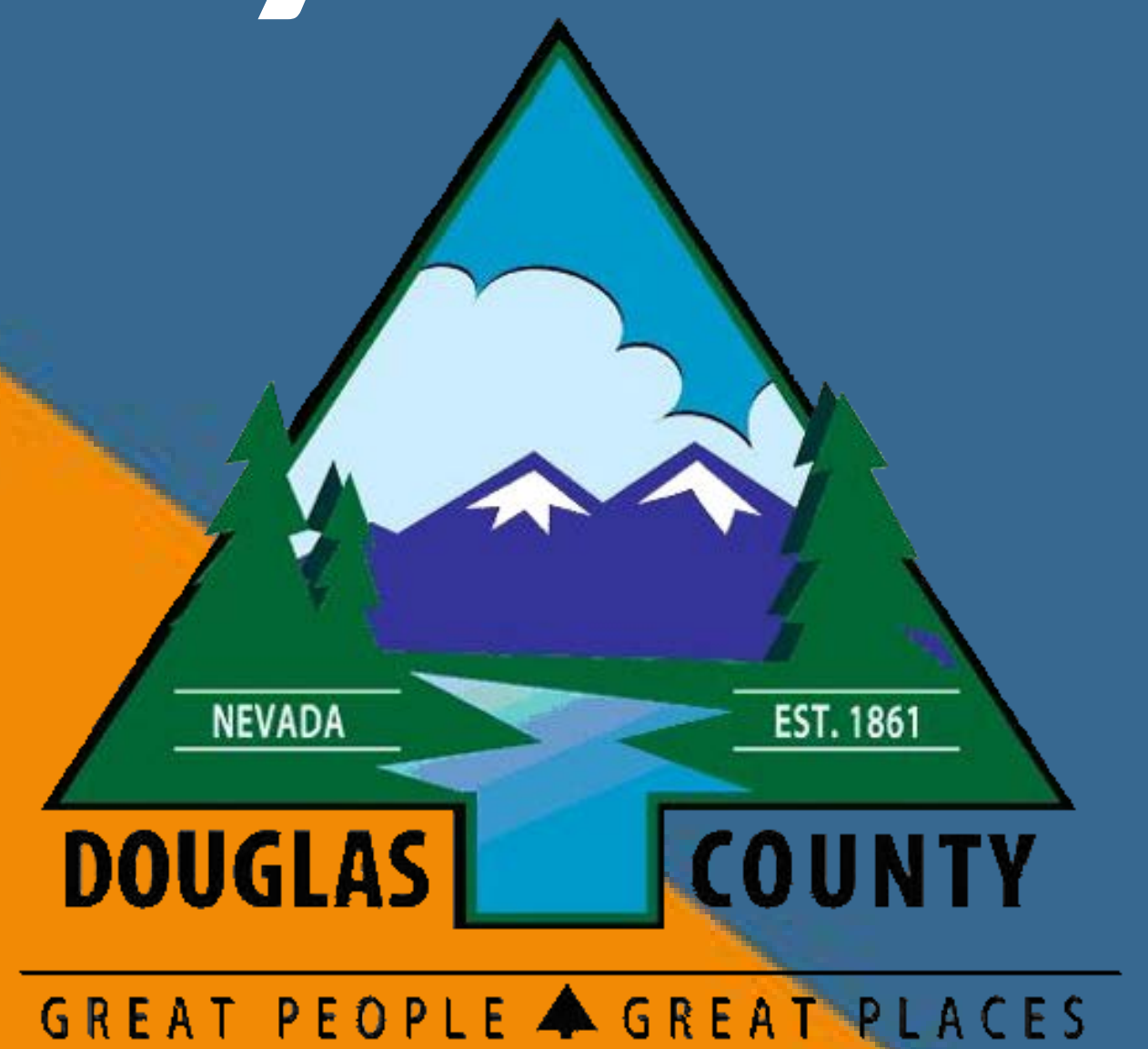


# Annual Comprehensive Financial Report



## Douglas County Nevada

Fiscal Year End  
June 30, 2021



DOUGLAS COUNTY, NEVADA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED

JUNE 30, 2021

Prepared by:

Douglas County Finance Department



Terri Willoughby,  
Chief Financial Officer

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TERRI WILLOUGHBY  
Chief Financial Officer

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Minden, Nevada 89423

PO Box 218  
Minden, NV 89423

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## FINANCE DEPARTMENT

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November 29, 2021

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

The Annual Comprehensive Financial Report (ACFR) of Douglas County, Nevada for the fiscal year ended June 30, 2021 is hereby submitted. Nevada Revised Statutes (NRS) 354.624 requires that a local government present to its governing body annual financial statements prepared in conformity with generally accepted accounting principles (GAAP) and audited in accordance with auditing standards generally accepted in the United States by a certified public accountant.

This report consists of management's representations concerning the finances of the County. 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, management has established a comprehensive internal control framework that is designed to protect the County's assets from loss, theft, or misuse, and to compile sufficiently reliable information for the preparation of the County's financial statements in conformity with GAAP. 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. Management asserts that, to the best of our knowledge and belief, this ACFR 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, 2021, 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 unqualified opinion that the County's basic financial statements, as of and for the year ended June 30, 2021, 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. In addition, the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* is presented as the last 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

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



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.

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 seventh most populated county in Nevada with approximately 49,500 residents, and seasonal populations that can exceed 70,000 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. In addition to general governmental activities the Board of County Commissioners exercises control over a Redevelopment Agency that collects incremental property taxes from specified areas within the County and distributes them for specified purposes. The unincorporated towns of Gardnerville, Genoa, and Minden are also component units of the County.

The annual budget serves as the foundation for the County's financial planning and control. Pursuant to Nevada Revised Statute 354.596, the County Manager and Chief Financial Officer submit, prior to April 15, a tentative budget for the ensuing fiscal year to the Board of County Commissioners, the Nevada Department of Taxation and the citizens of the County through a public hearing. The Board of County Commissioners adopts the budget prior to June 1 and submits it to the Nevada Department of Taxation for final approval. Activities of the general fund, special revenue funds, debt service fund, capital projects funds, enterprise funds and internal service funds are included in the annual budget. The level of budgetary control is statutorily required to be exercised at the function level.

## **Local Economy**

With its proximity to the State of California, and its favorable tax laws, the County continues to experience significant growth in residential housing and commercial development.

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.

The housing market has buoyed due to rising demand. Travel controls and limitations put in place due to the COVID-19 virus caused many Californians to visit Douglas County during fiscal year 2021 where restrictions were less rigid

and the availability of outdoor activities not in close proximity to others was appealing. Additionally, as more people were able to work entirely from home, they began purchasing the less expensive real estate in Douglas County as compared to proximate areas in California. This was despite a 24% growth in average sales price in fiscal year 2020 and another 20% growth in average sales price in fiscal year 2021 to an average of \$862,961. The volume of residential sales also increased by 9% in 2020 and 13% in 2021.

Residential building permit issuance experienced an upward trend from 2016 to 2018, growing from 145 to 214 permits issued, flattened in 2019 and 2020 at 181 and 184 permits respectively, then jumped to 272 permits in 2021. This was primarily due to new housing developments that often take years to get to the point where individual units can be built. With a healthy demand for housing and sales prices increasing, developers were ready and motivated to build new residential units.

Tax abatements of sales and use tax revenue provided for by Nevada Revised Statutes attract new businesses and encourage energy-related infrastructure investments. Commercial building permit issuance increased from an average of 24 permits per year from 2016-2019 to 44 in 2021. Only 7 permits were issued in 2020, so some of the current year increase is from pent-up demand and a catch-up from 2020. Other increases are due to the increased demand and lack of availability of commercial space, driving new construction. Some commercial permits were for housing/accommodation projects including Tahoe Beach Club (adding 2 buildings to their existing 4), the Residence 1861 apartment complex, and Peak Luxury Residences who resurrected a project they started in 2008 near Heavenly Ski Resort but stopped at the structural concrete framing. New business commercial projects include Marson Foods, the Tahoe South Event Center, a new McDonalds in Minden, and Quality Transformer & Electronics building a new production facility in Minden.

The County's unemployment rate overcame the 2020 COVID-19 related high of 9.5% and returned to 5.1% - closer to the 5-year pre-COVID average of 4.9%.

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. It will realign one mile of Hwy 50 at the casino core and create a pedestrian-friendly main street corridor, includes an events center, affordable housing element and other neighborhood and community improvements. The Revitalization 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. The 132,000sf Events Center ground-breaking was held July 9, 2020. This facility, expected to be completed in the fall of 2022, will provide a venue for conventions, special events, and entertainment.

In September 2020 the Board of County Commissioners approved \$1.275m in remaining Redevelopment Area No. 1 funds for renovation projects in the Historic Town of Genoa, including \$750,000 renovation of the former Raycraft Hall and \$500,000 to the Town kitchen. All projects are nearing completion, and will provide much-needed upgrades to the facilities.

On February 20 & 21, 2021 the National Hockey League held two games on an outdoor rink set up at Edgewood-Tahoe Golf Course in Stateline, Nevada. This event – a first for the area – attracted a new segment of travelers and may become an annual event.

“Operation Sierra Storm”, a cutting-edge meteorological forum and seminar for network television meteorologists from around the country, was held Jan. 24-27, 2021 in the South Shore of Lake Tahoe. It had a total viewership audience of 10 Million.

In May 2021 a 35-parcel industrial park at Airport and Heybourne roads to be undertaken by the Bently Family Partnership was approved by the Board of County Commissioners. The project will provide light industrial facilities to meet growing area needs.

Groundbreaking of the new Spooner Lake Visitor Center and Amphitheater was held on June 15, 2021. The renovation of the three-decades-old facilities was made possible by joint efforts from Nevada State Parks, the Nevada Division of State Lands, the Nevada Tahoe Resource Team, the Washoe Tribe and the Tahoe Fund. The facility greets more than 150,000 visitors a year and has 60 miles of trails over 13,000 acres. The new visitor center and

amphitheater will serve as the heart of Spooner's natural and cultural history programs and ranger-led hikes and tours, as well as provide an immersive environmental education and science venue for students. The project will also serve as a major portal to the expansive and spectacular non-motorized primitive wilderness within the Lake Tahoe Basin.

### **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**

Infrastructure initiatives were paused during the latter part of fiscal year 2020 due to the financial and economic uncertainty of COVID-19. The County did not build new infrastructure projects into the fiscal year 2020-2021 budget. Fortunately, due to prudent fiscal management and additional funding from the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the County was able to adopt a Capital Improvement Program in the fiscal year 2022 budget.

The Muller Parkway Extension roadway project is a major infrastructure initiative. This is a vital link to the County road network and for the downtown corridor. The roadway was approved in the 2017 Transportation Master Plan. The Muller Parkway Extension is proposed as a divided 4-lane minor arterial that stretches from U.S. 395 at the south end of Gardnerville to U.S. 395 at the north end of Minden for approximately 6 miles. The County has an obligation to build two lanes of the roadway in exchange for the rights of way per a development agreement with the Park Land Holdings company. The estimated project cost is \$12.1m over the next 3 years, with the majority of work happening in fiscal year 2023.

The County is planning for construction of a new Judicial Law Enforcement Center for the Courts, District Attorney, and jail, and a renovation of the existing Judicial Law Enforcement Center building for use by the Sheriff's Office. The estimated cost is \$38.5m phased over the next 5 years.

**Acknowledgements**

Preparation of this ACFR could not have been accomplished without the efforts and dedication of the staff of the Finance Department. 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 Board of County Commissioners for their continued interest in conducting the financial operations of the County in a responsible and prudent manner.

Respectfully submitted,



Patrick Cates  
County Manager



Terri Willoughby  
Chief Financial Officer



**COUNTY COMMISSIONERS, OTHER ELECTED AND APPOINTED OFFICIALS  
FOR THE YEAR ENDED JUNE 30, 2021**

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**COUNTY COMMISSIONERS**

Danny Tarkanian, District 1  
Chairman John Engels, District 2  
Mark Gardner, District 3  
Wesley Rice, District 4  
Vice Chairman Walt Nowosad, District 5



*Walt Nowosad, Mark Gardner, John Engels, Wesley Rice, Danny Tarkanian*

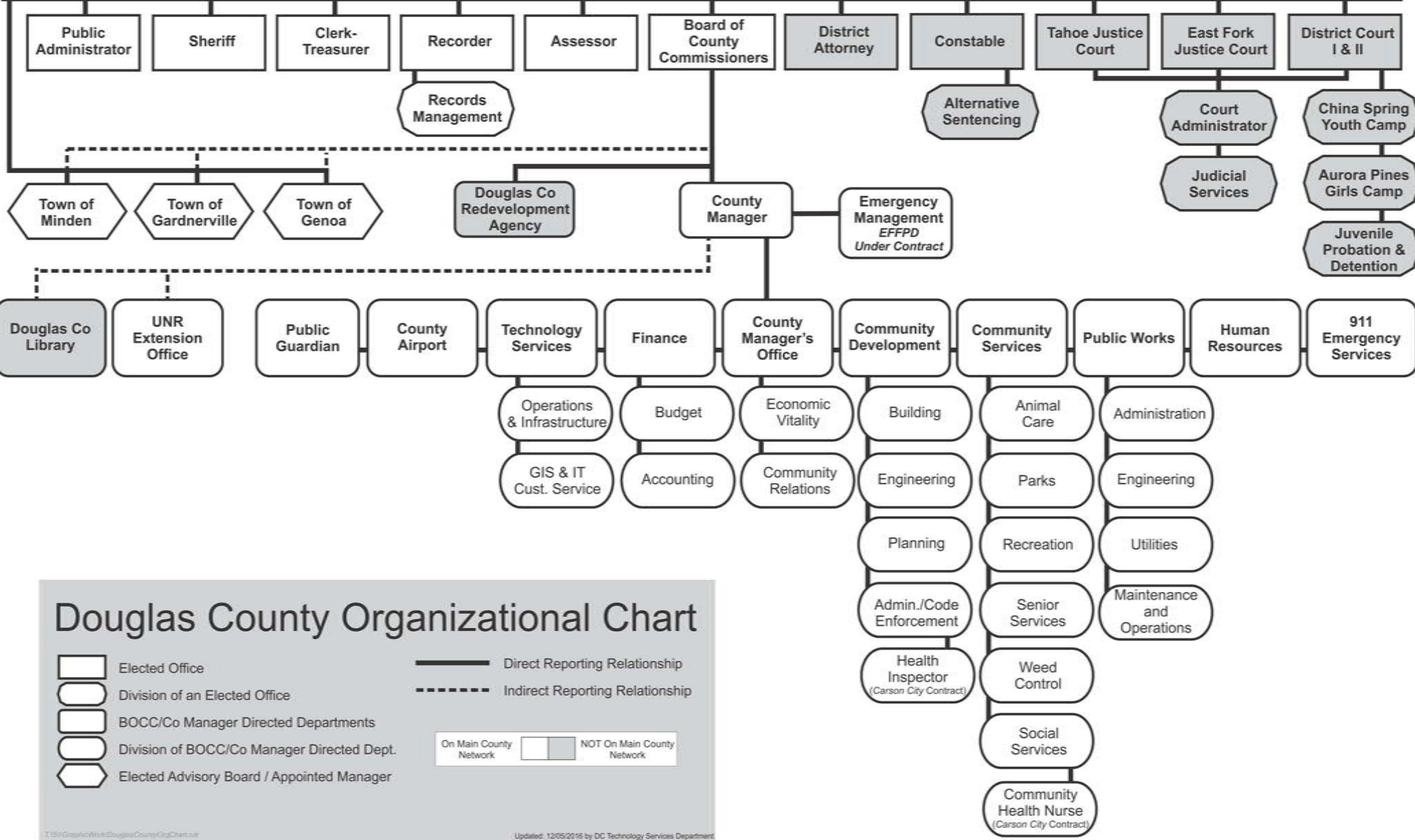
**OTHER ELECTED OFFICIALS**

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  
Amy Burgans, 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

# 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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Updated: 12/05/2016 by DC Technology Services Department



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**Douglas County  
Nevada**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2020

*Christopher P. Morill*

Executive Director/CEO



## 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, 2021, 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, 2021, 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.

## **Emphasis of Matter**

As discussed in Note 1 and Note 12 to the financial statements, the County has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, which has resulted in restatements of the net position and fund balance as of July 1, 2020. Our opinions are not modified with respect to this matter.

## **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 and schedules 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 24, 2021, 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 cursive script that reads "Eide Bailly LLP".

Sacramento, California  
November 24, 2021

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2021**

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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, 2021. 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 1-4 of the report.

**Financial Highlights:**

- The County, like many others in the nation, was deeply affected by the COVID-19 pandemic which began in Fiscal Year 2019-20 and continued on throughout Fiscal Year 2020-21, and implemented a financial response plan to mitigate the potential impacts. These actions included budgetary actions in the Fiscal Year 2020-21 adopted budget that restricted spending based on predicted revenue shortfalls. While some revenue sources did experience some shortfalls, the local economy primarily rebounded in Fiscal Year 2020-21.
- During Fiscal Year 2020-21, Douglas County received \$13,680,673 in federal aid designed to mitigate the effects of the pandemic, with \$8,931,061 in Coronavirus Aid Relief and Economic Security Act (CARES Act) funds passed through the State of Nevada and an additional \$4,749,612 in American Rescue Plan Act (ARPA) funds directly from the United States Treasury.
- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at fiscal year-end by \$264,458,129 (net position).
- The County's total net position increased by \$29,099,229 (12%) primarily due to increases in Operating Grants due to the COVID-19 related federal funds, Charges for Service in both governmental and business-type activities (\$4,130,876) and Room Tax revenues (\$8,743,647). Part of the increase in Room Tax revenues is due to a reclassification of revenues previously reported under Charges for Services, but the net increase is approximately \$5.5 million. The County's governmental funds reported combined ending fund balances of \$77,009,163, an increase of \$13,921,370 from the prior year primarily due to the one-time federal funds received.
- The County's General Fund unassigned fund balance was \$15,667,526, or 37.9% of General Fund operating expenditures. This balance represents coverage of 125 days of operating expenditures.
- The County's outstanding long-term debt obligations (bonds and notes payable) at June 30, 2021 totaled \$33,210,454, which is a decrease of \$2,805,095 from the prior year. This decrease is due to routine payments and amortizations of premiums and discounts.
- The County's capital assets increased \$8,649,662 from the prior year, with governmental-type assets increasing \$3,485,351 and business-type increasing \$5,164,311 due to major projects include the Centerville Lane Reconstruction Project (governmental), Cave Rock Water System (business-type) and upgrades to the North Valley Wastewater Treatment Plant (business-type).

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2021**

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**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 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.

**Overview of the Financial Statements:**

*Statement of Net Position* - Presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between them 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, welfare and debt service.

**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 airport, water, sewer, and refuse service operations.

The government wide financial statements can be found in the "Basic Financial Statements" section of this report on pages 26-29.

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2021**

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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.

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 on pages 30-33.

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.

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2021**

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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 on pages 32-37.

Custodial Funds

Fiduciary Funds – Comprised of a statement of net position, and statement of changes in fiduciary net position. 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 County reports the following fiduciary fund type:

Custodial Funds – Accounts for assets held 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.

The custodial fund financial statements can be found in the "Basic Financial Statements" section of this report on pages 38-39.

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.

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2021**

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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. Other supplementary information for the non-major funds includes budget comparison data, combining, and individual fund statements and schedules. This section also contains information concerning the County's progress on funding its Other Post-Employment Benefits (OPEB), schedule of the County's share of the net pension liability, and a schedule of the County's retirement contributions.

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 \$264,458,129 at the close of Fiscal Year 2020-21.

By far the largest portion of the County's net position (84%) 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 2021 information was taken from the County's Annual Comprehensive Financial Report (ACFR) for the Fiscal Year Ended June 30, 2021.

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2021**

**Summary Statement of Net Position**

	Governmental Activities		Business-type Activities		Total-Primary Government	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 109,874,941	\$ 85,684,210	\$ 42,635,007	\$ 39,106,706	\$ 152,509,948	\$ 124,790,916
Capital assets	112,441,317	108,955,966	141,705,488	136,541,177	254,146,805	245,497,143
Total assets	222,316,258	194,640,176	184,340,495	168,285,559	406,656,753	370,288,059
Deferred outflows of resources	13,746,704	12,355,191	705,053	764,781	14,451,757	13,119,972
Current liabilities outstanding	21,670,949	12,477,193	3,885,711	3,266,496	25,556,660	15,743,689
Long-term liabilities outstanding	107,282,975	104,793,189	18,147,729	19,205,933	125,430,704	123,999,122
Total liabilities	128,953,924	117,270,382	22,033,440	20,732,996	150,987,364	139,742,811
Deferred inflows of resources	5,017,519	7,933,540	645,498	456,465	5,663,017	8,390,005
Net position:						
Net investment in capital assets	92,975,793	87,912,809	128,015,530	121,653,608	220,991,323	209,566,417
Restricted	52,971,149	44,018,430	511,729	827,101	53,482,878	44,845,531
Unrestricted	(43,855,423)	(50,139,794)	33,839,351	31,003,061	(10,016,072)	(19,136,733)
Total net position	\$ 102,091,519	\$ 81,791,445	\$ 162,366,610	\$ 153,483,770	\$ 264,458,129	\$ 235,275,215

An additional portion of the County's net position (20%) represents resources that are subject to external restrictions on how they may be used. This leaves a negative balance of <\$10,016,072> for *unrestricted net position*.

The County's net position increased by \$29,099,229 during the current fiscal year. The increase is primarily attributable to increases in operating grants due to COVID relief, charges for services and room taxes. The 2021 information was taken from the County's Annual Comprehensive Financial Report (ACFR) for the Fiscal Year Ended June 30, 2021.

Governmental Activities:

Governmental activities increased the County's net position by \$20,216,389, primarily from increased in charges for services (\$719,498), operating grants (\$9,088,124) and room tax revenues (\$8,743,647) which were offset by a decrease in investment income due to the recognition of a one-time investment loss and a decrease in intergovernmental shared revenues.



**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2021**

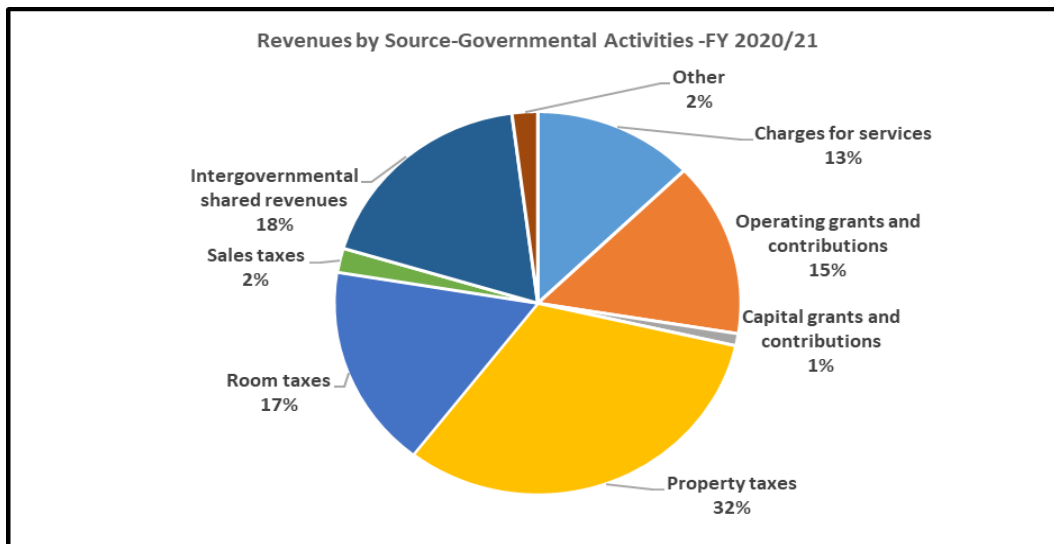
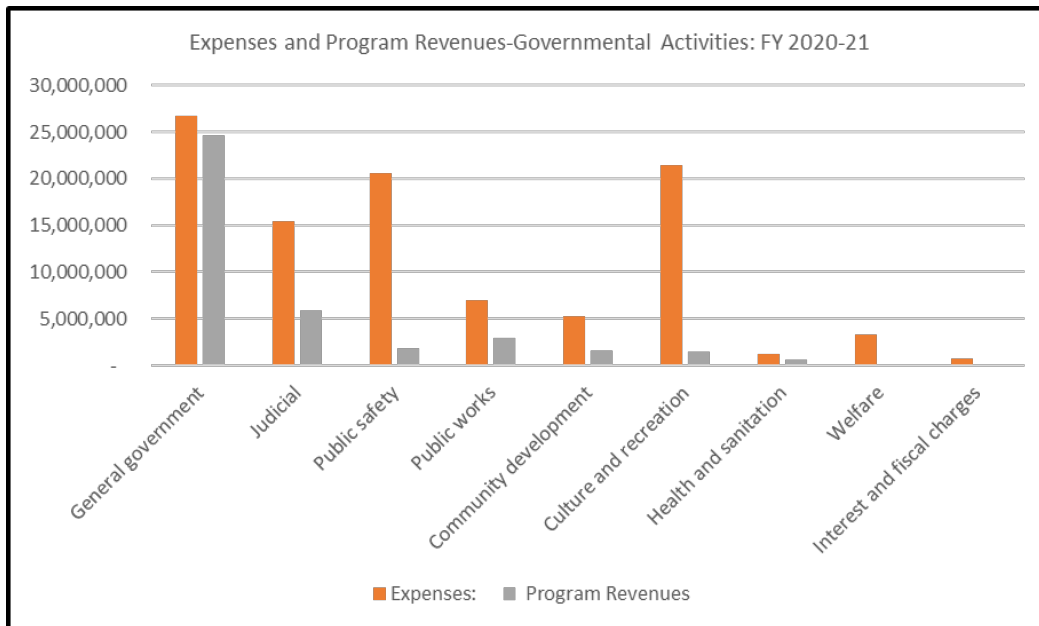
**Summary Statement of Activities**

	Governmental Activities		Business-type Activities		Total-Primary Government	
	2021	2020	2021	2020	2021	2020
<b>Revenues:</b>						
<b>Program revenues:</b>						
Charges for services	\$ 15,108,204	\$ 14,388,706	\$ 19,275,328	\$ 15,863,950	\$ 34,383,532	\$ 30,252,656
Operating grants and contributions	17,373,202	8,285,078	-	-	17,373,202	8,285,078
Capital grants and contributions	1,208,983	209,868	4,660,804	2,754,303	5,869,787	2,964,171
<b>General revenues:</b>						
Property taxes	37,651,264	35,592,883	-	-	37,651,264	35,592,883
Room taxes	20,138,596	11,394,949	-	-	20,138,596	11,394,949
Sales taxes	2,409,405	-	-	-	2,409,405	-
Construction taxes	671,886	353,898	-	-	671,886	353,898
Intergovernmental shared revenues, unrestricted	21,606,493	24,907,742	202,939	82,435	21,809,432	24,990,177
Investment income	294,043	3,052,952	880	1,478,227	294,923	4,531,179
Other	1,454,654	1,964,967	(8,896)	200,683	1,445,758	2,165,650
<b>Total Revenues:</b>	<b>117,916,730</b>	<b>100,151,043</b>	<b>24,131,055</b>	<b>20,379,598</b>	<b>142,047,785</b>	<b>120,530,641</b>
<b>Expenses:</b>						
General government	22,617,184	17,511,632	-	-	22,617,184	17,511,632
Judicial	15,677,503	18,391,602	-	-	15,677,503	18,391,602
Public safety	21,011,736	23,380,281	-	-	21,011,736	23,380,281
Public works	7,185,865	7,089,940	-	-	7,185,865	7,089,940
Community development	5,075,342	6,381,994	-	-	5,075,342	6,381,994
Culture and recreation	21,244,011	21,496,400	-	-	21,244,011	21,496,400
Health and sanitation	1,217,577	1,582,237	-	-	1,217,577	1,582,237
Welfare	3,129,214	4,056,390	-	-	3,129,214	4,056,390
Interest and fiscal charges	641,909	691,240	-	-	641,909	691,240
Airport	-	-	2,069,545	2,035,810	2,069,545	2,035,810
Water	-	-	8,759,815	8,643,548	8,759,815	8,643,548
Sewer	-	-	2,373,391	2,206,822	2,373,391	2,206,822
Trash	-	-	1,945,464	1,931,606	1,945,464	1,931,606
<b>Total Expenses</b>	<b>97,800,341</b>	<b>100,581,716</b>	<b>15,148,215</b>	<b>14,817,786</b>	<b>112,948,556</b>	<b>115,399,502</b>
<b>Change in Net Position before transfers</b>	<b>20,116,389</b>	<b>(430,673)</b>	<b>8,982,840</b>	<b>5,561,812</b>	<b>29,099,229</b>	<b>5,131,139</b>
<b>Transfers</b>	<b>100,000</b>	<b>100,300</b>	<b>(100,000)</b>	<b>(100,300)</b>	<b>-</b>	<b>-</b>
<b>Change in Net Position</b>	<b>20,216,389</b>	<b>(330,373)</b>	<b>8,882,840</b>	<b>5,461,512</b>	<b>29,099,229</b>	<b>5,131,139</b>
<b>Net Position, July 1, restated</b>	<b>81,875,130</b>	<b>82,121,818</b>	<b>153,483,770</b>	<b>148,022,258</b>	<b>235,358,900</b>	<b>230,144,076</b>
<b>Net Position, June 30</b>	<b>\$ 102,091,519</b>	<b>\$ 81,791,445</b>	<b>\$ 162,366,610</b>	<b>\$ 153,483,770</b>	<b>\$ 264,458,129</b>	<b>\$ 235,275,215</b>

Beginning net position was restated for the implementation of GASB 84.

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2021**

Program revenues for governmental activities provided 29% 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 revenues of \$37,651,264, room taxes \$20,138,596, and intergovernmental shared revenues of \$21,809,432. Consolidated taxes, which are reported as intergovernmental shared revenues, of \$15,035,688, with an increase of 12% or \$1,604,850 from the prior fiscal year. General Government expenditures increased primarily due to one-time expenditures related to the Coronavirus Aid, Relief and Economic Security (CARES) Act funding, and Public Safety expenditures decreased due to a one-time reimbursement of COVID-19 related expenditures from the CARES Act fund.

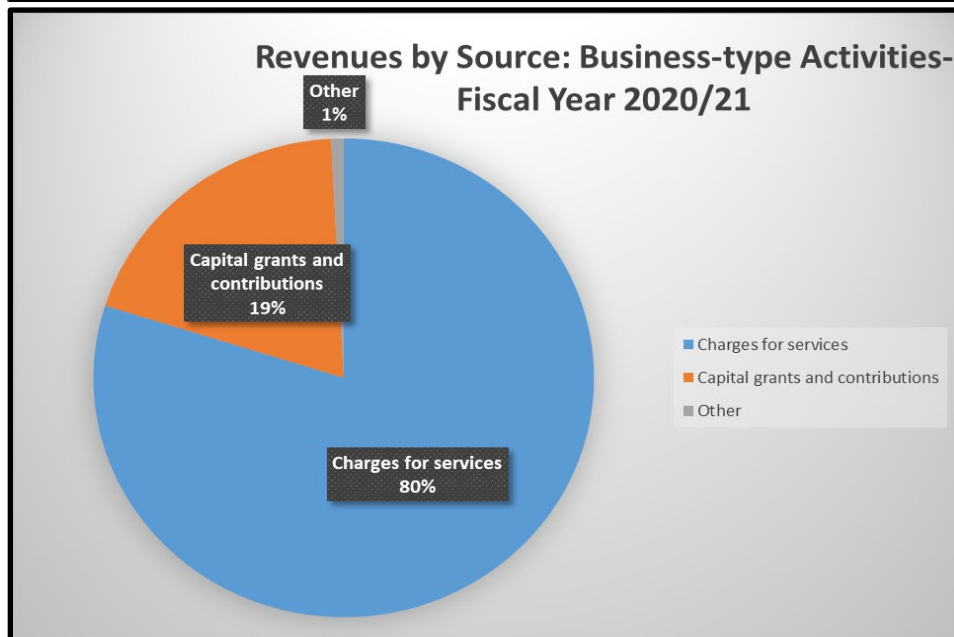
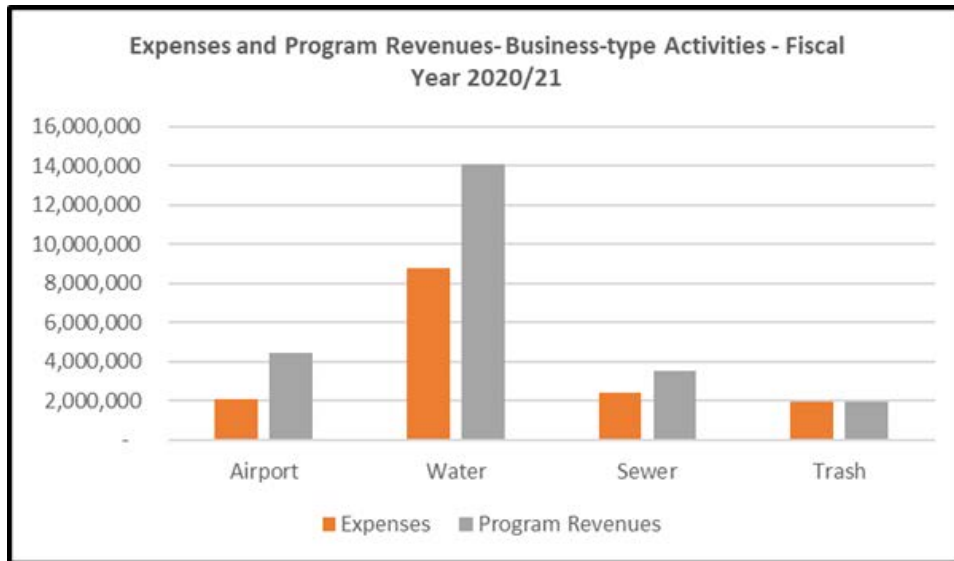


**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2021**

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**Business-type activities:** Business-type activities increased the County's net position by \$8,882,840, as compared to \$5,461,512 in the prior year. Key elements of the change from prior year are as shown below:

- An increase of \$3,411,378 in charges for services due to increases in connection charges and water rights revenue associated with various development projects that began in Fiscal Year 2020/21.
- An increase of \$1,906,501 in capital grants, and contributions due to increased capital grant funding for the Airport Fund due to increased funding from the Federal Aviation Administration CARES Act program.



**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2021**

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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, 2021, the County's governmental funds reported combined ending fund balance of \$77,009,163, an increase of \$13,921,370 over the prior year's reported fund balance total. Approximately 20% of this amount (\$15,667,526) 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 und Balance: Fiscal Year 2020-21		
Nonspendable	\$ 622,567	In nonspendable form - deposits and prepaid items
Restricted	52,971,149	Constraints have been placed on resources from external parties or by law.
Assigned	7,747,921	Resources assigned for a specific purpose.
Unassigned	15,667,526	Residual fund balance that are neither committed, restricted or assigned.
Total fund balance	\$ 77,009,163	

**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 \$15,667,526, with total fund balance increasing \$8,820,821 during the year. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund expenditures. The Douglas County General Fund Balance and Budget Policy requires that the County maintain a minimum level of unassigned fund balance equivalent to two months of operating expenditures, including transfers out. As of June 30, 2021, the County's general fund unassigned fund balance is equivalent to 122 days of operating expenditures, primarily due to the one-time reimbursement of prior expenditures from the CARES Act fund.

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2021**

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The fund balance of the County's General Fund increased by \$8,904,506 from the prior year. Key components of this increase are:

- Increase of 7% (\$3,380,933) in General Fund revenues, primarily from increases in property tax revenues due to increased assessed values and new development (\$1,203,307), consolidated tax revenues (\$1,517,879) as well as increased building related revenue in Charges for Services and Licenses & Permits (\$1,579,472). Another component of the increased fund balance was a decrease in current expenditures of \$2,680,226 fueled by a one-time reimbursement of current and prior year expenditures from the CARES Act fund of \$4,339,185. Excluding the one-time reimbursement, General Fund current expenditures would have realized a modest 3.7% increase from the prior year.

**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 2020-21, the ending fund balance in the Room Tax fund totaled \$5,789,421, an increase of \$2,050,825 from the prior year. The primary reason for this increase was that casinos and hotels were closed from March-June 2020 in the prior fiscal year due to the Governor's directive related to the COVID-19 pandemic. In Fiscal Year 2020-21, a portion of the Room Tax revenue were reclassified from the licenses and permits revenue classification to the more appropriate taxes classification, which leads to the appearance of year over year growth of over \$9 million. Taking this into account, the true year over year growth for room tax revenues for Fiscal Year 2020-21 is approximately \$5.5 million, which represents a forty percent increase.

