942</u>	<u>63,454,092</u>
Business-type Activities:				
Intergovernmental shared revenues, unrestricted	-	-	-	-
Investment income	189,116	128,513	(15,250)	64,467
Gain on sale of capital assets	-	2,720	475	(9,227)
Gain on sale of water rights	10,066,948	35,475	6,450	-
Miscellaneous	69,654	133,186	112,967	107,249
Transfers	401,424	(566,875)	42,500	91,336
Total Business-type Activities	<u>10,727,142</u>	<u>(266,981)</u>	<u>147,142</u>	<u>253,825</u>
Total Primary Government Activities	<u>\$ 70,321,268</u>	<u>\$ 60,263,376</u>	<u>\$ 62,131,084</u>	<u>\$ 63,707,917</u>
<b>CHANGE IN NET POSITION</b>				
Governmental activities	\$ (8,084,672)	\$ (4,673,124)	\$ (2,636,398)	\$ (4,665,036)
Business-type activities	15,589,491	5,261,487	8,799,164	5,320,222
Total Primary Government	<u>\$ 7,504,819</u>	<u>\$ 588,363</u>	<u>\$ 6,162,766</u>	<u>\$ 655,186</u>

County of Douglas, Nevada  
Statistical Section  
Changes in Net Position (Continued)  
Last Ten Fiscal Years  
June 30, 2020

<b>FISCAL YEAR ENDED JUNE 30,</b>					
<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
\$ 37,221,860	\$ 37,989,647	\$ 36,439,138	\$ 32,885,805	\$ 33,422,955	\$ 35,592,883
-	-	7,811,600	9,012,529	9,924,128	11,394,949
-	-	857,726	554,637	415,420	353,898
28,177,259	31,564,407	23,595,365	24,921,787	25,930,882	24,907,742
312,694	536,416	166,182	390,530	2,390,502	3,052,952
45,235	-	27,154	48,025	52,827	-
740,117	35,552	400,616	2,317,223	440,342	1,964,967
-	-	2,251,333	-	-	-
(100,000)	(2,112,500)	(110,346)	(2,799,131)	(8,006)	100,300
<u>66,397,165</u>	<u>68,013,522</u>	<u>71,438,768</u>	<u>67,331,405</u>	<u>72,569,050</u>	<u>77,367,691</u>
-	-	-	-	-	82,435
88,283	162,340	35,702	88,314	1,122,330	1,478,227
238,983	-	36	550	(71,978)	41,620
-	-	-	-	-	-
110,505	178,972	129,341	391,693	504,478	159,063
100,000	2,112,500	110,346	2,799,131	8,006	(100,300)
<u>537,771</u>	<u>2,453,812</u>	<u>275,425</u>	<u>3,279,688</u>	<u>1,562,836</u>	<u>1,661,045</u>
<u>\$ 66,934,936</u>	<u>\$ 70,467,334</u>	<u>\$ 71,714,193</u>	<u>\$ 70,611,093</u>	<u>\$ 74,131,886</u>	<u>\$ 79,028,736</u>
\$ 2,045,500	\$ 3,376,233	\$ 6,351,241	\$ 10,323,991	\$ 7,043,001	\$ (330,373)
7,016,624	3,773,153	1,860,255	5,989,162	14,178,125	5,461,512
<u>\$ 9,062,124</u>	<u>\$ 7,149,386</u>	<u>\$ 8,211,496</u>	<u>\$ 16,313,153</u>	<u>\$ 21,221,126</u>	<u>\$ 5,131,139</u>

County of Douglas, Nevada  
Statistical Section  
Fund Balances, Governmental Funds  
Last Ten Fiscal Years (Unaudited)  
June 30, 2020

	<b>FISCAL YEAR ENDED JUNE 30,</b>			
	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
General fund				
Nonspendable	\$ 200,695	\$ 218,660	\$ 343,265	\$ 274,825
Restricted	-	-	-	1,218,189
Committed	1,400,000	600,000	1,294,633	700,000
Assigned	356,353	359,129	358,767	372,803
Unassigned	5,048,153	6,222,138	6,472,622	8,032,077
Total general fund	<u>\$ 7,005,201</u>	<u>\$ 7,399,927</u>	<u>\$ 8,469,287</u>	<u>\$ 10,597,894</u>
Other governmental funds				
Nonspendable	\$ 1,785,489	\$ 1,925,518	\$ 142,515	\$ 471,571
Restricted	27,467,556	29,947,380	39,036,750	32,644,628
Committed	998,280	-	-	596,344
Assigned	3,178,409	3,564,728	7,499,570	4,333,245
Unassigned	(2,702,143)	(2,717,138)	(974,750)	-
Total other governmental funds	<u>\$ 30,727,591</u>	<u>\$ 32,720,488</u>	<u>\$ 45,704,085</u>	<u>\$ 38,045,788</u>

County of Douglas, Nevada  
Statistical Section  
Fund Balances, Governmental Funds (Continued)  
Last Ten Fiscal Years (Unaudited)  
June 30, 2020

<b>FISCAL YEAR ENDED JUNE 30,</b>					
<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
\$ 207,410	\$ 430,324	\$ 790,743	\$ 707,836	\$ 655,651	\$ 937,376
2,532,913	991,494	4,454,583	3,943,908	3,576,916	4,249,154
-	-	-	-	-	-
741,428	365,055	365,700	-	-	825,793
8,644,481	9,504,350	6,646,114	4,533,001	7,936,652	9,774,468
<u>\$ 12,126,232</u>	<u>\$ 11,291,223</u>	<u>\$ 12,257,140</u>	<u>\$ 9,184,745</u>	<u>\$ 12,169,219</u>	<u>\$ 15,786,791</u>
\$ 491,191	\$ 225,732	\$ 197,547	\$ 308,449	\$ 237,052	\$ 38,809
34,667,616	35,082,474	44,285,183	52,322,637	42,769,966	39,769,276
657,280	1,185,012	-	-	-	-
2,084,837	2,479,188	3,693,998	12,191,085	3,741,873	7,409,232
-	(12,348)	-	-	-	-
<u>\$ 37,900,924</u>	<u>\$ 38,960,058</u>	<u>\$ 48,176,728</u>	<u>\$ 64,822,171</u>	<u>\$ 46,748,891</u>	<u>\$ 47,217,317</u>

County of Douglas, Nevada  
Statistical Section  
Changes in Fund Balances, Governmental Funds  
Last Ten Fiscal Years (Unaudited)  
June 30, 2020