**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 \$33,839,351, with the majority of that derived from the Douglas County Water Utility Fund (\$12,331,293), the Sewer Utility Fund (\$5,480,511) and Non-major Enterprise Funds (\$14,109,262). The net position of the County's Enterprise Funds increased \$8,882,840 while the County's Internal Service Fund net position increased by \$533,980. 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, 2021**

**General Fund Budgetary Highlights:**

**Summary Statement of Revenues, Expenditures and Changes in Fund Balance-Budget to Actual**  
**For the Year Ended June 30, 2021**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes	\$ 24,438,543	\$ 24,438,543	\$ 24,281,360	\$ (157,183)
Licenses, permits, franchise and other fees	4,265,485	4,265,485	5,800,276	1,534,791
Intergovernmental shared revenues	12,989,628	16,149,955	15,814,219	(335,736)
Charges for services	5,697,213	5,697,213	7,266,473	1,569,260
Fines and forfeitures	1,268,417	1,268,417	924,292	(344,125)
Miscellaneous	412,053	445,683	1,135,744	690,061
<b>Total revenues:</b>	<b>49,071,339</b>	<b>52,265,296</b>	<b>55,222,364</b>	<b>2,957,068</b>
Expenditures:				
General government	10,754,051	12,780,654	11,010,747	1,769,907
Judicial	10,395,444	12,750,787	10,500,848	2,249,939
Public safety	18,694,278	19,644,627	14,712,533	4,932,094
Public works	927,859	1,516,939	976,457	540,482
Community development	2,677,358	3,304,643	3,121,602	183,041
Health and sanitation	972,073	972,073	837,967	134,106
Capital outlay				
General government	-	185,502	126,926	58,576
Judicial	-	892,500	-	892,500
Public safety	-	184,234	70,349	113,885
<b>Total expenditures</b>	<b>44,421,063</b>	<b>52,231,959</b>	<b>41,357,429</b>	<b>10,874,530</b>
Excess (deficiency) of revenues over (under)	4,650,276	33,337	13,864,935	13,831,598
Other Financing Sources				
Contingencies	(766,776)	(766,776)	-	766,776
Sale of capital asset	-	-	34,642	34,642
Transfers in	287,718	4,367,322	315,856	(4,051,466)
Transfers out	(3,715,187)	(5,394,612)	(5,394,612)	-
	<b>(4,194,245)</b>	<b>(1,794,066)</b>	<b>(5,044,114)</b>	<b>(3,250,048)</b>
Change in fund balance	456,031	(1,760,729)	8,820,821	10,581,550
Beginning Fund Balance, as restated	7,693,775	15,786,791	15,870,476	83,685
Ending Fund Balance	<b>\$ 8,149,806</b>	<b>\$ 14,026,062</b>	<b>\$ 24,691,297</b>	<b>\$ 10,665,235</b>

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2021**

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Budgeted appropriations increased \$7,810,896 between the original budget and the amended budget. The increase can be briefly summarized as shown below:

- The General Fund revenue budget increased \$3.2 million from the original budget primarily because the adopted budget assumed a greater economic impact from the COVID-19 pandemic than actually occurred.
- General Fund revenues were \$2.9 greater than budgeted primarily due to greater than anticipated building activity which affected permit and charges for services revenue. In general, revenues performed greater than anticipated to a shorter than expected economic impact from the pandemic.
- The General Fund expenditure budget increased \$7.8 million from the original budget to the final budget. \$4.3 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 \$2.3 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 (\$333,00) of the carryover amount with one-time uses of opening fund balance making up approximately \$1.7 million.
- In addition to the carryover amounts, additional increases of \$3.2 million 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 source of these increases was newly awarded grants.

General Fund actual expenditures were less than the final budget due to a one-time reimbursement of COVID-19 related expenditures from the CARES Act monies (\$4.3 million) employee vacancies, expenditure reductions and unspent appropriations as well as the spending freeze that was implemented during the COVID-19 pandemic and continued through Fiscal Year 2020-21.

### **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, 2021 amounts to \$254,146,805 (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 3.5% (a 3.2% increase for governmental activities and a 3.8% increase for business-type activities) for a total dollar increase of \$8,649,662 million from the prior fiscal year.

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2021**

Major capital asset events during the current fiscal year include:

- The Cave Rock Water System Improvement began in a prior fiscal year and remains in progress at the end of the fiscal year. The North Valley Wastewater Treatment Plant upgrade project as well as the Cave Rock Water Line Replacement project were completed and placed in service during Fiscal Year 2020-21.
- Various County road projects were in progress as of June 30, 2021, including the Johnson Lane and Centerville projects. The State Route 88 Culvert Project, largely funded by federal grant funds, remained in progress at the close of the fiscal year.

	<b>Capital Assets</b> <b>(net of depreciation)</b>					
	Governmental activities		Business-type activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 13,822,825	\$ 13,761,187	\$ 6,400,936	\$ 6,400,936	\$ 20,223,761	\$ 20,162,123
Construction in progress	12,236,723	4,525,327	4,255,746	14,975,279	16,492,469	19,500,606
Water rights	-	-	5,772,013	5,772,013	5,772,013	5,772,013
Buildings and building improvements	43,469,455	45,584,276	2,786,260	2,922,503	46,255,715	48,506,779
Machinery, equipment and software	6,942,581	7,029,890	2,863,563	1,266,389	9,806,144	8,296,279
Infrastructure	35,969,733	38,055,286	18,459,008	16,532,118	54,428,741	54,587,404
Water and sewer systems	-	-	101,167,962	88,671,939	101,167,962	88,671,939
	<u>\$ 112,441,317</u>	<u>\$ 108,955,966</u>	<u>\$ 141,705,488</u>	<u>\$ 136,541,177</u>	<u>\$ 254,146,805</u>	<u>\$ 245,497,143</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 \$33,210,454. Total outstanding debt decreased \$2,805,095 (8%) from the prior fiscal year due to routine repayment of debt and the issuance 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.

	<b>Outstanding Debt</b> <b>General Obligation, Revenue Bonds, Capital Leases and Notes Payable</b>					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
General obligation/pledged revenue bonds	\$ 16,525,000	\$ 16,945,000	\$ 1,981,000	\$ 2,640,000	\$ 18,506,000	\$ 19,585,000
Notes from direct borrowings and placements	2,070,000	3,075,000	11,718,508	12,237,150	13,788,508	15,312,150
Debt financing leases	185,393	292,482	-	-	185,393	292,482
Unamortized premiums & discounts	685,131	730,675	45,422	95,242	730,553	825,917
	<u>\$ 19,465,524</u>	<u>\$ 21,043,157</u>	<u>\$ 13,744,930</u>	<u>\$ 14,972,392</u>	<u>\$ 33,210,454</u>	<u>\$ 36,015,549</u>



**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2021**

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**Economic Factors and Conditions of Future Significance**

- Douglas County was able to utilize much of its CARES Act allocation to fund programs to stabilize the effects of the COVID-19 pandemic on the local economy. Funded program included over \$500,000 in small business assistance grants, \$400,000 to aid in the remarketing of the local tourism industry and \$100,000 in retraining and job assistance programs for County residents. These efforts helped to jumpstart the economic recovery.
- The County's unemployment rate was 5.1% as of June 30, 2021, a 4.4% decrease from the same period in 2020, but still 1.3% higher than the same period in 2019. As the County continues to recover from the effects of the COVID-19 pandemic, it is expected that the unemployment rate will continue to decrease. This compares to national and state unemployment rates of 5.9% and 7.8% respectively.
- The County's assessed value increased 6.4% in Fiscal Year 2020-21 to \$3.5 billion and is increasing 3.6% in Fiscal Year 2021-22 to \$3.7 billion.
- Consolidated tax revenues were projected to increase 5.6% for Fiscal Year 2021-22. This is consistent with the growth seen in the prior years, although actual revenue outpaced projections for Fiscal Year 2020-21.

**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, 2021

	Primary Government		Total
	Governmental Activities	Business-type Activities	
<b>Assets</b>			
Cash, cash equivalents and investments, unrestricted	\$ 96,757,745	\$ 38,061,886	\$ 134,819,631
Cash, cash equivalents and investments, restricted	318,175	511,729	829,904
Accounts receivable, net	4,914,580	1,999,121	6,913,701
Notes receivable, net	-	1,062,500	1,062,500
Taxes and penalties receivable	596,653	-	596,653
Interest receivable	372,299	175,805	548,104
Due from other governments	6,044,008	677,764	6,721,772
Inventories	92,316	26,000	118,316
Prepaid items	534,782	122,579	657,361
Other assets	242,006	-	242,006
Internal balances	2,377	(2,377)	-
Capital assets, not being depreciated	26,059,548	16,428,695	42,488,243
Capital assets, net of accumulated depreciation and amortization	86,381,769	125,276,793	211,658,562
Total Assets	222,316,258	184,340,495	406,656,753
<b>Deferred Outflows of Resources</b>			
Unamortized deferred refunding charges	-	54,972	54,972
Deferred outflows related to pensions	11,039,999	644,870	11,684,869
Deferred outflows related to OPEB	2,706,705	5,211	2,711,916
Total Deferred Outflows of Resources	13,746,704	705,053	14,451,757
<b>Liabilities</b>			
Accounts payable	6,321,975	3,307,942	9,629,917
Accrued salaries, wages and benefits	3,348,130	97,471	3,445,601
Unearned revenue	5,440,852	156,757	5,597,609
Contract retentions payable	76,887	99,417	176,304
Deposits	5,523,100	91,328	5,614,428
Due to others	675,599	-	675,599
Due to other governments	114,340	-	114,340
Interest payable	170,066	132,796	302,862

County of Douglas, Nevada  
Statement of Net Position (Continued)  
June 30, 2021

	Primary Government		Total
	Governmental Activities	Business-type Activities	
Long-term liabilities, due within one year:			
Claims and judgments	\$ 742,301	\$ -	\$ 742,301
Compensated absences	2,851,456	162,993	3,014,449
Bonds and notes payable	1,525,110	1,459,857	2,984,967
Long-term liabilities, due in more than one year:			
Claims and judgments	3,842,476	-	3,842,476
Compensated absences	975,665	48,736	1,024,401
Total OPEB liability	15,051,462	432,001	15,483,463
Net pension liability	64,354,091	3,759,069	68,113,160
Bonds and notes payable, net of unamortized premiums and discounts	17,940,414	12,285,073	30,225,487
Total Liabilities	<u>128,953,924</u>	<u>22,033,440</u>	<u>150,987,364</u>
Deferred Inflows of Resources			
Deferred inflows related to pensions	4,972,533	645,498	5,618,031
Deferred inflows related to OPEB	44,986	-	44,986
Total Deferred Inflows of Resources	<u>5,017,519</u>	<u>645,498</u>	<u>5,663,017</u>
Net Position			
Net investment in capital assets	92,975,793	128,015,530	220,991,323
Restricted for:			
Debt service	1,071,987	511,729	1,583,716
Capital improvement projects	23,239,388	-	23,239,388
General, town and district redevelopment programs	2,199,018	-	2,199,018
Youth and other judicial programs	4,100,188	-	4,100,188
Fire, police and other public safety programs	3,810,340	-	3,810,340
Streets and other public works programs	14,642,513	-	14,642,513
Cultural and community development programs	3,907,715	-	3,907,715
Unrestricted	<u>(43,855,423)</u>	<u>33,839,351</u>	<u>(10,016,072)</u>
Total Net Position	<u>\$ 102,091,519</u>	<u>\$ 162,366,610</u>	<u>\$ 264,458,129</u>

County of Douglas, Nevada  
Statement of Activities  
Year Ended June 30, 2021

Function/Program	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities:</b>				
General government	\$ 22,617,184	\$ 8,279,037	\$ 10,986,917	\$ 12,720
Judicial	15,677,503	1,934,266	3,940,842	-
Public safety	21,011,736	1,757,402	68,352	-
Public works	7,185,865	1,043,335	765,518	1,196,263
Community development	5,075,342	-	1,533,033	-
Culture and recreation	21,244,011	1,403,760	78,540	-
Health and sanitation	1,217,577	568,381	-	-
Welfare	3,129,214	122,023	-	-
Interest expense and fiscal charges	641,909	-	-	-
<b>Total Governmental Activities</b>	<b>97,800,341</b>	<b>15,108,204</b>	<b>17,373,202</b>	<b>1,208,983</b>
<b>Business-type Activities:</b>				
Airport	2,069,545	1,115,961	-	3,304,830
Water	8,759,815	12,932,149	-	1,123,919
Sewer	2,373,391	3,262,295	-	232,055
Trash	1,945,464	1,964,923	-	-
<b>Total Business-type Activities</b>	<b>15,148,215</b>	<b>19,275,328</b>	<b>-</b>	<b>4,660,804</b>
<b>Total Primary Government</b>	<b>\$ 112,948,556</b>	<b>\$ 34,383,532</b>	<b>\$ 17,373,202</b>	<b>\$ 5,869,787</b>

General Revenues

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

Total general revenues

Transfers

Change in Net Position

Net Position, Beginning of Year, as restated

Net Position, End of Year

County of Douglas, Nevada  
Statement of Activities (Continued)  
Year Ended June 30, 2021

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-type Activities	Total
\$ (3,338,510)	\$ -	\$ (3,338,510)
(9,802,395)	-	(9,802,395)
(19,185,982)	-	(19,185,982)
(4,180,749)	-	(4,180,749)
(3,542,309)	-	(3,542,309)
(19,761,711)	-	(19,761,711)
(649,196)	-	(649,196)
(3,007,191)	-	(3,007,191)
<u>(641,909)</u>	<u>-</u>	<u>(641,909)</u>
<u>(64,109,952)</u>	<u>-</u>	<u>(64,109,952)</u>
-	2,351,246	2,351,246
-	5,296,253	5,296,253
-	1,120,959	1,120,959
<u>-</u>	<u>19,459</u>	<u>19,459</u>
<u>-</u>	<u>8,787,917</u>	<u>8,787,917</u>
<u>(64,109,952)</u>	<u>8,787,917</u>	<u>(55,322,035)</u>
37,651,264	-	37,651,264
20,138,596	-	20,138,596
2,409,405	-	2,409,405
671,886	-	671,886
21,606,493	202,939	21,809,432
294,043	880	294,923
115,982	(365,421)	(249,439)
-	250,000	250,000
1,338,672	106,525	1,445,197
<u>84,226,341</u>	<u>194,923</u>	<u>84,421,264</u>
<u>100,000</u>	<u>(100,000)</u>	<u>-</u>
<u>20,216,389</u>	<u>8,882,840</u>	<u>29,099,229</u>
<u>81,875,130</u>	<u>153,483,770</u>	<u>235,358,900</u>
<u>\$ 102,091,519</u>	<u>\$ 162,366,610</u>	<u>\$ 264,458,129</u>

See Notes to Financial Statements

County of Douglas, Nevada  
Balance Sheet – Governmental Funds  
June 30, 2021

	General Fund	Room Tax	ARPA	Non-major Governmental Funds	Total Governmental Funds
<b>Assets:</b>					
Cash, cash equivalents and investments	\$ 30,614,999	\$ 5,853,095	\$ 4,749,612	\$ 46,091,613	\$ 87,309,319
Cash, cash equivalents and investments, restricted	55,268	-	-	262,907	318,175
Accounts receivable	745,498	3,702,397	-	466,685	4,914,580
Taxes receivable	495,925	-	-	98,171	594,096
Interest receivable	87,913	22,151	-	216,470	326,534
Due from other governments	2,975,577	-	-	3,068,431	6,044,008
Due from other funds	11,753	85,665	-	342,660	440,078
Prepaid items	461,774	3,282	-	65,882	530,938
Other assets	91,629	-	-	150,377	242,006
<b>Total Assets</b>	<b>\$ 35,540,336</b>	<b>\$ 9,666,590</b>	<b>\$ 4,749,612</b>	<b>\$ 50,763,196</b>	<b>\$ 100,719,734</b>
<b>Liabilities:</b>					
Accounts payable	\$ 972,013	\$ 3,755,772	\$ -	\$ 1,478,763	\$ 6,206,548
Due to others	675,599	-	-	-	675,599
Accrued salaries, wages and benefits	2,813,147	97,647	-	408,448	3,319,242
Due to other funds	-	1,477	-	435,728	437,205
Unearned revenue	257,308	9,894	4,749,612	424,038	5,440,852
Contract retentions payable	-	-	-	76,887	76,887
Deposits	5,486,778	12,379	-	23,943	5,523,100
Due to other governments	41,622	-	-	72,718	114,340
<b>Total Liabilities</b>	<b>10,246,467</b>	<b>3,877,169</b>	<b>4,749,612</b>	<b>2,920,525</b>	<b>21,793,773</b>
<b>Deferred Inflows of Resources:</b>					
Unavailable revenue, taxes and penalties	396,730	-	-	94,670	491,400
Unavailable revenue, special assessments	-	-	-	378	378
Unavailable revenue, grants	205,842	-	-	1,219,178	1,425,020
<b>Total Deferred Inflows of Resources</b>	<b>602,572</b>	<b>-</b>	<b>-</b>	<b>1,314,226</b>	<b>1,916,798</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>10,849,039</b>	<b>3,877,169</b>	<b>4,749,612</b>	<b>4,234,751</b>	<b>23,710,571</b>
<b>Fund Balances:</b>					
<b>Nonspendable</b>					
Prepaid items	461,774	3,282	-	65,882	530,938
Deposits	91,629	-	-	-	91,629
<b>Restricted for:</b>					
Debt service	-	-	-	1,071,987	1,071,987
Capital improvement projects	-	-	-	23,239,388	23,239,388
General, town and district redevelopment programs	784,375	-	-	1,414,643	2,199,018
Youth and other judicial programs	1,398,137	-	-	2,702,051	4,100,188
Fire, police and other public safety programs	184,944	-	-	3,625,396	3,810,340
Streets and other public works programs	5,473,804	-	-	9,168,709	14,642,513
Cultural and community development programs	-	-	-	3,907,715	3,907,715
<b>Assigned</b>					
General, town and district redevelopment programs	57,649	-	-	-	57,649
Youth and other judicial programs	89,025	-	-	-	89,025
Fire, police and other public safety programs	482,434	-	-	-	482,434
Cultural and community development programs	-	5,786,139	-	1,332,674	7,118,813
Unassigned	15,667,526	-	-	-	15,667,526
<b>Total Fund Balances</b>	<b>24,691,297</b>	<b>5,789,421</b>	<b>-</b>	<b>46,528,445</b>	<b>77,009,163</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 35,540,336</b>	<b>\$ 9,666,590</b>	<b>\$ 4,749,612</b>	<b>\$ 50,763,196</b>	<b>\$ 100,719,734</b>

County of Douglas, Nevada  
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2021

Fund Balances, Governmental Funds		\$ 77,009,163
<p>Capital assets used in governmental activities are not financial resources; and therefore, are not reported in the governmental funds:</p>		
Capital assets	\$ 371,096,083	
Less accumulated depreciation and amortization	<u>(259,455,256)</u>	
		111,640,827
<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	(19,465,524)	
Compensated absences payable	(3,742,243)	
Other postemployment benefit (OPEB) liability	(15,025,421)	
Deferred outflows related to OPEB	2,706,451	
Deferred inflows related to OPEB	(44,986)	
Net pension liability	(63,216,552)	
Deferred outflows related to pensions	10,844,857	
Deferred inflows related to pensions	<u>(4,878,707)</u>	
		(92,822,125)
<p>Other liabilities are not due and payable in the current period; and therefore, are not reported in governmental funds:</p>		
Interest payable	<u>(170,066)</u>	
		(170,066)
<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	491,400	
Unavailable revenue, special assessments	378	
Unavailable revenue, grants	<u>1,425,020</u>	
		1,916,798
<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>4,516,922</u>
Net Position, Governmental Activities		<u><u>\$ 102,091,519</u></u>

County of Douglas, Nevada  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
Year Ended June 30, 2021

	General Fund	Room Tax	ARPA	Non-major Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Taxes	\$ 24,281,360	\$ 18,841,328	\$ -	\$ 16,537,888	\$ 59,660,576
Licenses, permits, franchise and other fees	5,800,276	384,085	-	1,062,902	7,247,263
Intergovernmental shared revenues	15,814,219	-	-	19,867,038	35,681,257
Charges for services	7,266,473	1,371,244	-	1,557,485	10,195,202
Fines and forfeitures	924,292	-	-	113,235	1,037,527
Miscellaneous	1,135,744	269,890	-	979,534	2,385,168
<b>Total Revenues</b>	<b>55,222,364</b>	<b>20,866,547</b>	<b>-</b>	<b>40,118,082</b>	<b>116,206,993</b>
<b>Expenditures</b>					
<b>Current:</b>					
General government	11,010,747	-	-	7,057,541	18,068,288
Judicial	10,500,848	-	-	5,102,468	15,603,316
Public safety	14,712,533	-	-	6,137,690	20,850,223
Public works	976,457	-	-	4,843,925	5,820,382
Community development	3,121,602	-	-	1,889,722	5,011,324
Culture and recreation	-	18,507,626	-	2,264,829	20,772,455
Health and sanitation	837,967	-	-	371,715	1,209,682
Welfare	-	-	-	3,116,119	3,116,119
<b>Total current</b>	<b>41,160,154</b>	<b>18,507,626</b>	<b>-</b>	<b>30,784,009</b>	<b>90,451,789</b>
<b>Capital outlay:</b>					
General government	126,926	-	-	6,738,449	6,865,375
Judicial	-	-	-	17,299	17,299
Public safety	70,349	-	-	127	70,476
Public works	-	-	-	1,543,466	1,543,466
Community development	-	-	-	79,104	79,104
Culture and recreation	-	357,942	-	767,130	1,125,072
Social services	-	-	-	14,280	14,280
<b>Total capital outlay</b>	<b>197,275</b>	<b>357,942</b>	<b>-</b>	<b>9,159,855</b>	<b>9,715,072</b>
<b>Debt service:</b>					
Principal payments	-	-	-	1,532,090	1,532,090
Interest expense	-	-	-	700,632	700,632
Fiscal charges	-	-	-	850	850
<b>Total debt service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,233,572</b>	<b>2,233,572</b>
<b>Total Expenditures</b>	<b>41,357,429</b>	<b>18,865,568</b>	<b>-</b>	<b>42,177,436</b>	<b>102,400,433</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>13,864,935</b>	<b>2,000,979</b>	<b>-</b>	<b>(2,059,354)</b>	<b>13,806,560</b>
<b>Other Financing Sources (Uses)</b>					
Sale of capital asset	34,642	594	-	30,966	66,202
Transfers in	315,856	642,346	-	12,255,423	13,213,625
Transfers (out)	(5,394,612)	(593,094)	-	(7,177,311)	(13,165,017)
<b>Total Other Financing Sources (Uses)</b>	<b>(5,044,114)</b>	<b>49,846</b>	<b>-</b>	<b>5,109,078</b>	<b>114,810</b>
<b>Net Changes in Fund Balances</b>	<b>8,820,821</b>	<b>2,050,825</b>	<b>-</b>	<b>3,049,724</b>	<b>13,921,370</b>
<b>Fund Balance, Beginning of Year, as restated</b>	<b>15,870,476</b>	<b>3,738,596</b>	<b>-</b>	<b>43,478,721</b>	<b>63,087,793</b>
<b>Fund Balance, End of Year</b>	<b>\$ 24,691,297</b>	<b>\$ 5,789,421</b>	<b>\$ -</b>	<b>\$ 46,528,445</b>	<b>\$ 77,009,163</b>



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, 2021

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Change in Fund Balances, Governmental Funds		\$ 13,921,370
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	\$ 11,028,916	
Less current year depreciation	<u>(7,767,594)</u>	
		3,261,322
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		1,391,633
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		1,532,089
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	238,585	
Change in compensated absences payable	(724,261)	
Change in net pension liability and related deferred outflows and inflows of resources	2,097	
Amortization of debt premiums and discounts	45,544	
Change in interest payable	<u>14,030</u>	
		(424,005)
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 activities.		
		<u>533,980</u>
Change in Net Position of Governmental Activities		<u><u>\$ 20,216,389</u></u>

County of Douglas, Nevada  
Statement of Net Position – Proprietary Funds  
June 30, 2021

	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	\$ 1,991,893	\$ 6,862,976	\$ 14,696,620	\$ 14,510,397	\$ 38,061,886	\$ 9,448,426
Accounts receivable, net	9,709	235,667	742,783	1,010,962	1,999,121	-
Notes receivable	-	-	-	125,000	125,000	-
Taxes receivable	-	-	-	-	-	2,557
Interest receivable	12,371	39,915	66,067	57,452	175,805	45,765
Due from other governments	2,448	-	675,316	-	677,764	-
Inventories	-	-	-	26,000	26,000	92,316
Prepaid items	45,321	3,488	2,500	71,270	122,579	3,844
<b>Restricted assets</b>						
Cash, cash equivalents and investments	-	198,397	313,332	-	511,729	-
<b>Total current assets</b>	<b>2,061,742</b>	<b>7,340,443</b>	<b>16,496,618</b>	<b>15,801,081</b>	<b>41,699,884</b>	<b>9,592,908</b>
<b>Noncurrent Assets:</b>						
Notes receivable	-	-	-	937,500	937,500	-
<b>Capital Assets:</b>						
Land	3,404,327	1,005,900	1,425,758	564,951	6,400,936	-
Construction in progress	-	68,771	3,269,050	917,925	4,255,746	-
Water rights	-	-	5,272,013	500,000	5,772,013	-
Buildings and building improvements	2,634,838	288,985	1,645,756	1,278,657	5,848,236	13,980
Machinery, equipment and software	609,464	587,274	1,059,556	3,735,941	5,992,235	2,438,458
Infrastructure	28,757,472	-	-	456,304	29,213,776	-
Water and sewer systems	-	44,259,341	63,602,202	42,559,640	150,421,183	-
Less: accumulated depreciation	(12,923,030)	(13,036,943)	(25,760,878)	(14,477,786)	(66,198,637)	(1,651,948)
<b>Net capital assets</b>	<b>22,483,071</b>	<b>33,173,328</b>	<b>50,513,457</b>	<b>35,535,632</b>	<b>141,705,488</b>	<b>800,490</b>
<b>Total noncurrent assets</b>	<b>22,483,071</b>	<b>33,173,328</b>	<b>50,513,457</b>	<b>36,473,132</b>	<b>142,642,988</b>	<b>800,490</b>
<b>Total Assets</b>	<b>24,544,813</b>	<b>40,513,771</b>	<b>67,010,075</b>	<b>52,274,213</b>	<b>184,342,872</b>	<b>10,393,398</b>
<b>Deferred Outflows of Resources:</b>						
Unamortized deferred refunding charges	-	8,490	46,482	-	54,972	-
Deferred outflows related to pensions	-	122,557	215,783	306,530	644,870	195,142
Deferred outflows related to OPEB	-	498	581	4,132	5,211	254
<b>Total Deferred Outflows of Resources</b>	<b>-</b>	<b>131,545</b>	<b>262,846</b>	<b>310,662</b>	<b>705,053</b>	<b>195,396</b>

County of Douglas, Nevada  
Statement of Net Position – Proprietary Funds (Continued)  
June 30, 2021

	Business -Type Activities					Governmental Activities
	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	\$ 6,947	\$ 804,545	\$ 1,966,074	\$ 530,376	\$ 3,307,942	\$ 115,427
Accrued salaries, wages and benefits	-	20,070	30,134	47,267	97,471	28,888
Due to other funds	-	73	267	2,037	2,377	496
Unearned revenue	66,022	16,646	53,090	20,999	156,757	-
Deposits	68,848	-	16,480	6,000	91,328	-
Contract retentions payable	-	19,999	79,418	-	99,417	-
Interest payable	1,640	62,220	68,936	-	132,796	-
Claims and judgments	-	-	-	-	-	742,301
Compensated absences	-	31,301	74,338	57,354	162,993	63,239
Bonds and notes payable	75,000	495,612	889,245	-	1,459,857	-
<b>Total current liabilities</b>	<b>218,457</b>	<b>1,450,466</b>	<b>3,177,982</b>	<b>664,033</b>	<b>5,510,938</b>	<b>950,351</b>
<b>Noncurrent Liabilities:</b>						
Claims and judgments	-	-	-	-	-	3,842,476
Compensated absences	-	9,359	22,227	17,150	48,736	21,639
Total OPEB liability	-	47,051	60,346	324,604	432,001	26,041
Net pension liability	-	714,402	1,257,847	1,786,820	3,759,069	1,137,539
Bonds and notes payable, net of unamortized premiums and discounts	592,000	5,411,091	6,281,982	-	12,285,073	-
<b>Total noncurrent liabilities</b>	<b>592,000</b>	<b>6,181,903</b>	<b>7,622,402</b>	<b>2,128,574</b>	<b>16,524,879</b>	<b>5,027,695</b>
<b>Total Liabilities</b>	<b>810,457</b>	<b>7,632,369</b>	<b>10,800,384</b>	<b>2,792,607</b>	<b>22,035,817</b>	<b>5,978,046</b>
<b>Deferred Inflows of Resources:</b>						
Deferred inflows related to pensions	-	58,924	439,200	147,374	645,498	93,826
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>58,924</b>	<b>439,200</b>	<b>147,374</b>	<b>645,498</b>	<b>93,826</b>
<b>Net Position:</b>						
Net investment in capital assets	21,816,071	27,275,115	43,388,712	35,535,632	128,015,530	800,490
Restricted						
Debt service	-	198,397	313,332	-	511,729	-
Unrestricted	1,918,285	5,480,511	12,331,293	14,109,262	33,839,351	3,716,432
<b>Total Net Position</b>	<b>\$ 23,734,356</b>	<b>\$ 32,954,023</b>	<b>\$ 56,033,337</b>	<b>\$ 49,644,894</b>	<b>\$ 162,366,610</b>	<b>\$ 4,516,922</b>

County of Douglas, Nevada  
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds  
Year Ended June 30, 2021

	Business -Type Activities					Governmental
	Airport	Sewer Utility	Douglas County Water Utility	Non-major Enterprise Funds	Total Enterprise Funds	Internal Service
						Funds
Operating Revenues						
Charges for services	\$ 1,115,961	\$ 2,528,963	\$ 5,524,134	\$ 6,338,310	\$ 15,507,368	\$ 4,528,847
Operating Expenses						
Salaries and wages	-	405,640	695,447	992,787	2,093,874	576,956
Employee benefits	-	216,498	458,152	482,466	1,157,116	433,319
Services and supplies	750,575	610,763	1,750,020	3,311,716	6,423,074	3,064,351
Depreciation	1,297,318	952,348	1,568,344	1,242,991	5,061,001	223,535
Total Operating Expenses	2,047,893	2,185,249	4,471,963	6,029,960	14,735,065	4,298,161
Operating Income (Loss)	(931,932)	343,714	1,052,171	308,350	772,303	230,686
Non-Operating Revenues (Expenses)						
Investment income (loss)	3,169	-	4,148	(6,437)	880	(32,069)
Interest and fiscal charges	(21,652)	(188,142)	(203,356)	-	(413,150)	-
Property taxes	-	-	-	-	-	234,050
Intergovernmental shared revenues	14,154	-	188,785	-	202,939	-
Lease revenues	-	-	41,472	200	41,672	-
Proceeds from disposition of capital assets	-	(480,421)	-	115,000	(365,421)	49,780
Connection charges	-	733,332	951,430	834,117	2,518,879	-
Gain on loan forgiveness	-	-	250,000	-	250,000	-
Water rights	-	-	1,207,409	-	1,207,409	-
Miscellaneous	6,052	12,855	68,792	18,826	106,525	141
Total Non-Operating Revenues (Expenses)	1,723	77,624	2,508,680	961,706	3,549,733	251,902
Income (Loss) Before Transfers and Capital Contributions	(930,209)	421,338	3,560,851	1,270,056	4,322,036	482,588
Capital Contributions						
Capital contributions	3,304,830	232,055	1,123,919	-	4,660,804	-
Transfers						
Transfers in	-	-	125,000	-	125,000	51,392
Transfers out	-	-	-	(225,000)	(225,000)	-
Total Transfers	-	-	125,000	(225,000)	(100,000)	51,392
Changes in Net Position	2,374,621	653,393	4,809,770	1,045,056	8,882,840	533,980
Net Position, Beginning of Year	21,359,735	32,300,630	51,223,567	48,599,838	153,483,770	3,982,942
Net Position, End of Year	\$ 23,734,356	\$ 32,954,023	\$ 56,033,337	\$ 49,644,894	\$ 162,366,610	\$ 4,516,922

County of Douglas, Nevada  
Statement of Cash Flows – Proprietary Funds  
Year Ended June 30, 2021

	Business-Type Activities				Governmental	
	Airport	Sewer Utility	Douglas County Water Utility	Non-major Enterprise Funds	Total Enterprise Funds	Internal Service Funds
<b>Cash Flows from Operating Activities</b>						
Cash received from customers	\$ 1,378,180	\$ 2,561,151	\$ 4,775,458	\$ 6,204,181	\$ 14,918,970	\$ 4,830,762
Cash payments to suppliers	(996,670)	(519,756)	(867,914)	(3,168,042)	(5,552,382)	(3,082,262)
Cash payments to other funds	-	(8,160)	(14,576)	(20,490)	(43,226)	(11,381)
Cash payments to employees	-	(973,082)	(712,349)	(1,487,447)	(3,172,878)	(1,725,380)
Miscellaneous non-operating income	6,052	12,855	110,264	21,589	150,760	141
Miscellaneous non-operating expense	-	-	-	(2,562)	(2,562)	-
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>387,562</b>	<b>1,073,008</b>	<b>3,290,883</b>	<b>1,547,229</b>	<b>6,298,682</b>	<b>11,880</b>
<b>Cash Flows from Non-Capital Financing Activities</b>						
Transfers in	-	-	125,000	-	125,000	51,392
Transfers (out)	-	-	-	(225,000)	(225,000)	-
Property taxes	-	-	-	-	-	233,798
Intergovernmental shared revenues	14,154	-	188,785	-	202,939	-
<b>Net Cash Provided by (Used for) Non-Capital Financing Activities</b>	<b>14,154</b>	<b>-</b>	<b>313,785</b>	<b>(225,000)</b>	<b>102,939</b>	<b>285,190</b>
<b>Cash Flows from Capital and Related Financing Activities</b>						
Acquisition and construction of capital assets	(3,264,535)	(1,681,996)	(4,745,162)	(1,014,041)	(10,705,734)	(447,564)
Proceeds from disposition of capital asset	-	-	-	115,000	115,000	49,780
Capital contributions	3,304,830	232,055	1,123,919	-	4,660,804	-
Long Term Debt Proceeds	-	558,918	2,145,760	-	2,704,678	-
Principal payments on debt	(73,000)	(788,902)	(2,770,418)	-	(3,632,320)	-
Interest payments on debt	(21,831)	(168,199)	(247,346)	-	(437,376)	-
Water rights	-	-	1,207,409	-	1,207,409	-
Connection charges	-	733,332	951,430	834,117	2,518,879	-
<b>Net Cash Provided by (Used for) Capital and Related Financing Activities</b>	<b>(54,536)</b>	<b>(1,114,792)</b>	<b>(2,334,408)</b>	<b>(64,924)</b>	<b>(3,568,660)</b>	<b>(397,784)</b>
<b>Cash Flows from Investing Activities</b>						
Investment income received	(65)	(8,646)	(16,324)	(23,360)	(48,395)	(44,445)
<b>Net Cash Provided by (Used for) by Investing Activities</b>	<b>(65)</b>	<b>(8,646)</b>	<b>(16,324)</b>	<b>(23,360)</b>	<b>(48,395)</b>	<b>(44,445)</b>
<b>Net Increase (decrease) in cash and cash equivalents</b>	<b>347,115</b>	<b>(50,430)</b>	<b>1,253,936</b>	<b>1,233,945</b>	<b>2,784,566</b>	<b>(145,159)</b>
Cash and Cash Equivalents, Beginning of Year	1,644,778	7,111,803	13,756,016	13,276,452	35,789,049	9,593,585
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 1,991,893</b>	<b>\$ 7,061,373</b>	<b>\$ 15,009,952</b>	<b>\$ 14,510,397</b>	<b>\$ 38,573,615</b>	<b>\$ 9,448,426</b>
Unrestricted Cash and Cash Equivalents, End of Year	\$ 1,991,893	\$ 6,862,976	\$ 14,696,620	\$ 14,510,397	\$ 38,061,886	\$ 9,448,426
Restricted Cash and Cash Equivalents, End of Year	\$ -	\$ 198,397	\$ 313,332	\$ -	\$ 511,729	\$ -

County of Douglas, Nevada  
Statement of Cash Flows – Proprietary Funds  
Year Ended June 30, 2021

	Business-Type Activities					Governmental
	Airport	Sewer Utility	Douglas County Water Utility	Non-major Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Reconciliation of Operating Income (loss) to Net Cash Provided by Operating Activities:						
Operating Income (loss)	\$ (931,932)	\$ 343,714	\$ 1,052,171	\$ 308,350	\$ 772,303	\$ 230,686
Adjustments to reconcile operating income to net cash flows provided by from operating activities:						
Depreciation and amortization	1,297,318	952,348	1,568,344	1,242,991	5,061,001	223,535
OPEB expense	-	1,971	5,871	(22,170)	(14,328)	445
Pension expense	-	38,587	356,969	(576)	394,980	149,421
(Increase) decrease in operating assets						
Accounts receivable	115,732	26,555	(68,033)	(138,884)	(64,630)	231,933
Notes receivable	-	-	-	-	-	-
Due from other governments	126,904	-	(675,005)	-	(548,101)	-
Due from other funds	-	-	-	-	-	69,982
Inventories	-	-	-	-	-	10,714
Prepaid expenses	605	(935)	-	(38,173)	(38,503)	(2,788)
Increase (decrease) in operating liabilities						
Accounts payable and accrued expenses	(246,700)	91,942	882,106	181,847	909,195	(25,837)
Accrued salaries and benefits	-	2,734	(1,157)	6,415	7,992	8,589
Contract retentions payable	-	(397,466)	79,418	-	(318,048)	-
Due to other funds	-	(8,160)	(14,576)	(20,490)	(43,226)	(11,381)
Refundable deposits	2,000	-	3,550	4,800	10,350	-
Other accrued liabilities	-	-	-	-	-	-
Unearned revenue	17,583	5,633	(9,188)	(45)	13,983	-
Compensated absences	-	3,230	149	4,137	7,516	22,528
Claims and judgement	-	-	-	-	-	(896,088)
Miscellaneous non-operating income	6,052	12,855	110,264	21,589	150,760	141
Miscellaneous non-operating expense	-	-	-	(2,562)	(2,562)	-
<b>Total Adjustments</b>	<b>1,319,494</b>	<b>729,294</b>	<b>2,238,712</b>	<b>1,238,879</b>	<b>5,526,379</b>	<b>(218,806)</b>
<b>Net Cash Provided by (Used For) Operating Activities</b>	<b>\$ 387,562</b>	<b>\$ 1,073,008</b>	<b>\$ 3,290,883</b>	<b>\$ 1,547,229</b>	<b>\$ 6,298,682</b>	<b>\$ 11,880</b>

County of Douglas, Nevada  
Statement of Fiduciary Net Position  
June 30, 2021

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	<u>Custodial Funds</u>
Assets	
Cash, cash equivalents and investments	\$ 2,625,651
Accounts receivable, net	142,210
Taxes receivable	598,218
Interest receivable	6
Due from other governments	189
Special assessments receivable	2,481
	<hr/>
Total Assets	3,368,755
	<hr/>
Liabilities	
Taxes due to other governments	2,273,872
Accounts payable and other liabilities	510
	<hr/>
Total Liabilities	2,274,382
	<hr/>
Net Position	
Restricted for:	
Other governments	1,094,373
	<hr/>
Total Net Position	\$ 1,094,373
	<hr/> <hr/>

County of Douglas, Nevada  
Statement of Changes Fiduciary Net Position  
Year Ended June 30, 2021

	Custodial Funds
Additions	
Taxes collected for other governments	\$ 56,948,345
Licenses and permits collected for other governments	947,478
Intergovernmental revenues collected for other governments	9,422
Charges for services collected for other governments	8,258,152
Interest income	121
Total Additions	66,163,518
Deductions	
Payment of property taxes to other governments	66,365,246
Payment of charges for services to other governments	1,810
Total Deductions	66,367,056
Change in Net Position	(203,538)
Net Position, Beginning of Year, as restated	1,297,911
Net Position, End of Year	\$ 1,094,373



**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, 2021, 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. 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.

### Government Fund Financial Statements

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.

ARPA Special Revenue Fund – Accounts for restricted activities related to the American Rescue Plan Act funding, which was passed into law by the President of the United States in March 2021 to provide support to State, local and tribal governments in responding to the impact of COVID-19 on their respective communities.

### 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, Zephyr, Cave Rock and Skyland water systems, three separate water systems in Douglas County.

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, and 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.

#### Fiduciary Fund Financial Statements

Fiduciary fund financial statements comprise of a statement of net position, and statement of changes in fiduciary net position. Fiduciary funds are excluded from the government-wide financial statements.

The County reports the following fiduciary fund type:

Custodial 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.

#### **Assets, Deferred outflows of resources, Liabilities, and Deferred inflows of resources**

##### 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 Nevada Revised Statutes (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 or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Unavailable revenues reported in the governmental funds and amounts related to pensions and other postemployment benefits reported in the government-wide and proprietary fund financial statements (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.

#### Implementation of GASB Statement No. 84

As of July 1, 2020, the County adopted GASB Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. The requirements of this Statement will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities. Greater consistency and comparability enhance the value provided by the information reported in financial statements for assessing government accountability and stewardship. The impact to the County resulted in the reclassification of the inmate commissary fund into the general fund and the reclassification of agency funds to custodial funds. The effect of the implementation of this standard on beginning net position and fund balance is disclosed in Note 12.



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

### Budgetary Information

The County adopts annual budgets for all funds except for custodial funds. All budget augmentations made during the year ended June 30, 2021, 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 between May 20 - May 31.
- After all changes have been noted and the public hearings closed, the County Commission adopts the budget on or before June 1.
- Budget transfers within the same department and expense category may be approved administratively. All other budget transfers require approval by the County Commission.
- Budget augmentations in excess of original budget amounts may not be made without greater than anticipated resources and must be approved by 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, 2021, total expenditures exceeded appropriations for the following fund and function, which is a potential violation of the NRS 354.626:

Landscape Maintenance Districts special revenue fund, Culture and Recreation function	\$	3,681
State Motor Vehicle Accident Indigent special revenue fund, Welfare function		63,838
Social Services special revenue fund, Welfare function		59,444
Western Nevada Regional Youth Center special revenue fund, Judicial function		6,737
Park Residential Construction Tax capital project fund, General Government function		2,781
Park Residential Construction Tax capital project fund, Culture and Recreation function		3,910
Debt Financed capital project fund, Capital outlay		10,874
Redevelopment Agency capital project fund, General Government function		32,058
Town of Gardnerville Ad Valorem capital project fund, General Government function		10,183
Town of Genoa Ad Valorem capital project fund, General Government function		43
Town of Genoa Construction Reserve capital project fund, General Government function		7,225
Airport enterprise fund, operating expenses		1,173,370
Sewer Utility enterprise fund, operating expenses		515,354
Douglas County Water Utility enterprise fund, operating expenses		966,558
Regional Water Utility enterprise fund, operating expenses		323,451
Town of Minden Trash enterprise fund, operating expenses		7,232
Town of Minden Wholesale Water Utility enterprise fund, operating expenses		294,784
Town of Minden Water Company enterprise fund, operating expenses		183,532
Self-insurance Dental internal service fund, operating expenses		2,414
Motor Pool internal service fund, operating expense		93,595

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

#### Tax Abatements

All tax abatement agreements/programs, entered into with 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, 2021 aggregated as follows:

Agreements: NRS 361.087 Partial abatements of new of expanded businesses	\$	323,496
Source: County Assessor		
Agreements: NRS 701A Energy-related tax incentives		421,624
Source: County Clerk-Treasurer		

#### Changes in Accounting Principles

**GASB Statement No. 84** – In January 2017, GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement is effective for reporting periods beginning after December 15, 2019. This statement was implemented by the County as of July 1, 2020.

**GASB Statement No. 90** – In June 2018, GASB issued Statement No. 90, *Majority Equity Interest, an amendment of GASB Statements No. 14 and No. 61*. The objective of this Statement is to improve the consistency and comparability of a reporting a government’s majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. This Statement is effective for reporting periods beginning after December 15, 2019. The County has determined that this Statement does not have a material impact on the financial statements.

Changes in Accounting Principles

**GASB Statement No. 87** – In June 2017, GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases; enhancing the comparability of financial statements between governments; and also enhancing the relevance, reliability (representational faithfulness), and consistency of information about the leasing activities of governments. This Statement is effective for reporting periods beginning after June 15, 2021. The County has not determined the effect on the financial statements.

**GASB Statement No. 89** – In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objectives of this Statement are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. This Statement is effective for reporting periods beginning after December 15, 2020. The County has not determined the effect on the financial statements.

**GASB Statement No. 91** – In May 2019, GASB issued Statement No. 91, *Conduit Debt Obligations*. The objective of this Statement is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement is effective for reporting periods beginning after December 15, 2021. The County has not determined the effect on the financial statements.

**GASB Statement No. 92** – In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement is effective for reporting periods beginning after June 15, 2021. The County has not determined the effect on the financial statements.

**GASB Statement No. 93** – In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. This Statement is effective for reporting periods beginning after June 15, 2021. The County has not determined the effect on the financial statements.

**GASB Statement No. 94** – In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This Statement is effective for reporting periods beginning after June 15, 2022. The County has not determined the effect on the financial statements.

**GASB Statement No. 96** – In May 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. The objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement is effective for reporting periods beginning after June 15, 2022. The County has not determined the effect on the financial statements.

**GASB Statement No. 97** – In June 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans— an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*. The objective of this Statement is to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. This Statement is effective for reporting periods beginning after June 15, 2021. The County has not determined the effect on the financial statements.

### **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, 2021, the County's carrying amount of deposits was \$28,477,456 and the bank balance was \$28,871,146. 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, 2021, total cash, cash equivalents and investments (including restricted amounts) were presented in the County's financial statements as follows:

Governmental activities	\$ 97,075,920
Business-type activities	38,573,615
Fiduciary funds	<u>2,625,651</u>
 Total cash, cash equivalents and investments	 <u><u>\$ 138,275,186</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	10	\$ 10,000,000	None	None
United States Government Securities	10	10,000,000	None	None
Federal Agencies Securities	10	10,000,000	35%	100%
Federal Agencies Mortgage- Backed Securities	10	10,000,000	15%	40%
Corporate Notes / Bond	5	None	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	5	None	5% of the portfolio	20% of portfolio
Local Government Investment Pool (LGIP)	None	None	None	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, 2021. 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 use 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, 2021, 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	\$ 3,531,118	\$ -	\$ 3,531,118	\$ -
US Agencies				
Federal Agricultural Mortgage Corp	1,026,080	-	1,026,080	-
Federal Farm Credit Bank	21,689,818	-	21,689,818	-
Federal Home Loan Bank	5,203,820	-	5,203,820	-
Federal Home Loan Mortgage Corporation	1,006,200	-	1,006,200	-
Federal National Mortgage Association	10,011,320	-	10,011,320	-
Corporate Notes	22,686,936	-	22,686,936	-
Commercial Paper	2,596,081	-	2,596,081	-
Negotiable Certificates of Deposit	8,972,333	-	8,972,333	-
Total investments measured at fair value	<u>76,723,706</u>	<u>\$ -</u>	<u>\$ 76,723,706</u>	<u>\$ -</u>
Investments not measured at fair value or subject to fair value hierarchy				
Money Market Funds	3,315,140			
Local Government Investment Pool (LGIP)	<u>21,248,865</u>			
Total investments	<u>101,287,711</u>			
Cash and cash equivalents	<u>36,987,475</u>			
Total cash, cash equivalents and investments	<u>\$ 138,275,186</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, 2021, the County's investments by maturity is distributed as follows:

Investment Type	Less than 1	One to Five	Total
US Treasury Notes	\$ 1,599,906	\$ 1,931,212	\$ 3,531,118
US Agencies			
Federal Agricultural Mortgage Corp	-	1,026,080	1,026,080
Federal Farm Credit Bank	7,130,810	14,559,008	21,689,818
Federal Home Loan Bank	1,019,120	4,184,700	5,203,820
Federal Home Loan Mortgage Corp	1,006,200	-	1,006,200
Federal National Mortgage Association	1,009,800	9,001,520	10,011,320
Money Market Funds	3,315,140	-	3,315,140
Corporate Notes	2,645,701	20,041,235	22,686,936
Commercial Paper	2,596,081	-	2,596,081
Negotiable Certificates of Deposit	999,764	7,972,569	8,972,333
Total	<u>\$ 21,322,522</u>	<u>\$ 58,716,324</u>	<u>80,038,846</u>
Non-maturing investments			
Local Government Investment Pool (LGIP)			<u>21,248,865</u>
Total investments			<u>101,287,711</u>
Cash and cash equivalents			<u>36,987,475</u>
Total cash, cash equivalents and investments			<u>\$ 138,275,186</u>

At June 30, 2021, the County's cash equivalents and investments were rated by Moody's Investors Service as follows:

Investment Type	AAA	AA+ / AA / AA-	A+ / A / A-	Non-rated	Total
US Treasury Notes	\$ -	\$ 3,531,118	\$ -	\$ -	\$ 3,531,118
US Agencies					
Federal Agricultural Mortgage Corp	-	-	-	1,026,080	1,026,080
Federal Farm Credit Bureau	-	21,689,818	-	-	21,689,818
Federal Home Loan Bank	-	5,203,820	-	-	5,203,820
Federal Home Loan Mortgage Corp	-	1,006,200	-	-	1,006,200
Federal National Mortgage Association	-	10,011,320	-	-	10,011,320
Money Market Funds	-	-	-	3,315,140	3,315,140
Corporate Notes	501,275	11,589,055	10,596,606	-	22,686,936
Commercial Paper	-	-	2,596,081	-	2,596,081
Local Government Investment Pool (LGIP)	-	-	-	21,248,865	21,248,865
Negotiable Certificates of Deposit	-	-	-	8,972,333	8,972,333
Total investments	<u>\$ 501,275</u>	<u>\$ 53,031,331</u>	<u>\$ 13,192,687</u>	<u>\$ 34,562,418</u>	<u>101,287,711</u>
Total cash and cash equivalents					<u>36,987,475</u>
Total cash, cash equivalents and investments					<u>\$ 138,275,186</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, 2021, were as follows:

Issuer	Amount	Percentage of Portfolio
Federal Farm Credit Bank	\$ 21,689,818	28%
Federal Home Loan Bank	5,203,820	7%
Federal National Mortgage Association	10,011,320	13%

#### Note 4 - Capital Assets

For the year ended June 30, 2021, capital asset activity was as follows:

<i>Governmental Activities</i>	Balance at July 1, 2020	Additions	Retirements	Completed Construction	Balance at June 30, 2021
Capital assets not being depreciated or amortized:					
Land	\$ 13,761,187	\$ 61,638	\$ -	\$ -	\$ 13,822,825
Construction in progress	4,525,327	8,760,333	(107,674)	(941,263)	12,236,723
Total capital assets not being depreciated or amortized	18,286,514	8,821,971	(107,674)	(941,263)	26,059,548
Capital assets being depreciated or amortized:					
Buildings and building improvements	80,867,375	14,280	-	-	80,881,655
Machinery, equipment and software	26,415,529	1,687,877	(867,854)	176,536	27,412,088
Infrastructure	237,818,679	630,593	(18,769)	764,727	239,195,230
Total capital assets being depreciated or amortized	345,101,583	2,332,750	(886,623)	941,263	347,488,973
Accumulated depreciation and amortization:					
Buildings and building improvements	(35,283,099)	(2,129,101)	-	-	(37,412,200)
Machinery, equipment and software	(19,385,639)	(1,948,144)	864,276	-	(20,469,507)
Infrastructure	(199,763,393)	(3,464,667)	2,563	-	(203,225,497)
Total accumulated depreciation and amortization	(254,432,131)	(7,541,912)	866,839	-	(261,107,204)
Total capital assets being depreciated or amortized, net	90,669,452	(5,209,162)	(19,784)	941,263	86,381,769
Total governmental activities	\$ 108,955,966	\$ 3,612,809	\$ (127,458)	\$ -	\$ 112,441,317

County of Douglas  
Notes to Financial Statements (Continued)  
June 30, 2021

<i>Business-type activities</i>	Balance at July 1, 2020	Additions	Retirements	Completed Construction	Balance at June 30, 2021
Capital assets not being depreciated or amortized:					
Land	\$ 6,400,936	\$ -	\$ -	\$ -	\$ 6,400,936
Construction in progress	14,975,279	5,585,575	(467,251)	(15,837,857)	4,255,746
Water rights	5,772,013	-	-	-	5,772,013
Total capital assets not being depreciated or amortized	<u>27,148,228</u>	<u>5,585,575</u>	<u>(467,251)</u>	<u>(15,837,857)</u>	<u>16,428,695</u>
Capital assets being depreciated or amortized:					
Buildings and building improvements	5,848,236	-	-	-	5,848,236
Machinery, equipment and software	4,394,963	1,063,909	(292,994)	826,357	5,992,235
Infrastructure	26,046,073	3,167,703	-	-	29,213,776
Water and sewer systems	135,301,394	1,405,759	(1,297,470)	15,011,500	150,421,183
Total capital assets not being depreciated or amortized	<u>171,590,666</u>	<u>5,637,371</u>	<u>(1,590,464)</u>	<u>15,837,857</u>	<u>191,475,430</u>
Accumulated depreciation and amortization:					
Buildings and building improvements	(2,925,733)	(136,243)	-	-	(3,061,976)
Machinery, equipment and software	(3,130,543)	(291,121)	292,992	-	(3,128,672)
Infrastructure	(9,519,521)	(1,235,247)	-	-	(10,754,768)
Water and sewer systems	(46,621,920)	(3,398,390)	767,089	-	(49,253,221)
Total accumulated depreciation and amortization	<u>(62,197,717)</u>	<u>(5,061,001)</u>	<u>1,060,081</u>	<u>-</u>	<u>(66,198,637)</u>
Total capital assets being depreciated or amortized, net	<u>109,392,949</u>	<u>576,370</u>	<u>(530,383)</u>	<u>15,837,857</u>	<u>125,276,793</u>
Total business-type activities	<u>\$ 136,541,177</u>	<u>\$ 6,161,945</u>	<u>\$ (997,634)</u>	<u>\$ -</u>	<u>\$ 141,705,488</u>

For the year ended June 30, 2021, charges, by function, for depreciation expense were as follows:

Governmental Activities		
General Government		\$ 1,811,973
Judicial		264,200
Public Safety		476,485
Public Works		3,070,276
Community Development		201,077
Culture and Recreation		1,347,881
Health and Sanitation		87,306
Welfare		56,618
Internal service fund depreciation expense is charged to specific functions based on asset usage		223,535
		<u>7,539,351</u>
	Total depreciation expense and amortization, governmental activities	<u>\$ 7,539,351</u>
Business-Type Activities		
Airport		\$ 1,297,318
Sewer		952,348
Douglas County Water Utility		1,568,344
Non-major funds		1,242,991
		<u>5,061,001</u>
	Total depreciation expense and amortization, business-type activities	<u>\$ 5,061,001</u>

#### 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, 2021	Commitment Remaining at June 30, 2021
Governmental activities			
General government projects	\$ 2,079,902	\$ 1,127,908	\$ 951,994
Judicial projects	972,333	-	972,333
Public safety projects	202,556	52,267	150,289
Public works projects	2,587,281	293,828	2,293,453
Community Development	117,500	42,139	75,361
Culture and recreation projects	432,651	107,677	324,974
	<u>\$ 6,392,223</u>	<u>\$ 1,623,819</u>	<u>\$ 4,768,404</u>
Business-type activities			
Sewer system projects	\$ 9,505,938	\$ 9,335,985	\$ 169,953
Water system projects	8,813,843	2,679,684	6,134,159
Trash service projects	63,750	-	63,750
	<u>\$ 18,383,531</u>	<u>\$ 12,015,669</u>	<u>\$ 6,367,862</u>

**Note 5 - Interfund Balances and Activity**

Due to and from Other Funds

At June 30, 2021, 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:

	<u>Receivable</u>	<u>Payable</u>
General Fund	\$ 11,753	\$ -
Room Tax Special Revenue Fund	85,665	(1,477)
Non-major Governmental Funds	342,660	(435,728)
Sewer Utility Enterprise Fund	-	(73)
Douglas County Water Utility Enterprise Fund	-	(267)
Non-major Enterprise Funds	-	(2,037)
Internal Service Funds	-	(496)
	<u>\$ 440,078</u>	<u>\$ (440,078)</u>

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, 2021, interfund transfers were as follows:

	<u>Transfers in</u>	<u>Transfers out</u>
General Fund	\$ 315,856	\$ (5,394,612)
Room Tax Special Revenue Fund	642,346	(593,094)
Non-major Governmental Funds	12,255,423	(7,177,311)
Douglas County Water Utility Enterprise Fund	125,000	-
Non-major Enterprise Funds	-	(225,000)
Internal Service Funds	51,392	-
	<u>\$ 13,390,017</u>	<u>\$ (13,390,017)</u>

**Note 6 - Long-Term Liabilities**

Outstanding long-term debt obligations at June 30, 2021, were as follows:

Governmental Activities	Maturity Date	Interest Rate	Original Amount	Balance June 30, 2021
<u>Revenue bonds</u>				
Highway Revenue Improvement Bonds, Series 2016	November 2021 - November 2036	3.00% - 5.00%	\$ 11,635,000	\$ 10,075,000
<u>General obligation medium term financing bonds and notes</u>				
Community Center Medium Term Bonds, Series 2013	March 2022 - March 2023	2.05%	7,800,000	2,070,000
<u>General obligation /pledged revenue bonds</u>				
Community Center Bonds, Series 2012	August 2023 - August 2032	3.00 - 3.25%	6,750,000	6,450,000
<u>Capital lease</u>				
Motorola Dispatch Console System	October 2021 - October 2023	2.78%	410,000	185,393
Unamortized bond premiums and discounts, net				685,131
Total Governmental Activities			<u>\$ 26,595,000</u>	<u>\$ 19,465,524</u>
<b>Business-type Activities</b>				
<u>General obligation/pledged revenue bonds</u>				
Douglas County, Nevada General Obligation 2020 Water Refunding Bonds	December 2021 - December 2029	1.13%	\$ 1,992,000	\$ 1,981,000
Airport Revenue Bonds, Series 2014	June 2022 - June 2029	2.95%	1,075,000	667,000
State Revolving Fund Sewer Bonds, Series 2016	January 2022 - January 2036	2.05%	5,550,000	5,047,703
State Revolving Fund Water Bonds, Series 2014	January 2022 - January 2034	2.56%	1,000,000	725,235
Douglas County, Nevada General Obligation Sewer Refunding Bonds, Series 2014	February 2022 - August 2024	0.32 - 3.28%	2,010,000	859,000
State Revolving Fund Water Bonds, Series 2012	January 2022 - July 2032	2.49%	1,300,000	747,865
Nevada General Douglas County, Obligation Water Refunding Bonds, Series 2012A	November 2021 - November 2024	2.00 - 4.00%	2,485,000	770,000
State Revolving Fund Water Bonds, Series 2021	July 2023 - January 2041	1.42%	153,760	153,760
State Revolving Fund Water Bonds, Series 2011	January 2022 - January 2031	3.21%	1,000,000	625,104
State Revolving Fund Water Bonds, Series 2010	January 2022 - January 2030	2.84%	1,150,000	621,450
State Revolving Fund Water Bonds, Series 2009	January 2022 - January 2029	3.27%	3,500,000	1,288,550
State Revolving Fund Water Bonds, Series 2005	January 2022 - July 2025	2.99%	674,542	212,841
Unamortized bond premiums and discounts, net				45,422
Total Business-type Activities			<u>29,850,302</u>	<u>13,744,930</u>
Total Long-term Debt Obligations			<u>\$ 56,445,302</u>	<u>\$ 33,210,454</u>

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

Community Center Bonds, Series 2012

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, 2021	\$ 7,903,103
Total revenue bond principal and interest paid during the year ended June 30, 2021	197,194
Total pledged revenue for the year ended June 30, 2021	2,133,842
Comparison of pledged revenues recognized to the payment requirements for the FY	1,936,648
Proportion of pledged amount to total revenue stream	15%
Maturity of revenue bond issued and revenue pledge Community Center Bonds, Series 2012	August 2032

Highway Revenue Improvement Bonds, Series 2016

Pledged revenue – Revenues generated from motor vehicle fuel taxes (\$0.09 per gallon levied by the County and \$0.0535 per gallon levied by the State).

Total revenue bond principal and interest remaining to be paid at June 30, 2021	\$ 13,642,931
Total revenue bond principal and interest paid during the year ended June 30, 2021	852,413
Total pledged revenue for the year ended June 30, 2021	2,802,045
Comparison of pledged revenues recognized to the payment requirements for the FY	1,949,632
Proportion of pledged amount to total revenue stream	66%
Maturity of revenue bond issued and revenue pledge Highway Revenue Improvement Bonds, Series 2016	November 2036

Business-type activities

Airport Revenue Bonds, Series 2014

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

Total revenue bond principal and interest remaining to be paid at June 30, 2021	\$ 758,598
Total revenue bond principal and interest paid during the year ended June 30, 2021	94,492
Total pledged revenue for the year ended June 30, 2021	1,139,863
Comparison of pledged revenues recognized to the payment requirements for the FY	1,045,371
Proportion of pledged amount to total revenue stream	100%
Maturity of revenue bonds issued and revenue pledge Airport Revenue Bonds, Series 2014	June 2029

Water Utility Bonds

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

Total revenue bond principal and interest remaining to be paid at June 30, 2021	\$ 7,895,939
Total revenue bond principal and interest paid during the year ended June 30, 2021	1,348,433
Total pledged revenue for the year ended June 30, 2021	9,330,833
Comparison of pledged revenues recognized to the payment requirements for the FY	7,982,400
Proportion of pledged amount to total revenue stream	100%
Maturity of revenue bonds issued and revenue pledge	
State Revolving Fund Water Bonds, Series 2021	January 2041
Douglas County, Nevada General Obligation Water Refunding Bonds, Series, 2020	December 2029
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
State Revolving Fund Water Bonds, Series 2009	January 2029
State Revolving Fund Water Bonds, Series 2005	July 2025

Sewer Utility Bonds

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

Total revenue bond principal and interest remaining to be paid at June 30, 2021	\$ 6,739,993
Total revenue bond principal and interest paid during the year ended June 30, 2021	934,262
Total pledged revenue for the year ended June 30, 2021	3,242,826
Comparison of pledged revenues recognized to the payment requirements for the FY	2,308,564
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



Changes in Long-term Liabilities

Long-term liabilities activity for the year ended June 30, 2021, was as follows:

Governmental Activities:	Balance July 1, 2020	Increases	Decreases	Balance June 30, 2021	Due Within One Year
General Obligation Bonds					
Highway Revenue Improvement Bonds, 2016	\$ 10,495,000	\$ -	\$ (420,000)	\$ 10,075,000	\$ 440,000
Community Center Bonds, Series 2012	6,450,000	-	-	6,450,000	-
Total General Obligation Bonds	<u>16,945,000</u>	<u>-</u>	<u>(420,000)</u>	<u>16,525,000</u>	<u>440,000</u>
Bonds and notes from direct borrowings and direct placements					
Community Center Medium Term Bonds, Series 2013	3,075,000	-	(1,005,000)	2,070,000	1,025,000
Total Notes from direct borrowings and direct placements	<u>3,075,000</u>	<u>-</u>	<u>(1,005,000)</u>	<u>2,070,000</u>	<u>1,025,000</u>
Direct financing leases	292,482		(107,089)	185,393	60,110
Unamortized bond premiums and discounts, net	730,675	-	(45,544)	685,131	-
Total Governmental Activities	<u>\$ 21,043,157</u>	<u>\$ -</u>	<u>\$ (1,577,633)</u>	<u>\$ 19,465,524</u>	<u>\$ 1,525,110</u>
Business-type Activities:					
General Obligation Bonds					
Douglas County, Nevada General Obligation Sewer Refunding Bonds, Series 2010C	\$ 310,000	\$ -	\$ (310,000)	\$ -	\$ -
Douglas County, Nevada General Obligation Water Improvement and Refunding Bonds, Series 2010B	760,000	-	(760,000)	-	-
Douglas County, Nevada General Obligation Water Improvement Bonds (TRZED), Series 2010A	1,570,000	-	(1,570,000)	-	-
2020 Water Refunding Bonds	-	1,992,000	(11,000)	1,981,000	188,000
Total General Obligation Bonds	<u>2,640,000</u>	<u>1,992,000</u>	<u>(2,651,000)</u>	<u>1,981,000</u>	<u>188,000</u>
Bonds from direct borrowings and direct placements					
Airport Revenue Bond, Series 2014	740,000	-	(73,000)	667,000	75,000
State Revolving Fund Sewer Bonds, 2016	4,768,687	558,918	(279,902)	5,047,703	290,612
State Revolving Fund Water Bonds, 2014	769,691	-	(44,456)	725,235	45,601
Douglas County, Nevada General Obligation Sewer Refunding Bonds, Series 2014	1,058,000	-	(199,000)	859,000	205,000
State Revolving Fund Water Bonds, Series 2012	803,398	-	(55,533)	747,865	56,924
Douglas County, Nevada General Obligation Water Refunding Bonds, Series 2012A	1,055,000	-	(285,000)	770,000	295,000
State Revolving Fund Water Bonds, 2021	-	153,760	-	153,760	-
State Revolving Fund Water Bonds, Series 2011	677,352	-	(52,248)	625,104	53,939
State Revolving Fund Water Bonds, Series 2010	681,260	-	(59,810)	621,450	61,521
State Revolving Fund Water Bonds, Series 2009	1,427,361	-	(138,811)	1,288,550	143,387
State Revolving Fund Water Bonds, Series 2005	256,401	-	(43,560)	212,841	44,873
Total Notes from direct borrowings and direct placements	<u>12,237,150</u>	<u>712,678</u>	<u>(1,231,320)</u>	<u>11,718,508</u>	<u>1,271,857</u>
Unamortized bond premiums and discounts, net	95,242	-	(49,820)	45,422	-
Total Business-type Activities	<u>\$ 14,972,392</u>	<u>\$ 2,704,678</u>	<u>\$ (3,932,140)</u>	<u>\$ 13,744,930</u>	<u>\$ 1,459,857</u>

2020 Water Refunding Bonds

On September 22, 2020, the County issued \$1,992,000 in water refunding bonds with interest rates of 1.13%. The proceeds were used to advance refund \$1,570,000 of outstanding 2010A bond maturing on December 1, 2029, which had interest rate of 6%, and \$330,000 of 2010B bond maturing on December 1, 2022, which had interest rate of 4.5%.

The net proceeds of \$1,954,525 were deposited in an irrevocable trust with an escrow agent to provide funds for the future debt service payment on the refunded bonds. As a result, the 2010 A and B bonds are considered defeased and the liabilities for those bonds have been removed from the statement of net position.

The reacquisition price exceeded the net carrying amount of the old debt by \$54,188. The County advance refunded the 2010 A and B Bonds to reduce its total debt service payments by \$1,345,555 and to obtain an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$146,337.

At June 30, 2021, 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
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	1,125,000	468,031	-	-
2027 - 2031	6,345,000	1,681,741	-	-
2032 - 2036	5,200,000	595,688	-	-
2037 - 2041	835,000	16,700	-	-
	\$ 16,525,000	\$ 5,020,834	\$ 2,070,000	\$ 63,858

For the Year Ending June 30,	Business-Type Activities			
	General Obligation Bonds		Notes from Direct Borrowings and Direct Placements	
	Principal	Interest	Principal	Interest
2022	\$ 188,000	\$ 21,146	\$ 1,271,857	\$ 278,552
2023	193,000	18,989	1,152,028	244,148
2024	223,000	16,610	1,197,247	210,083
2025	224,000	14,084	1,235,525	174,247
2026	224,000	11,552	838,875	149,318
2027 - 2031	929,000	20,217	3,753,412	431,050
2032 - 2036	-	-	2,222,855	101,649
2037 - 2041	-	-	46,709	1,512
	\$ 1,981,000	\$ 102,598	\$ 11,718,508	\$ 1,590,559

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, 2021, were as follows:

	Issuance Date	Original Amount	Balance June 30, 2021
Washoe Barton Medical Clinic Project, Hospital Revenue and Refunding Bonds, Series 2013	April 2013	\$ 8,700,000	\$ 4,417,207

Compensated Absences

Compensated absences activity for the year ended June 30, 2021, was as follows:

	Balance July 1, 2020	Increases	Decreases	Balance June 30, 2021	Due Within One Year
Governmental Activities:					
Compensated absences	\$ 3,080,332	\$ 3,932,831	\$ (3,186,042)	\$ 3,827,121	\$ 2,851,456
Business-type Activities:					
Compensated absences	\$ 204,213	\$ 227,125	\$ (219,609)	\$ 211,729	\$ 162,993

Compensated absences in the governmental activities have been liquidated by the general fund in prior years. The net pension liability and total OPEB liability have been liquidated by the general fund and proprietary funds.

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, 2021, were \$107,089.

At June 30, 2021, the assets acquired through these capital leases were as follows:

Machinery, equipment and software	\$ 416,753
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At June 30, 2021, future minimum capital lease payments were as follows:

For the Year Ending June 30,		
2022	\$	65,267
2023		65,267
2024		65,267
Total future minimum capital lease payments		195,801
Less portion of payment representing interest		(10,408)
Present value of total future minimum capital lease payments	\$	185,393

**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. Total lease payments for the year were \$284,776.

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,		
2022	\$	215,729
2023		175,083
2024		109,237
2025		87,651
2026		99,071
2027-2031		42,923
2032-2036		200,000
2037-2041		200,000
Total	\$	1,129,694

**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, 2021, 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 2019-20 and 2020-21 were:

	Risk Management Internal Service Fund		Self-insurance Dental Internal Service Fund	Total
	Workers Compensation	General Liability	Dental	
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	2,316,166	3,139,577	25,122	5,480,865
Claims and changes in estimates for FY 2021	2,206,700	(2,080,617)	382,447	508,530
Claim payments and adjustments	<u>(474,292)</u>	<u>(556,750)</u>	<u>(373,576)</u>	<u>(1,404,618)</u>
Balance at June 30, 2021	<u><u>\$ 4,048,574</u></u>	<u><u>\$ 502,210</u></u>	<u><u>\$ 33,993</u></u>	<u><u>\$ 4,584,777</u></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, 2021, 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 \$4,749,486 for the year ended June 30, 2021.

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

At June 30, 2021, the County reported a liability of \$68,113,160 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, 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, 2020, the County's proportion was 0.48903 percent, which was an increase of 0.00868 from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the County recognized pension expense of \$5,937,345. At June 30, 2021, 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	\$ 2,116,229	\$ 879,506
Changes of assumptions	1,913,225	2,165,498
Net differences between projected and actual earnings on pension plan investments	-	2,573,027
Changes in proportion and differences between actual contributions and proportionate share of contributions	2,905,929	-
Pension contributions subsequent to measurement date	4,749,486	-
Total	\$ 11,684,869	\$ 5,618,031

\$4,749,486 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, 2022. 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
2022	\$ (2,459,305)
2023	1,223,629
2024	1,413,142
2025	988,688
2026	141,211
Thereafter	9,987
Total	\$ 1,317,352

At June 30, 2021, the average expected remaining service life is 6.13 years.

#### Actuarial Assumptions

The total PERS pension liability in the June 30, 2020 actuarial valuations was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	June 30, 2020
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

The actuarial assumptions used in the June 30, 2020 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:

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

\* As of June 30, 2020, NVPERS' 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, 2020. 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, 2020 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	\$ 106,230,214	\$ 68,113,160	\$ 36,421,663

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, 2021, the County's aggregate OPEB plan balances were as follows:

	Public Employee Benefit Program	Douglas County Health Benefit Plan	Aggregate Total
Deferred outflows related to OPEB	\$ -	\$ 2,711,916	\$ 2,711,916
Total OPEB liability	7,700,792	7,782,671	15,483,463
Deferred inflows related to OPEB	-	44,986	44,986
OPEB expense	(392,567)	883,551	490,984

**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 2021, this subsidy ranged from \$3 to \$1,525 per retiree, per month.

Employees Covered by Benefit Terms

At June 30, 2021, employees covered by benefit terms of the PEBP plan consisted of:

Active Employees	-	
Inactive Employees currently receiving benefit	143	
Total	143	

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 \$7,700,792 was measured as of June 30, 2021 and was determined by an actuarial valuation as of June 30, 2020.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2020 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, 2020
Discount Rate	2.16%
Inflation	2.50%
Healthcare Cost Trends	Pre-Med: 5.8% in 2021 grading to 4.0% by 2076
	Post-Med: 4.5%
Mortality	NV PERS 2017 Experience Study based on adj RP 2014 HCW tables
Mortality Improvement	MW 2020 Scale Generationally

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

Changes in the Total OPEB Liability

At June 30, 2021, changes in the County's total OPEB liability were as follows:

	<u>Total OPEB Liability</u>
Balance at June 30, 2020	\$ 8,507,451
Changes for the year:	
Interest cost	183,439
Differences between expected and actual experience	(615,975)
Changes of assumption	39,969
Benefit payments	(414,092)
	<hr/>
Net change	(806,659)
	<hr/>
Balance at June 30, 2021	<u>\$ 7,700,792</u>

Changes in Assumptions

Discount rate – Changed from 2.21 percent as of June 30, 2020 to 2.16 percent as of June 30, 2021.