	<b>FISCAL YEAR ENDED JUNE 30,</b>			
	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
<b>REVENUES</b>				
Taxes	\$ 37,447,577	\$ 38,789,371	\$ 40,245,485	\$ 40,828,495
Licenses, permits, franchise and other fees	5,635,224	5,840,692	6,398,025	6,772,576
Intergovernmental shared revenues	24,543,016	25,866,294	25,985,608	25,096,589
Charges for services	7,562,033	12,689,359	12,855,547	8,767,368
Fines and forfeits	1,154,998	1,263,195	1,280,851	954,553
Miscellaneous	3,682,081	3,154,921	3,103,066	2,826,380
Total Revenues	<u>80,024,929</u>	<u>87,603,832</u>	<u>89,868,582</u>	<u>85,245,961</u>
<b>EXPENDITURES</b>				
<b>Current</b>				
General government	11,133,656	10,927,419	11,632,355	11,388,627
Judicial	12,375,369	12,203,225	12,395,999	13,130,475
Public safety	28,542,200	32,491,517	32,969,504	28,846,546
Public works	6,930,431	6,901,817	7,545,142	4,777,687
Community development	1,521,888	1,456,138	1,568,298	3,543,405
Culture and recreation	10,010,385	10,883,499	12,951,128	10,808,355
Health and sanitation	676,597	789,334	830,716	878,651
Welfare	3,049,754	3,189,580	2,843,146	2,375,557
Total current	<u>74,240,280</u>	<u>78,842,529</u>	<u>82,736,288</u>	<u>75,749,303</u>
Capital outlay	<u>5,092,843</u>	<u>4,091,928</u>	<u>5,125,081</u>	<u>16,805,506</u>
<b>Debt service</b>				
Principal payments	2,124,187	2,028,222	4,022,234	2,080,942
Interest expense	646,184	546,522	540,593	640,402
Debt issuance costs			347,863	
Fiscal charges	30,682	9,132	5,788	2,800
Total debt service	<u>2,801,053</u>	<u>2,583,876</u>	<u>4,916,478</u>	<u>2,724,144</u>
Total Expenditure	<u>82,134,176</u>	<u>85,518,333</u>	<u>92,777,847</u>	<u>95,278,953</u>
<b>Excess (Deficiency) of Revenues Over</b>				
(Under) Expenditures	<u>(2,109,247)</u>	<u>2,085,499</u>	<u>(2,909,265)</u>	<u>(10,032,992)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital asset	50,521	44,388	22,916	262,461
Issuance of debt			16,559,000	
Proceeds from tax sales			62,175	
Transfers in	16,156,183	9,838,917	10,443,313	12,700,382
Transfers out	<u>(14,982,027)</u>	<u>(9,581,181)</u>	<u>(10,125,182)</u>	<u>12,795,384</u>
Total Other Financing Sources (Uses)	<u>1,224,677</u>	<u>302,124</u>	<u>16,962,222</u>	<u>25,758,227</u>
Net Change in Fund Balances	<u>\$ (884,570)</u>	<u>\$ 2,387,623</u>	<u>\$ 14,052,957</u>	<u>\$ 15,725,235</u>
<b>Debt service as a percentage of</b>				
noncapital expenditures	<u>3.60%</u>	<u>3.16%</u>	<u>5.21%</u>	<u>3.47%</u>



County of Douglas, Nevada  
 Statistical Section  
 Changes in Fund Balances, Governmental Funds (Continued)  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2020

<b>FISCAL YEAR ENDED JUNE 30,</b>					
<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
\$ 42,077,709	\$ 44,860,047	\$ 44,192,754	\$ 41,394,633	\$ 42,615,616	\$ 45,693,454
7,509,105	7,651,751	7,743,457	10,057,427	10,494,370	9,886,970
24,858,501	27,930,886	29,283,950	29,057,123	27,894,390	27,323,326
9,748,495	10,378,842	9,291,243	8,778,145	10,016,877	9,637,730
1,305,047	1,381,775	1,378,046	1,306,507	1,256,374	1,250,755
3,977,509	4,484,657	4,508,155	3,209,873	3,929,100	5,522,400
<u>89,476,366</u>	<u>96,687,958</u>	<u>96,397,605</u>	<u>93,803,708</u>	<u>96,206,727</u>	<u>99,314,635</u>
11,736,808	12,272,881	12,609,858	13,013,180	13,069,598	14,795,093
13,794,787	14,323,765	14,421,203	14,624,410	15,063,229	16,249,380
29,058,272	30,473,247	24,429,453	19,049,285	19,946,156	20,181,137
5,040,254	5,294,947	5,593,170	4,318,858	5,782,752	6,400,240
4,122,507	4,419,829	4,761,213	4,985,388	4,924,485	5,058,853
11,294,221	13,103,680	14,163,560	16,424,519	17,308,112	18,164,577
967,484	972,487	1,102,912	1,092,241	1,126,029	1,179,758
2,567,844	2,875,513	3,365,906	3,011,835	3,199,397	3,401,204
<u>78,582,177</u>	<u>83,736,349</u>	<u>80,447,275</u>	<u>76,519,716</u>	<u>80,419,758</u>	<u>85,430,242</u>
<u>7,503,169</u>	<u>8,166,219</u>	<u>11,407,694</u>	<u>12,710,754</u>	<u>11,057,746</u>	<u>7,559,654</u>
2,918,524	1,689,288	1,892,482	1,795,573	1,777,333	1,825,172
561,859	475,961	625,714	876,440	800,381	750,633
74,019		287,735			-
1,300	900	500	850	500	1,200
<u>3,555,702</u>	<u>2,166,149</u>	<u>2,806,431</u>	<u>2,672,863</u>	<u>2,578,214</u>	<u>2,577,005</u>
<u>89,641,048</u>	<u>94,068,717</u>	<u>94,661,400</u>	<u>91,903,333</u>	<u>94,055,718</u>	<u>95,566,901</u>
(164,682)	2,619,241	1,736,205	1,900,375	2,151,009	3,747,734
41,530	28,829	13,873	45,745	38,852	89,743
1,395,000		12,206,423			-
		848,707			-
15,777,949	9,586,182	11,908,247	18,770,265	13,716,581	10,451,888
<u>(15,877,949)</u>	<u>(11,743,682)</u>	<u>(12,043,593)</u>	<u>(21,420,175)</u>	<u>(13,747,366)</u>	<u>(10,203,367)</u>
<u>1,336,530</u>	<u>(2,128,671)</u>	<u>12,933,657</u>	<u>(2,604,165)</u>	<u>8,067</u>	<u>338,264</u>
<u>\$ 1,171,848</u>	<u>\$ 490,570</u>	<u>\$ 14,669,862</u>	<u>\$ (703,790)</u>	<u>\$ 2,159,076</u>	<u>\$ 4,085,998</u>
<u>4.24%</u>	<u>2.52%</u>	<u>3.02%</u>	<u>3.37%</u>	<u>3.11%</u>	<u>2.93%</u>

County of Douglas, Nevada  
 Statistical Section  
 Assessed and Estimated Actual Value of Taxable Real Property  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2020

	FISCAL YEAR ENDING JUNE 30,			
	2011	2012	2013	2014
<b>Real Property Assessed Value</b>				
Vacant Land	\$ 185,955,529	\$ 157,536,347	\$ 140,511,652	\$ 128,323,217
Residential	2,378,591,324	2,202,222,206	2,073,189,096	1,998,798,888
Tourist Commercial	136,171,618	131,726,676	125,413,683	123,443,892
Commercial/ Industrial	204,823,542	192,432,930	190,292,488	183,979,101
Agriculture	35,448,331	34,078,346	33,250,086	33,064,929
Other	121,504,502	119,671,379	119,244,496	123,828,366
Total Real Property Assessed Value	\$ 3,062,494,846	\$ 2,837,667,884	\$ 2,681,901,501	\$ 2,591,438,393
Estimated Actual Taxable Value	\$ 8,749,985,274	\$ 8,107,622,526	\$ 7,662,575,717	\$7,404,109,694
Assessed Value to Taxable Value	35%	35%	35%	35%
Total Douglas County Tax Rate	1.1335	1.1680	1.1680	1.1680

Source: Douglas County Assessor

Notes: Pursuant to NRS 361.227, real property is valued at taxable value, determined by calculating the full cash-value (market value) of land and estimated replacement cost of improvement, less appropriated depreciation.

Taxable assessed value is 35% of estimated actual value.

County of Douglas, Nevada  
 Statistical Section  
 Assessed and Estimated Actual Value of Taxable Real Property  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2020

<b>FISCAL YEAR ENDING JUNE 30,</b>						
2015	2016	2017	2018	2019	2020	
\$ 121,972,775	\$ 92,358,338	\$ 93,288,154	\$ 109,464,416	\$ 92,149,080	\$ 108,952,780	
2,126,479,166	2,259,819,065	2,365,977,438	2,410,101,447	2,500,415,855	2,668,896,532	
131,840,709	105,742,640	126,352,245	137,929,781	151,924,323	157,810,940	
189,315,812	176,975,581	187,910,172	191,246,700	211,315,565	230,154,973	
34,487,384	38,144,639	39,129,020	40,007,820	40,549,451	41,704,339	
131,743,035	140,925,604	148,636,724	147,577,323	149,027,111	148,255,840	
<b>\$ 2,735,838,881</b>	<b>\$ 2,813,965,867</b>	<b>\$ 2,961,293,753</b>	<b>\$ 3,036,327,487</b>	<b>\$ 3,145,381,385</b>	<b>\$ 3,355,775,404</b>	
\$7,816,682,517	\$8,039,902,477	\$8,460,839,294	\$8,675,221,391	\$8,986,803,957	\$9,587,929,726	
35%	35%	35%	35%	35%	35%	
1.1680	1.1680	1.1680	1.1680	1.1680	1.1680	

County of Douglas, Nevada  
 Statistical Section  
 Property Tax Rates Direct and Overlapping Governments  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2020

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For the Year Ended June 30,	Douglas County Direct Tax Rates			Overlapping Rates				
	General Fund	Other Funds	Total Direct Tax Rate	State of Nevada	Douglas County School District	Town of Minden	Town of Gardnerville	Town of Genoa
2011	0.8332	0.3003	1.1335	0.1700	0.8500	0.7126	0.6699	0.3929
2012	0.8690	0.2990	1.1680	0.1700	0.8500	0.6677	0.6677	0.3929
2013	0.8687	0.2993	1.1680	0.1700	0.8500	0.6677	0.6677	0.5133
2014	0.8687	0.2993	1.1680	0.1700	0.8500	0.6677	0.6677	0.5133
2015	0.8690	0.2990	1.1680	0.1700	0.8500	0.6677	0.6677	0.5548
2016	0.8716	0.2964	1.1680	0.1700	0.8500	0.6677	0.6677	0.5856
2017	0.8746	0.2934	1.1680	0.1700	0.8500	0.6677	0.6677	0.6226
2018	0.8761	0.2919	1.1680	0.1700	1.5000	0.6677	0.6677	0.6496
2019	0.8761	0.2919	1.1680	0.1700	1.5000	0.6677	0.6677	0.6277
2020	0.8761	0.2919	1.1680	0.1700	1.5000	0.6677	0.6677	0.6277

County of Douglas, Nevada  
 Statistical Section  
 Principal Property Taxpayers  
 June 30, 2020 and Nine Years Ago (Unaudited)  
 June 30, 2020

Taxpayer	2020			2011		
	Taxable Assessed Value	Rank	% of Total Assessed Value	Taxable Assessed Value	Rank	% of Total Assessed Value
Caesar's Entertainment Corporation	\$ 78,803,604	1	2.35%	\$ 78,080,891	1	2.60%
Edgwood Company	49,841,539	2	1.58%			
Starbucks	31,410,145	3	1.00%			
Neva One LLC	19,840,335	4	0.63%			
Harich Tahoe Development	18,934,056	5	0.60%	22,990,345	4	0.77%
Carson Valley Center LLC	12,141,004	6	0.39%	11,348,887	6	0.38%
Wal-Mart Real Estate Bus Trust	11,217,459	7	0.36%			
Lee, Robert M Trustee	10,402,228	8	0.33%	8,845,836	10	0.29%
Tranquil Investments LLC	9,893,823	9	0.31%			
Sierra Sunset LLC	9,601,455	10	0.31%	10,469,097	8	0.35%
Park Cattle Company				34,743,453	2	1.16%
Sierra Pacific Power - Electric				33,850,482	3	1.13%
Bently Nevada LLC (GE)				11,658,580	5	0.39%
Verizon California Inc				11,302,219	7	0.38%
Horowitz, Joel & Ann				8,885,706	9	0.30%
<b>Total-Top Ten Taxpayers</b>	<b>\$252,085,648</b>		<b>7.86%</b>	<b>\$232,175,496</b>		<b>7.75%</b>