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 (1.16%) or 1-percentage-point higher (3.16%) than the current discount rate:

	1% Decrease (1.16%)	Discount Rate (2.16%)	1% Increase (3.16%)
Total OPEB Liability	\$ 8,730,677	\$ 7,700,792	\$ 6,854,457

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 (4.8% to 3%)	Discount Rate (5.8% to 4%)	1% Increase (6.8% to 5%)
Total OPEB Liability	\$ 6,833,444	\$ 7,700,792	\$ 8,733,716

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

For the year ended June 30, 2021, the County recognized a negative OPEB expense of \$392,567.

**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, 2021, employees covered by the benefit terms of the County plan consisted of:

Active Employees	470
Inactive Employees currently receiving benefit	63
	63
Total	533

Total OPEB Liability

The County's total OPEB liability for the CHBP plan of \$7,782,671 was measured as of June 30, 2021, and was determined by an actuarial valuation as of June 30, 2020, rolled forward to June 30, 2021.

Actuarial Assumptions and Other Inputs

The total OPEB liability in the June 30, 2020 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, 2020
Discount Rate	2.16%
Inflation	2.50%
Healthcare Cost Trends	Actual 2021 increases
	5.8% on January 2021 grading down to 4.0%
Mortality	NV PERS 2017 Experience Study
	based on adj RP 2014 HCW tables
Mortality Improvement	MW 2020 Scale Generationally

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

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for 2017.

Changes in the Total OPEB Liability

At June 30, 2021, changes in the County's total OPEB liability were as follows:

	CHBP Plan
	Total OPEB Liability
Balance at June 30, 2020	\$ 5,210,606
Changes for the year:	
Service cost	453,004
Interest cost	121,526
Differences between expected and actual experience	2,013,521
Changes of assumption	313,374
Benefit payments	(329,360)
Net change	2,572,065
Balance at June 30, 2021	\$ 7,782,671

Changes in Assumptions

Discount rate – Changed from 2.21 percent as of June 30, 2020 to 2.16 percent as of June 30, 2021.

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 (1.16%) or 1-percentage-point higher (3.16%) than the current discount rate:

	1% Decrease (1.16%)	Discount Rate (2.16%)	1% Increase (3.16%)
Total OPEB Liability	\$ 8,466,539	\$ 7,782,671	\$ 7,174,115

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 (4.8% to 3%)	Discount Rate (5.8% to 4%)	1% Increase (6.8% to 5%)
Total OPEB Liability	\$ 6,978,243	\$ 7,782,671	\$ 8,746,169



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

For the year ended June 30, 2021, the County recognized OPEB expense of \$584,588. At June 30, 2021, 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	\$ 810,053	\$ 44,986
Differences between expected and actual experience	1,901,863	-
Total	\$ 2,711,916	\$ 44,986

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

<u>Year Ended June 30,</u>		
2022	\$	309,021
2023		309,021
2024		309,021
2025		309,021
2026		309,021
Thereafter		1,121,825
Total	\$	2,666,930

**Note 12 - Adoption of New Standard**

As of July 1, 2020, the County adopted GASB Statement No. 84, *Fiduciary Activities*. In addition to the restatements of beginning net position / fund balance, the inmate commissary agency fund is now reported in the general fund. The remaining agency funds are now reported as custodial funds.

The following table describes the effects of the implementation of GASB 84 on beginning fund balance / net position.

	Governmental Activities	General Fund	Custodial Fund
Fund balance/Net Position at July 1, 2020, as previously reported	\$ 81,791,445	\$ 15,786,791	\$ -
Reclassification of inmate commissary fund from an agency fund to general fund	83,685	83,685	-
Reclassification from an agency fund to custodial fund:			
Douglas County School District			464,542
Douglas County School District Debt			40,218
Carson Water Sub-conservancy District			8,610
Cave Rock General Improvement District			2,386
East Fork Fire Protection District			146,407
Elk Point Sanitation District			3
Gardnerville Ranchos General Improvement District			7,698
Genoa Lakes Assessment District			248,785
Indian Hills General Improvement District			8,919
Kingsbury General Improvement District			13,845
Lakeridge District			-
Logan Creek District			1,470
Minden-Gardnerville Sanitation District			5,667
Oliver Park General Improvement District			5,991
Round Hill General Improvement District			1,754
Sierra Estates General Improvement District			-
Skyland General Improvement District			5
Tahoe-Douglas Sanitation District			913
Tahoe-Douglas Fire Protection District			75,418
Topaz Ranch Estates General Improvement District			5,841
Zephyr Cove General Improvement District			9
Zephyr Heights General Improvement District			2,149
Zephyr Knolls General Improvement District			-
East Fork Swimming Pool District			39,323
Inmates Trust			7,394
Douglas County Mosquito Abatement District			9,409
State of Nevada			195,368
Nevada State Department of Wildlife			5,405
Range Improvements			382
			382
Fund balance/Net Position at July 1, 2020, as restated	\$ 81,875,130	\$ 15,870,476	\$ 1,297,911

**Note 13 - Subsequent Events**

Switch in Insurance Carrier

The County switched insurance carrier from Nevada Public Agency Insurance Pool (NPAIP) to Alliant Property Insurance Program (APIP) and Travelers for property and casualty insurance coverage for fiscal year 2021-22. The new insurance carriers offer additional programming and similar or better coverages at lower costs to the County. The switch was approved by the board of commissioners on June 3, 2021.



Required Supplementary Information  
June 30, 2021

# 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, 2021 and Last Nine Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost [1]	\$ -	\$ -	\$ -	\$ -
Interest (includes interest on service cost)	183,439	257,216	206,060	203,762
Changes in benefit terms	-	-	365,063	-
Differences between expected and actual experience	(615,975)	-	1,044,575	-
Changes in assumptions or other inputs	39,969	1,167,224	891,146	(215,398)
Benefit payments	<u>(414,092)</u>	<u>(490,168)</u>	<u>(461,699)</u>	<u>(465,237)</u>
Net change in total OPEB liability	(806,659)	934,272	2,045,145	(476,873)
Total OPEB Liability - beginning	<u>8,507,451</u>	<u>7,573,179</u>	<u>5,528,034</u>	<u>6,004,907</u>
Total OPEB Liability - ending	<u><u>\$ 7,700,792</u></u>	<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, 2021	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%	0.00%

Notes to Schedule:

*Changes of assumptions.* Discount rate changed from 2.21% in FY20 to 2.16% in FY21.

There are no assets accumulated in a trust that meets the criteria of GAASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

\* Fiscal year 2018 was the first year of implementation of GASB 75, therefore, only four 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, 2021 and Last Nine Fiscal Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service cost	\$ 453,004	\$ 348,865	\$ 301,963	\$ 307,507
Interest (includes interest on service cost)	121,526	162,457	167,279	147,376
Differences between expected and actual experience	2,013,521	-	129,962	-
Changes in assumptions or other inputs	313,374	564,719	(63,424)	(121,708)
Benefit payments	<u>(329,360)</u>	<u>(289,950)</u>	<u>(219,088)</u>	<u>(185,607)</u>
Net change in total OPEB liability	2,572,065	786,091	316,692	147,568
Total OPEB Liability - beginning	<u>5,210,606</u>	<u>4,424,515</u>	<u>4,107,823</u>	<u>3,960,255</u>
Total OPEB Liability - ending	<u>\$ 7,782,671</u>	<u>\$ 5,210,606</u>	<u>\$ 4,424,515</u>	<u>\$ 4,107,823</u>
Covered-employee payroll	\$ 33,221,806	\$ 33,343,193	\$ 32,730,254	\$ 32,730,254
Measurement Date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB liability as a percentage of covered-employee payroll	23.43%	15.63%	13.52%	12.55%

Notes to Schedule:

*Changes of assumptions.* Discount rate changed from 2.21% in FY20 to 2.16% in FY21.

There are no assets accumulated in a trust that meets the criteria of GAASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

\* Fiscal year 2018 was the first year of implementation of GASB 75, therefore, only four 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, 2021 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
2021	0.48903%	68,113,160	33,343,193	204.28%	77.04%	June 30, 2020

[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, 2021 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%
2021	4,749,486	4,749,486	-	33,221,806	14.30%

[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 – Budget to Actual -  
General Fund  
For Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
<b>Taxes</b>				
Real property taxes, current	\$ 23,740,425	\$ 23,740,425	\$ 23,393,552	\$ (346,873)
Real property taxes, delinquent	33,749	33,749	71,352	37,603
Real property taxes, deferred	10,454	10,454	-	(10,454)
Personal property taxes, current	648,972	648,972	802,337	153,365
Personal property taxes, delinquent	4,943	4,943	14,119	9,176
<b>Total taxes</b>	<b>24,438,543</b>	<b>24,438,543</b>	<b>24,281,360</b>	<b>(157,183)</b>
<b>Licenses, permits, franchise and other fees</b>				
Liquor licenses Total	295,545	295,545	278,916	(16,629)
Local county gaming licenses Total	211,090	211,090	484,589	273,499
Cable television franchise fees Total	502,568	502,568	552,208	49,640
Southwest gas franchise fee Total	391,616	391,616	405,406	13,790
Vacation home rental permits Total	137,700	137,700	96,834	(40,866)
Utility operator fees Total	1,536,593	1,536,593	1,536,639	46
Building permits Total	1,066,022	1,066,022	2,185,326	1,119,304
Marriage licenses Total	11,239	11,239	14,532	3,293
Animal fees Total	20,820	20,820	22,310	1,490
Other licenses, permits & fees Total	92,292	92,292	223,516	131,224
<b>Total licenses, permits, franchise and other fees</b>	<b>4,265,485</b>	<b>4,265,485</b>	<b>5,800,276</b>	<b>1,534,791</b>
<b>Intergovernmental shared revenues</b>				
Federal, state and local grants	12,500	1,505,354	725,737	(779,617)
State consolidated tax distributions	11,617,576	13,285,049	14,225,616	940,567
In lieu tax - PILT Federal	656,500	656,500	704,848	48,348
Gaming table tax	127,613	127,613	114,306	(13,307)
Gaming License	561,307	561,307	37,073	(524,234)
Other Total	14,132	14,132	6,639	(7,493)
<b>Total intergovernmental shared revenues</b>	<b>12,989,628</b>	<b>16,149,955</b>	<b>15,814,219</b>	<b>(335,736)</b>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual (Continued)  
General Fund  
For Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Charges for services				
General government				
Clerk's fees	\$ 263,875	\$ 263,875	\$ 185,133	\$ (78,742)
Recorder's fees	402,427	402,427	592,314	189,887
Recorder's technology fees	80,511	80,511	105,905	25,394
Treasurer's fees	2,541	2,541	850	(1,691)
Election and voter fees	13,358	13,358	188,892	175,534
Assessor's fees	2,040	2,040	2,175	135
Assessor Commission	178,500	178,500	204,910	26,410
Assessor technology fees	30,767	30,767	68,304	37,537
Admin and overhead	2,645,481	2,645,481	2,530,133	(115,348)
GIS maps	31,651	31,651	4,541	(27,110)
Radio user fees	170,628	170,628	183,636	13,008
Sale of film	-	-	17,422	17,422
Reimbursement for service	9,366	9,366	9,566	200
DMV 5%	58,140	58,140	32,820	(25,320)
USFS Co-op agreement	5,100	5,100	-	(5,100)
DMV \$2 license	19,380	19,380	7,646	(11,734)
Admin fee - garnishment	260	260	363	103
Admin fee - RPTT	25,500	25,500	50,761	25,261
Allocation permits	42,220	42,220	66,406	24,186
Late charges	84,000	84,000	125,063	41,063
Code enforcement revenue	40,000	40,000	39,075	(925)
Applicant license fees	13,566	13,566	5,257	(8,309)
1/2% mobile home	28	28	3	(25)
Other	2,274	2,274	281,935	279,661
Judicial				
East Fork constable fees	-	-	8,643	8,643
Tahoe constable fees	-	-	619	619
JPO detention fees	1,601	1,601	260	(1,341)
Guardian fees	30,000	30,000	112,796	82,796
Support and care fees	-	-	11,400	11,400
House arrest fees	74,709	74,709	127,645	52,936
Probation supervision fees	35,700	35,700	57,100	21,400
Probation drug testing fees	25,500	25,500	26,755	1,255
Late charges	7,268	7,268	5,988	(1,280)
Other	-	-	189,891	189,891

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual (Continued)  
General Fund  
For Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public safety				
Sheriff's fees	\$ 353,286	\$ 353,286	\$ 449,684	\$ 96,398
Jail processing fees	12,207	12,207	10,209	(1,998)
Animal adoption fees	3,060	3,060	3,494	434
Public works				
Engineering fees	304,270	304,270	759,331	455,061
Planning fees	121,989	121,989	278,454	156,465
Ditch review application fee	9,604	9,604	4,713	(4,891)
Health and sanitation				
Weed spraying, private	198,606	198,606	183,282	(15,324)
Weed spraying, interlocal	71,400	71,400	101,456	30,056
Chemical sales	326,400	326,400	231,643	(94,757)
Total charges for services	<u>5,697,213</u>	<u>5,697,213</u>	<u>7,266,473</u>	<u>1,569,260</u>
Fines and forfeitures				
Judicial				
East Fork Justice Court fines	635,390	635,390	470,898	(164,492)
Tahoe Justice Court fines	384,943	384,943	256,669	(128,274)
District Court fines and fees	163,374	163,374	117,735	(45,639)
Chemical analysis fine	10,658	10,658	10,800	142
Administration assessment JPO \$2	19,285	19,285	10,026	(9,259)
Administration assessment JPO \$10	2,233	2,233	310	(1,923)
Public Defender restitution	2,477	2,477	-	(2,477)
JPO fines	25,375	25,375	21,904	(3,471)
Reimburse counsel	5,075	5,075	4,764	(311)
Controlled substance	4,889	4,889	3,271	(1,618)
Sheriff restitution	2,030	2,030	1,670	(360)
Other	-	-	15,000	15,000
Public safety				
Animal control fees	12,688	12,688	11,245	(1,443)
Total fines and forfeitures	<u>1,268,417</u>	<u>1,268,417</u>	<u>924,292</u>	<u>(344,125)</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual (Continued)  
General Fund  
For Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Miscellaneous				
Triad donations Total	\$ -	\$ -	\$ 3,750	\$ 3,750
Other donations Total	65,748	91,748	261,851	170,103
Other reimbursements and restitutions Total	564	564	58,844	58,280
Other rent and lease				
Pay phone Total	15,951	15,951	9,481	(6,470)
Rebates Total	18,836	18,836	11,203	(7,633)
Cash over and short Total	-	-	515	515
Property tax penalties and interest Total	143,182	143,182	473,779	330,597
Investment income, other Total	50,000	50,000	307,446	257,446
Change in fair value of investments Total	-	-	(72,149)	(72,149)
Investment service fees Total	-	-	(12,612)	(12,612)
Other Total	117,772	125,402	93,636	(31,766)
<b>Total miscellaneous</b>	<b>412,053</b>	<b>445,683</b>	<b>1,135,744</b>	<b>690,061</b>
<b>Total Revenues</b>	<b>49,071,339</b>	<b>52,265,296</b>	<b>55,222,364</b>	<b>2,957,068</b>
Expenditures				
Current:				
General government				
County commission				
Salaries and wages	153,995	153,995	147,128	6,867
Employee benefits	144,535	144,535	175,166	(30,631)
Services and supplies	15,650	16,650	7,167	9,483
<b>Total county commission</b>	<b>314,180</b>	<b>315,180</b>	<b>329,461</b>	<b>(14,281)</b>
County manager				
Salaries and wages	581,154	593,154	606,839	(13,685)
Employee benefits	249,885	249,885	249,379	506
Services and supplies	680,300	825,911	812,250	13,661
<b>Total county manager</b>	<b>1,511,339</b>	<b>1,668,950</b>	<b>1,668,468</b>	<b>482</b>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual (Continued)  
General Fund  
For Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Finance and comptroller				
Salaries and wages	\$ 703,322	\$ 597,495	\$ 637,057	\$ (39,562)
Employee benefits	334,852	334,852	299,968	34,884
Services and supplies	183,300	380,887	274,299	106,588
Total finance and comptroller	<u>1,221,474</u>	<u>1,313,234</u>	<u>1,211,324</u>	<u>101,910</u>
Treasurer				
Salaries and wages	391,096	391,096	390,228	868
Employee benefits	196,256	196,256	158,344	37,912
Services and supplies	17,400	18,750	26,030	(7,280)
Total treasurer	<u>604,752</u>	<u>606,102</u>	<u>574,602</u>	<u>31,500</u>
Geographic information systems				
Salaries and wages	175,687	175,687	169,830	5,857
Employee benefits	80,844	80,844	73,668	7,176
Services and supplies	143,480	190,350	135,725	54,625
Total geographic information systems	<u>400,011</u>	<u>446,881</u>	<u>379,223</u>	<u>67,658</u>
Economic Development				
Salaries and wages	89,628	104,084	101,429	2,655
Employee benefits	38,457	38,457	43,291	(4,834)
Services and supplies	81,084	248,084	182,405	65,679
Total economic development	<u>209,169</u>	<u>390,625</u>	<u>327,125</u>	<u>63,500</u>
Assessor				
Salaries and wages	518,091	518,091	514,070	4,021
Employee benefits	287,469	287,469	277,099	10,370
Services and supplies	77,934	77,934	67,164	10,770
Total assessor	<u>883,494</u>	<u>883,494</u>	<u>858,333</u>	<u>25,161</u>
Tahoe, general services				
Salaries and wages	161,901	161,901	157,827	4,074
Employee benefits	76,175	76,175	79,844	(3,669)
Services and supplies	3,314	3,314	1,348	1,966
Total Tahoe, general services	<u>241,390</u>	<u>241,390</u>	<u>239,019</u>	<u>2,371</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual (Continued)  
General Fund  
For Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Recorder				
Salaries and wages	\$ 251,772	\$ 251,772	\$ 255,257	\$ (3,485)
Employee benefits	137,054	137,054	140,798	(3,744)
Services and supplies	14,531	27,131	32,135	(5,004)
Total recorder	<u>403,357</u>	<u>415,957</u>	<u>428,190</u>	<u>(12,233)</u>
Clerk				
Salaries and wages	249,540	249,540	253,110	(3,570)
Employee benefits	118,833	118,833	114,035	4,798
Services and supplies	9,360	9,360	3,738	5,622
Total clerk	<u>377,733</u>	<u>377,733</u>	<u>370,883</u>	<u>6,850</u>
Clerk, elections				
Salaries and wages	139,312	139,312	110,319	28,993
Employee benefits	50,965	50,965	29,709	21,256
Services and supplies	125,613	186,587	182,540	4,047
Total clerk, elections	<u>315,890</u>	<u>376,864</u>	<u>322,568</u>	<u>54,296</u>
Communications				
Salaries and wages	156,554	156,554	128,900	27,654
Employee benefits	57,270	57,270	53,366	3,904
Services and supplies	62,600	62,600	51,424	11,176
Total communications	<u>276,424</u>	<u>276,424</u>	<u>233,690</u>	<u>42,734</u>
General services				
Salaries and wages	29,468	29,468	33,160	(3,692)
Employee benefits	423,962	423,962	361,955	62,007
Services and supplies	761,472	1,401,403	1,289,056	112,347
Total general services	<u>1,214,902</u>	<u>1,854,833</u>	<u>1,684,171</u>	<u>170,662</u>
Information services				
Salaries and wages	669,620	755,403	641,809	113,594
Employee benefits	293,178	293,178	299,080	(5,902)
Services and supplies	968,909	1,080,309	660,654	419,655
Total information services	<u>1,931,707</u>	<u>2,128,890</u>	<u>1,601,543</u>	<u>527,347</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual (Continued)  
General Fund  
For Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human resources				
Salaries and wages	\$ 248,789	\$ 248,789	\$ 256,587	\$ (7,798)
Employee benefits	120,899	120,899	109,880	11,019
Services and supplies	179,509	179,509	166,899	12,610
Total human resources	549,197	549,197	533,366	15,831
Records management				
Salaries and wages	69,719	69,719	70,509	(790)
Employee benefits	35,978	35,978	37,040	(1,062)
Services and supplies	34,408	39,508	39,330	178
Total records management	140,105	145,205	146,879	(1,674)
Project management				
Salaries and wages	107,096	107,096	44,669	62,427
Employee benefits	42,443	42,443	23,691	18,752
Services and supplies	9,388	9,388	8,178	1,210
Total project management	158,927	158,927	76,538	82,389
Other				
Services and supplies	-	630,768	25,364	605,404
Total other	-	630,768	25,364	605,404
Total general government	10,754,051	12,780,654	11,010,747	1,769,907
Judicial				
Court clerk				
Salaries and wages	213,794	213,794	223,133	(9,339)
Employee benefits	98,168	98,168	104,156	(5,988)
Services and supplies	17,537	17,537	8,032	9,505
Total court clerk	329,499	329,499	335,321	(5,822)

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual (Continued)  
General Fund  
For Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Judicial services				
Salaries and wages	\$ 190,654	\$ 190,654	\$ 196,069	\$ (5,415)
Employee benefits	120,314	120,314	79,829	40,485
Services and supplies	8,371	127,305	115,445	11,860
Total District court I	<u>319,339</u>	<u>438,273</u>	<u>391,343</u>	<u>46,930</u>
District court				
Salaries and wages	307,250	307,250	302,589	4,661
Employee benefits	122,469	122,469	118,161	4,308
Services and supplies	169,900	169,900	118,103	51,797
Total District court II	<u>599,619</u>	<u>599,619</u>	<u>538,853</u>	<u>60,766</u>
CASA				
Salaries and wages	126,087	126,087	132,984	(6,897)
Employee benefits	62,037	62,037	65,728	(3,691)
Services and supplies	11,836	19,466	11,514	7,952
Total CASA	<u>199,960</u>	<u>207,590</u>	<u>210,226</u>	<u>(2,636)</u>
Public guardian and administration				
Salaries and wages	162,958	162,958	168,787	(5,829)
Employee benefits	99,330	99,330	108,207	(8,877)
Services and supplies	47,224	49,391	46,612	2,779
Total public guardian and administration	<u>309,512</u>	<u>311,679</u>	<u>323,606</u>	<u>(11,927)</u>
Bailiff				
Salaries and wages	157,126	157,126	204,162	(47,036)
Employee benefits	100,492	100,492	122,727	(22,235)
Total bailiff	<u>257,618</u>	<u>257,618</u>	<u>326,889</u>	<u>(69,271)</u>
District attorney				
Salaries and wages	1,741,823	1,762,005	1,850,753	(88,748)
Employee benefits	766,084	766,084	817,828	(51,744)
Services and supplies	245,219	245,219	237,046	8,173
Total district attorney	<u>2,753,126</u>	<u>2,773,308</u>	<u>2,905,627</u>	<u>(132,319)</u>



County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual (Continued)  
General Fund  
For Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public defender				
Services and supplies	\$ 1,082,086	\$ 1,082,086	\$ 1,021,394	\$ 60,692
Juvenile probation				
Salaries and wages	744,297	744,297	674,431	69,866
Employee benefits	368,244	368,244	332,140	36,104
Services and supplies	145,585	176,972	218,070	(41,098)
Total juvenile probation	1,258,126	1,289,513	1,224,641	64,872
JPO detention center				
Salaries and wages	391,941	386,061	354,980	31,081
Employee benefits	178,369	178,369	161,727	16,642
Services and supplies	26,104	31,984	28,882	3,102
Total JPO detention center	596,414	596,414	545,589	50,825
Court computer system				
Salaries and wages	86,067	86,067	88,145	(2,078)
Employee benefits	41,160	41,160	42,670	(1,510)
Services and supplies	238,747	238,747	217,794	20,953
Total court computer system	365,974	365,974	348,609	17,365
East Fork justice court				
Salaries and wages	430,843	430,843	427,654	3,189
Employee benefits	205,231	205,231	212,956	(7,725)
Services and supplies	51,838	799,992	48,417	751,575
Total East Fork justice court	687,912	1,436,066	689,027	747,039
Tahoe justice court				
Salaries and wages	316,422	316,422	320,360	(3,938)
Employee benefits	159,534	159,534	160,873	(1,339)
Services and supplies	33,360	33,360	21,927	11,433
Total Tahoe justice court	509,316	509,316	503,160	6,156

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual (Continued)  
General Fund  
For Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
East Fork constable				
Salaries and wages	\$ 115,660	\$ 115,660	\$ 118,360	\$ (2,700)
Employee benefits	46,129	46,129	46,653	(524)
Services and supplies	9,809	9,809	7,935	1,874
Total East Fork constable	<u>171,598</u>	<u>171,598</u>	<u>172,948</u>	<u>(1,350)</u>
Tahoe constable				
Salaries and wages	134,385	134,385	95,697	38,688
Employee benefits	9,311	9,311	7,261	2,050
Services and supplies	11,585	11,585	9,413	2,172
Total Tahoe constable	<u>155,281</u>	<u>155,281</u>	<u>112,371</u>	<u>42,910</u>
Alternative sentencing				
Salaries and wages	331,882	331,882	332,046	(164)
Employee benefits	180,914	180,914	178,113	2,801
Services and supplies	131,885	181,885	123,408	58,477
Total alternative sentencing	<u>644,681</u>	<u>694,681</u>	<u>633,567</u>	<u>61,114</u>
Security				
Salaries and wages	140,559	140,559	108,424	32,135
Employee benefits	13,649	13,649	10,963	2,686
Services and supplies	1,175	1,175	176	999
Total security	<u>155,383</u>	<u>155,383</u>	<u>119,563</u>	<u>35,820</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual (Continued)  
General Fund  
For Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other				
Services and supplies	\$ -	\$ 1,376,889	\$ 98,114	\$ 1,278,775
Total other	-	1,376,889	98,114	1,278,775
Total judicial	10,395,444	12,750,787	10,500,848	2,249,939
Public safety				
Sheriff, administration				
Salaries and wages	352,398	352,398	197,983	154,415
Employee benefits	246,529	246,529	233,578	12,951
Services and supplies	397,915	397,915	808,077	(410,162)
Total sheriff, administration	996,842	996,842	1,239,638	(242,796)
Sheriff, administrative services				
Salaries and wages	499,180	505,854	281,934	223,920
Employee benefits	200,499	200,499	216,871	(16,372)
Services and supplies	680,951	773,933	529,156	244,777
Total sheriff, administrative services	1,380,630	1,480,286	1,027,961	452,325
Sheriff, records				
Salaries and wages	380,189	380,189	221,031	159,158
Employee benefits	189,882	189,882	190,216	(334)
Total sheriff, records	570,071	570,071	411,247	158,824
Sheriff, jail				
Salaries and wages	2,589,385	2,628,650	1,486,057	1,142,593
Employee benefits	1,517,513	1,517,513	1,574,716	(57,203)
Services and supplies	611,226	611,226	476,596	134,630
Total sheriff, jail	4,718,124	4,757,389	3,537,369	1,220,020

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual (Continued)  
General Fund  
For Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Sheriff, general investigation				
Salaries and wages	\$ 1,386,351	\$ 1,386,351	\$ 816,086	\$ 570,265
Employee benefits	720,651	720,651	751,541	(30,890)
Services and supplies	269,340	259,260	141,869	117,391
Total sheriff, general investigation	<u>2,376,342</u>	<u>2,366,262</u>	<u>1,709,496</u>	<u>656,766</u>
Sheriff, vehicle maintenance				
Services and supplies	664,488	664,488	659,304	5,184
Sheriff, grants				
Salaries and wages	181,594	271,130	96,347	174,783
Employee benefits	99,297	107,761	96,853	10,908
Services and supplies	18,984	60,984	66,177	(5,193)
Total sheriff, grants	<u>299,875</u>	<u>439,875</u>	<u>259,377</u>	<u>180,498</u>
Sheriff, school resource officer				
Salaries and wages	243,669	243,669	180,896	62,773
Employee benefits	135,932	135,932	185,228	(49,296)
Services and supplies	1,338	1,338	440	898
Total sheriff, school resource officer	<u>380,939</u>	<u>380,939</u>	<u>366,564</u>	<u>14,375</u>
Sheriff, patrol operations				
Salaries and wages	4,236,644	4,315,644	2,360,598	1,955,046
Employee benefits	2,390,638	2,390,638	2,236,134	154,504
Services and supplies	16,500	51,500	50,011	1,489
Total sheriff, patrol operations	<u>6,643,782</u>	<u>6,757,782</u>	<u>4,646,743</u>	<u>2,111,039</u>
Sheriff, tri-net				
Salaries and wages	99,394	133,394	60,412	72,982
Employee benefits	58,326	58,326	57,419	907
Services and supplies	1,464	1,464	1,136	328
Total sheriff, tri-net	<u>159,184</u>	<u>193,184</u>	<u>118,967</u>	<u>74,217</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual (Continued)  
General Fund  
For Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Animal care and services				
Salaries and wages	\$ 219,630	\$ 219,630	\$ 130,879	\$ 88,751
Employee benefits	115,014	115,014	112,537	2,477
Services and supplies	69,357	84,357	77,618	6,739
Total animal care and services	404,001	419,001	321,034	97,967
East Fork paramedics				
Services and supplies	-	158,695	124,354	34,341
Other				
Services and supplies	100,000	459,813	290,479	169,334
Total public safety	18,694,278	19,644,627	14,712,533	4,932,094
Public works				
Building				
Salaries and wages	153,912	153,912	185,958	(32,046)
Employee benefits	74,674	74,674	83,755	(9,081)
Services and supplies	699,273	815,428	698,408	117,020
Total building	927,859	1,044,014	968,121	75,893
Engineering				
Salaries and wages	-	-	5,944	(5,944)
Employee benefits	-	-	2,454	(2,454)
Services and supplies	-	472,925	-	472,925
Total engineering	-	472,925	8,398	464,527
Other				
Services and supplies	-	-	(62)	62
Total public works	927,859	1,516,939	976,457	540,482
Community development				
Administration				
Salaries and wages	322,296	279,682	418,046	(138,364)
Employee benefits	155,016	146,848	227,274	(80,426)
Services and supplies	245,428	300,831	450,670	(149,839)
Total administration	722,740	727,361	1,095,990	(368,629)

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual (Continued)  
General Fund  
For Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Building</b>				
Salaries and wages	\$ 496,908	\$ 365,908	\$ 407,952	\$ (42,044)
Employee benefits	228,042	228,042	170,867	57,175
Services and supplies	46,088	177,088	158,892	18,196
<b>Total building</b>	<b>771,038</b>	<b>771,038</b>	<b>737,711</b>	<b>33,327</b>
<b>Planning</b>				
Salaries and wages	329,117	329,117	267,091	62,026
Employee benefits	171,203	171,203	118,561	52,642
Services and supplies	23,550	53,550	17,052	36,498
<b>Total planning</b>	<b>523,870</b>	<b>553,870</b>	<b>402,704</b>	<b>151,166</b>
<b>Engineering</b>				
Salaries and wages	440,793	354,793	415,601	(60,808)
Employee benefits	193,932	193,932	181,405	12,527
Services and supplies	24,985	268,023	184,574	83,449
<b>Total engineering</b>	<b>659,710</b>	<b>816,748</b>	<b>781,580</b>	<b>35,168</b>
<b>Code enforcement</b>				
Salaries and wages	-	112,458	72,550	39,908
Employee benefits	-	8,168	29,744	(21,576)
Services and supplies	-	15,000	1,318	13,682
<b>Total code enforcement</b>	<b>-</b>	<b>135,626</b>	<b>103,612</b>	<b>32,014</b>
<b>Other</b>				
Services and supplies	-	300,000	5	299,995
<b>Total community development</b>	<b>2,677,358</b>	<b>3,304,643</b>	<b>3,121,602</b>	<b>183,041</b>
<b>Health and sanitation</b>				
<b>Weed control</b>				
Salaries and wages	374,463	374,463	342,866	31,597
Employee benefits	149,270	149,270	151,939	(2,669)
Services and supplies	448,340	448,340	343,162	105,178
<b>Total weed control</b>	<b>972,073</b>	<b>972,073</b>	<b>837,967</b>	<b>134,106</b>
<b>Total health and sanitation</b>	<b>972,073</b>	<b>972,073</b>	<b>837,967</b>	<b>134,106</b>
<b>Total current</b>	<b>44,421,063</b>	<b>50,969,723</b>	<b>41,160,154</b>	<b>9,809,569</b>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual (Continued)  
General Fund  
For Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Capital outlay				
General government	\$ -	\$ 185,502	\$ 126,926	\$ 58,576
Judicial	-	892,500	-	892,500
Public safety	-	184,234	70,349	113,885
Total capital outlay	-	1,262,236	197,275	1,064,961
Total Expenditures	44,421,063	52,231,959	41,357,429	10,874,530
Excess (Deficiency) of Revenues over (Under) Expenditures	4,650,276	33,337	13,864,935	13,831,598
Other Financing Sources (Uses)				
Contingencies	(766,776)	(766,776)	-	766,776
Sale of capital assets	-	-	34,642	34,642
Transfers in	287,718	4,367,322	315,856	(4,051,466)
Transfers out	(3,715,187)	(5,394,612)	(5,394,612)	-
Total Other Financing Sources (Uses)	(4,194,245)	(1,794,066)	(5,044,114)	(3,250,048)
Change in Fund Balance	456,031	(1,760,729)	8,820,821	10,581,550
Fund Balance, Beginning of Year, as restated	7,693,775	15,786,791	15,870,476	83,685
Fund Balance, End of Year	\$ 8,149,806	\$ 14,026,062	\$ 24,691,297	\$ 10,665,235

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual -  
Room Tax Special Revenue Fund  
For Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
<b>Taxes</b>				
TOT - Valley	\$ 805,790	\$ 805,790	\$ 1,373,859	\$ 568,069
TOT - Lake	8,064,705	-	-	-
TOT-Commercial	-	12,336,492	10,652,879	(1,683,613)
TOT-VHR	-	1,173,662	4,232,035	3,058,373
Tourism Surcharge-Lake	-	1,338,563	2,582,555	1,243,992
<b>Total taxes</b>	<u>8,870,495</u>	<u>15,654,507</u>	<u>18,841,328</u>	<u>3,186,821</u>
<b>Licenses, permits, franchise and other fees</b>				
Utility operator fees	384,148	384,148	384,085	(63)
<b>Total Licenses, permits, franchise and other fees</b>	<u>384,148</u>	<u>384,148</u>	<u>384,085</u>	<u>(63)</u>
<b>Intergovernmental shared revenues</b>				
<b>Federal, state and local grants</b>				
Grant-in-aid	-	393,000	-	(393,000)
<b>Total intergovernmental shared revenues</b>	<u>-</u>	<u>393,000</u>	<u>-</u>	<u>(393,000)</u>
<b>Charges for services</b>				
<b>Culture and recreation</b>				
Basketball	6,338	6,338	(550)	(6,888)
DCCSC	429,607	429,607	273,555	(156,052)
Fairground fees	9,370	9,370	12,827	3,457
Football	14,723	14,723	13,939	(784)
Kahle	215,249	215,249	199,918	(15,331)
Kids club	245,525	469,125	148,382	(320,743)
Park fees	23,148	23,148	35,514	12,366
Preschool	193,704	193,704	146,921	(46,783)
Recreation	75,989	75,989	96,871	20,882
Shooting range fees	13,231	13,231	11,236	(1,995)
Softball	21,843	21,843	10,911	(10,932)
Topaz	139,043	139,043	412,263	273,220
Volleyball	22,974	22,974	8,585	(14,389)
Youth sports	35,923	35,923	10	(35,913)
Other	147	147	862	715
<b>Total charges for services</b>	<u>1,446,814</u>	<u>1,670,414</u>	<u>1,371,244</u>	<u>(299,170)</u>



County of Douglas, Nevada

Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Continued)