Source: Douglas County Assessor's Office

County of Douglas, Nevada  
 Statistical Section  
 Property Tax Levies and Collections  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2020

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	Fiscal Year Ended June 30,			
	2011	2012	2013	2014
Net Secured Roll Taxes Levied	\$ 67,842,609	\$ 67,849,984	\$ 68,107,802	\$ 67,656,118
Current Year				
Tax Collections	66,492,160	66,994,035	67,414,716	67,038,862
Percent of Taxes Levied	98.01%	98.74%	98.98%	99.09%
Delinquent Tax Collections	1,167,647	1,043,384	382,004	630,415
Totals to Date				
Tax Collections	67,659,807	68,037,419	67,796,720	67,669,277
Percent of Taxes Levied	99.73%	100.28%	99.54%	100.02%

Source: Douglas County Finance Division

County of Douglas, Nevada  
 Statistical Section  
 Property Tax Levies and Collections (Continued)  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2020

Fiscal Year Ended June 30,					
2015	2016	2017	2018	2019	2020
\$ 70,290,700	\$ 71,095,242	\$ 72,388,156	\$ 75,324,471	\$ 79,388,127	\$ 84,500,984
69,398,098 98.73%	70,899,515 99.72%	66,622,611 92.04%	74,877,810 99.41%	79,082,469 99.61%	82,819,086 98.01%
690,933	286,050	450,572	384,400	447,909	268,499
70,089,031 99.71%	71,185,565 100.13%	67,073,183 92.66%	75,262,210 99.92%	79,530,378 100.18%	83,087,585 98.33%

County of Douglas, Nevada  
 Statistical Section  
 Ratios of Outstanding Debt by Type  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2020

Government Activities

For the Year Ended June 30,	General Obligation Bonds	Capital Leases	Revenue Bonds	General Obligation/ Pledged Revenue Bonds	Other
2011	\$ 4,805,000	\$ -	\$ 1,380,000	\$ 3,914,000	\$ -
2012	3,670,000	-	1,205,000	3,389,000	-
2013	11,417,797	-	1,020,000	9,677,000	-
2014	9,995,855	-	830,000	9,264,217	-
2015	8,508,000	272,331	1,710,000	8,073,108	-
2016	7,490,000	230,043	1,442,000	7,659,000	-
2017	5,970,000	596,561	13,430,707	7,338,890	150,000
2018	5,025,000	497,989	12,052,982	7,060,782	100,000
2019	4,060,000	396,654	10,895,000	6,736,000	50,000
2020	3,075,000	292,482	10,495,000	6,450,000	-

1. Details regarding the County's outstanding debt can found in the notes to the basic financial statements.
2. See the "Demographic and Economic Statistics" table for the County's population and personal income data.



County of Douglas, Nevada  
 Statistical Section  
 Ratios of Outstanding Debt by Type (Continued)  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2020

<u>Business Type Activities</u>			
General Obligation/ Pledged Revenue Bonds	Total Primary Government <sup>1</sup>	Percentage of Douglas County Personal Income <sup>2</sup>	Douglas County Per Capita <sup>2</sup>
\$ 20,354,011	\$ 30,453,011	1.28%	648
19,429,026	27,693,026	1.13%	589
18,794,989	40,909,786	1.58%	871
18,448,247	38,538,319	1.47%	820
16,872,058	35,435,497	1.30%	746
14,748,400	31,569,443	1.03%	663
13,841,075	41,327,233	1.31%	861
13,505,209	38,241,962	1.14%	792
13,529,630	35,667,288	1.07%	720
14,972,392	35,284,874	<i>Not Available</i>	721

County of Douglas, Nevada  
 Statistical Section  
 Ratios of General Bonded Debt Outstanding  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2020

For the Year Ended June 30,	General Obligation Bonds	General Obligation/ Pledged Revenue Bonds	Total General Bonded Debt <sup>1,2</sup>	Percentage of Estimated Actual Property Value <sup>3</sup>	Douglas County Per Capita <sup>4</sup>
2011	\$ 4,805,000	\$ 24,268,011	\$ 29,073,011	0.33%	\$ 618
2012	3,670,000	22,818,026	26,488,026	0.33%	563
2013	11,417,797	28,471,989	39,889,786	0.52%	849
2014	9,995,855	27,712,464	37,708,319	0.51%	802
2015	8,508,000	24,945,166	33,453,166	0.43%	704
2016	7,490,000	22,407,400	29,897,400	0.37%	628
2017	5,970,000	21,179,965	27,149,965	0.32%	565
2018	5,025,000	19,685,991	24,710,991	0.28%	512
2019	4,060,000	18,077,654	22,137,654	0.25%	457
2020	16,945,000	3,075,000	20,020,000	0.21%	409

1. Details regarding the County's outstanding debt can found in the notes to the basic financial statements.
2. No resources have been restricted for the payment of debt principal; therefore, new and total general bonded debt are the same.
3. See the "Assessed and Estimated Actual Value of Taxable Property" table for estimated actual property value data.
4. See the "Demographic and Economic Statistics" table for the County's population data.

Source: State of Nevada Indebtedness report

County of Douglas, Nevada  
 Statistical Section  
 Ratios of General Bonded Debt Outstanding  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2020

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Amounts Available to Repay General Bonded Debt	Net General Bonded Debt	Assessed and Estimated Actual Value of Taxable Real Property	Demographic and Economic Statistics
		Est Act Prop Value	Population
\$ 1,234,672	\$ 27,838,339	\$ 8,749,985,274	47,026
1,249,572	25,238,454	8,107,622,526	47,031
1,124,544	38,765,242	7,662,575,717	46,973
1,166,791	36,541,528	7,404,109,694	47,015
1,548,057	31,905,109	7,809,846,717	47,492
1,341,451	28,555,949	8,039,902,477	47,628
1,374,769	25,775,196	8,460,839,294	48,020
1,441,172	23,269,819	8,675,221,391	48,300
1,441,172	20,696,482	8,986,803,957	48,467
1,389,345	18,630,655	9,587,929,726	48,905

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County of Douglas, Nevada  
 Statistical Section  
 Direct and Overlapping Governmental Activities Debt <sup>1,2</sup>  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2020

	General Obligation Debt <sup>1</sup>	Percent Applicable	Applicable General Obligation Debt
Douglas County	\$ 23,954,631	100.00%	\$ 23,954,631
Overlapping Governments <sup>2</sup>			
Indian Hills GID	1,663,395	4.00%	66,522
Kingsbury GID	17,563,442	7.66%	1,345,116
Round Hill GID	820,368	3.50%	28,704
Sierra Estates GID	112,453	0.14%	155
Topaz Ranch Estates	335,793	0.94%	3,142
Douglas County School District	36,304,000	100.00%	36,304,000
East Fork Fire Protection District	1,936,200	62.99%	1,219,656
	<u>58,735,651</u>		<u>38,967,294</u>
	<u>\$ 82,690,282</u>		<u>\$ 62,921,925</u>

1. Details regarding the County's outstanding debt can be found in the notes to the basic financial statements.
2. Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the County. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken in to account. However, this does not imply that every taxpayer is a resident; and therefore, responsible for repaying the debt, of each overlapping government. Debt amounts for overlapping entities in the various governments were provided by State of Nevada. Department of Taxation, Annual Local Government Indebtedness Report..