Room Tax Special Revenue Fund  
For Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Miscellaneous				
Investment income	\$ 15,000	\$ 15,000	\$ 21,136	\$ 6,136
Other	70,929	140,929	248,754	107,825
Total miscellaneous	85,929	155,929	269,890	113,961
Total Revenues	10,787,386	18,257,998	20,866,547	2,608,549
Expenditures				
Current:				
Culture and recreation				
Administration				
Services and supplies	726,652	726,652	654,089	72,563
Promotional room tax				
Miscellaneous	6,607,600	13,322,600	14,121,863	(799,263)
Parks operations				
Salaries and wages	525,739	525,739	477,840	47,899
Employee benefits	277,583	277,583	259,265	18,318
Services and supplies	775,339	799,740	765,557	34,183
Total parks operations	1,578,661	1,603,062	1,502,662	100,400
Parks, temporary and seasonal				
Salaries and wages	121,517	129,529	60,460	69,069
Employee benefits	1,675	1,675	4,929	(3,254)
Total parks, temporary and seasonal	123,192	131,204	65,389	65,815
Recreation				
Salaries and wages	393,954	393,954	335,361	58,593
Employee benefits	185,597	185,597	163,822	21,775
Services and supplies	324,428	364,428	197,402	167,026
Total recreation	903,979	943,979	696,585	247,394

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Continued)  
Room Tax Special Revenue Fund  
For Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Recreation, temporary and seasonal				
Salaries and wages	\$ 407,286	\$ 477,764	\$ 197,149	\$ 280,615
Employee benefits	103,831	106,265	68,624	37,641
Services and supplies	60	60	-	60
Total recreation, temporary and seasonal	<u>511,177</u>	<u>584,089</u>	<u>265,773</u>	<u>318,316</u>
Kahle community center				
Salaries and wages	421,314	442,064	352,345	89,719
Employee benefits	98,369	100,122	94,291	5,831
Services and supplies	202,320	270,220	213,587	56,633
Total Kahle community center	<u>722,003</u>	<u>812,406</u>	<u>660,223</u>	<u>152,183</u>
Other				
Salaries and wages	442,395	442,395	115,115	327,280
Employee benefits	162,512	162,512	144,046	18,466
Services and supplies	407,900	407,900	281,881	126,019
Total other	<u>1,012,807</u>	<u>1,012,807</u>	<u>541,042</u>	<u>471,765</u>
Total	<u>12,186,071</u>	<u>19,136,799</u>	<u>18,507,626</u>	<u>629,173</u>
Capital outlay				
Culture and recreation	-	800,837	357,942	442,895
Total capital outlay	<u>-</u>	<u>800,837</u>	<u>357,942</u>	<u>442,895</u>
Total Expenditures	<u>12,186,071</u>	<u>19,937,636</u>	<u>18,865,568</u>	<u>1,072,068</u>
Excess (Deficiency) of Revenues	<u>(1,398,685)</u>	<u>(1,679,638)</u>	<u>2,000,979</u>	<u>3,680,617</u>
Other Financing Sources (Uses)				
Contingency	(72,800)	(72,800)	-	72,800
Sale of capital assets	-	-	594	594
Transfers in	506,473	758,981	642,346	(116,635)
Transfers out	(255,000)	(593,094)	(593,094)	-
Total Other Financing Uses	<u>178,673</u>	<u>93,087</u>	<u>49,846</u>	<u>(43,241)</u>
Change in Fund Balance	<u>(1,220,012)</u>	<u>(1,586,551)</u>	<u>2,050,825</u>	<u>3,637,376</u>
Fund Balance, Beginning of Year	<u>3,500,000</u>	<u>3,738,596</u>	<u>3,738,596</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,279,988</u>	<u>\$ 2,152,045</u>	<u>\$ 5,789,421</u>	<u>\$ 3,637,376</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual -  
ARPA Special Revenue Fund  
For Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Intergovernmental				
Grant revenue - Federal	\$ -	\$ 9,484,824	\$ -	\$ (9,484,824)
Miscellaneous				
Investment income	-	-	-	-
Total Revenues	<u>-</u>	<u>9,484,824</u>	<u>-</u>	<u>(9,484,824)</u>
<b>Expenditures</b>				
Current:				
General government				
Grant expenses - Federal				
Services and supplies	-	9,484,824	-	9,484,824
Total current	<u>-</u>	<u>9,484,824</u>	<u>-</u>	<u>9,484,824</u>
Total Expenditures	<u>-</u>	<u>9,484,824</u>	<u>-</u>	<u>9,484,824</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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>

**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, 2021

**County of Douglas, Nevada**

County of Douglas, Nevada  
Combining Balance Sheet -  
Non-major Governmental Funds  
June 30, 2021

	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	\$ 21,842,711	\$ 1,072,341	\$ 23,176,561	\$ 46,091,613
Cash, cash equivalents and investments, restricted	-	-	262,907	262,907
Accounts receivable, net	466,685	-	-	466,685
Taxes receivable	66,765	-	31,406	98,171
Interest receivable	98,576	24	117,870	216,470
Due from other governments	1,255,805	-	1,812,626	3,068,431
Due from other funds	342,660	-	-	342,660
Prepaid items	65,882	-	-	65,882
Other assets	150,377	-	-	150,377
<b>Total Assets</b>	<b>\$ 24,289,461</b>	<b>\$ 1,072,365</b>	<b>\$ 25,401,370</b>	<b>\$ 50,763,196</b>
<b>Liabilities:</b>				
Accounts payable	\$ 702,712	\$ -	\$ 776,051	\$ 1,478,763
Accrued salaries, wages and benefits	401,473	-	6,975	408,448
Due to other funds	435,636	-	92	435,728
Unearned revenue	233,139	-	190,899	424,038
Contract retentions payable	33,253	-	43,634	76,887
Deposits	23,943	-	-	23,943
Due to other governments	72,718	-	-	72,718
<b>Total Liabilities</b>	<b>1,902,874</b>	<b>-</b>	<b>1,017,651</b>	<b>2,920,525</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue - grants	100,430	-	1,118,748	1,219,178
Unavailable revenue, taxes and penalties	69,087	-	25,583	94,670
Unavailable revenue, special assessments	-	378	-	378
<b>Total Deferred Inflows of Resources</b>	<b>169,517</b>	<b>378</b>	<b>1,144,331</b>	<b>1,314,226</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>2,072,391</b>	<b>378</b>	<b>2,161,982</b>	<b>4,234,751</b>

County of Douglas, Nevada  
Combining Balance Sheet (Continued)  
Non-major Governmental Funds  
June 30, 2021

	Non-major Special Revenue Funds	Non-major Service Funds	Non-major Capital Projects Funds	Total Non-major Governmental Funds
Fund Balances:				
Nonspendable:				
Prepaid items	\$ 65,882	\$ -	\$ -	\$ 65,882
Restricted:				
Debt service	-	1,071,987	-	1,071,987
Capital improvement projects	-	-	23,239,388	23,239,388
General, town and district redevelopment programs	1,414,643	-	-	1,414,643
Youth and other judicial programs	2,702,051	-	-	2,702,051
Fire, police and other public safety programs	3,625,396	-	-	3,625,396
Streets and other public works programs	9,168,709	-	-	9,168,709
Cultural and community development programs	3,907,715	-	-	3,907,715
Assigned:				
Cultural and community development programs	1,332,674	-	-	1,332,674
Total Fund Balances	<u>22,217,070</u>	<u>1,071,987</u>	<u>23,239,388</u>	<u>46,528,445</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 24,289,461</u>	<u>\$ 1,072,365</u>	<u>\$ 25,401,370</u>	<u>\$ 50,763,196</u>

County of Douglas, Nevada  
Combining Statement of Revenues, Expenditures and Changes in the Fund Balance -  
Non-major Governmental Funds  
Year Ended June 30, 2021

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Non-major Capital Projects Funds	Total Non-major Governmental Funds
<b>Revenues</b>				
Taxes	\$ 13,005,228	\$ -	\$ 3,532,660	\$ 16,537,888
Licenses, permits, franchise and other fees	762,902	-	300,000	1,062,902
Intergovernmental shared revenues	17,168,098	-	2,698,940	19,867,038
Charges for services	1,557,485	-	-	1,557,485
Fines and forfeitures	113,235	-	-	113,235
Miscellaneous	460,971	525	518,038	979,534
<b>Total Revenues</b>	<b>33,067,919</b>	<b>525</b>	<b>7,049,638</b>	<b>40,118,082</b>
<b>Expenditures</b>				
<b>Current:</b>				
General government	6,501,570	-	555,971	7,057,541
Judicial	5,102,468	-	-	5,102,468
Public safety	6,137,690	-	-	6,137,690
Public works	3,765,741	-	1,078,184	4,843,925
Community development	1,889,722	-	-	1,889,722
Culture and recreation	2,259,982	-	4,847	2,264,829
Health and sanitation	371,715	-	-	371,715
Welfare	3,116,119	-	-	3,116,119
<b>Total current</b>	<b>29,145,007</b>	<b>-</b>	<b>1,639,002</b>	<b>30,784,009</b>
<b>Capital outlay</b>				
General government	27,000	-	6,711,449	6,738,449
Judicial	17,299	-	-	17,299
Public safety	127	-	-	127
Public works	1,174,639	-	368,827	1,543,466
Community development	79,104	-	-	79,104
Culture and recreation	448,896	-	318,234	767,130
Social services	14,280	-	-	14,280
<b>Total capital outlay</b>	<b>1,761,345</b>	<b>-</b>	<b>7,398,510</b>	<b>9,159,855</b>



County of Douglas, Nevada  
Combining Statement of Revenues, Expenditures and Changes in the Fund Balance (Continued)  
Non-major Governmental Funds  
Year Ended June 30, 2021

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Non-major Capital Projects Funds	Total Non-major Governmental Funds
Debt service:				
Principal payments	\$ -	\$ 1,532,090	\$ -	\$ 1,532,090
Interest Expense	-	700,632	-	700,632
Fiscal charges	-	850	-	850
Total debt service	-	2,233,572	-	2,233,572
Total Expenditures	30,906,352	2,233,572	9,037,512	42,177,436
Excess (Deficiency) of Revenues over (Under) Expenditures	2,161,567	(2,233,047)	(1,987,874)	(2,059,354)
Other Financing Sources (Uses)				
Sale of capital assets	30,966	-	-	30,966
Transfers in	6,402,877	2,098,907	3,753,639	12,255,423
Transfers (out)	(5,158,650)	-	(2,018,661)	(7,177,311)
Total Other Financing Sources (Uses)	1,275,193	2,098,907	1,734,978	5,109,078
Net Changes in Fund Balances	3,436,760	(134,140)	(252,896)	3,049,724
Fund Balance, Beginning of Year	18,780,310	1,206,127	23,492,284	43,478,721
Fund Balance, End of Year	\$ 22,217,070	\$ 1,071,987	\$ 23,239,388	\$ 46,528,445

## 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.

**CARES Act**

Accounts for the activities associated with the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) funding established on March 27, 2020 in response to the economic fallout of the COVID-19 pandemic in the United States.

**PALS Sales Tax**

Accounts for the receipts and distribution of revenues associated with Douglas County Sales and Use Tax Act of 1999, which benefit the Parks, Airport, Library and Senior Services (PALS) programs.

**Law Library**

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

**Library**

Accounts for the activities associated with the Douglas County Public 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, 2021

	Nevada Cooperative Extension	Solid Waste Management	Landscape Maintenance Districts	State Motor Vehicle Accident Indigent
<b>Assets:</b>				
Cash, cash equivalents and investments	\$ 461,820	\$ 2,002,635	\$ 2,888	\$ 10,218
Accounts receivable, net	-	86,781	-	-
Taxes receivable	3,303	-	-	4,952
Interest receivable	1,986	8,574	49	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Prepaid items	100	-	-	-
Other assets	-	-	-	-
Total assets	<u>\$ 467,209</u>	<u>\$ 2,097,990</u>	<u>\$ 2,937</u>	<u>\$ 15,170</u>
<b>Liabilities:</b>				
Accounts payable	\$ 11,295	\$ 34,582	\$ -	\$ -
Accrued salaries, wages and benefits	2,879	1,181	-	-
Due to other funds	-	137	-	-
Unearned revenue	-	-	-	-
Contract retentions payable	-	-	-	-
Deposits	-	-	-	-
Due to other governments	-	-	-	10,218
Total liabilities	<u>14,174</u>	<u>35,900</u>	<u>-</u>	<u>10,218</u>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue, grants	-	-	-	-
Unavailable revenue, taxes and penalties	2,691	-	-	-
Total liabilities and deferred	<u>16,865</u>	<u>35,900</u>	<u>-</u>	<u>10,218</u>
<b>Fund Balances:</b>				
Nonspendable				
Prepaid items	100	-	-	-
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	-	2,062,090	2,937	-
Cultural and community development programs	450,244	-	-	4,952
Assigned to:				
Cultural and community development programs	-	-	-	-
Total fund balances	<u>450,344</u>	<u>2,062,090</u>	<u>2,937</u>	<u>4,952</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 467,209</u>	<u>\$ 2,097,990</u>	<u>\$ 2,937</u>	<u>\$ 15,170</u>

County of Douglas, Nevada  
Combining Balance Sheet (Continued)  
Non-major Special Revenue Funds  
June 30, 2021

Medical Assistance to Indigents	Social Services	CARES Act	PALS Sales Tax	Law Library	Library
\$ 1,384,763	\$ 1,284,927	\$ 23,143	\$ -	\$ 36,714	\$ 589,008
19,802	66,222	-	-	-	-
-	10,587	-	-	-	-
19,541	4,963	322	-	254	916
-	105,891	-	428,326	-	2,000
-	-	-	-	-	235,579
-	775	-	-	-	2,762
-	86,609	-	-	-	-
<u>\$ 1,424,106</u>	<u>\$ 1,559,974</u>	<u>\$ 23,465</u>	<u>\$ 428,326</u>	<u>\$ 36,968</u>	<u>\$ 830,265</u>
\$ -	\$ 200,933	\$ -	\$ -	\$ 3,960	\$ 21,180
-	49,536	-	-	-	37,263
-	172	-	428,326	-	767
-	19,983	12,886	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
62,500	-	-	-	-	-
<u>62,500</u>	<u>270,624</u>	<u>12,886</u>	<u>428,326</u>	<u>3,960</u>	<u>59,210</u>
-	44,870	10,579	-	-	-
16,249	8,628	-	-	-	-
<u>78,749</u>	<u>324,122</u>	<u>23,465</u>	<u>428,326</u>	<u>3,960</u>	<u>59,210</u>
-	775	-	-	-	2,762
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,345,357	1,235,077	-	-	33,008	768,293
-	-	-	-	-	-
<u>1,345,357</u>	<u>1,235,852</u>	<u>-</u>	<u>-</u>	<u>33,008</u>	<u>771,055</u>
<u>\$ 1,424,106</u>	<u>\$ 1,559,974</u>	<u>\$ 23,465</u>	<u>\$ 428,326</u>	<u>\$ 36,968</u>	<u>\$ 830,265</u>

County of Douglas, Nevada  
Combining Balance Sheet (Continued)  
Non-major Special Revenue Funds  
June 30, 2021

	Road Operating	Library Gifts	Tahoe-Douglas Transportation District	Justice Court Administrative Assessment
<b>Assets:</b>				
Cash, cash equivalents and investments	\$ 3,565,626	\$ 70,851	\$ 2,303,526	\$ 1,126,091
Accounts receivable, net	28,786	-	172,719	-
Taxes receivable	-	-	-	-
Interest receivable	15,145	430	6,457	5,820
Due from other governments	209,628	-	-	-
Due from other funds	-	-	-	-
Prepaid items	-	-	-	10,252
Other assets	-	-	-	-
<b>Total assets</b>	<b>\$ 3,819,185</b>	<b>\$ 71,281</b>	<b>\$ 2,482,702</b>	<b>\$ 1,142,163</b>
<b>Liabilities:</b>				
Accounts payable	\$ 40,348	\$ 497	\$ 34	\$ 655
Accrued salaries, wages and benefits	25,910	-	1,284	-
Due to other funds	491	-	68	-
Unearned revenue	-	-	-	140
Contract retentions payable	-	-	-	-
Deposits	-	-	-	-
Due to other governments	-	-	-	-
<b>Total liabilities</b>	<b>66,749</b>	<b>497</b>	<b>1,386</b>	<b>795</b>
<b>Deferred Inflows of Resources:</b>				
Unavailable revenue, grants	-	-	-	-
Unavailable revenue, taxes and penalties	-	-	-	-
<b>Total liabilities and deferred</b>	<b>66,749</b>	<b>497</b>	<b>1,386</b>	<b>795</b>
<b>Fund Balances:</b>				
<b>Nonspendable</b>				
Prepaid items	-	-	-	10,252
<b>Restricted for</b>				
General, town and district redevelopment programs	-	-	-	-
Youth and other judicial programs	-	-	-	1,131,116
Fire, police and other public safety programs	-	-	-	-
Streets and other public works programs	3,752,436	-	2,481,316	-
Cultural and community development programs	-	70,784	-	-
<b>Assigned to:</b>				
Cultural and community development programs	-	-	-	-
<b>Total fund balances</b>	<b>3,752,436</b>	<b>70,784</b>	<b>2,481,316</b>	<b>1,141,368</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 3,819,185</b>	<b>\$ 71,281</b>	<b>\$ 2,482,702</b>	<b>\$ 1,142,163</b>

County of Douglas, Nevada  
Combining Balance Sheet (Continued)  
Non-major Special Revenue Funds  
June 30, 2021

China Spring Youth Camp	Western Nevada Regional Youth Center	Erosion Control (TRPA) Mitigation	Flood Litigation Settlement Fund	Technology Services (911)	911 Surcharge	Senior Services Program
\$ 1,314,868	\$ 299,052	\$ 971,230	\$ 784,790	\$ 2,158,344	\$ 649,760	\$ 1,039,024
812	-	-	-	-	87,084	126
1,249	3,461	-	-	15,689	-	-
3,877	1,857	4,058	-	8,634	607	930
108,645	-	989	-	-	-	256,316
-	-	-	-	-	-	107,081
1,233	-	200	-	3,437	5,735	-
9,812	-	-	-	-	-	53,956
<u>\$ 1,440,496</u>	<u>\$ 304,370</u>	<u>\$ 976,477</u>	<u>\$ 784,790</u>	<u>\$ 2,186,104</u>	<u>\$ 743,186</u>	<u>\$ 1,457,433</u>
\$ 34,090	\$ -	\$ 91,374	\$ 4,152	\$ 4,716	\$ 6,700	\$ 38,961
132,406	-	14,973	-	49,959	-	40,294
2,217	-	-	-	1,201	-	523
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>168,713</u>	<u>-</u>	<u>106,347</u>	<u>4,152</u>	<u>55,876</u>	<u>6,700</u>	<u>79,778</u>
-	-	-	-	-	-	44,981
1,018	2,967	-	-	12,784	-	-
<u>169,731</u>	<u>2,967</u>	<u>106,347</u>	<u>4,152</u>	<u>68,660</u>	<u>6,700</u>	<u>124,759</u>
1,233	-	200	-	3,437	5,735	-
-	-	-	-	-	-	-
1,269,532	301,403	-	-	-	-	-
-	-	-	780,638	2,114,007	730,751	-
-	-	869,930	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,332,674
<u>1,270,765</u>	<u>301,403</u>	<u>870,130</u>	<u>780,638</u>	<u>2,117,444</u>	<u>736,486</u>	<u>1,332,674</u>
<u>\$ 1,440,496</u>	<u>\$ 304,370</u>	<u>\$ 976,477</u>	<u>\$ 784,790</u>	<u>\$ 2,186,104</u>	<u>\$ 743,186</u>	<u>\$ 1,457,433</u>



County of Douglas, Nevada  
Combining Balance Sheet (Continued)  
Non-major Special Revenue Funds  
June 30, 2021

	Redevelopment Agency	Town of Gardnerville	Town of Genoa	Town of Minden	Total Non- Major Special Revenue Funds
<b>Assets:</b>					
Cash, cash equivalents and investments	\$ 37,130	\$ 747,956	\$ 324,868	\$ 653,479	\$ 21,842,711
Accounts receivable, net	-	-	-	4,353	466,685
Taxes receivable	3,258	11,718	513	12,035	66,765
Interest receivable	1,488	4,111	1,853	6,704	98,576
Due from other governments	-	60,838	2,484	80,688	1,255,805
Due from other funds	-	-	-	-	342,660
Prepaid items	-	18,790	6,508	16,090	65,882
Other assets	-	-	-	-	150,377
<b>Total assets</b>	<b>\$ 41,876</b>	<b>\$ 843,413</b>	<b>\$ 336,226</b>	<b>\$ 773,349</b>	<b>\$ 24,289,461</b>
<b>Liabilities:</b>					
Accounts payable	\$ 17,428	\$ 152,510	\$ 7,218	\$ 32,079	\$ 702,712
Accrued salaries, wages and benefits	-	21,543	5,307	18,938	401,473
Due to other funds	-	672	284	778	435,636
Unearned revenue	-	10,370	168,374	21,386	233,139
Contract retentions payable	-	33,253	-	-	33,253
Deposits	-	-	3,288	20,655	23,943
Due to other governments	-	-	-	-	72,718
<b>Total liabilities</b>	<b>17,428</b>	<b>218,348</b>	<b>184,471</b>	<b>93,836</b>	<b>1,902,874</b>
<b>Deferred Inflows of Resources:</b>					
Unavailable revenue, grants	-	-	-	-	100,430
Unavailable revenue, taxes and penalties	3,258	10,007	442	11,043	69,087
<b>Total liabilities and deferred</b>	<b>20,686</b>	<b>228,355</b>	<b>184,913</b>	<b>104,879</b>	<b>2,072,391</b>
<b>Fund Balances:</b>					
<b>Nonspendable</b>					
Prepaid items	-	18,790	6,508	16,090	65,882
<b>Restricted for</b>					
General, town and district redevelopment programs	21,190	596,268	144,805	652,380	1,414,643
Youth and other judicial programs	-	-	-	-	2,702,051
Fire, police and other public safety programs	-	-	-	-	3,625,396
Streets and other public works programs	-	-	-	-	9,168,709
Cultural and community development programs	-	-	-	-	3,907,715
<b>Assigned to:</b>					
Cultural and community development programs	-	-	-	-	1,332,674
<b>Total fund balances</b>	<b>21,190</b>	<b>615,058</b>	<b>151,313</b>	<b>668,470</b>	<b>22,217,070</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 41,876</b>	<b>\$ 843,413</b>	<b>\$ 336,226</b>	<b>\$ 773,349</b>	<b>\$ 24,289,461</b>

County of Douglas, Nevada  
Combining Statement of Revenues, Expenditures and Changes in the Fund Balances -  
Non-major Special Revenue Funds  
June 30, 2021

	Nevada Cooperative Extension	Solid Waste Management	Landscape Maintenance Districts	State Motor Vehicle Accident Indigent
<b>Revenues</b>				
Taxes	\$ 311,928	\$ -	\$ -	\$ 468,107
License, permits, franchise and other fees	-	685,387	-	-
Intergovernmental shared revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	1,732	56,162	20,241	-
Total Revenues	<u>313,660</u>	<u>741,549</u>	<u>20,241</u>	<u>468,107</u>
<b>Expenditures</b>				
Current:				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Community development	201,099	-	-	-
Culture and recreation	-	-	27,191	-
Health and sanitation	-	371,715	-	-
Welfare	-	-	-	467,588
Total current	<u>201,099</u>	<u>371,715</u>	<u>27,191</u>	<u>467,588</u>
Capital outlay				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Community development	-	-	-	-
Culture and recreation	-	-	-	-
Welfare	-	-	-	-
Total capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>201,099</u>	<u>371,715</u>	<u>27,191</u>	<u>467,588</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>112,561</u>	<u>369,834</u>	<u>(6,950)</u>	<u>519</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>112,561</u>	<u>369,834</u>	<u>(6,950)</u>	<u>519</u>
Fund Balance, Beginning of Year	<u>337,783</u>	<u>1,692,256</u>	<u>9,887</u>	<u>4,433</u>
Fund Balance, End of Year	<u>\$ 450,344</u>	<u>\$ 2,062,090</u>	<u>\$ 2,937</u>	<u>\$ 4,952</u>

County of Douglas, Nevada  
Combining Statement of Revenues, Expenditures and Changes in the Fund Balances (Continued)  
Non-major Special Revenue Funds  
Year Ended June 30, 2021

Medical Assistance to Indigents	Social Services	CARES Act	PALS Sales Tax	Law Library	Library
\$ 1,794,265	\$ 978,653	\$ -	\$ 2,409,405	\$ -	\$ -
-	-	-	-	-	-
-	371,625	8,920,482	-	-	7,386
-	120,132	-	-	17,936	-
-	-	-	-	-	-
149,572	-	-	-	76	15,070
<u>1,943,837</u>	<u>1,470,410</u>	<u>8,920,482</u>	<u>2,409,405</u>	<u>18,012</u>	<u>22,456</u>
-	-	4,581,298	-	-	-
-	-	-	-	10,282	-
-	-	4,339,184	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,642,754
-	-	-	-	-	-
266,000	2,382,531	-	-	-	-
<u>266,000</u>	<u>2,382,531</u>	<u>8,920,482</u>	<u>-</u>	<u>10,282</u>	<u>1,642,754</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	14,280	-	-	-	-
<u>-</u>	<u>14,280</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
266,000	2,396,811	8,920,482	-	10,282	1,642,754
<u>1,677,837</u>	<u>(926,401)</u>	<u>-</u>	<u>2,409,405</u>	<u>7,730</u>	<u>(1,620,298)</u>
-	-	-	-	-	-
-	1,074,144	-	-	-	2,391,353
(1,593,149)	-	-	(2,409,405)	-	-
<u>(1,593,149)</u>	<u>1,074,144</u>	<u>-</u>	<u>(2,409,405)</u>	<u>-</u>	<u>2,391,353</u>
84,688	147,743	-	-	7,730	771,055
<u>1,260,669</u>	<u>1,088,109</u>	<u>-</u>	<u>-</u>	<u>25,278</u>	<u>-</u>
<u>\$ 1,345,357</u>	<u>\$ 1,235,852</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,008</u>	<u>\$ 771,055</u>

County of Douglas, Nevada  
Combining Statement of Revenues, Expenditures and Changes in the Fund Balances (Continued)  
Non-major Special Revenue Funds  
Year Ended June 30, 2021

	Road Operating	Library Gifts	Tahoe-Douglas Transportation District	Justice Court Administrative Assessment
Revenues				
Taxes	\$ 325,217	\$ -	\$ 1,186,890	\$ -
License, permits, franchise and other fees	-	-	-	-
Intergovernmental shared revenues	952,601	-	-	-
Charges for services	837	-	-	35,304
Fines and forfeitures	-	-	-	113,235
Miscellaneous	-	16,965	9,582	277
Total Revenues	<u>1,278,655</u>	<u>16,965</u>	<u>1,196,472</u>	<u>148,816</u>
Expenditures				
Current:				
General government	-	-	-	-
Judicial	-	-	-	1,292
Public safety	-	-	-	-
Public works	1,660,896	-	149,350	-
Community development	-	-	-	-
Culture and recreation	-	21,115	-	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
Total current	<u>1,660,896</u>	<u>21,115</u>	<u>149,350</u>	<u>1,292</u>
Capital outlay				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	41,493	-	-	-
Community development	-	-	-	-
Culture and recreation	-	-	448,896	-
Welfare	-	-	-	-
Total capital outlay	<u>41,493</u>	<u>-</u>	<u>448,896</u>	<u>-</u>
Total Expenditures	<u>1,702,389</u>	<u>21,115</u>	<u>598,246</u>	<u>1,292</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(423,734)</u>	<u>(4,150)</u>	<u>598,226</u>	<u>147,524</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	8,118	-	-	-
Transfers in	314,343	-	-	-
Transfers (out)	(49,979)	-	(19,000)	(53,850)
Total Other Financing Sources (Uses)	<u>272,482</u>	<u>-</u>	<u>(19,000)</u>	<u>(53,850)</u>
Net Changes in Fund Balances	<u>(151,252)</u>	<u>(4,150)</u>	<u>579,226</u>	<u>93,674</u>
Fund Balance, Beginning of Year	<u>3,903,688</u>	<u>74,934</u>	<u>1,902,090</u>	<u>1,047,694</u>
Fund Balance, End of Year	<u>\$ 3,752,436</u>	<u>\$ 70,784</u>	<u>\$ 2,481,316</u>	<u>\$ 1,141,368</u>

County of Douglas, Nevada  
Combining Statement of Revenues, Expenditures and Changes in the Fund Balances (Continued)  
Non-major Special Revenue Funds  
Year Ended June 30, 2021

China Spring Youth Camp	Western Nevada Regional Youth Center	Erosion Control (TRPA) Mitigation	Flood Litigation Settlement Fund	Technology Services (911)	911 Surcharge
\$ 115,840	\$ 249,612	\$ -	\$ -	\$ 1,481,660	\$ -
-	-	77,515	-	-	-
4,403,509	-	989	-	-	-
-	-	-	-	682,585	566,061
-	-	-	-	-	-
7,041	-	8,165	-	9,638	5,087
<u>4,526,390</u>	<u>249,612</u>	<u>86,669</u>	<u>-</u>	<u>2,173,883</u>	<u>571,148</u>
-	-	-	-	-	-
4,755,941	334,953	-	-	-	-
-	-	-	-	1,432,187	366,319
-	-	865,515	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,755,941</u>	<u>334,953</u>	<u>865,515</u>	<u>-</u>	<u>1,432,187</u>	<u>366,319</u>
-	-	-	-	-	-
17,299	-	-	-	-	-
-	-	-	-	-	127
-	-	37,506	49,362	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>17,299</u>	<u>-</u>	<u>37,506</u>	<u>49,362</u>	<u>-</u>	<u>127</u>
<u>4,773,240</u>	<u>334,953</u>	<u>903,021</u>	<u>49,362</u>	<u>1,432,187</u>	<u>366,446</u>
<u>(246,850)</u>	<u>(85,341)</u>	<u>(816,352)</u>	<u>(49,362)</u>	<u>741,696</u>	<u>204,702</u>
-	-	-	-	-	-
-	-	919,692	-	-	-
-	-	-	-	-	(65,267)
<u>-</u>	<u>-</u>	<u>919,692</u>	<u>-</u>	<u>-</u>	<u>(65,267)</u>
<u>(246,850)</u>	<u>(85,341)</u>	<u>103,340</u>	<u>(49,362)</u>	<u>741,696</u>	<u>139,435</u>
<u>1,517,615</u>	<u>386,744</u>	<u>766,790</u>	<u>830,000</u>	<u>1,375,748</u>	<u>597,051</u>
<u>\$ 1,270,765</u>	<u>\$ 301,403</u>	<u>\$ 870,130</u>	<u>\$ 780,638</u>	<u>\$ 2,117,444</u>	<u>\$ 736,486</u>

County of Douglas, Nevada  
Combining Statement of Revenues, Expenditures and Changes in the Fund Balances (Continued)  
Non-major Special Revenue Funds  
Year Ended June 30, 2021

	Senior Services Program	Redevelopment Agency	Town of Gardnerville	Town of Genoa	Town of Minden	Total Non- Major Special Revenue Funds
<b>Revenues</b>						
Taxes	\$ -	\$ 1,062,220	\$ 1,295,125	\$ 66,544	\$ 1,259,762	\$ 13,005,228
License, permits, franchise and other fees	-	-	-	-	-	762,902
Intergovernmental shared revenues	975,659	-	985,472	14,411	535,964	17,168,098
Charges for services	117,318	-	14,365	2,947	-	1,557,485
Fines and forfeitures	-	-	-	-	-	113,235
Miscellaneous	14,707	1,081	3,262	58,374	83,939	460,971
<b>Total Revenues</b>	<b>1,107,684</b>	<b>1,063,301</b>	<b>2,298,224</b>	<b>142,276</b>	<b>1,879,665</b>	<b>33,067,919</b>
<b>Expenditures</b>						
<b>Current:</b>						
General government	-	1,077,348	451,677	221,679	169,568	6,501,570
Judicial	-	-	-	-	-	5,102,468
Public safety	-	-	-	-	-	6,137,690
Public works	-	-	818,372	-	271,608	3,765,741
Community development	1,688,623	-	-	-	-	1,889,722
Culture and recreation	-	-	88,615	-	480,307	2,259,982
Health and sanitation	-	-	-	-	-	371,715
Welfare	-	-	-	-	-	3,116,119
<b>Total current</b>	<b>1,688,623</b>	<b>1,077,348</b>	<b>1,358,664</b>	<b>221,679</b>	<b>921,483</b>	<b>29,145,007</b>
<b>Capital outlay</b>						
General government	-	-	27,000	-	-	27,000
Judicial	-	-	-	-	-	17,299
Public safety	-	-	-	-	-	127
Public works	-	-	1,046,278	-	-	1,174,639
Community development	79,104	-	-	-	-	79,104
Culture and recreation	-	-	-	-	-	448,896
Welfare	-	-	-	-	-	14,280
<b>Total capital outlay</b>	<b>79,104</b>	<b>-</b>	<b>1,073,278</b>	<b>-</b>	<b>-</b>	<b>1,761,345</b>
<b>Total Expenditures</b>	<b>1,767,727</b>	<b>1,077,348</b>	<b>2,431,942</b>	<b>221,679</b>	<b>921,483</b>	<b>30,906,352</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>(660,043)</b>	<b>(14,047)</b>	<b>(133,718)</b>	<b>(79,403)</b>	<b>958,182</b>	<b>2,161,567</b>
<b>Other Financing Sources (Uses)</b>						
Sale of Capital Assets	22,848	-	-	-	-	30,966
Transfers in	1,603,345	-	-	-	100,000	6,402,877
Transfers (out)	-	-	-	-	(968,000)	(5,158,650)
<b>Total Other Financing Sources (Uses)</b>	<b>1,626,193</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(868,000)</b>	<b>1,275,193</b>
<b>Net Changes in Fund Balances</b>	<b>966,150</b>	<b>(14,047)</b>	<b>(133,718)</b>	<b>(79,403)</b>	<b>90,182</b>	<b>3,436,760</b>
<b>Fund Balance, Beginning of Year</b>	<b>366,524</b>	<b>35,237</b>	<b>748,776</b>	<b>230,716</b>	<b>578,288</b>	<b>18,780,310</b>
<b>Fund Balance, End of Year</b>	<b>\$ 1,332,674</b>	<b>\$ 21,190</b>	<b>\$ 615,058</b>	<b>\$ 151,313</b>	<b>\$ 668,470</b>	<b>\$ 22,217,070</b>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Nevada Cooperative Extension Special Revenue Fund  
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
<b>Taxes</b>				
Real property taxes, current	\$ 303,180	\$ 303,180	\$ 301,681	\$ (1,499)
Real property taxes, delinquent	414	414	870	456
Real property taxes, deferred	116	116	-	(116)
Personal property taxes, current	6,146	6,416	9,211	2,795
Personal property taxes, delinquent	62	62	166	104
<b>Miscellaneous</b>				
Investment income	5,197	5,197	1,732	(3,465)
<b>Total Revenues</b>	<b>315,115</b>	<b>315,385</b>	<b>313,660</b>	<b>(1,725)</b>
<b>Expenditures</b>				
<b>Current:</b>				
<b>Community development</b>				
<b>Cooperative extension</b>				
Salaries and wages	88,642	88,642	60,888	27,754
Employee benefits	37,011	37,011	28,991	8,020
Services and supplies	161,220	161,220	111,220	50,000
<b>Total current</b>	<b>286,873</b>	<b>286,873</b>	<b>201,099</b>	<b>85,774</b>
<b>Total expenditures</b>	<b>286,873</b>	<b>286,873</b>	<b>201,099</b>	<b>85,774</b>
Excess (Deficiency) of Revenues over (Under) Expenditures	28,242	28,512	112,561	84,049
Net Changes in Fund Balances	28,242	28,512	112,561	84,049
Fund Balance, Beginning of Year	23,542	337,783	337,783	-
Fund Balance, End of Year	\$ 51,784	\$ 366,295	\$ 450,344	\$ 84,049

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Solid Waste Management Fund  
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Business licenses, permits,				
DDI franchise fees	\$ 500,000	\$ 500,000	\$ 592,101	\$ 92,101
STR franchise fees	86,000	86,000	91,286	5,286
Alpine Co. annual fee	2,000	2,000	2,000	-
Other rent and lease income	50,000	50,000	50,000	-
Investment income	20,028	20,028	6,162	(13,866)
Total Revenues	<u>658,028</u>	<u>658,028</u>	<u>741,549</u>	<u>83,521</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	51,639	51,639	52,715	(1,076)
Employee benefits	21,613	21,613	17,552	4,061
Services and supplies	306,608	306,608	301,448	5,160
Total general	<u>379,860</u>	<u>379,860</u>	<u>371,715</u>	<u>8,145</u>
Total current	<u>419,860</u>	<u>419,860</u>	<u>371,715</u>	<u>48,145</u>
Capital outlay				
Health and sanitation				
General	-	300,000	-	300,000
Total capital outlay	<u>-</u>	<u>300,000</u>	<u>-</u>	<u>300,000</u>
Total Expenditures	<u>419,860</u>	<u>719,860</u>	<u>371,715</u>	<u>348,145</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>238,168</u>	<u>(61,832)</u>	<u>369,834</u>	<u>431,666</u>
Other Financing Uses				
Contingencies	(10,939)	(10,939)	-	10,939
Transfers in	-	253	-	(253)
Net Changes in Fund Balances	<u>238,168</u>	<u>(61,579)</u>	<u>369,834</u>	<u>431,413</u>
Fund Balance, Beginning of Year	<u>32,448</u>	<u>1,659,808</u>	<u>1,692,256</u>	<u>32,448</u>
Fund Balance, End of Year	<u>\$ 270,616</u>	<u>\$ 1,598,229</u>	<u>\$ 2,062,090</u>	<u>\$ 463,861</u>