County of Douglas, Nevada  
Statistical Section  
Legal Debt Margin Information  
Last Ten Fiscal Years (Unaudited)  
June 30, 2020

	<b>FISCAL YEAR ENDED JUNE 30,</b>			
	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
Total taxable assessed property value <sup>1</sup>	<u>\$ 3,062,494,846</u>	<u>\$ 2,837,667,884</u>	<u>\$ 2,681,901,501</u>	<u>\$ 2,591,438,393</u>
Legal debt Margin				
Legal debt limit (10% of taxable assessed property value)	\$ 306,249,485	\$ 283,766,788	\$ 268,190,150	\$ 259,143,839
Debt applicable to debt limit Net general bonded debt <sup>2</sup>	<u>27,838,339</u>	<u>25,238,454</u>	<u>38,765,242</u>	<u>36,541,528</u>
Legal debt margin	<u>\$ 278,411,146</u>	<u>\$ 258,528,334</u>	<u>\$ 229,424,908</u>	<u>\$ 222,602,311</u>
Total debt applicable to debt limit as a percentage of debt limit	<u>9.09%</u>	<u>8.89%</u>	<u>14.45%</u>	<u>14.10%</u>

1. See the "Assessed and Estimated Actual Value of Taxable Property" table for estimated actual property value data
2. See the "Ratios of General Bonded Debt Outstanding" table for the calculation of net general bonded debt

County of Douglas, Nevada  
 Statistical Section  
 Legal Debt Margin Information (Continued)  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2020

FISCAL YEAR ENDED JUNE 30,					
2015	2016	2017	2018	2019	2020
\$ 2,733,446,351	\$ 2,813,965,867	\$ 2,961,293,733	\$ 3,036,327,487	\$ 3,145,381,385	\$ 3,355,775,404
\$ 273,344,635	\$ 281,396,587	\$ 296,129,373	\$ 303,632,749	\$ 314,538,139	\$ 335,577,540
31,905,109	28,555,979	25,775,196	23,269,819	23,514,628	18,630,655
\$ 241,439,526	\$ 252,840,608	\$ 270,354,177	\$ 280,362,930	\$ 291,023,511	\$ 316,946,885
11.67%	10.15%	8.70%	7.66%	7.48%	5.55%

County of Douglas, Nevada  
 Statistical Section  
 Pledged Revenue Bond Coverage<sup>1</sup>  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2020

For the Year Ended June 30,	Gross Pledged Revenue <sup>2</sup>	Debt Service <sup>1</sup>		Coverage
		Principal	Interest	
2011	\$ 1,701,268	\$ 170,000	\$ 53,480	7.61
2012	1,608,845	175,000	47,443	7.23
2013	1,632,609	185,000	41,143	7.22
2014	1,696,380	190,000	34,533	7.56
2015	1,739,363	195,000	27,650	7.81
2016	2,220,936	205,000	20,348	9.86
2017	2,320,068	430,000	215,591	3.59
2018	2,976,411	360,000	490,913	3.50
2019	2,938,014	380,000	472,413	3.45
2020	2,635,676	400,000	452,913	3.09

1. Details regarding the County's outstanding debt can be found in the notes to the basic financial statements.
2. Pledged revenues include a tax currently levied at the rate of nine cents per gallon by the County and the County's interest in taxes equal in the aggregate to 5.35 cents per gallon, levied by the State of Nevada on certain motor vehicle fuel sold in the County and the State.



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County of Douglas, Nevada  
Statistical Section  
Operating Indicators by Function/Program  
Last Ten Fiscal Years (Unaudited)  
June 30, 2020

Function	Fiscal Year Ended June 30,			
	2011	2012	2013	2014
General Government				
Assessor*				
Real Estate Trends - Tahoe Township				
Number of sales	94	121	142	136
Median sales price	\$ 553,000	\$ 474,900	\$ 632,500	\$ 635,750
Average sales price	\$ 1,120,720	\$ 744,327	\$ 1,058,530	\$ 1,123,556
Average residential square foot	2,724	2,532	2,627	2,476
Real Estate Trends - East Fork Township				
Number of sales	697	806	805	778
Median sales price	\$ 189,900	\$ 195,000	\$ 254,125	\$ 270,000
Average sales price	\$ 233,695	\$ 239,647	\$ 291,407	\$ 305,718
Average residential square foot	1,928	1,970	1,901	1,943
Real Estate Trends - Combined Douglas County				
Number of sales	791	927	947	914
Median sales price	\$ 200,000	\$ 217,000	\$ 272,900	\$ 293,750
Average sales price	\$ 339,106	\$ 305,522	\$ 401,480	\$ 427,825
Average residential square foot	2,022	2,044	2,034	2,023
Recorder				
Marriages	1,270	1,171	1,125	906
Recorded documents	19,496	19,156	21,444	19,047
Recording fees	\$ 565,376	\$ 424,804	\$ 467,433	\$ 383,306
Total transfers	5,512	6,497	6,268	6,524
Total exempt transfers	2,120	2,106	2,325	1,921
Real Property Transfer Tax collected	\$ 1,780,600	\$ 1,574,651	\$ 2,237,118	\$ 2,508,009
Water rights deed	28	40	40	43
Total notices of default	938	797	312	183
Recorder - Records Mgmt				
Number of files delivered	863	733	834	754
Number of boxes received	283	178	474	189
Number of boxes destroyed	930	642	1,019	1,165
Number of boxes scanned	157	114	180	230
Number of images scanned	-	-	-	-
Number of film rolls processed	186	437	467	175
Number of sealings processed	678	243	203	129
China Spring Youth Camp				
Total number of residents	146	149	138	131
Successful releases	123	121	107	109
Medical releases	7	4	4	4
Failure of program	16	24	27	18
Committing Offense Type				
Drugs and alcohol	76	80	77	79
Crime against property	33	34	38	25
Crime against person	34	30	21	21
Other	10	5	2	6
Average Number of Days Length of Stay	147	144	162	169
Sheriff*				
Calls for service	42,557	42,155	36,164	35,753
Number of arrests	2,462	2,663	2,495	3,007
Number of permits	2,808	3,128	3,443	3,512
Coroner	264	239	299	295
Number of citations	5,944	5,966	5,717	5,577
Number of releases from jail	2,482	2,711	2,557	2,583
Average daily jail population	60	63	63	76
Number of investigator assigned cases	722	577	550	638