County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Landscape Maintenance Districts Fund  
Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>				
Miscellaneous				
Special assessments	\$ 19,468	\$ 20,484	\$ 20,241	\$ (243)
Total Revenues	<u>19,468</u>	<u>20,484</u>	<u>20,241</u>	<u>(243)</u>
<b>Expenditures</b>				
Current:				
Culture and recreation				
Parks operations				
Salaries and wages	10,500	10,500	11,752	(1,252)
Services and supplies	10,510	13,010	15,439	(2,429)
Total current	<u>21,010</u>	<u>23,510</u>	<u>27,191</u>	<u>(3,681)</u>
Total Expenditures	<u>21,010</u>	<u>23,510</u>	<u>27,191</u>	<u>(3,681)</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(1,542)</u>	<u>(3,026)</u>	<u>(6,950)</u>	<u>(3,924)</u>
Other Financing Uses				
Contingencies	<u>(315)</u>	<u>(315)</u>	<u>-</u>	<u>315</u>
Net Changes in Fund Balances	<u>(1,857)</u>	<u>(3,341)</u>	<u>(6,950)</u>	<u>(3,609)</u>
Fund Balance, Beginning of Year	<u>6,296</u>	<u>3,592</u>	<u>9,887</u>	<u>6,295</u>
Fund Balance, End of Year	<u>\$ 4,439</u>	<u>\$ 251</u>	<u>\$ 2,937</u>	<u>\$ 2,686</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
State Motor Vehicle Accident Indigent Fund  
Year Ended June 30, 2021

	<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	\$ 434,745	\$ 434,745	\$ 453,635	\$ 18,890
Real property taxes, deferred	217	217	-	(217)
Personal property taxes, current	11,715	11,715	14,472	2,757
<b>Total Revenues</b>	<b>446,677</b>	<b>446,677</b>	<b>468,107</b>	<b>21,430</b>
<b>Expenditures</b>				
Current:				
Welfare				
Miscellaneous	403,750	403,750	467,588	(63,838)
<b>Total current</b>	<b>403,750</b>	<b>403,750</b>	<b>467,588</b>	<b>(63,838)</b>
<b>Total Expenditures</b>	<b>403,750</b>	<b>403,750</b>	<b>467,588</b>	<b>(63,838)</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>42,927</b>	<b>42,927</b>	<b>519</b>	<b>(42,408)</b>
<b>Other Financing Uses</b>				
Contingencies	(6,056)	(6,056)	-	6,056
<b>Net Changes in Fund Balances</b>	<b>36,871</b>	<b>36,871</b>	<b>519</b>	<b>(36,352)</b>
<b>Fund Balance, Beginning of Year</b>	<b>6,729</b>	<b>4,433</b>	<b>4,433</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 43,600</b>	<b>\$ 41,304</b>	<b>\$ 4,952</b>	<b>\$ (36,352)</b>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Medical Assistance to Indigents Fund  
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes				
Real property taxes, current	\$ 1,742,076	\$ 1,742,076	\$ 1,733,015	\$ (9,061)
Real property taxes, delinquent	2,450	2,450	5,108	2,658
Real property taxes, deferred	819	819	-	(819)
Personal property taxes, current	38,500	38,500	55,171	16,671
Personal property taxes, delinquent	395	395	971	576
Miscellaneous				
Miscellaneous	-	-	122,377	122,377
Investment income	25,016	25,016	27,195	2,179
Total Revenues	<u>1,809,256</u>	<u>1,809,256</u>	<u>1,943,837</u>	<u>134,581</u>
<b>Expenditures</b>				
Current:				
Welfare				
Medical assistance to indigents				
Services and supplies	18,068	18,068	16,000	2,068
Miscellaneous				
State indigents general tax	250,000	250,000	250,000	-
Total current	<u>268,068</u>	<u>268,068</u>	<u>266,000</u>	<u>2,068</u>
Total expenditures	<u>268,068</u>	<u>268,068</u>	<u>266,000</u>	<u>2,068</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>1,541,188</u>	<u>1,541,188</u>	<u>1,677,837</u>	<u>136,649</u>
Other Financing Uses				
Contingency	(27,918)	(27,918)	-	27,918
Transfers out	(1,593,149)	(1,593,149)	(1,593,149)	-
Net Changes in Fund Balances	<u>(51,961)</u>	<u>(51,961)</u>	<u>84,688</u>	<u>136,649</u>
Fund Balance, Beginning of Year	<u>444,210</u>	<u>1,260,669</u>	<u>1,260,669</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 392,249</u>	<u>\$ 1,208,708</u>	<u>\$ 1,345,357</u>	<u>\$ 136,649</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Social Services Fund  
Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes				
Real property taxes, current	\$ 949,812	\$ 949,812	\$ 944,344	\$ (5,468)
Real property taxes, delinquent	1,068	1,068	2,816	1,748
Real property taxes, deferred	390	690	-	(690)
Personal property taxes, current	21,624	21,624	30,942	9,318
Personal property taxes, delinquent	552	552	551	(1)
Intergovernmental revenues				
Federal, state and local grants				
Federal grant revenue	171,000	291,435	245,646	(45,789)
State grant revenue	167,675	151,609	125,979	(25,630)
Other grants	570	570	-	(570)
Charges for services				
Health Clinic Services	237,500	237,500	78,168	(159,332)
Reimbursement for services	-	-	-	-
Adult Day Club	76,000	76,000	38,602	(37,398)
Indigent Repay	2,660	2,660	3,362	702
Miscellaneous				
Investment income	23,480	23,480	(8,893)	(32,373)
Other	1,000	9,998	8,893	(1,105)
Total Revenues	<u>1,653,331</u>	<u>1,766,998</u>	<u>1,470,410</u>	<u>(295,483)</u>
<b>Expenditures</b>				
Current:				
Welfare				
Medical				
Services and supplies	<u>527,338</u>	<u>527,338</u>	<u>586,782</u>	<u>(59,444)</u>
Total medical	<u>527,338</u>	<u>527,338</u>	<u>586,782</u>	<u>(59,444)</u>
General				
Salaries and wages	500,433	502,306	263,401	238,905
Employee benefits	240,763	240,763	204,172	36,591
Services and supplies	<u>464,650</u>	<u>529,072</u>	<u>502,057</u>	<u>27,015</u>
Total general	<u>1,205,846</u>	<u>1,272,141</u>	<u>969,630</u>	<u>302,511</u>

County of Douglas, Nevada

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

Social Services Fund

Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Community health nurse				
Salaries and wages	\$ 378,016	\$ 378,016	\$ 247,940	\$ 130,076
Employee benefits	155,872	155,872	155,747	125
Services and supplies	176,100	223,172	151,751	71,421
Total community health nurse	<u>709,988</u>	<u>757,060</u>	<u>555,438</u>	<u>201,622</u>
Other				
Salaries and wages	153,542	182,918	170,576	12,342
Employee benefits	67,540	67,540	75,084	(7,544)
Services and supplies	20,900	20,900	25,021	(4,121)
Total other	<u>241,982</u>	<u>271,358</u>	<u>270,681</u>	<u>677</u>
Total current	<u>2,685,154</u>	<u>2,827,897</u>	<u>2,382,531</u>	<u>445,366</u>
Capital outlay				
Welfare				
General	-	32,362	14,280	18,082
Total capital outlay	<u>-</u>	<u>32,362</u>	<u>14,280</u>	<u>18,082</u>
Total Expenditures	<u>2,685,154</u>	<u>2,860,259</u>	<u>2,396,811</u>	<u>463,448</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(1,031,823)</u>	<u>(1,093,261)</u>	<u>(926,401)</u>	<u>166,860</u>
Other Financing Uses				
Contingencies	(42,848)	(42,848)	-	42,848
Transfers in	1,074,144	1,358,482	1,074,144	(284,338)
Total Other Financing Uses	<u>1,031,296</u>	<u>1,315,634</u>	<u>1,074,144</u>	<u>(241,490)</u>
Net Changes in Fund Balances	<u>(527)</u>	<u>222,373</u>	<u>147,743</u>	<u>(74,630)</u>
Fund Balance, Beginning of Year	<u>202,141</u>	<u>1,088,109</u>	<u>1,088,109</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 201,614</u>	<u>\$ 1,310,482</u>	<u>\$ 1,235,852</u>	<u>\$ (74,630)</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
CARES Act  
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental				
Grant revenue - Federal	\$ -	\$ 8,931,061	\$ 8,920,482	\$ (10,579)
Total Revenues	-	8,931,061	8,920,482	(10,579)
<b>Expenditures</b>				
Current:				
General government				
Grant expenses - Federal				
Services and supplies	-	4,586,731	4,581,298	5,433
Public safety				
Grant expenses - Federal				
Services and supplies	-	4,344,330	4,339,184	5,146
Total Expenditures	-	8,931,061	8,920,482	10,579
Excess (Deficiency) of Revenues over (Under) Expenditures	-	-	-	-
Net Changes in Fund Balances	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
PALS Sales Tax  
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes				
Sales tax	\$ 1,730,040	\$ 1,730,040	\$ 2,409,405	\$ 679,365
Total Revenues	1,730,040	1,730,040	2,409,405	679,365
<b>Expenditures</b>				
Current:				
General government				
Services and supplies	-	-	-	-
Total current	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues over (Under) Expenditures	1,730,040	1,730,040	2,409,405	679,365
<b>Other Financing Uses</b>				
Transfers out	(1,730,040)	(1,730,040)	(2,409,405)	(679,365)
Net Changes in Fund Balances	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Law Library Fund  
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services				
General government				
Clerk's fees	\$ 18,258	\$ 18,258	\$ 17,936	\$ (322)
Miscellaneous				
Investment income	453	453	76	(377)
Total Revenues	<u>18,711</u>	<u>18,711</u>	<u>18,012</u>	<u>(699)</u>
Expenditures				
Current:				
Judicial				
Law library				
Services and supplies	25,287	25,287	10,282	15,005
Total current	<u>25,287</u>	<u>25,287</u>	<u>10,282</u>	<u>15,005</u>
Total Expenditures	<u>25,287</u>	<u>25,287</u>	<u>10,282</u>	<u>15,005</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(6,576)</u>	<u>(6,576)</u>	<u>7,730</u>	<u>14,306</u>
Other Financing Uses				
Contingencies	<u>(379)</u>	<u>(379)</u>	<u>-</u>	<u>379</u>
Net Changes in Fund Balances	<u>(6,955)</u>	<u>(6,955)</u>	<u>7,730</u>	<u>14,685</u>
Fund Balance, Beginning of Year	<u>31,164</u>	<u>25,278</u>	<u>25,278</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 24,209</u>	<u>\$ 18,323</u>	<u>\$ 33,008</u>	<u>\$ 14,685</u>



County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Library  
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental				
Grant revenue - Federal	\$ -	\$ 18,258	\$ -	\$ (18,258)
Grant revenue - State	-	8,074	7,386	(688)
Miscellaneous				
Investment income	-	-	15,070	15,070
<b>Total Revenues</b>	<b>-</b>	<b>26,332</b>	<b>22,456</b>	<b>(3,876)</b>
<b>Expenditures</b>				
Current:				
Culture and recreation				
Salaries and wages	799,403	773,803	733,996	39,807
Employee benefits	386,187	386,187	377,815	8,372
Services and supplies	480,000	552,783	530,943	21,840
<b>Total current</b>	<b>1,665,590</b>	<b>1,712,773</b>	<b>1,642,754</b>	<b>70,019</b>
<b>Total Expenditures</b>	<b>1,665,590</b>	<b>1,712,773</b>	<b>1,642,754</b>	<b>70,019</b>
Excess (Deficiency) of Revenues over (Under) Expenditures	(1,665,590)	(1,686,441)	(1,620,298)	66,143
<b>Other Financing Uses</b>				
Contingencies	(379)	(379)	-	379
Transfers in	1,679,608	2,068,276	2,391,353	323,077
Net Changes in Fund Balances	14,018	381,835	771,055	389,220
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ 14,018	\$ 381,835	\$ 771,055	\$ 389,220

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Road Operating Fund  
Year Ended June 30, 2021

	<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	\$ 194,419	\$ 196,419	\$ 207,036	\$ 10,617
1% Valley Rm Tx (Rd)	61,000	61,000	118,181	57,181
Intergovernmental shared revenues				
Federal, state and local grants				
Other grants	-	-	9,422	9,422
Motor vehicle fuel taxes	916,891	916,891	943,179	26,288
Charges for services	10,000	10,000	837	(9,163)
Miscellaneous				
Investment income	4,000	40,000	(6,858)	(46,858)
Other	2,000	2,000	6,858	4,858
Total Revenues	<u>1,188,310</u>	<u>1,226,310</u>	<u>1,278,655</u>	<u>52,345</u>
<b>Expenditures</b>				
Current:				
Public works				
Roads				
Salaries and wages	526,037	526,037	509,415	16,622
Employee benefits	251,563	251,563	255,070	(3,507)
Services and supplies	960,567	1,629,835	896,411	733,424
Total current	<u>1,738,167</u>	<u>2,407,435</u>	<u>1,660,896</u>	<u>746,539</u>
Capital outlay				
Public works	600,000	615,000	41,493	573,507
Total capital outlay	<u>600,000</u>	<u>615,000</u>	<u>41,493</u>	<u>573,507</u>
Total Expenditures	<u>2,338,167</u>	<u>3,022,435</u>	<u>1,702,389</u>	<u>1,320,046</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(1,149,857)</u>	<u>(1,796,125)</u>	<u>(423,734)</u>	<u>1,372,391</u>
<b>Other Financing Sources (Uses)</b>				
Sale of capital assets	-	-	8,118	8,118
Contingencies	(57,264)	(57,264)	-	57,264
Transfers in	314,343	322,970	314,343	(8,627)
Transfers out	(49,979)	(49,979)	(49,979)	-
Total Other Financing Uses	<u>207,100</u>	<u>215,727</u>	<u>272,482</u>	<u>56,755</u>
Net Changes in Fund Balances	<u>(942,757)</u>	<u>(1,580,398)</u>	<u>(151,252)</u>	<u>1,429,146</u>
Fund Balance, Beginning of Year	<u>1,073,990</u>	<u>3,903,688</u>	<u>3,903,688</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 131,233</u>	<u>\$ 2,323,290</u>	<u>\$ 3,752,436</u>	<u>\$ 1,429,146</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Library Gifts Fund  
Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Miscellaneous				
Other donations	\$ -	\$ -	\$ 17,032	\$ 17,032
Investment income	-	-	(67)	(67)
Total Revenues	<u>-</u>	<u>-</u>	<u>16,965</u>	<u>16,965</u>
<b>Expenditures</b>				
Current:				
Culture and recreation				
Library				
Services and supplies	98	32,492	21,115	11,377
Total current	<u>98</u>	<u>32,492</u>	<u>21,115</u>	<u>11,377</u>
Total Expenditures	<u>98</u>	<u>32,492</u>	<u>21,115</u>	<u>11,377</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(98)</u>	<u>(32,492)</u>	<u>(4,150)</u>	<u>28,342</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	299	-	(299)
Total other financing uses	<u>-</u>	<u>299</u>	<u>-</u>	<u>(299)</u>
Net Changes in Fund Balances	<u>(98)</u>	<u>(32,492)</u>	<u>(4,150)</u>	<u>28,342</u>
Fund Balance, Beginning of Year	<u>42,541</u>	<u>74,934</u>	<u>74,934</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 42,443</u>	<u>\$ 42,442</u>	<u>\$ 70,784</u>	<u>\$ 28,342</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Tahoe-Douglas Transportation District Fund  
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes				
1% Lake Rm Tx (Rd)	\$ 457,500	\$ 457,500	\$ 1,186,890	\$ 729,390
Miscellaneous				
Miscellaneous	-	-	1,327	1,327
Investment income	22,000	22,000	8,255	(13,745)
Total Revenues	<u>479,500</u>	<u>479,500</u>	<u>1,196,472</u>	<u>716,972</u>
<b>Expenditures</b>				
Current:				
Public works				
Tahoe-Douglas transportation				
Salaries and wages	26,941	26,941	10,701	16,240
Employee benefits	11,276	11,276	11,622	(346)
Services and supplies	145,186	145,186	127,027	18,159
Total current	<u>183,403</u>	<u>183,403</u>	<u>149,350</u>	<u>34,053</u>
Capital outlay				
Culture and recreation	-	1,010,414	448,896	561,518
Total Expenditures	<u>183,403</u>	<u>1,193,817</u>	<u>598,246</u>	<u>595,571</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>296,097</u>	<u>(714,317)</u>	<u>598,226</u>	<u>1,312,543</u>
<b>Other Financing Uses</b>				
Contingencies	(5,502)	(5,502)	-	5,502
Transfers in	-	16,389	-	(16,389)
Transfers out	(19,000)	(19,000)	(19,000)	-
Total Other Financing Uses	<u>(24,502)</u>	<u>(8,113)</u>	<u>(19,000)</u>	<u>(10,887)</u>
Net Changes in Fund Balances	271,595	(722,430)	579,226	1,301,656
Fund Balance, Beginning of Year	<u>661,571</u>	<u>1,902,090</u>	<u>1,902,090</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 933,166</u>	<u>\$ 1,179,660</u>	<u>\$ 2,481,316</u>	<u>\$ 1,301,656</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Justice Court Administrative Assessment Fund  
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services				
Other	\$ 20,722	\$ 20,722	\$ 35,304	\$ 14,582
Fines and forfeitures				
East Fork Justice Court fines	36,377	36,377	63,256	26,879
Tahoe Justice Court fines	23,738	23,738	49,979	26,241
Miscellaneous				
Investment income	16,800	16,800	277	(16,523)
Total Revenues	<u>97,637</u>	<u>97,637</u>	<u>148,816</u>	<u>51,179</u>
<b>Expenditures</b>				
Current:				
Judicial				
East Fork Justice Court				
Services and supplies	-	589,880	(18,444)	608,324
Total East Fork Justice Court	<u>-</u>	<u>589,880</u>	<u>(18,444)</u>	<u>608,324</u>
Tahoe Justice Court				
Services and supplies	-	353,955	19,736	334,219
Total Tahoe Justice Court	<u>-</u>	<u>353,955</u>	<u>19,736</u>	<u>334,219</u>
Administrative assessment				
Services and supplies	1,098	1,098	-	1,098
Total administrative assessment	<u>1,098</u>	<u>1,098</u>	<u>-</u>	<u>1,098</u>
Total current	<u>1,098</u>	<u>944,933</u>	<u>1,292</u>	<u>943,641</u>
Total Expenditures	<u>1,098</u>	<u>944,933</u>	<u>1,292</u>	<u>943,641</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>96,539</u>	<u>(847,296)</u>	<u>147,524</u>	<u>994,820</u>
<b>Other Financing Sources (Uses)</b>				
Contingencies	(40,713)	(53,850)	-	53,850
Transfers in	-	1,648	-	(1,648)
Transfers out	(16)	(16)	(53,850)	(53,834)
Total Other Financing (uses)	<u>(40,729)</u>	<u>(52,218)</u>	<u>(53,850)</u>	<u>(1,632)</u>
Net Changes in Fund Balances	<u>55,810</u>	<u>(899,514)</u>	<u>93,674</u>	<u>993,188</u>
Fund Balance, Beginning of Year	<u>1,120,531</u>	<u>1,047,694</u>	<u>1,047,694</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,176,341</u>	<u>\$ 148,180</u>	<u>\$ 1,141,368</u>	<u>\$ 993,188</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
China Spring Youth Camp Fund  
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes				
Real property taxes, current	\$ 109,078	\$ 109,078	\$ 111,861	\$ 2,783
Real property taxes, delinquent	-	-	330	330
Real property taxes, deferred	-	-	-	-
Personal property taxes, current	-	-	3,584	3,584
Personal property taxes, delinquent	-	-	65	65
Intergovernmental shared revenues				
Federal, state and local grants				
Interim funding	3,883,543	3,883,543	3,883,543	-
MediCaid reimbursement	1,200,000	350,000	465,467	115,467
Other grants	117,539	231,010	54,499	(176,511)
Miscellaneous				
Investment income	5,330	5,330	(13,370)	(18,700)
Other	-	-	20,411	20,411
Total Revenues	<u>5,315,490</u>	<u>4,578,961</u>	<u>4,526,390</u>	<u>(52,571)</u>
Expenditures				
Current:				
Judicial				
China Spring youth camp				
Salaries and wages	2,843,434	2,424,434	2,542,995	(118,561)
Employee benefits	1,335,679	1,335,679	1,159,876	175,803
Services and supplies	1,153,845	1,232,718	1,053,070	179,648
Total current	<u>5,332,958</u>	<u>4,992,831</u>	<u>4,755,941</u>	<u>236,890</u>
Capital outlay:				
Judicial	-	34,598	17,299	17,299
Total Expenditures	<u>5,332,958</u>	<u>5,027,429</u>	<u>4,773,240</u>	<u>254,189</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(17,468)</u>	<u>(448,468)</u>	<u>(246,850)</u>	<u>201,618</u>
Other Financing Sources				
Contingency	(79,994)	(79,994)	-	79,994
Transfers in	-	13,424	-	13,424
Total other financing sources	<u>(79,994)</u>	<u>(66,570)</u>	<u>-</u>	<u>93,418</u>
Net Changes in Fund Balances	<u>(97,462)</u>	<u>(515,038)</u>	<u>(246,850)</u>	<u>268,188</u>
Fund Balance, Beginning of Year	<u>617,536</u>	<u>1,517,615</u>	<u>1,517,615</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 520,074</u>	<u>\$ 1,002,577</u>	<u>\$ 1,270,765</u>	<u>\$ 268,188</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Western Nevada Regional Youth Center Fund  
Year Ended June 30, 2021

	<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	\$ 242,543	\$ 242,543	\$ 241,346	\$ (1,197)
Real property taxes, delinquent	389	389	696	307
Real property taxes, deferred	176	176	-	(176)
Personal property taxes, current	5,134	5,134	7,369	2,235
Personal property taxes, delinquent	84	84	201	117
Miscellaneous				
Investment income	6,257	6,257	-	(6,257)
<b>Total Revenues</b>	<u>254,583</u>	<u>254,583</u>	<u>249,612</u>	<u>(4,971)</u>
<b>Expenditures</b>				
Current:				
Judicial				
Western Nevada Regiona youth center Services and supplies	328,216	328,216	334,953	(6,737)
<b>Total current</b>	<u>328,216</u>	<u>328,216</u>	<u>334,953</u>	<u>(6,737)</u>
<b>Total expenditures</b>	<u>328,216</u>	<u>328,216</u>	<u>334,953</u>	<u>(6,737)</u>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<u>(73,633)</u>	<u>(73,633)</u>	<u>(85,341)</u>	<u>(11,708)</u>
Other Financing Sources (Uses)				
Contingency	(4,923)	(4,923)	-	4,923
<b>Net Changes in Fund Balances</b>	<u>(78,556)</u>	<u>(78,556)</u>	<u>(85,341)</u>	<u>(6,785)</u>
Fund Balance, Beginning of Year	316,536	386,744	386,744	-
<b>Fund Balance, End of Year</b>	<u>\$ 237,980</u>	<u>\$ 308,188</u>	<u>\$ 301,403</u>	<u>\$ (6,785)</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Erosion Control (TRPA) Mitigation Fund  
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Licenses, permits, franchise and other fees				
Other licenses, permits and fees	\$ -	\$ 77,515	\$ 77,515	\$ -
Intergovernmental shared revenues				
Federal, state and local grants				
Federal grants	-	28,776	989	(27,787)
Miscellaneous				
Investment income	26,241	26,241	1,311	(24,930)
Miscellaneous	-	-	6,854	6,854
Total revenues	<u>26,241</u>	<u>132,532</u>	<u>86,669</u>	<u>(45,863)</u>
<b>Expenditures</b>				
Current:				
Public works				
Erosion control (TRPA) mitigation				
Services and supplies	42,432	119,947	77,515	42,432
Total erosion	<u>42,432</u>	<u>119,947</u>	<u>77,515</u>	<u>42,432</u>
Stormwater				
Salaries and wages	311,136	311,136	250,529	60,607
Employee Benefits	153,043	153,043	123,513	29,530
Services and supplies	428,386	804,075	413,958	390,117
Total stormwater	<u>892,565</u>	<u>1,268,254</u>	<u>788,000</u>	<u>480,254</u>
Total current	<u>934,997</u>	<u>1,388,201</u>	<u>865,515</u>	<u>522,686</u>
Capital outlay:				
Public works				
Capital projects	-	54,538	37,506	17,032
Total capital outlay	<u>-</u>	<u>54,538</u>	<u>37,506</u>	<u>17,032</u>
Total expenditures	<u>934,997</u>	<u>1,442,739</u>	<u>903,021</u>	<u>539,718</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(908,756)</u>	<u>(1,310,207)</u>	<u>(816,352)</u>	<u>493,855</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	919,692	919,692	919,692	-
Transfers out	(20,936)	(20,936)	-	20,936
Total Other Financing (uses)	<u>898,756</u>	<u>898,756</u>	<u>919,692</u>	<u>20,936</u>
Net Changes in Fund Balances	<u>(10,000)</u>	<u>(411,451)</u>	<u>103,340</u>	<u>514,791</u>
Fund Balance, Beginning of Year	<u>152,826</u>	<u>766,790</u>	<u>766,790</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 142,826</u>	<u>\$ 355,339</u>	<u>\$ 870,130</u>	<u>\$ 514,791</u>



County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Flood Litigation Settlement Fund  
Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Expenditures				
Current:				
Regional Flood/Stormwater				
Miscellaneous				
Settlement cost	\$ -	\$ 102,250	\$ -	\$ 102,250
Total current	-	102,250	-	102,250
Capital outlay:				
Public works	-	727,750	49,362	678,388
Total expenditures	-	830,000	49,362	780,638
Excess (Deficiency) of Revenues over (Under) Expenditures	-	(830,000)	(49,362)	780,638
Net Changes in Fund Balances	-	(830,000)	(49,362)	780,638
Fund Balance, Beginning of Year	-	830,000	830,000	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 780,638</u>	<u>\$ 780,638</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Technology Services (911) Fund  
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
<b>Taxes</b>				
Real property taxes, current	\$ 1,440,105	\$ 1,440,105	\$ 1,432,988	\$ (7,117)
Real property taxes, delinquent	-	-	4,134	4,134
Real property taxes, deferred	-	-	-	-
Personal property taxes, current	-	-	43,754	43,754
Personal property taxes, delinquent	30,479	30,479	784	(29,695)
<b>Charges for services</b>				
<b>Public safety</b>				
911 Service	680,018	680,018	682,585	2,567
Other	-	-	-	-
<b>Miscellaneous</b>				
Investment income	22,807	22,807	9,423	(13,384)
Other	420	420	215	(205)
<b>Total revenues</b>	<b>2,173,829</b>	<b>2,173,829</b>	<b>2,173,883</b>	<b>54</b>
<b>Expenditures</b>				
<b>Current:</b>				
<b>Public safety</b>				
<b>Technology services (911)</b>				
Salaries and wages	1,032,749	1,032,749	1,017,700	15,049
Employee Benefits	446,044	446,044	448,645	(2,601)
Services and supplies	462,678	462,825	(34,075)	496,900
Other	-	-	(83)	83
<b>Total current</b>	<b>1,941,471</b>	<b>1,941,618</b>	<b>1,432,187</b>	<b>509,431</b>
<b>Total Expenditures</b>	<b>1,941,471</b>	<b>1,941,618</b>	<b>1,432,187</b>	<b>509,431</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>232,358</b>	<b>232,211</b>	<b>741,696</b>	<b>509,485</b>
<b>Other Financing Uses</b>				
Contingencies	(70,047)	(70,047)	-	70,047
Transfers in	-	5,900	-	(5,900)
<b>Total Other financing (uses)</b>	<b>(70,047)</b>	<b>(64,147)</b>	<b>-</b>	<b>64,147</b>
<b>Net Changes in Fund Balances</b>	<b>162,311</b>	<b>168,064</b>	<b>741,696</b>	<b>573,632</b>
<b>Fund Balance, Beginning of Year</b>	<b>559,570</b>	<b>1,375,748</b>	<b>1,375,748</b>	<b>-</b>
<b>Fund Balance, End of Year</b>	<b>\$ 721,881</b>	<b>\$ 1,543,812</b>	<b>\$ 2,117,444</b>	<b>\$ 573,632</b>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
911 Surcharge Fund  
Year Ended June 30, 2021

	<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	\$ 461,387	\$ 461,387	\$ 566,061	\$ 104,674
Miscellaneous				
Interest income	2,185	2,185	5,087	2,902
Total revenues	<u>463,572</u>	<u>463,572</u>	<u>571,148</u>	<u>107,576</u>
<b>Expenditures</b>				
Current:				
Public safety				
Surcharge				
Services and supplies	445,050	445,050	366,319	78,731
Total current	<u>445,050</u>	<u>445,050</u>	<u>366,319</u>	<u>78,731</u>
Capital outlay:				
Public safety	5,000	5,000	127	4,873
Total expenditures	<u>450,050</u>	<u>450,050</u>	<u>366,446</u>	<u>83,604</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>13,522</u>	<u>13,522</u>	<u>204,702</u>	<u>191,180</u>
Other Financing Uses				
Transfers out	(65,267)	(65,267)	(65,267)	-
Total other financing uses	<u>(65,267)</u>	<u>(65,267)</u>	<u>(65,267)</u>	<u>-</u>
Net Changes in Fund Balances	<u>(51,745)</u>	<u>(51,745)</u>	<u>139,435</u>	<u>191,180</u>
Fund Balance, Beginning of Year	<u>124,425</u>	<u>597,051</u>	<u>597,051</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 72,680</u>	<u>\$ 545,306</u>	<u>\$ 736,486</u>	<u>\$ 191,180</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Senior Services Program Fund  
Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental shared revenues				
Federal, state and local grants				
Federal grants	\$ 486,756	\$ 882,971	\$ 920,689	\$ 37,718
State grants	279,947	117,546	54,970	(62,576)
Charges for services				
Community support				
Client fees	10,000	10,000	3,296	(6,704)
Transit fees	8,900	8,900	3,132	(5,768)
Program income	133,000	133,000	110,604	(22,396)
Culture and recreation				
Recreation fees	29,000	29,000	286	(28,714)
Miscellaneous				
Investment income	807	807	5,929	5,122
Other	89,000	89,000	8,778	(80,222)
Total revenues	<u>1,037,410</u>	<u>1,271,224</u>	<u>1,107,684</u>	<u>(163,540)</u>
<b>Expenditures</b>				
Current:				
Community development				
Senior services				
Salaries and wages	913,214	920,508	574,928	345,580
Employee benefits	439,194	439,194	385,473	53,721
Services and supplies	945,379	988,945	728,222	260,723
Total current	<u>2,297,787</u>	<u>2,348,647</u>	<u>1,688,623</u>	<u>660,024</u>
Capital outlay:				
Community development				
Machinery & equipment	-	18,400	-	18,400
Motor vehicles	-	164,554	79,104	85,450
Total capital outlay	<u>-</u>	<u>182,954</u>	<u>79,104</u>	<u>103,850</u>
Total expenditures	<u>2,297,787</u>	<u>2,531,601</u>	<u>1,767,727</u>	<u>763,874</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(1,260,377)</u>	<u>(1,260,377)</u>	<u>(660,043)</u>	<u>600,334</u>
<b>Other Financing Sources (Uses)</b>				
Contingencies	(26,499)	-	-	-
Sale of capital asset	-	-	22,848	22,848
Transfers in	1,433,504	1,631,102	1,603,345	(27,757)
Total other financing sources (uses)	<u>1,407,005</u>	<u>1,631,102</u>	<u>1,626,193</u>	<u>(4,909)</u>
Net Changes in Fund Balances	<u>146,628</u>	<u>370,725</u>	<u>966,150</u>	<u>595,425</u>
Fund Balance, Beginning of Year	<u>229,027</u>	<u>366,524</u>	<u>366,524</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 375,655</u>	<u>\$ 737,249</u>	<u>\$ 1,332,674</u>	<u>\$ 595,425</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Redevelopment Agency Fund  
Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes				
Real property taxes, current	\$ 1,129,600	\$ 1,129,600	\$ 1,035,598	\$ (94,002)
Personal property taxes, current	124,265	124,265	26,622	(97,643)
Miscellaneous				
Investment income	7,233	7,233	1,081	(6,152)
Total revenues	<u>1,261,098</u>	<u>1,261,098</u>	<u>1,063,301</u>	<u>(197,797)</u>
<b>Expenditures</b>				
Current:				
General government				
Redevelopment agency administrative				
Salaries and wages	24,107	24,107	-	24,107
Employee Benefits	10,531	10,531	-	10,531
Services and supplies	1,221,682	1,221,682	1,077,348	144,334
Total current	<u>1,256,320</u>	<u>1,256,320</u>	<u>1,077,348</u>	<u>178,972</u>
Total expenditures	<u>1,256,320</u>	<u>1,256,320</u>	<u>1,077,348</u>	<u>178,972</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>4,778</u>	<u>4,778</u>	<u>(14,047)</u>	<u>(18,825)</u>
<b>Other Financing Uses</b>				
Contingencies	(525)	(525)	-	525
Transfers Out	-	1,869	-	(1,869)
Total other financing uses	<u>(525)</u>	<u>1,344</u>	<u>-</u>	<u>(1,344)</u>
Net Changes in Fund Balances	4,253	6,122	(14,047)	(20,169)
Fund Balance, Beginning of Year	<u>38,367</u>	<u>35,237</u>	<u>35,237</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 42,620</u>	<u>\$ 41,359</u>	<u>\$ 21,190</u>	<u>\$ (20,169)</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Town of Gardnerville  
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes				
Real property taxes, current	\$ 1,358,336	\$ 1,358,336	\$ 1,227,098	\$ (131,238)
Real property taxes, delinquent	-	-	7,050	7,050
Personal property taxes, current	-	-	59,734	59,734
Personal property taxes, delinquent	-	-	1,243	1,243
Intergovernmental shared revenues				
Federal, state and local grants	511,000	625,458	614,484	(10,974)
State consolidated tax distribution	277,255	277,255	342,475	65,220
NRS county gaming licenses	28,000	28,000	28,513	513
Other	-	-	-	-
Charges for services	5,000	5,000	14,365	9,365
Miscellaneous				
Investment income	-	-	1,400	1,400
Other	-	-	1,862	1,862
Total Revenues	<u>2,179,591</u>	<u>2,294,049</u>	<u>2,298,224</u>	<u>4,175</u>
<b>Expenditures</b>				
Current:				
General government				
Salaries and wages	186,524	186,524	173,982	12,542
Employee Benefits	70,195	70,195	71,222	(1,027)
Services and supplies	156,252	197,498	206,473	(8,975)
Total general government	<u>412,971</u>	<u>454,217</u>	<u>451,677</u>	<u>2,540</u>
Public works				
Salaries and wages	304,063	292,455	238,873	53,582
Employee Benefits	132,412	132,412	109,030	23,382
Services and supplies	346,136	650,926	470,469	180,457
Total public works	<u>782,611</u>	<u>1,075,793</u>	<u>818,372</u>	<u>257,421</u>
Culture and recreation				
Services and supplies	109,588	109,588	88,615	20,973
Total culture and recreation	<u>109,588</u>	<u>109,588</u>	<u>88,615</u>	<u>20,973</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual-  
Town of Gardnerville (Continued)  
Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Capital Outlay				
General government				
Capital projects	\$ 160,000	\$ 138,925	\$ 27,000	\$ 111,925
Public works				
Capital projects	661,708	1,129,470	1,046,278	83,192
Total capital outlay	<u>821,708</u>	<u>1,268,395</u>	<u>1,073,278</u>	<u>195,117</u>
Total Expenditures	<u>2,126,878</u>	<u>2,907,993</u>	<u>2,431,942</u>	<u>476,051</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>52,713</u>	<u>(613,944)</u>	<u>(133,718)</u>	<u>480,226</u>
Other Financing Sources (Uses)				
Contingencies	(42,332)	(7,332)	-	7,332
Transfers out	-	9,295	-	(9,295)
Total Other Financing (uses)	<u>(42,332)</u>	<u>1,963</u>	<u>-</u>	<u>(1,963)</u>
Net Changes in Fund Balances	10,381	(611,981)	(133,718)	478,263
Fund Balance, Beginning of Year	<u>117,119</u>	<u>748,776</u>	<u>748,776</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 127,500</u>	<u>\$ 136,795</u>	<u>\$ 615,058</u>	<u>\$ 478,263</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Town of Genoa  
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes				
Real property taxes, current	\$ 58,850	\$ 58,850	\$ 65,071	\$ 6,221
Real property taxes, delinquent	26	26	94	68
Personal property taxes, current	877	877	1,351	474
Personal property taxes, delinquent	12	12	28	16
Intergovernmental shared revenues				
State consolidated tax distribution	12,213	12,213	13,983	1,770
NRS county gaming licenses	698	698	428	(270)
Charges for services				
Recreation fees	15,425	15,425	2,947	(12,478)
Miscellaneous				
Candy dance	303,769	303,769	23,547	(280,222)
Investment income	13,666	13,666	(2,526)	(16,192)
Other	32,669	32,669	37,353	4,684
<b>Total Revenues</b>	<b>438,205</b>	<b>438,205</b>	<b>142,276</b>	<b>(295,929)</b>
<b>Expenditures</b>				
Current:				
General government				
Salaries and wages	120,605	120,605	73,344	47,261
Employee Benefits	52,188	52,188	38,997	13,191
Services and supplies	314,853	361,403	109,338	252,065
<b>Total Current</b>	<b>487,646</b>	<b>534,196</b>	<b>221,679</b>	<b>312,517</b>
<b>Total Expenditures</b>	<b>487,646</b>	<b>534,196</b>	<b>221,679</b>	<b>312,517</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>(49,441)</b>	<b>(95,991)</b>	<b>(79,403)</b>	<b>16,588</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	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>(41,075)</b>	<b>(87,625)</b>	<b>(79,403)</b>	<b>8,222</b>
Fund Balance, Beginning of Year	88,093	230,716	230,716	-
<b>Fund Balance, End of Year</b>	<b>\$ 47,018</b>	<b>\$ 143,091</b>	<b>\$ 151,313</b>	<b>\$ 8,222</b>



County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Town of Minden  
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes				
Real property taxes, current	\$ 1,200,000	\$ 1,200,000	\$ 1,154,753	\$ (45,247)
Real property taxes, delinquent	-	-	2,642	2,642
Personal property taxes, current	-	-	101,869	101,869
Personal property taxes, delinquent	-	-	498	498
Intergovernmental shared revenues				
State consolidated tax distribution	366,408	366,408	453,614	87,206
NRS county gaming licenses	70,000	70,000	82,350	12,350
Miscellaneous				
Other rent and lease income	33,000	33,000	35,385	2,385
Investment income	-	-	14,852	14,852
Other	-	-	33,702	33,702
<b>Total Revenues</b>	<b>1,669,408</b>	<b>1,669,408</b>	<b>1,879,665</b>	<b>210,257</b>
<b>Expenditures</b>				
Current:				
General government				
Salaries and wages	82,046	82,046	59,430	22,616
Employee Benefits	31,231	31,231	30,863	368
Services and supplies	152,098	152,098	79,275	72,823
<b>Total General government</b>	<b>265,375</b>	<b>265,375</b>	<b>169,568</b>	<b>95,807</b>
Public works				
Salaries and wages	107,977	107,977	104,272	3,705
Employee Benefits	53,676	53,676	56,320	(2,644)
Services and supplies	202,500	207,900	111,016	96,884
<b>Total Public works</b>	<b>364,153</b>	<b>369,553</b>	<b>271,608</b>	<b>97,945</b>
Culture and recreation				
Salaries and wages	236,016	236,016	215,279	20,737
Employee Benefits	100,621	100,621	102,176	(1,555)
Services and supplies	177,000	197,000	162,852	34,148
<b>Total Culture and recreation</b>	<b>513,637</b>	<b>533,637</b>	<b>480,307</b>	<b>53,330</b>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Town of Minden (Continued)  
Year Ended June 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Capital outlay				
Culture and recreation				
Machinery and equipment	\$ 7,000	\$ 7,000	\$ -	\$ 7,000
Total Capital outlay	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Total Expenditures	<u>1,150,165</u>	<u>1,175,565</u>	<u>921,483</u>	<u>254,082</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>519,243</u>	<u>493,843</u>	<u>958,182</u>	<u>464,339</u>
Other Financing Sources (Uses)				
Contingencies	(34,505)	(35,267)	-	35,267
Transfers in	100,000	112,317	100,000	(12,317)
Transfers out	(568,000)	(968,000)	(968,000)	-
Total Other Financing (uses)	<u>(502,505)</u>	<u>(890,950)</u>	<u>(868,000)</u>	<u>22,950</u>
Net Changes in Fund Balances	<u>16,738</u>	<u>(397,107)</u>	<u>90,182</u>	<u>487,289</u>
Fund Balance, Beginning of Year	<u>104,668</u>	<u>578,288</u>	<u>578,288</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 121,406</u>	<u>\$ 181,181</u>	<u>\$ 668,470</u>	<u>\$ 487,289</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.

County of Douglas, Nevada  
 Combining Balance Sheet -  
 Non-major Debt Service Funds  
 June 30, 2021

	Douglas County Operating Resources	Total Non-Major Debt Service Funds
Assets:		
Cash, cash equivalents and investments	\$ 1,072,341	\$ 1,072,341
Interest receivable	24	24
Total assets	\$ 1,072,365	\$ 1,072,365
Deferred Inflows of Resources:		
Unavailable revenue, special assessments	\$ 378	\$ 378
Fund Balances:		
Restricted for Debt service	1,071,987	1,071,987
Total deferred Inflows of Resources and Fund Balances	\$ 1,072,365	\$ 1,072,365

County of Douglas, Nevada  
Combining Statement of Revenues, Expenditures and Changes in the Fund Balance -  
Non-major Debt Service Funds  
Year Ended June 30, 2021

	Douglas County Operating Resources	Total Non-Major Debt Service Funds
Revenues		
Miscellaneous	\$ 525	\$ 525
Expenditures		
Debt Service:		
Principal payments	1,532,090	1,532,090
Interest expense	700,632	700,632
Fiscal charges	850	850
Total expenditures	2,233,572	2,233,572
Excess (deficiency) of revenues over (under) expenditures	(2,233,047)	(2,233,047)
Other Financing Sources (Uses)		
Transfers in	2,098,907	2,098,907
Total other financing sources (uses)	2,098,907	2,098,907
Change in Fund Balance	(134,140)	(134,140)
Fund Balance, Beginning of Year	1,206,127	1,206,127
Fund Balance, End of Year	\$ 1,071,987	\$ 1,071,987

County of Douglas, Nevada  
Douglas County Operating Resources Fund – Budget to Actual -  
Non-major Debt Service Funds  
Year Ended June 30, 2021

	<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	\$ 3,410	\$ 3,410	\$ 525	\$ (2,885)
Total Revenues	<u>3,410</u>	<u>3,410</u>	<u>525</u>	<u>(2,885)</u>
<b>Expenditures</b>				
Current:				
Debt service				
Principal payments	1,532,089	1,532,090	1,532,090	-
Interest expense	700,801	700,801	700,632	169
Fiscal charges	850	850	850	-
Total Expenditures	<u>2,233,740</u>	<u>2,233,741</u>	<u>2,233,572</u>	<u>169</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(2,230,330)</u>	<u>(2,230,331)</u>	<u>(2,233,047)</u>	<u>(2,716)</u>
<b>Other Financing Sources</b>				
Transfers in	<u>2,098,907</u>	<u>2,098,907</u>	<u>2,098,907</u>	<u>-</u>
Total Other Financing Sources	<u>2,098,907</u>	<u>2,098,907</u>	<u>2,098,907</u>	<u>-</u>
Net Changes in Fund Balances	(131,423)	(131,424)	(134,140)	(2,716)
Fund Balance, Beginning of Year	<u>1,202,328</u>	<u>1,206,127</u>	<u>1,206,127</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,070,905</u>	<u>\$ 1,074,703</u>	<u>\$ 1,071,987</u>	<u>\$ (2,716)</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  
Combining Balance Sheet -  
Non-major Capital Projects Funds  
June 30, 2021

	<u>Ad Valorem</u>	<u>Douglas County Construction</u>	<u>Park Residential Construction Tax</u>
<b>Assets:</b>			
Cash, cash equivalents and investments	\$ 2,129,295	\$ 2,218,640	\$ 967,433
Cash, cash equivalents and investments, restricted	-	-	-
Taxes receivable	16,515	-	-
Interest receivable	15,644	22,466	6,705
Due from other governments	-	1,468,748	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 2,161,454</u>	<u>\$ 3,709,854</u>	<u>\$ 974,138</u>
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ 188,149	\$ 52,856
Accrued salaries, wages and benefits	-	-	-
Due to other funds	-	-	-
Unearned revenue, current	-	93,024	-
Contract retentions payable	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	<u>-</u>	<u>281,173</u>	<u>52,856</u>
<b>Deferred Inflows of Resources:</b>			
Unavailable revenue, grants		1,118,748	
Unavailable revenue, taxes and penalties	13,457	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities and deferred inflows of resources	<u>13,457</u>	<u>1,399,921</u>	<u>52,856</u>
<b>Fund Balances:</b>			
Restricted for			
Capital improvement projects	2,147,997	2,309,933	921,282
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,161,454</u>	<u>\$ 3,709,854</u>	<u>\$ 974,138</u>

County of Douglas, Nevada  
Combining Balance Sheet (Continued)  
Non-major Capital Projects Funds  
June 30, 2021

<u>Regional Transportation</u>	<u>Debt Financed</u>	<u>Redevelopment Agency</u>	<u>Town of Gardnerville Ad Valorem</u>	<u>Town of Genoa Ad Valorem</u>	<u>Town of Genoa Construction Reserve</u>
\$ 12,305,075	\$ -	\$ 2,957,657	\$ 147,003	\$ 60,144	\$ 40,965
-	262,907	-	-	-	-
14,891	-	-	-	-	-
43,668	87	20,182	797	206	232
343,878	-	-	-	-	-
<u>\$ 12,707,512</u>	<u>\$ 262,994</u>	<u>\$ 2,977,839</u>	<u>\$ 147,800</u>	<u>\$ 60,350</u>	<u>\$ 41,197</u>
\$ 156,858	\$ 262,994	\$ -	\$ -	\$ -	\$ -
6,975	-	-	-	-	-
92	-	-	-	-	-
97,875	-	-	-	-	-
7,791	-	35,843	-	-	-
<u>269,591</u>	<u>262,994</u>	<u>35,843</u>	<u>-</u>	<u>-</u>	<u>-</u>
12,126	-	-	-	-	-
<u>281,717</u>	<u>262,994</u>	<u>35,843</u>	<u>-</u>	<u>-</u>	<u>-</u>
12,425,795	-	2,941,996	147,800	60,350	41,197
<u>\$ 12,707,512</u>	<u>\$ 262,994</u>	<u>\$ 2,977,839</u>	<u>\$ 147,800</u>	<u>\$ 60,350</u>	<u>\$ 41,197</u>

County of Douglas, Nevada  
Combining Balance Sheet (Continued)  
Non-major Capital Projects Funds  
June 30, 2021

	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	\$ 220,401	\$ 2,129,948	\$ 23,176,561
Cash, cash equivalents and investments, restricted	-	-	262,907
Taxes receivable	-	-	31,406
Interest receivable	718	7,165	117,870
Due from other governments	-	-	1,812,626
	<u>          </u>	<u>          </u>	<u>          </u>
Total assets	<u>\$ 221,119</u>	<u>\$ 2,137,113</u>	<u>\$ 25,401,370</u>
<b>Liabilities:</b>			
Accounts payable	\$ 49,236	\$ 65,958	\$ 776,051
Accrued salaries, wages and benefits	-	-	6,975
Due to other funds	-	-	92
Unearned revenue, current	-	-	190,899
Contract retentions payable	-	-	43,634
	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities	<u>49,236</u>	<u>65,958</u>	<u>1,017,651</u>
<b>Deferred Inflows of Resources:</b>			
Unavailable revenue, grants	-	-	1,118,748
Unavailable revenue, taxes and penalties	-	-	25,583
	<u>          </u>	<u>          </u>	<u>          </u>
Total liabilities and deferred inflows of resources	<u>49,236</u>	<u>65,958</u>	<u>2,161,982</u>
<b>Fund Balances:</b>			
Restricted for Capital improvement projects	<u>171,883</u>	<u>2,071,155</u>	<u>23,239,388</u>
	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 221,119</u>	<u>\$ 2,137,113</u>	<u>\$ 25,401,370</u>

County of Douglas, Nevada  
Statement of Revenues, Expenditures and Changes in Fund Balance -  
Non-major Capital Projects Funds  
Year Ended June 30, 2021

	Ad Valorem	Douglas County Construction	Park Residential Construction Tax
<b>Revenues</b>			
Taxes	\$ 1,445,858	\$ -	\$ 356,200
Licenses, permits, franchise and other fees	-	300,000	-
Intergovernmental shared revenues	-	283,012	-
Miscellaneous	9,781	336,224	-
Total revenues	<u>1,455,639</u>	<u>919,236</u>	<u>356,200</u>
<b>Expenditures</b>			
Current:			
General government	-	456,945	2,781
Public Works	-	-	-
Culture and Recreation	-	-	4,847
Total current	<u>-</u>	<u>456,945</u>	<u>7,628</u>
Capital outlay			
General government	-	2,043,402	-
Public Works	-	-	-
Culture and Recreation	-	-	318,234
Total capital outlay	<u>-</u>	<u>2,043,402</u>	<u>318,234</u>
Total expenditures	<u>-</u>	<u>2,500,347</u>	<u>325,862</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>1,455,639</u>	<u>(1,581,111)</u>	<u>30,338</u>
Other Financing Sources (Uses)			
Transfers in	-	528,032	-
Transfers (out)	(1,042,500)	(15,000)	-
Total other financing sources (uses)	<u>(1,042,500)</u>	<u>513,032</u>	<u>-</u>
Net Changes in Fund Balances	<u>413,139</u>	<u>(1,068,079)</u>	<u>30,338</u>
Fund Balance, Beginning of Year	<u>1,734,858</u>	<u>3,378,012</u>	<u>890,944</u>
Fund Balance, End of Year	<u>\$ 2,147,997</u>	<u>\$ 2,309,933</u>	<u>\$ 921,282</u>

County of Douglas, Nevada  
Statement of Revenues, Expenditures and Changes in Fund Balance (Continued)  
Non-major Capital Projects Funds  
Year Ended June 30, 2021

Regional Transportation	Debt Financed	Redevelopment Agency	Town of Gardnerville Ad Valorem	Town of Genoa Ad Valorem	Town of Genoa Construction Reserve
\$ 1,616,815	\$ -	\$ -	\$ 56,971	\$ 2,024	\$ -
-	-	-	-	-	-
2,012,208	-	-	-	-	-
105,524	10,874	-	-	-	-
<u>3,734,547</u>	<u>10,874</u>	<u>-</u>	<u>56,971</u>	<u>2,024</u>	<u>-</u>
-	-	36,091	10,306	92	7,265
1,078,184	-	-	-	-	-
-	-	-	-	-	-
<u>1,078,184</u>	<u>-</u>	<u>36,091</u>	<u>10,306</u>	<u>92</u>	<u>7,265</u>
-	3,315,693	926,036	61,156	-	-
368,827	-	-	-	-	-
-	-	-	-	-	-
<u>368,827</u>	<u>3,315,693</u>	<u>926,036</u>	<u>61,156</u>	<u>-</u>	<u>-</u>
<u>1,447,011</u>	<u>3,315,693</u>	<u>962,127</u>	<u>71,462</u>	<u>92</u>	<u>7,265</u>
<u>2,287,536</u>	<u>(3,304,819)</u>	<u>(962,127)</u>	<u>(14,491)</u>	<u>1,932</u>	<u>(7,265)</u>
2,257,607	-	-	-	-	-
(961,161)	-	-	-	-	-
<u>1,296,446</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,583,982</u>	<u>(3,304,819)</u>	<u>(962,127)</u>	<u>(14,491)</u>	<u>1,932</u>	<u>(7,265)</u>
<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>\$ 12,425,795</u>	<u>\$ -</u>	<u>\$ 2,941,996</u>	<u>\$ 147,800</u>	<u>\$ 60,350</u>	<u>\$ 41,197</u>

County of Douglas, Nevada  
Statement of Revenues, Expenditures and Changes in Fund Balance (Continued)  
Non-major Capital Projects Funds  
Year Ended June 30, 2021

	Town of Minden Ad Valorem	Town of Minden Capital Equipment Construction	Total Non-Major Capital Projects Funds
<b>Revenues</b>			
Taxes	\$ 54,792	\$ -	\$ 3,532,660
Licenses, permits, franchise and other fees	-	-	300,000
Intergovernmental shared revenues	-	403,720	2,698,940
Miscellaneous	986	54,649	518,038
	<u>55,778</u>	<u>458,369</u>	<u>7,049,638</u>
<b>Expenditures</b>			
Current:			
General government	-	42,491	555,971
Public Works	-	-	1,078,184
Culture and Recreation	-	-	4,847
	<u>-</u>	<u>42,491</u>	<u>1,639,002</u>
Capital outlay			
General government	49,236	315,926	6,711,449
Public Works	-	-	368,827
Culture and Recreation	-	-	318,234
	<u>49,236</u>	<u>315,926</u>	<u>7,398,510</u>
Total capital outlay	<u>49,236</u>	<u>315,926</u>	<u>7,398,510</u>
Total expenditures	<u>49,236</u>	<u>358,417</u>	<u>9,037,512</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>6,542</u>	<u>99,952</u>	<u>(1,987,874)</u>
Other Financing Sources (Uses)			
Transfers in	-	968,000	3,753,639
Transfers (out)	-	-	(2,018,661)
	<u>-</u>	<u>968,000</u>	<u>1,734,978</u>
Total other financing sources (uses)	<u>-</u>	<u>968,000</u>	<u>1,734,978</u>
Net Changes in Fund Balances	<u>6,542</u>	<u>1,067,952</u>	<u>(252,896)</u>
Fund Balance, Beginning of Year	<u>165,341</u>	<u>1,003,203</u>	<u>23,492,284</u>
Fund Balance, End of Year	<u>\$ 171,883</u>	<u>\$ 2,071,155</u>	<u>\$ 23,239,388</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes				
Real property taxes, current	\$ 1,404,048	\$ 1,404,048	\$ 1,394,626	\$ (9,422)
Real property taxes, delinquent	2,067	2,067	4,352	2,285
Real property taxes, deferred	578	578	-	(578)
Personal property taxes, current	32,083	32,083	46,057	13,974
Personal property taxes, delinquent	309	309	823	514
Miscellaneous				
Investment income	30,176	30,176	9,781	(20,395)
Total revenues	<u>1,469,261</u>	<u>1,469,261</u>	<u>1,455,639</u>	<u>(13,622)</u>
Expenditures				
Capital outlay				
General government				
Capital projects	-	123,089	-	123,089
Total capital outlay	-	123,089	-	123,089
Total expenditures	-	123,089	-	123,089
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>1,469,261</u>	<u>1,346,172</u>	<u>1,455,639</u>	<u>109,467</u>
Other Financing Sources (Uses)				
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>426,761</u>	<u>303,672</u>	<u>413,139</u>	<u>109,467</u>
Fund Balance, Beginning of Year	<u>1,640,844</u>	<u>1,734,858</u>	<u>1,734,858</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,067,605</u>	<u>\$ 2,038,530</u>	<u>\$ 2,147,997</u>	<u>\$ 109,467</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Business licenses, permits, Local county gaming licenses	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
Intergovernmental shared revenues Federal, state and local grants				
Federal grant revenue	-	1,536,362	283,012	(1,253,350)
Miscellaneous				
Investment income	63,026	63,026	390,000	326,974
Other	-	390,000	(53,776)	(443,776)
<b>Total revenues</b>	<b>363,026</b>	<b>2,289,388</b>	<b>919,236</b>	<b>(1,370,152)</b>
<b>Expenditures</b>				
Current:				
General government Services and supplies	5,631	1,565,632	456,945	1,108,687
<b>Total current</b>	<b>5,631</b>	<b>1,565,632</b>	<b>456,945</b>	<b>1,108,687</b>
Capital outlay				
General government Capital projects	-	3,667,436	2,043,402	1,624,034
Machinery and equipment	-	37,020	-	37,020
<b>Total capital outlay</b>	<b>-</b>	<b>3,704,456</b>	<b>2,043,402</b>	<b>1,661,054</b>
<b>Total expenditures</b>	<b>5,631</b>	<b>5,270,088</b>	<b>2,500,347</b>	<b>2,769,741</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>357,395</b>	<b>(2,980,700)</b>	<b>(1,581,111)</b>	<b>1,399,589</b>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	528,032	528,032	-
Transfers out	-	(15,000)	(15,000)	-
<b>Total other financing sources</b>	<b>-</b>	<b>513,032</b>	<b>513,032</b>	<b>-</b>
<b>Net Changes in Fund Balances</b>	<b>357,395</b>	<b>(2,467,668)</b>	<b>(1,068,079)</b>	<b>1,399,589</b>
Fund Balance, Beginning of Year	1,458,165	3,378,012	3,378,012	-
<b>Fund Balance, End of Year</b>	<b>\$ 1,815,560</b>	<b>\$ 910,344</b>	<b>\$ 2,309,933</b>	<b>\$ 1,399,589</b>

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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Tax	\$ 500,000	\$ 500,000	\$ 356,200	\$ (143,800)
Miscellaneous				
Investment income	5,203	5,203	-	(5,203)
Total Revenues	505,203	505,203	356,200	(149,003)
Expenditures				
Current:				
General government				
Services and supplies	-	-	2,781	(2,781)
Current:				
Culture and recreation				
Services and supplies	937	937	4,847	(3,910)
Capital outlay:				
Culture and recreation				
Capital projects	-	589,771	318,234	271,537
Total Expenditures	937	590,708	325,862	264,846
Excess (Deficiency) of Revenues over (Under) Expenditures	504,266	(85,505)	30,338	115,843
Net Changes in Fund Balances	504,266	(85,505)	30,338	115,843
Fund Balance, Beginning of	1,055,367	890,944	890,944	-
Fund Balance, End of Year	\$ 1,559,633	\$ 805,439	\$ 921,282	\$ 115,843

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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes				
Real property taxes, current	\$ 1,174,023	\$ 1,174,023	\$ 1,244,790	\$ 70,767
Real property taxes, delinquent	-	-	4,191	4,191
Real property taxes, deferred	-	-	-	-
Personal property taxes, current	-	-	51,298	51,298
Personal property taxes, delinquent	-	-	850	850
Construction taxes	95,000	95,000	315,686	220,686
Intergovernmental shared revenues				
Federal, state and local grants				
Other grants	-	603,720	153,343	(450,377)
Motor vehicle fuel taxes	1,788,883	1,788,883	1,858,865	69,982
Miscellaneous				
Developer contribution	-	-	29,860	29,860
Investment income	100,000	100,000	75,664	(24,336)
Total revenues	<u>3,157,906</u>	<u>3,761,626</u>	<u>3,734,547</u>	<u>(27,079)</u>
<b>Expenditures</b>				
Current:				
Public works				
Regional transportation				
Salaries and wages	173,398	173,398	179,806	(6,408)
Employee benefits	75,732	75,732	75,417	315
Services and supplies	1,277,504	1,275,442	822,961	452,481
Total current	<u>1,526,634</u>	<u>1,524,572</u>	<u>1,078,184</u>	<u>446,388</u>
Capital outlay				
Public works				
Capital projects	-	4,505,951	368,827	4,137,124
Total capital outlay	<u>-</u>	<u>4,505,951</u>	<u>368,827</u>	<u>4,137,124</u>
Total expenditures	<u>1,526,634</u>	<u>6,030,523</u>	<u>1,447,011</u>	<u>4,583,512</u>
Excess (Deficiency) of Revenues	<u>1,631,272</u>	<u>(2,268,897)</u>	<u>2,287,536</u>	<u>4,556,433</u>
Other Financing Sources (Uses)				
Transfers in	1,157,607	2,257,720	2,257,607	(113)
Transfers out	(961,161)	(961,161)	(961,161)	-
Total other financing uses	<u>196,446</u>	<u>1,296,559</u>	<u>1,296,446</u>	<u>(113)</u>
Change in Fund Balance	<u>1,827,718</u>	<u>(972,338)</u>	<u>3,583,982</u>	<u>4,556,320</u>
Fund Balance, Beginning of Year	<u>5,333,186</u>	<u>8,841,813</u>	<u>8,841,813</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 7,160,904</u>	<u>\$ 7,869,475</u>	<u>\$ 12,425,795</u>	<u>\$ 4,556,320</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Miscellaneous				
Investment income	\$ 56,991	\$ 56,991	\$ 10,874	\$ (46,117)
Total revenues	<u>56,991</u>	<u>56,991</u>	<u>10,874</u>	<u>(46,117)</u>
Expenditures				
Capital outlay				
General government				
Capital projects	-	3,304,819	3,315,693	(10,874)
Total capital outlay	<u>-</u>	<u>3,304,819</u>	<u>3,315,693</u>	<u>(10,874)</u>
Total expenditures	<u>-</u>	<u>3,304,819</u>	<u>3,315,693</u>	<u>(10,874)</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>56,991</u>	<u>(3,247,828)</u>	<u>(3,304,819)</u>	<u>(56,991)</u>
Net Changes in Fund Balances	<u>56,991</u>	<u>(3,247,828)</u>	<u>(3,304,819)</u>	<u>(56,991)</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>3,304,819</u>	<u>3,304,819</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 56,991</u>	<u>\$ 56,991</u>	<u>\$ -</u>	<u>\$ (56,991)</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Miscellaneous				
Investment income	\$ 65,392	\$ 65,392	\$ -	\$ (65,392)
Total Revenues	65,392	65,392	-	(65,392)
Expenditures				
Current:				
General government				
Other	4,033	4,033	36,091	(32,058)
Capital outlay				
General government				
Capital outlay	-	3,580,781	926,036	2,654,745
Total expenditures	4,033	3,584,814	962,127	2,622,687
Excess (Deficiency) of Revenues over (Under) Expenditures	61,359	(3,519,422)	(962,127)	2,557,295
Net Changes in Fund Balances	61,359	(3,519,422)	(962,127)	2,557,295
Fund Balance, Beginning of Year	163,956	3,904,123	3,904,123	-
Fund Balance, End of Year	\$ 225,315	\$ 384,701	\$ 2,941,996	\$ 2,557,295

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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Taxes				
Real property taxes, current	\$ 56,003	\$ 56,003	\$ 56,971	\$ 968
Total Revenues	<u>56,003</u>	<u>56,003</u>	<u>56,971</u>	<u>968</u>
Expenditures				
Current:				
General government				
Services and supplies				
Miscellaneous	<u>123</u>	<u>123</u>	<u>10,306</u>	<u>(10,183)</u>
Capital outlay				
General government				
Machinery and equipment	<u>55,820</u>	<u>102,824</u>	<u>61,156</u>	<u>41,668</u>
Total Expenditures	<u>55,943</u>	<u>102,947</u>	<u>71,462</u>	<u>31,485</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>60</u>	<u>(46,944)</u>	<u>(14,491)</u>	<u>32,453</u>
Net Changes in Fund Balances	<u>60</u>	<u>(46,944)</u>	<u>(14,491)</u>	<u>32,453</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>162,291</u>	<u>162,291</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 60</u>	<u>\$ 115,347</u>	<u>\$ 147,800</u>	<u>\$ 32,453</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, 2021

	<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	\$ 1,990	\$ 1,990	\$ 2,024	\$ 34
Total Revenues	<u>1,990</u>	<u>1,990</u>	<u>2,024</u>	<u>34</u>
Expenditures				
Current:				
General government	<u>49</u>	<u>49</u>	<u>92</u>	<u>(43)</u>
Total Expenditures	<u>49</u>	<u>49</u>	<u>92</u>	<u>(43)</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>1,941</u>	<u>1,941</u>	<u>1,932</u>	<u>(9)</u>
Net Changes in Fund Balances	<u>1,941</u>	<u>1,941</u>	<u>1,932</u>	<u>(9)</u>
Fund Balance, Beginning of Year	<u>21,553</u>	<u>58,418</u>	<u>58,418</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 23,494</u></u>	<u><u>\$ 60,359</u></u>	<u><u>\$ 60,350</u></u>	<u><u>\$ (9)</u></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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Miscellaneous				
Investment income	\$ 1,468	\$ 1,468	\$ -	\$ (1,468)
Total Revenues	<u>1,468</u>	<u>1,468</u>	<u>-</u>	<u>(1,468)</u>
Expenditures				
Current:				
General government				
Services and supplies	40	40	7,265	(7,225)
Total expenditures	<u>40</u>	<u>40</u>	<u>7,265</u>	<u>(7,225)</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>1,428</u>	<u>1,428</u>	<u>(7,265)</u>	<u>(8,693)</u>
Net Changes in Fund Balances	<u>1,428</u>	<u>1,428</u>	<u>(7,265)</u>	<u>(8,693)</u>
Fund Balance, Beginning of Year	<u>45,315</u>	<u>48,462</u>	<u>48,462</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 46,743</u></u>	<u><u>\$ 49,890</u></u>	<u><u>\$ 41,197</u></u>	<u><u>\$ (8,693)</u></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, 2021

	<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	\$ 53,861	\$ 53,861	\$ 54,792	\$ 931
Miscellaneous				
Investment income	-	-	986	986
Total Revenues	<u>53,861</u>	<u>53,861</u>	<u>55,778</u>	<u>1,917</u>
Expenditures				
Current:				
General government				
Services and supplies	<u>108</u>	<u>108</u>	<u>-</u>	<u>108</u>
Capital outlay:				
General government				
Machinery and equipment	<u>52,000</u>	<u>52,000</u>	<u>49,236</u>	<u>2,764</u>
Total Expenditures	<u>52,108</u>	<u>52,108</u>	<u>49,236</u>	<u>2,872</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>1,753</u>	<u>1,753</u>	<u>6,542</u>	<u>4,789</u>
Net Changes in Fund Balances	<u>1,753</u>	<u>1,753</u>	<u>6,542</u>	<u>4,789</u>
Fund Balance, Beginning of Year	<u>156,885</u>	<u>165,341</u>	<u>165,341</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 158,638</u>	<u>\$ 167,094</u>	<u>\$ 171,883</u>	<u>\$ 4,789</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental shared revenues	\$ -	\$ -	\$ 403,720	\$ 403,720
Miscellaneous				
Investment income	-	-	54,649	54,649
Total Revenues	-	-	458,369	458,369
Expenditures				
Current:				
General government				
Services and supplies	1,004	94,019	42,491	51,528
Capital outlay				
General government				
Capital projects	850,000	967,574	199,717	767,857
Machinery and equipment	118,000	118,000	116,209	1,791
Total Capital outlay	968,000	1,085,574	315,926	769,648
Total Expenditures	969,004	1,179,593	358,417	821,176
Excess (Deficiency) of Revenues over (Under) Expenditures	(969,004)	(1,179,593)	99,952	1,279,545
Other Financing Sources (Uses)				
Transfers in	568,000	968,000	968,000	-
Net Changes in Fund Balances	(401,004)	(211,593)	1,067,952	1,279,545
Fund Balance, Beginning of Year	854,665	1,003,203	1,003,203	-
Fund Balance, End of Year	\$ 453,661	\$ 791,610	\$ 2,071,155	\$ 1,279,545

## 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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 997,000	\$ 997,000	\$ 1,115,961	\$ 118,961
Operating Expenses				
Services and supplies	806,890	874,523	750,575	123,948
Depreciation	-	-	1,297,318	(1,297,318)
Total Operating Expenses	806,890	874,523	2,047,893	(1,173,370)
Operating income (Loss)	190,110	122,477	(931,932)	(1,054,409)
Nonoperating Revenues (Expenses)				
Investment income	-	-	3,169	3,169
Interest and fiscal charges	(21,830)	(21,830)	(21,652)	178
Intergovernmental shared revenues	11,500	11,500	14,154	2,654
Miscellaneous	7,700	7,700	6,052	(1,648)
Total Nonoperating Revenues	(2,630)	(2,630)	1,723	4,353
Income (loss) Before Capital Contributions	187,480	119,847	(930,209)	(1,050,056)
Capital Contributions				
Capital contributions	1,516,246	3,835,111	3,304,830	(530,281)
Net Changes in Net Position	<u>\$ 1,703,726</u>	<u>\$ 3,954,958</u>	2,374,621	<u>\$ (1,580,337)</u>
Net Position, Beginning of Year			<u>21,359,735</u>	
Net Position, End of Year			<u>\$ 23,734,356</u>	

County of Douglas, Nevada  
Schedule of Revenues, Expenses and Changes in Net Position – Budget to Actual -  
Sewer Utility  
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 2,281,377	\$ 2,281,377	\$ 2,528,963	\$ 247,586
Operating Expenses				
Salaries and wages	457,294	457,294	405,640	51,654
Employee benefits	195,710	195,710	216,498	(20,788)
Services and supplies	1,007,322	1,016,891	610,763	406,128
Depreciation	-	-	952,348	(952,348)
Total Operating Expenses	<u>1,660,326</u>	<u>1,669,895</u>	<u>2,185,249</u>	<u>(515,354)</u>
Operating income (loss)	<u>621,051</u>	<u>611,482</u>	<u>343,714</u>	<u>(267,768)</u>
Nonoperating Revenues (Expenses)				
Investment income	20,000	20,000	-	(20,000)
Interest and fiscal charges	(123,149)	(123,149)	(188,142)	(64,993)
Gain (loss) on capital asset disposition	-	-	(480,421)	(480,421)
Connection charges	-	-	733,332	733,332
Miscellaneous	-	-	12,855	12,855
Total Nonoperating Revenues (expenses)	<u>(103,149)</u>	<u>(103,149)</u>	<u>77,624</u>	<u>180,773</u>
Income (loss) before capital contributions	<u>517,902</u>	<u>508,333</u>	<u>421,338</u>	<u>(86,995)</u>
Capital Contributions				
Capital contributions	<u>200,000</u>	<u>200,000</u>	<u>232,055</u>	<u>32,055</u>
Total Capital Contributions	<u>200,000</u>	<u>200,000</u>	<u>232,055</u>	<u>32,055</u>
Net Changes in Net Position	<u>\$ 717,902</u>	<u>\$ 708,333</u>	653,393	<u>\$ (54,940)</u>
Net Position, Beginning of Year			<u>32,300,630</u>	
Net Position, End of Year			<u>\$ 32,954,023</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 4,518,948	\$ 4,518,948	\$ 5,524,134	\$ 1,005,186
Operating Expenses				
Salaries and wages	891,726	891,726	695,447	196,279
Employee benefits	371,246	371,246	458,152	(86,906)
Services and supplies	2,087,788	2,242,433	1,750,020	492,413
Depreciation	-	-	1,568,344	(1,568,344)
Total Operating Expenses	3,350,760	3,505,405	4,471,963	(966,558)
Operating income (loss)	1,168,188	1,013,543	1,052,171	38,628
Nonoperating Revenues (Expenses)				
Investment income	20,000	20,000	4,148	(15,852)
Interest and fiscal charges	(307,378)	(388,321)	(203,356)	184,965
Intergovernmental shared revenues	40,575	540,575	188,785	(351,790)
Lease revenue	38,016	38,016	41,472	3,456
Gain on loan forgiveness	-	250,000	250,000	-
Connection charges	301,382	301,382	951,430	650,048
Water rights	-	-	1,207,409	1,207,409
Miscellaneous	-	-	68,792	68,792
Total Nonoperating Revenues	92,595	761,652	2,508,680	1,747,028
Income (loss) before capital contributions and transfers	1,260,783	1,775,195	3,560,851	1,785,656
Capital Contributions				
Capital contributions	-	-	1,123,919	1,123,919
Total Capital Contributions	-	-	1,123,919	1,123,919
Transfers				
Transfers in	125,000	141,135	125,000	(16,135)
Net Changes in Net Position	<u>\$ 1,385,783</u>	<u>\$ 1,916,330</u>	4,809,770	<u>\$ 2,893,440</u>
Net Position, Beginning of Year			<u>51,223,567</u>	
Net Position, End of Year			<u>\$ 56,033,337</u>	