County of Douglas, Nevada  
Statistical Section  
Operating Indicators by Function/Program (Continued)  
Last Ten Fiscal Years (Unaudited)  
June 30, 2020

Fiscal Year Ended June 30,						
2015	2016	2017	2018	2019	2020	
	104	121	114	131	149	125
\$	650,000	\$ 745,000	\$ 825,000	\$ 800,000	\$ 849,500	\$ 1,015,000
\$	923,774	\$ 969,092	\$ 1,327,793	\$ 1,296,725	\$ 1,216,727	\$ 1,531,725
	2,455	2,383	2,651	2,497	2,473	2,639
	881	941	980	892	886	694
\$	302,000	\$ 319,000	\$ 360,923	\$ 407,500	\$ 415,000	\$ 446,667
\$	332,951	\$ 357,227	\$ 403,354	\$ 449,123	\$ 472,652	\$ 514,347
	1,953	1,957	1,988	1,997	1,947	2,000
	985	1,061	1,094	1,023	1,039	819
\$	320,000	\$ 339,900	\$ 375,000	\$ 429,000	\$ 446,000	\$ 481,483
\$	395,332	\$ 426,728	\$ 499,685	\$ 557,663	\$ 578,508	\$ 649,850
	2,004	2,005	2,057	2,061	2,021	2,087
	1,002	959	949	746	1,884	2,143
	20,103	18,074	17,283	15,394	14,828	16,804
\$	341,435	\$ 350,366	\$ 313,032	\$ 374,700	\$ 401,963	\$ 467,933
	6,268	5,801	5,665	5,093	5,327	4,976
	2,068	1,934	1,815	1,702	1,948	1,923
\$	2,507,452	\$ 2,650,770	\$ 2,955,354	\$ 3,631,228	\$ 3,726,035	\$ 3,790,903
	36	38	55	34	38	25
	194	172	93	75	51	43
	872	819	740	1,205	1,450	1,335
	159	295	188	231	150	405
	1,326	883	1,148	1,107	931	1,538
	-	-	38	28	70	17
	191,087	115,234	65,661	132,496	165,428	40,265
	183	123	77	70	59	58
	193	169	161	155	145	142
	106	-	97	82	93	83
	3	30	7	3	1	4
	28	1	29	27	29	55
	54	41	71	57	58	69
	38	51	57	56	51	29
	32	77	33	42	36	44
	18	-	-	-	-	-
	177	168	158	152	162	157
	36,825	42,536	39,806	40,780	38,655	<i>Not yet available*</i>
	2,090	2,031	1,902	2,104	1,748	<i>Not yet available*</i>
	3,444	4,003	4,635	4,473	4,269	<i>Not yet available*</i>
	305	329	288	266	282	<i>Not yet available*</i>
	5,879	9,819	5,818	5,211	4,295	<i>Not yet available*</i>
	2,586	2,417	2,161	2,438	2,302	<i>Not yet available*</i>
	62	59	47	59	71	<i>Not yet available*</i>
	733	563	531	595	442	<i>Not yet available*</i>

County of Douglas, Nevada  
 Statistical Section  
 Operating Indicators by Function/Program (Continued)  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2020

Function	Fiscal Year Ended June 30,			
	2011	2012	2013	2014
<b>Judicial</b>				
Court Appointed Special Advocates*				
Number of cases as of January 1st	46	44	34	39
Number of children as of January 1st	72	75	65	66
New cases	57	55	51	33
New children	98	97	61	56
Closed cases	67	64	46	44
Closed children	92	105	88	75
<b>Directed Departments</b>				
Library				
Circulation of materials	188,363	176,204	177,514	181,406
Library patrons	33,915	35,556	37,112	38,286
Library visits	147,207	147,571	148,834	153,699
Program attendance	11,068	8,542	8,171	8,634
Summer reading participants	1,096	933	1,039	947
<b>Public Safety*</b>				
911				
Total case numbers issued	52,096	51,939	46,207	47,665
Douglas County Sheriff Office case numbers issued	43,134	42,899	36,673	37,188
Washoe Tribe Police Department case numbers issued	1,940	1,761	2,100	2,161
East Fork Fire Protection District case numbers issued	5,209	5,510	5,452	6,266
Tahoe Douglas Fire case numbers issued	1,813	1,769	1,982	2,050
Alpine County case numbers issued	2,383	2,052	1,206	1,281
Telephone transactions	<i>not available</i>	<i>not available</i>	<i>not available</i>	<i>not available</i>
Calls for service	70,435	736,025	75,768	76,218
<b>Public Works</b>				
Community Development*				
Single family dwelling permits	40	38	75	143
Single family dwelling valuation	\$ 13,956,576	\$ 11,722,927	\$ 25,556,873	\$ 51,714,502
New Commercial building permits	9	6	9	8
New commercial building valuation	\$ 4,302,258	\$ 5,867,248	\$ 1,216,750	\$ 1,894,398
Multi-family residential permits	-	-	1	1
Multi-family residential valuation	-	-	2,904,248	861,732
Manufactured homes permits	1	1	-	1
Total permits issued	1,132	1,067	1,187	1,373
Total valuation	\$ 45,067,440	\$ 45,493,176	\$ 53,253,240	\$ 93,218,799
<b>Health and Sanitation</b>				
Gardnerville				
Landfill Tonnages				
Douglas disposal	306	156	186	405
Bentley Agro Dynamics	311	350	373	365
Carson City	3,825	3,677	3,608	3,405
<b>Welfare</b>				
Social Services				
Number of households seeking assistance with rent, utilities and/or food	2,049	2,219	<i>Stats no longer kept</i>	<i>Stats no longer kept</i>
Total number of households seeking assistance (includes rent, utilities, food, medical, transitional housing and/or other services)	2,846	3,172	<i>Stats no longer kept</i>	<i>Stats no longer kept</i>
Number of New households (seeking assistance from Social Services for the first time)	455	434	<i>Stats no longer kept</i>	<i>Stats no longer kept</i>
<b>Animal Care*</b>				
Calls for service	1,771	1,763	1,422	1,430
Cases submitted to District Attorney for prosecution	58	56	40	57
Bite reports	111	110	106	110
Adoptions	<i>Not available</i>	<i>Not available</i>	315	328
Impounds	<i>Not available</i>	<i>Not available</i>	676	711

Source: Various Douglas County Departments

\*Statistics based on a calendar year when possible. Some departments attain statistics for fiscal year only.

County of Douglas, Nevada  
Statistical Section  
Operating Indicators by Function/Program (Continued)  
Last Ten Fiscal Years (Unaudited)  
June 30, 2020

Fiscal Year Ended June 30,						
2015	2016	2017	2018	2019	2020	
32	52	40	45	47	42	
54	89	62	62	60	50	
25	22	16	21	23	17	
44	36	23	28	27	24	
29	30	18	20	23	17	
49	53	32	26	33	18	
171,022	179,129	193,081	212,114	205,360	205,313	
35,216	32,652	32,050	30,014	29,999	30,100	
120,193	117,677	113,119	116,490	116,490	117,450	
7,495	8,671	7,092	8,458	8,458	8,950	
829	922	1,019	839	929	230	
47,724	56,112	56,107	54,732	51,972	Not yet available*	
37,589	43,070	42,116	40,780	38,655	Not yet available	
2,033	2,787	2,794	2,633	2,352	Not yet available	
6,033	6,292	6,540	6,507	6,753	Not yet available	
2,069	2,132	2,221	2,182	1,972	Not yet available	
1,250	1,831	2,436	2,630	2,240	Not yet available	
not available	not available	not available	not available	135,162	Not yet available	
75,512	81,944	77,653	76,791	72,746	Not yet available	
147	145	158	214	181	185	
\$ 53,374,524	\$ 56,647,884	\$ 59,411,640	\$ 87,789,084	\$ 79,332,124	\$ 81,296,012	
6	22	28	22	22	7	
\$ 6,497,505	\$ 23,603,093	\$ 4,802,132	\$ 6,072,824	\$ 12,753,602	\$ 5,063,190	
-	-	53	8	4	4	
-	-	9,630,349	6,072,824	4,868,976	5,527,284	
2	2	5	8	3	5	
1,815	1,946	1,708	1,835	1,752	1,792	
\$ 134,386,121	\$ 120,340,959	\$ 117,235,092	\$ 174,757,244	\$ 142,982,961	\$ 134,660,040	
536	478	629	670	411	416	
408	355	414	439	483	477	
3,456	3,676	3,543	3,655	4,023	3,914	
stats no longer kept	866	855	689	668	801	
stats no longer kept	866	855	689	668	850	
stats no longer kept	394	333	150	238	408	
1,462	1,507	1,649	1,459	1,456	1,393	
67	52	57	69	58	62	
115	147	134	134	106	124	
320	312	395	329	343	367	
677	522	612	656	612	686	

County of Douglas, Nevada  
 Statistical Section  
 Demographic and Economic Statistics  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2020

	<b>FISCAL YEAR ENDED JUNE 30,</b>			
	2011	2012	2013	2014
Population <sup>1</sup>	47,661	48,015	48,478	48,553
Total Personal Income <sup>5</sup>	\$ 2,450,553	\$ 2,547,137	\$ 2,818,888	<i>not available</i>
Per Capita Personal Income <sup>2</sup>	52,266	54,199	59,826	57,113
Unemployment Rate <sup>3</sup>	14.0%	12.0%	10.6%	8.5%
Total Labor Force <sup>4</sup>	22,533	21,634	21,247	21,200

**Sources:**

1. United States Census Bureau
2. U.S. Department of Commerce, Bureau of
3. FY11-19: State of Nevada - Nevada Department of Employment,
4. US Bureau of Labor Statistics - [bls.gov/cps//lfcharacteristics.htm#laborforce](http://bls.gov/cps//lfcharacteristics.htm#laborforce)
5. Federal Reserve Bank of St. Louis - [fred.stlouisfed.org/series/PI32005](http://fred.stlouisfed.org/series/PI32005)
6. United States Census Bureau

County of Douglas, Nevada  
 Statistical Section  
 Demographic and Economic Statistics (Continued)  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2020

<b>FISCAL YEAR ENDED JUNE 30,</b>					
2015	2016	2017	2018	2019*	2020
48,223	48,235	48,300	48,018	48,467	48,467
<i>not available</i>	<i>not available</i>	\$ 3,342,402	<i>not available</i>	<i>not available</i>	<i>not available</i>
<i>not available</i>	<i>not available</i>	<i>not available</i>	\$ 35,727	\$ 36,390	<i>not available</i>
6.8%	5.6%	3.9%	4.2%	4.2%	4.2%
21,073	22,439	22,102	23,859	23,769	23,210

\* Fiscal Year is being used for fiscal year 2019 forward. All prior years were calendar year.

\*\* Provided in FY20 CAFR

County of Douglas, Nevada  
 Statistical Section  
 Principal Employers  
 June 30, 2020 and Nine Years Ago (Unaudited)  
 June 30, 2020

<b>Employer</b>	<b>Type of Business</b>	<b>2020 Number of Employees</b>
Harrah's Lake Tahoe	Hotels & Motels	1,000 - 4,999
Montbleu Resort Casino & Spa	Casinos	1,000 - 4,999
Walmart Supercenter	Department Stores	500 - 999
Edgewood Tahoe	Hot Tubs & Spas	500 - 999
Carson Valley Inn Casino	Casinos	500 - 999
Harvey's Lake Tahoe	Casinos	500 - 999
Montbleu Resort Casino	Casinos	500 - 999
Hard Rock Hotel-Casino Lake Th	Casinos	500 - 999
Washesu Casino	Casinos	500 - 999
Arb Inc	Garbage Collection	500 - 999

<b>Employer</b>	<b>Type of Business</b>	<b>2011 Number of Employees</b>
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*Data Not available for this Year*

Source: State of Nevada, Department of Employment, Training & Rehabilitation, Employment Security Department



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County of Douglas, Nevada  
 Statistical Section  
 Full-time Equivalent County Government Employees by Function/Program  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2020

Function	FISCAL YEAR ENDED JUNE 30,			
	2011	2012	2013	2014
General Government	65.01	66.02	69.07	68.35
Judicial	108.52	103.71	109.47	112.58
Public Safety	142.73	145.20	141.07	138.42
Public Works	41.54	39.48	38.48	38.91
Community Support	1.90	2.05	2.05	2.05
Culture and Recreation	74.94	67.50	68.46	70.10
Health and Sanitation	4.20	4.10	5.10	5.00
Welfare	6.99	7.00	8.32	8.37
<b>Total Government Activities</b>	<b>445.83</b>	<b>435.06</b>	<b>442.02</b>	<b>443.78</b>
<b>Business Type Activities</b>				
Water	12.87	12.88	13.12	13.22
Sewer	4.36	4.36	4.61	5.22
<b>Total Business Activities</b>	<b>17.23</b>	<b>17.24</b>	<b>17.73</b>	<b>18.44</b>
<b>Total FTE</b>	<b>463.06</b>	<b>452.30</b>	<b>459.75</b>	<b>462.22</b>

Source: Douglas County Finance Department

County of Douglas, Nevada

Statistical Section

Full-time Equivalent County Government Employees by Function/Program (Continued)

Last Ten Fiscal Years (Unaudited)

June 30, 2020

<b>FISCAL YEAR ENDED JUNE 30,</b>					
2015	2016	2017	2018	2019	2020
79.28	79.78	79.71	80.71	81.44	88.90
123.09	123.09	123.09	124.96	129.34	132.39
143.25	143.25	144.25	146.25	151.41	143.71
36.21	29.14	29.14	30.14	55.13	68.88
20.88	24.21	20.88	20.88	22.72	23.53
62.40	62.41	62.41	62.41	76.20	89.18
6.05	6.01	6.01	8.19	6.81	7.00
9.35	9.08	9.08	9.58	19.47	18.18
<b>480.51</b>	<b>476.97</b>	<b>474.57</b>	<b>483.12</b>	<b>542.52</b>	<b>571.77</b>
14.74	14.74	14.74	18.91	16.93	16.13
5.22	5.22	5.22	5.22	5.87	5.87
<b>19.95</b>	<b>19.95</b>	<b>19.95</b>	<b>24.13</b>	<b>22.80</b>	<b>22.00</b>
<b>500.46</b>	<b>496.92</b>	<b>494.52</b>	<b>507.25</b>	<b>565.32</b>	<b>593.77</b>

County of Douglas, Nevada  
Statistical Section  
Capital Asset Statistics by Function/Program  
Last Ten Fiscal Years (Unaudited)  
June 30, 2020

Function	FISCAL YEAR ENDED JUNE 30,				
	2011	2012	2013	2014	2015
<b>Information Technology</b>					
Business applications	69	71	71	76	76
Networked buildings	21	21	21	21	20
Networked computers	375	375	375	375	400
Microwave linear mileage	63	63	63	63	61
GIS mapped (square miles)	4,308	4,308	4,308	4,308	4,308
<b>Equipment Services</b>					
Ambulance/emergency vehicle**	8	8	8	9	10
County vehicles	157	165	177	185	196
Town vehicles	8	8	8	10	13
East Fork Fire & Paramedic District vehicles*	17	17	17	18	18
<b>Judicial</b>					
District courts/justice courts	4	4	4	4	4
District courts/justice courts locations	2	2	2	2	2
<b>Public Safety</b>					
Sheriffs detention center	2	2	2	2	2
Sheriffs substations	4	4	4	4	4
Sheriffs patrol/search and rescue boats	1	1	1	1	1
Regional emergency operations/training center	1	1	1	1	1
<b>Public Works</b>					
Paved roads (miles)	171	171	171	171	177
Grinding roads (miles)	43	43	43	43	44
Unpaved roads (miles)	17	17	17	17	14
Traffic Signals	17	17	18	18	18
Bridges	13	13	13	14	14

County of Douglas, Nevada  
 Statistical Section  
 Capital Asset Statistics by Function/Program (Continued)  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2020

FISCAL YEAR ENDED JUNE 30,				
2016	2017	2018	2019	2020
59	79	79	80	120
21	21	22	22	22
412	476	476	495	650
63	63	50	50	119
4,308	4,308	4,308	4,308	738
10	10	10	n/a	n/a
209	215	228	302	302
16	18	19	37	36
18	n/a	n/a	n/a	n/a
4	4	4	4	4
2	2	2	2	2
2	2	2	2	2
4	4	4	4	3
1	1	1	1	4
1	1	1	1	1
178	178	178	178	184
46	46	46	46	47
12	12	12	12	9
18	18	19	19	20
14	14	14	14	14

County of Douglas, Nevada  
Statistical Section  
Capital Asset Statistics by Function/Program (Continued)  
Last Ten Fiscal Years (Unaudited)  
June 30, 2020

Function	2011	2012	2013	2014	2015
<b>Culture and Recreation</b>					
Libraries	2	2	2	2	2
Recreation building	4	4	4	4	5
Gross park acreage	755	755	755	755	755
Developed park acreage	177	177	177	177	196
Undeveloped park acreage	578	578	578	578	559
Concession stand	8	8	8	8	8
Playgrounds	15	15	15	15	15
Swimming pools/waterpark	1	1	1	1	1
Picnic tables	187	187	187	187	187
Gazebo/group area	10	10	10	10	10
Baseball fields	19	19	19	19	19
Soccer fields	15	15	15	15	15
Tennis courts	14	14	14	14	14
Basketball courts	7	7	7	7	7
Volleyball courts	7	7	7	7	7
Shooting range	1	1	1	1	1
Horseshoe pits	16	16	16	16	16
Skateboard parks	1	1	1	1	1
<b>Utilities</b>					
Water mains (miles)	114	114	117	117	117
Sewer force mains (miles)	15	15	15	15	15
Sewer mains (miles)	51	51	51	51	51
Storm drains (miles)	4	4	4	4	4

County of Douglas, Nevada  
 Statistical Section  
 Capital Asset Statistics by Function/Program (Continued)  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2020

2016	2017	2018	2019	2020
2	2	2	2	2
5	5	5	5	5
755	755	755	755	761
197	197	197	199	212
558	558	558	556	549
8	8	8	8	8
15	15	15	15	15
1	1	1	1	1
193	193	193	193	193
11	11	11	11	11
19	19	19	19	19
15	15	15	15	15
16	16	16	16	16
7	7	7	7	7
7	7	7	7	7
1	1	1	1	1
16	16	16	16	16
1	1	1	1	1
117	138	138	146	147
15	15	15	17	17
51	50	51	56	56
4	n/a	4	4	4