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, 2021

	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	\$ 1,502,063	\$ 465,496	\$ 451,668	\$ 4,414,930	\$ 7,676,240	\$ 14,510,397
Accounts receivable, net	256,105	72,125	128,096	337,887	216,749	1,010,962
Notes receivable	125,000	-	-	-	-	125,000
Interest receivable	1,732	3,834	3,764	15,585	32,537	57,452
Inventories	-	-	-	26,000	-	26,000
Prepaid items	-	11,574	21,911	15,874	21,911	71,270
<b>Total current assets</b>	<b>1,884,900</b>	<b>553,029</b>	<b>605,439</b>	<b>4,810,276</b>	<b>7,947,437</b>	<b>15,801,081</b>
<b>Noncurrent Assets:</b>						
Notes receivable	937,500	-	-	-	-	937,500
<b>Capital assets:</b>						
Land	-	202,376	32,615	222,504	107,456	564,951
Construction in progress	-	-	-	240,912	677,013	917,925
Water rights	-	-	-	-	500,000	500,000
Buildings and building improvements	-	362,169	-	916,488	-	1,278,657
Machinery, equipment and software	-	1,704,588	1,329,591	226,223	475,539	3,735,941
Infrastructure	-	456,304	-	-	-	456,304
Water and sewer systems	16,882,564	-	-	15,252,921	10,424,155	42,559,640
Less: accumulated depreciation	(3,774,827)	(1,428,613)	(703,398)	(3,945,597)	(4,625,351)	(14,477,786)
<b>Total capital assets</b>	<b>13,107,737</b>	<b>1,296,824</b>	<b>658,808</b>	<b>12,913,451</b>	<b>7,558,812</b>	<b>35,535,632</b>
<b>Total noncurrent assets</b>	<b>14,045,237</b>	<b>1,296,824</b>	<b>658,808</b>	<b>12,913,451</b>	<b>7,558,812</b>	<b>36,473,132</b>
<b>Total Assets</b>	<b>15,930,137</b>	<b>1,849,853</b>	<b>1,264,247</b>	<b>17,723,727</b>	<b>15,506,249</b>	<b>52,274,213</b>
<b>Deferred Outflows of Resources:</b>						
Deferred outflows related to pensions	7,206	106,459	73,967	69,005	49,893	306,530
Deferred outflows related to OPEB	47	275	112	82	3,616	4,132
<b>Total Deferred Outflows of Resources</b>	<b>7,253</b>	<b>106,734</b>	<b>74,079</b>	<b>69,087</b>	<b>53,509</b>	<b>310,662</b>
<b>Liabilities:</b>						
<b>Current Liabilities:</b>						
Accounts payable	342,321	41,579	22,238	95,486	28,752	530,376
Accrued salaries, wages and benefits	1,051	17,193	11,125	10,373	7,525	47,267
Due to other funds	7	645	328	602	455	2,037
Unearned revenue, current	-	11,342	3,846	-	5,811	20,999
Deposits	-	-	-	-	6,000	6,000
Compensated absences	4,087	21,283	13,778	10,908	7,298	57,354
<b>Total current liabilities</b>	<b>347,466</b>	<b>92,042</b>	<b>51,315</b>	<b>117,369</b>	<b>55,841</b>	<b>664,033</b>
<b>Noncurrent Liabilities:</b>						
Compensated absences	1,222	6,365	4,120	3,261	2,182	17,150
Total OPEB liability	4,958	25,793	24,378	17,975	251,500	324,604
Net pension liability	42,012	620,564	431,169	402,244	290,831	1,786,820
<b>Total noncurrent liabilities</b>	<b>48,192</b>	<b>652,722</b>	<b>459,667</b>	<b>423,480</b>	<b>544,513</b>	<b>2,128,574</b>
<b>Total Liabilities</b>	<b>395,658</b>	<b>744,764</b>	<b>510,982</b>	<b>540,849</b>	<b>600,354</b>	<b>2,792,607</b>
<b>Deferred Inflows of Resources:</b>						
Deferred inflows related to pensions	3,464	51,185	35,561	33,176	23,988	147,374
<b>Net Position:</b>						
Net investment in capital assets Unrestricted	13,107,737 2,430,531	1,296,824 (136,186)	658,808 132,975	12,913,451 4,305,338	7,558,812 7,376,604	35,535,632 14,109,262
<b>Total Net Position</b>	<b>\$ 15,538,268</b>	<b>\$ 1,160,638</b>	<b>\$ 791,783</b>	<b>\$ 17,218,789</b>	<b>\$ 14,935,416</b>	<b>\$ 49,644,894</b>

County of Douglas, Nevada  
Statement of Revenues, Expenses and Changes in Net Position -  
Non-major Enterprise Funds  
Year Ended June 30, 2021

	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	\$ 1,502,748	\$ 1,176,246	\$ 788,677	\$ 1,608,087	\$ 1,262,552	\$ 6,338,310
Operating Expenses						
Salaries and wages	25,261	373,879	237,299	208,349	147,999	992,787
Employee benefits	10,151	124,089	152,100	129,749	66,377	482,466
Services and supplies	1,234,707	564,833	337,517	546,549	628,110	3,311,716
Depreciation	378,535	94,191	61,556	471,115	237,594	1,242,991
Total Operating Expenses	1,648,654	1,156,992	788,472	1,355,762	1,080,080	6,029,960
Operating Income (Loss)	(145,906)	19,254	205	252,325	182,472	308,350
Non-Operating Revenues (Expenses):						
Investment income	(11,131)	(4,164)	(11,200)	9,446	10,612	(6,437)
Lease revenues	-	-	-	-	200	200
Gain (loss) on capital asset disposition	-	-	-	-	115,000	115,000
Connection charges	-	-	-	-	834,117	834,117
Miscellaneous	67	63	20,000	(2,562)	1,258	18,826
Total Non-Operating Revenues (Expenses)	(11,064)	(4,101)	8,800	6,884	961,187	961,706
Transfers						
Transfers out	(125,000)	-	(100,000)	-	-	(225,000)
Total Transfers	(125,000)	-	(100,000)	-	-	(225,000)
Changes in Net Position	(281,970)	15,153	(90,995)	259,209	1,143,659	1,045,056
Net Position, Beginning of Year	15,820,238	1,145,485	882,778	16,959,580	13,791,757	48,599,838
Net Position, End of Year	\$ 15,538,268	\$ 1,160,638	\$ 791,783	\$ 17,218,789	\$ 14,935,416	\$ 49,644,894

County of Douglas, Nevada  
Combining Statement of Cash Flows -  
Non-major Enterprise Funds  
Year Ended June 30, 2021

	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	\$ 1,576,409	\$ 1,169,720	\$ 774,003	\$ 1,433,720	\$ 1,250,329	\$ 6,204,181
Cash payments to suppliers	(1,060,604)	(568,678)	(344,037)	(520,871)	(673,852)	(3,168,042)
Cash payments to other funds	(420)	(7,246)	(4,794)	(4,679)	(3,351)	(20,490)
Cash payments to employees	(33,165)	(517,024)	(364,016)	(322,124)	(251,118)	(1,487,447)
Miscellaneous non-operating income	68	63	20,000	-	1,458	21,589
Miscellaneous non-operating expense	-	-	-	(2,562)	-	(2,562)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>482,288</b>	<b>76,835</b>	<b>81,156</b>	<b>583,484</b>	<b>323,466</b>	<b>1,547,229</b>
<b>Cash Flows from Non-Capital Financing Activities</b>						
Transfers Out	(125,000)	-	(100,000)	-	-	(225,000)
<b>Net Cash Provided by (Used for) Non-Capital Financing Activities</b>	<b>(125,000)</b>	<b>-</b>	<b>(100,000)</b>	<b>-</b>	<b>-</b>	<b>(225,000)</b>
<b>Cash Flows from Capital and Related Financing Activities</b>						
Acquisition and construction of capital assets	-	(298,026)	(393,343)	(91,492)	(231,180)	(1,014,041)
Proceeds (loss) from disposition of capital assets	-	-	-	-	115,000	115,000
Connection charges	-	-	-	-	834,117	834,117
<b>Net Cash Provided by (Used for) Capital and Related Financing Activities</b>	<b>-</b>	<b>(298,026)</b>	<b>(393,343)</b>	<b>(91,492)</b>	<b>717,937</b>	<b>(64,924)</b>
<b>Cash Flows from Investing Activities</b>						
Investment income received	(11,131)	(4,861)	(11,813)	3,712	733	(23,360)
<b>Net Cash Provided by (Used for) by Investing Activities</b>	<b>(11,131)</b>	<b>(4,861)</b>	<b>(11,813)</b>	<b>3,712</b>	<b>733</b>	<b>(23,360)</b>
<b>Net Increase (decrease) in cash and cash equivalents</b>	<b>346,157</b>	<b>(226,052)</b>	<b>(424,000)</b>	<b>495,704</b>	<b>1,042,136</b>	<b>1,233,945</b>
Cash and Cash Equivalents, Beginning of Year	1,155,906	691,548	875,668	3,919,226	6,634,104	13,276,452
Cash and Cash Equivalents, End of Year	\$ 1,502,063	\$ 465,496	\$ 451,668	\$ 4,414,930	\$ 7,676,240	\$ 14,510,397
<b>Reconciliation of Operating Income (loss) to Net Cash Provided by Operating Activities:</b>						
Operating Income (Loss)	\$ (145,906)	\$ 19,254	\$ 205	\$ 252,325	\$ 182,472	\$ 308,350
<b>Adjustments to reconcile operating income to net cash flows provided by from operating activities:</b>						
Depreciation and amortization	378,535	94,191	61,556	471,115	237,594	1,242,991
OPEB expense	2,724	(2,283)	11,393	8,373	(42,377)	(22,170)
Pension expense	(3,081)	(28,345)	12,480	10,465	7,905	(576)
(Increase) decrease in operating assets						
Accounts receivable	73,661	(5,058)	(14,633)	(174,367)	(18,487)	(138,884)
Prepaid expenses	-	(551)	(5,874)	(15,874)	(15,874)	(38,173)
Increase (decrease) in operating liabilities						
Accounts payable and accrued expenses	174,103	(3,294)	(646)	41,552	(29,868)	181,847
Accrued salaries and benefits	96	5,776	371	143	29	6,415
Due to other funds	(420)	(7,246)	(4,794)	(4,679)	(3,351)	(20,490)
Refundable deposits	-	-	-	-	4,800	4,800
Unearned revenue	-	(1,468)	(41)	-	1,464	(45)
Compensated absences	2,508	5,796	1,139	(3,007)	(2,299)	4,137
Miscellaneous non-operating income	68	63	20,000	-	1,458	21,589
Miscellaneous non-operating expense	-	-	-	(2,562)	-	(2,562)
<b>Total adjustments</b>	<b>628,194</b>	<b>57,581</b>	<b>80,951</b>	<b>331,159</b>	<b>140,994</b>	<b>1,238,879</b>
<b>Net Cash Provided by (Used For) Operating Activities</b>	<b>\$ 482,288</b>	<b>\$ 76,835</b>	<b>\$ 81,156</b>	<b>\$ 583,484</b>	<b>\$ 323,466</b>	<b>\$ 1,547,229</b>

County of Douglas, Nevada  
Schedule of Revenues, Expenses and Changes in Net Position – Budget to Actual -  
Regional Water Utility  
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 1,502,051	\$ 1,502,051	\$ 1,502,748	\$ 697
Operating Expenses				
Salaries and wages	30,260	30,260	25,261	4,999
Employee benefits	14,529	14,529	10,151	4,378
Services and supplies	1,280,414	1,280,414	1,234,707	45,707
Depreciation	-	-	378,535	(378,535)
Total Operating Expenses	<u>1,325,203</u>	<u>1,325,203</u>	<u>1,648,654</u>	<u>(323,451)</u>
Operating loss	<u>176,848</u>	<u>176,848</u>	<u>(145,906)</u>	<u>(322,754)</u>
Nonoperating Revenues				
Investment income	-	-	(11,131)	(11,131)
Miscellaneous	125,000	125,000	67	(124,933)
Total Nonoperating Revenues	<u>125,000</u>	<u>125,000</u>	<u>(11,064)</u>	<u>(136,064)</u>
Loss before capital contributions and transfers	<u>301,848</u>	<u>301,848</u>	<u>(156,970)</u>	<u>(458,818)</u>
Transfers				
Transfers in		802	-	(802)
Transfers out	(125,000)	(125,000)	(125,000)	-
Net Changes in Net Position	<u><u>\$ 176,848</u></u>	<u><u>\$ 177,650</u></u>	<u>(281,970)</u>	<u><u>\$ (459,620)</u></u>
Net Position, Beginning of Year			<u>15,820,238</u>	
Net Position, End of Year			<u><u>\$ 15,538,268</u></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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 1,186,208	\$ 1,186,208	\$ 1,176,246	\$ (9,962)
Operating Expenses				
Salaries and wages	397,490	397,490	373,879	23,611
Employee benefits	175,223	175,223	124,089	51,134
Services and supplies	613,495	685,401	564,833	120,568
Depreciation	-	-	94,191	(94,191)
Total Operating Expenses	<u>1,186,208</u>	<u>1,258,114</u>	<u>1,156,992</u>	<u>101,122</u>
Operating income (loss)	<u>-</u>	<u>(71,906)</u>	<u>19,254</u>	<u>91,160</u>
Nonoperating Revenues				
Investment income	-	-	(4,164)	(4,164)
Miscellaneous	-	-	63	63
Total Nonoperating Revenues	<u>-</u>	<u>-</u>	<u>(4,101)</u>	<u>(4,101)</u>
Income (loss) before capital contributions and transfers	<u>-</u>	<u>(71,906)</u>	<u>15,153</u>	<u>87,059</u>
Transfers				
Transfers in	<u>-</u>	<u>1,085</u>	<u>-</u>	<u>(1,085)</u>
Net Changes in net position	<u>\$ -</u>	<u>\$ (70,821)</u>	<u>15,153</u>	<u>\$ 87,059</u>
Net Position, Beginning of Year			<u>1,145,485</u>	
Net Position, End of Year			<u>\$ 1,160,638</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 755,000	\$ 755,000	\$ 788,677	\$ 33,677
Operating Expenses				
Salaries and wages	263,503	263,503	237,299	26,204
Employee benefits	120,083	120,083	152,100	(32,017)
Services and supplies	382,654	397,654	337,517	60,137
Depreciation	-	-	61,556	(61,556)
Total Operating Expenses	766,240	781,240	788,472	(7,232)
Operating income (loss)	(11,240)	(26,240)	205	26,445
Nonoperating Revenues				
Investment income	-	-	(11,200)	(11,200)
Miscellaneous	-	-	20,000	20,000
Income (loss) before capital contributions and transfers	(11,240)	(26,240)	9,005	35,245
Transfers				
Transfers in	-	3,300	-	(3,300)
Transfers out	(100,000)	(100,000)	(100,000)	-
Net Changes in net position	\$ (111,240)	\$ (122,940)	(90,995)	\$ 31,945
Net Position, Beginning of Year			882,778	
Net Position, End of Year			\$ 791,783	

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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 1,479,824	\$ 1,479,824	\$ 1,608,087	\$ 128,263
Operating Expenses				
Salaries and wages	249,825	249,825	208,349	41,476
Employee benefits	109,066	109,066	129,749	(20,683)
Services and supplies	636,952	702,087	546,549	155,538
Depreciation	-	-	471,115	(471,115)
Total Operating Expenses	<u>995,843</u>	<u>1,060,978</u>	<u>1,355,762</u>	<u>(294,784)</u>
Operating income (loss)	<u>483,981</u>	<u>418,846</u>	<u>252,325</u>	<u>(166,521)</u>
Nonoperating Revenues (Expenses)				
Investment income	-	-	9,446	9,446
Miscellaneous	-	-	(2,562)	(2,562)
Total Nonoperating Revenues	<u>-</u>	<u>-</u>	<u>6,884</u>	<u>6,884</u>
Income (loss) before capital contribution and transfers	<u>483,981</u>	<u>418,846</u>	<u>259,209</u>	<u>(159,637)</u>
Transfers				
Transfers in	<u>-</u>	<u>15,900</u>	<u>-</u>	<u>(15,900)</u>
Net Changes in net position	<u>\$ 483,981</u>	<u>\$ 434,746</u>	259,209	<u>\$ (175,537)</u>
Net Position, Beginning of Year			<u>16,959,580</u>	
Net Position, End of Year			<u>\$ 17,218,789</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 1,065,000	\$ 1,065,000	\$ 1,262,552	\$ 197,552
Operating Expenses				
Salaries and wages	184,263	184,263	147,999	36,264
Employee benefits	103,831	103,831	66,377	37,454
Services and supplies	555,624	608,454	628,110	(19,656)
Depreciation	-	-	237,594	(237,594)
Total Operating Expenses	843,718	896,548	1,080,080	(183,532)
Operating income (loss)	221,282	168,452	182,472	14,020
Nonoperating Revenues				
Investment income	-	-	10,612	10,612
Lease revenue	-	-	200	200
Gain on sale of property	115,000	115,000	115,000	-
Connection charges	-	-	834,117	834,117
Miscellaneous	-	-	1,258	1,258
Total Nonoperating Revenues	115,000	115,000	961,187	846,187
Income (loss) before capital contributions and transfers	336,282	283,452	1,143,659	860,207
Transfers				
Transfers in	-	15,900	-	(15,900)
Net Changes in Net Position	\$ 336,282	\$ 299,352	1,143,659	\$ 860,207
Net Position, Beginning of Year			13,791,757	
Net Position, End of Year			\$ 14,935,416	

## 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  
Combining Statement of Net Position -  
Internal Service Funds  
June 30, 2021

	Risk Management	Self-insurance Dental	Motor Pool	Total Internal Service Funds
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash and cash equivalents	\$ 7,740,734	\$ 784,877	\$ 922,815	\$ 9,448,426
Taxes receivable	2,557	-	-	2,557
Interest receivable	37,849	4,274	3,642	45,765
Inventories	-	-	92,316	92,316
Prepaid items	3,844	-	-	3,844
<b>Total current assets</b>	<b>7,784,984</b>	<b>789,151</b>	<b>1,018,773</b>	<b>9,592,908</b>
<b>Noncurrent Assets:</b>				
<b>Capital Assets</b>				
Buildings and building improvements	-	-	13,980	13,980
Machinery, equipment and software	-	-	2,438,458	2,438,458
Less: accumulated depreciation	-	-	(1,651,948)	(1,651,948)
<b>Total noncurrent assets</b>	<b>-</b>	<b>-</b>	<b>800,490</b>	<b>800,490</b>
<b>Total Assets</b>	<b>7,784,984</b>	<b>789,151</b>	<b>1,819,263</b>	<b>10,393,398</b>
<b>Deferred Outflows of Resources:</b>				
Deferred outflows related to pensions	73,984	725	120,433	195,142
Deferred outflows related to OPEB	126	-	128	254
<b>Total deferred outflows of resources</b>	<b>74,110</b>	<b>725</b>	<b>120,561</b>	<b>195,396</b>
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Accounts payable	73,452	-	41,975	115,427
Accrued salaries, wages and benefits	13,889	219	14,780	28,888
Due to other funds	344	-	152	496
Claims and judgments	708,308	33,993	-	742,301
Compensated absences	28,994	-	34,245	63,239
<b>Total current liabilities</b>	<b>824,987</b>	<b>34,212</b>	<b>91,152</b>	<b>950,351</b>

County of Douglas, Nevada  
Combining Statement of Net Position  
Internal Service Funds (Continued)  
June 30, 2021

	Risk Management	Self-insurance Dental	Motor Pool	Total Internal Service Funds
<b>Noncurrent Liabilities:</b>				
Claims and judgments	\$ 3,842,476	\$ -	\$ -	\$ 3,842,476
Compensated absences	9,921	-	11,718	21,639
Total OPEB liability	15,495	-	10,546	26,041
Net pension liability	431,280	4,229	702,030	1,137,539
	<u>4,299,172</u>	<u>4,229</u>	<u>724,294</u>	<u>5,027,695</u>
Total noncurrent liabilities	4,299,172	4,229	724,294	5,027,695
	<u>5,124,159</u>	<u>38,441</u>	<u>815,446</u>	<u>5,978,046</u>
Total Liabilities	5,124,159	38,441	815,446	5,978,046
<b>Deferred Inflows of Resources:</b>				
Deferred inflows related to pensions	35,572	349	57,905	93,826
	<u>35,572</u>	<u>349</u>	<u>57,905</u>	<u>93,826</u>
<b>Net Position:</b>				
Net investment in capital assets	-	-	800,490	800,490
Unrestricted	2,699,363	751,086	265,983	3,716,432
	<u>2,699,363</u>	<u>751,086</u>	<u>265,983</u>	<u>3,716,432</u>
Total Net Position	<u>\$ 2,699,363</u>	<u>\$ 751,086</u>	<u>\$ 1,066,473</u>	<u>\$ 4,516,922</u>

County of Douglas, Nevada  
Combining Statement of Revenues, Expenses and Changes in Net Position -  
Internal Service Funds  
Year Ended June 30, 2021

	Risk Management	Self-insurance Dental	Motor Pool	Total Internal Service Funds
Operating Revenues				
Charges for services	\$ 2,647,989	\$ 377,982	\$ 1,502,876	\$ 4,528,847
Operating Expenses				
Salaries and wages	234,531	2,288	340,137	576,956
Employee benefits	232,127	4,950	196,242	433,319
Services and supplies	1,961,860	405,971	696,520	3,064,351
Depreciation	-	-	223,535	223,535
Total Operating Expenses	2,428,518	413,209	1,456,434	4,298,161
Operating Income (Loss)	219,471	(35,227)	46,442	230,686
Non-Operating Revenues (Expenses):				
Investment income (loss)	(31,884)	(1,592)	1,407	(32,069)
Property taxes	234,050	-	-	234,050
Gain (loss) on capital asset disposition	-	-	49,780	49,780
Miscellaneous	-	-	141	141
Total Non-Operating Revenues (Expenses)	202,166	(1,592)	51,328	251,902
Income (Loss) Before Transfers and	421,637	(36,819)	97,770	482,588
Transfers				
Transfers in	-	-	51,392	51,392
Total Transfers	-	-	51,392	51,392
Changes in Net Position	421,637	(36,819)	149,162	533,980
Net Position, Beginning of Year	2,277,726	787,905	917,311	3,982,942
Net Position, End of Year	\$ 2,699,363	\$ 751,086	\$ 1,066,473	\$ 4,516,922

County of Douglas, Nevada  
Combining Statement of Cash Flows -  
Internal Service Funds  
Year Ended June 30, 2021

	<u>Risk Management</u>	<u>Self-insurance Dental</u>	<u>Motor Pool</u>	<u>Total Internal Service Funds</u>
<b>Cash Flows from Operating Activities</b>				
Cash Received from Interfund Services	\$ 2,709,516	\$ 395,678	\$ 1,725,568	\$ 4,830,762
Cash Payments for Interfund Goods and Services	(1,993,092)	(405,971)	(683,199)	(3,082,262)
Payments to Other Funds	(2,616)	-	(8,765)	(11,381)
Cash Payments for Interfund Salaries and Benefits	(1,205,723)	5,705	(525,362)	(1,725,380)
Miscellaneous non-operating income	-	-	141	141
<b>Net Cash Provided by (used for) Operating Activities</b>	<u>(491,915)</u>	<u>(4,588)</u>	<u>508,383</u>	<u>11,880</u>
<b>Cash Flows from Non-Capital Financing Activities</b>				
Transfers In	-	-	51,392	51,392
Property Taxes	233,798	-	-	233,798
<b>Net Cash Provided by (used for) Non-Capital Financing Activities</b>	<u>233,798</u>	<u>-</u>	<u>51,392</u>	<u>285,190</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Acquisition and Construction of Capital Assets	-	-	(447,564)	(447,564)
Proceeds from Disposition of Capital Assets	-	-	49,780	49,780
<b>Net Cash Provided by (used for) Capital and Related Financing Activities</b>	<u>-</u>	<u>-</u>	<u>(397,784)</u>	<u>(397,784)</u>
<b>Cash Flows from Investing Activities</b>				
Investment Income Received	(42,111)	(2,569)	235	(44,445)
<b>Net Cash Provided by (used for) by Investing Activities</b>	<u>(42,111)</u>	<u>(2,569)</u>	<u>235</u>	<u>(44,445)</u>

County of Douglas, Nevada  
Combining Statement of Cash Flows  
Internal Service Funds (Continued)  
Year Ended June 30, 2021

	<u>Risk Management</u>	<u>Self-insurance Dental</u>	<u>Motor Pool</u>	<u>Total Internal Service Funds</u>
Net Increase (Decrease) in Cash and Cash Equivalents	\$ (300,228)	\$ (7,157)	\$ 162,226	\$ (145,159)
Cash and Cash Equivalents, Beginning of Year	<u>8,040,962</u>	<u>792,034</u>	<u>760,589</u>	<u>9,593,585</u>
Cash and Cash Equivalents, End of Year	<u>\$ 7,740,734</u>	<u>\$ 784,877</u>	<u>\$ 922,815</u>	<u>\$ 9,448,426</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Operating Income (Loss)	<u>\$ 219,471</u>	<u>\$ (35,227)</u>	<u>\$ 46,442</u>	<u>\$ 230,686</u>
Adjustments to Reconcile Operating Income to Net Cash Flows Provided				
Depreciation and Amortization	-	-	223,535	223,535
OPEB Expense	3,052	-	(2,607)	445
Pension Expense	132,190	3,853	13,378	149,421
(Increase) Decrease in Operating Assets				
Accounts Receivable	6,083	3,158	222,692	231,933
Due from Other Funds	55,444	14,538	-	69,982
Inventories	-	-	10,714	10,714
Prepaid Expenses	(2,788)	-	-	(2,788)
Increase (Decrease) in Operating Liabilities				
Payable and Accrued Expenses	(28,444)	-	2,607	(25,837)
Accrued Salaries and Benefits	8,976	219	(606)	8,589
Due to Other Funds	(2,616)	-	(8,765)	(11,381)
Compensated Absences	21,676	-	852	22,528
Claims and Judgment	(904,959)	8,871	-	(896,088)
Miscellaneous non-operating income	-	-	141	141
Total Adjustments	<u>(711,386)</u>	<u>30,639</u>	<u>461,941</u>	<u>(218,806)</u>
Net Cash Provided by (used for) Operating Activities	<u>\$ (491,915)</u>	<u>\$ (4,588)</u>	<u>\$ 508,383</u>	<u>\$ 11,880</u>



County of Douglas, Nevada  
Schedule of Revenues, Expenses and Changes in Net Position – Budget to Actual -  
Risk Management Internal Service Fund  
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 3,352,514	\$ 3,352,514	\$ 2,647,989	\$ (704,525)
Operating Expenses				
Salaries and wages	318,437	318,437	234,531	83,906
Employee benefits	122,941	122,941	232,127	(109,186)
Services and supplies	2,360,341	2,360,341	1,961,860	398,481
Total Operating Expenses	2,801,719	2,801,719	2,428,518	373,201
Operating loss	550,795	550,795	219,471	(331,324)
Nonoperating Revenues				
Investment income (loss)	102,185	102,185	(31,884)	(134,069)
Property taxes	232,450	233,232	234,050	818
Total Nonoperating Revenues	334,635	335,417	202,166	(133,251)
Income (loss) before capital contributions and transfers	885,430	886,212	421,637	(464,575)
Transfers				
Transfers in	-	15,842	-	(15,842)
Net Changes in Net Position	\$ 885,430	\$ 902,054	421,637	\$ (480,417)
Net Position, Beginning of Year			2,277,726	
Net Position, End of Year			\$ 2,699,363	

County of Douglas, Nevada  
Schedule of Revenues, Expenses and Changes in Net Position – Budget to Actual -  
Self-insurance Dental Internal Service Fund  
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 388,476	\$ 388,476	\$ 377,982	\$ (10,494)
Operating Expenses				
Salaries and wages	3,559	3,559	2,288	1,271
Employee benefits	1,526	1,526	4,950	(3,424)
Services and supplies	405,710	405,710	405,971	(261)
Total Operating Expenses	410,795	410,795	413,209	(2,414)
Operating income (loss)	(22,319)	(22,319)	(35,227)	(12,908)
Nonoperating Revenues				
Investment income (loss)	10,014	10,014	(1,592)	(11,606)
Income (loss) before capital contributions	(12,305)	(12,305)	(36,819)	(24,514)
Net Changes in Net Position	\$ (12,305)	\$ (12,305)	(36,819)	\$ (24,514)
Net Position, Beginning of Year			787,905	
Net Position, End of Year			\$ 751,086	

County of Douglas, Nevada  
Schedule of Revenues, Expenses and Changes in Net Position – Budget to Actual -  
Motor Pool Internal Service Fund  
Year Ended June 30, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 1,556,744	\$ 1,556,744	\$ 1,502,876	\$ (53,868)
Operating Expenses				
Salaries and wages	373,744	373,744	340,137	33,607
Employee benefits	183,875	183,875	196,242	(12,367)
Services and supplies	804,350	805,220	696,520	108,700
Depreciation	-	-	223,535	(223,535)
Total Operating Expenses	1,361,969	1,362,839	1,456,434	(93,595)
Operating income (loss)	194,775	193,905	46,442	(147,463)
Nonoperating Revenues				
Investment income	11,657	11,657	1,407	(10,250)
Gain on sale of property	10,000	10,000	49,780	39,780
Miscellaneous	-	-	141	141
Total Nonoperating Revenues	21,657	21,657	51,328	29,671
Income (loss) before capital contributions and transfers	216,432	215,562	97,770	(117,792)
Capital Contributions				
Capital contributions	110,508	709,378	-	(709,378)
Transfers				
Transfers in	-	79,599	51,392	(28,207)
Net Changes in Net Position	\$ 326,940	\$ 1,004,539	149,162	\$ (855,377)
Net Position, Beginning of Year			917,311	
Net Position, End of Year			\$ 1,066,473	

## Fiduciary Funds

Custodial funds are used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds.

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.

Sierra Estates 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.

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.

Nevada State Department of Wildlife

Accounts for the collection of funds from the State of Nevada, Department of Wildlife which are used to fund the costs of the activities of the Douglas County Advisory Board to manage Wildlife.

Range Improvements

Accounts for the collection of funds from the State of Nevada from fees collected pursuant to the Taylor Grazing Act (NRS 568.030) and distributed to the Nevada State Grazing Board District.

County of Douglas, Nevada  
Combining Statement of Fiduciary Net Position -  
Custodial Funds  
June 30, 2021

	Douglas County School District	Douglas County School District Debt	Carson Water Sub- conservancy District	Cave Rock General Improvement District
<b>Assets:</b>				
Current Assets:				
Cash and cash equivalents	\$ 246,060	\$ 4,873	\$ 1,132	\$ 662
Accounts receivable, net	4,000	-	-	-
Taxes receivable	247,716	33,326	6,925	-
Interest receivable	-	-	-	-
Due from other governments	-	-	-	-
Special assessments receivable	-	-	-	-
Total Assets	<u>497,776</u>	<u>38,199</u>	<u>8,057</u>	<u>662</u>
<b>Liabilities:</b>				
Taxes due to other governments	246,060	4,873	1,132	662
Accounts payable and other liabilities	-	-	-	-
Total Liabilities	<u>246,060</u>	<u>4,873</u>	<u>1,132</u>	<u>662</u>
<b>Net Position</b>				
Restricted for:				
Other governments	<u>251,716</u>	<u>33,326</u>	<u>6,925</u>	<u>-</u>
Total Net Position	<u>\$ 251,716</u>	<u>\$ 33,326</u>	<u>\$ 6,925</u>	<u>\$ -</u>

County of Douglas, Nevada  
Combining Statement of Fiduciary Net Position  
Custodial Funds (Continued)  
June 30, 2021

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
\$ 18,460	\$ -	\$ 467	\$ 246,419	\$ 122	\$ 1,460
-	-	-	-	-	-
115,437	-	8,054	-	6,793	12,616
-	-	-	6	-	-
-	-	-	-	-	-
-	-	-	2,481	-	-
<u>133,897</u>	<u>-</u>	<u>8,521</u>	<u>248,906</u>	<u>6,915</u>	<u>14,076</u>
18,461	-	467	-	122	1,460
-	-	-	-	-	-
<u>18,461</u>	<u>-</u>	<u>467</u>	<u>-</u>	<u>122</u>	<u>1,460</u>
115,436	-	8,054	248,906	6,793	12,616
<u>\$ 115,436</u>	<u>\$ -</u>	<u>\$ 8,054</u>	<u>\$ 248,906</u>	<u>\$ 6,793</u>	<u>\$ 12,616</u>



County of Douglas, Nevada  
Combining Statement of Fiduciary Net Position  
Custodial Funds (Continued)  
June 30, 2021

	Lakeridge District General Improvement District	Logan Creek District General Improvement District	Minden- Gardnerville Sanitation District	Oliver Park General Improvement District
<b>Assets:</b>				
<b>Current Assets:</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 1,925	\$ -
Accounts receivable, net	-	-	-	-
Taxes receivable	-	6,094	4,369	1,028
Interest receivable	-	-	-	-
Due from other governments	-	-	-	-
Special assessments receivable	-	-	-	-
<b>Total Assets</b>	<b>-</b>	<b>6,094</b>	<b>6,294</b>	<b>1,028</b>
<b>Liabilities:</b>				
Taxes due to other governments	-	-	1,925	-
Accounts payable and other liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>1,925</b>	<b>-</b>
<b>Net Position</b>				
<b>Restricted for:</b>				
Other governments	-	6,094	4,369	1,028
<b>Total Net Position</b>	<b>\$ -</b>	<b>\$ 6,094</b>	<b>\$ 4,369</b>	<b>\$ 1,028</b>

County of Douglas, Nevada  
Combining Statement of Fiduciary Net Position  
Custodial Funds (Continued)  
June 30, 2021

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
\$ -	\$ -	\$ -	\$ 114	\$ 5,805	\$ 565
-	-	-	-	-	-
2,723	-	165	867	52,867	3,480
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,723</u>	<u>-</u>	<u>165</u>	<u>981</u>	<u>58,672</u>	<u>4,045</u>
-	-	-	114	5,805	565
-	-	-	-	-	-
-	-	-	114	5,805	565
<u>2,723</u>	<u>-</u>	<u>165</u>	<u>867</u>	<u>52,867</u>	<u>3,480</u>
<u>\$ 2,723</u>	<u>\$ -</u>	<u>\$ 165</u>	<u>\$ 867</u>	<u>\$ 52,867</u>	<u>\$ 3,480</u>

County of Douglas, Nevada  
Combining Statement of Fiduciary Net Position  
Custodial Funds (Continued)  
June 30, 2021

	Zephyr Cove General Improvement District	Zephyr Heights General Improvement District	Zephyr Knolls General Improvement District	East Fork Swimming Pool District
<b>Assets:</b>				
Current Assets:	\$ -	\$ 2	\$ -	\$ 4,905
Cash and cash equivalents	-	-	-	-
Accounts receivable, net	35	1,279	-	31,033
Taxes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other governments	-	-	-	-
Special assessments receivable	-	-	-	-
Total Assets	<u>35</u>	<u>1,281</u>	<u>-</u>	<u>35,938</u>
<b>Liabilities:</b>				
Taxes due to other governments	-	2	-	4,905
Accounts payable and other liabilities	-	-	-	-
Total Liabilities	<u>-</u>	<u>2</u>	<u>-</u>	<u>4,905</u>
<b>Net Position</b>				
Restricted for:				
Other governments	<u>35</u>	<u>1,279</u>	<u>-</u>	<u>31,033</u>
Total Net Position	<u>\$ 35</u>	<u>\$ 1,279</u>	<u>\$ -</u>	<u>\$ 31,033</u>

County of Douglas, Nevada  
Combining Statement of Fiduciary Net Position  
Custodial Funds (Continued)  
June 30, 2021

Inmates Trust	Douglas County Mosquito Abatement District	State of Nevada	Department of Wildlife	Range Improvements	Total Custodial Funds
\$ 7,394	\$ 1,250	\$ 2,077,440	\$ 6,167	\$ 429	\$ 2,625,651
-	-	138,210	-	-	142,210
-	7,262	56,149	-	-	598,218
-	-	-	-	-	6
-	-	189	-	-	189
-	-	-	-	-	2,481
<u>7,394</u>	<u>8,512</u>	<u>2,271,988</u>	<u>6,167</u>	<u>429</u>	<u>3,368,755</u>
-	1,250	1,986,069	-	-	2,273,872
-	-	-	510	-	510
-	<u>1,250</u>	<u>1,986,069</u>	<u>510</u>	<u>-</u>	<u>2,274,382</u>
<u>7,394</u>	<u>7,262</u>	<u>285,919</u>	<u>5,657</u>	<u>429</u>	<u>1,094,373</u>
<u>\$ 7,394</u>	<u>\$ 7,262</u>	<u>\$ 285,919</u>	<u>\$ 5,657</u>	<u>\$ 429</u>	<u>\$ 1,094,373</u>

County of Douglas, Nevada  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds  
Year Ended June 30, 2021

	Douglas County School District	Douglas County School District Debt	Carson Water Sub- conservancy District	Cave Rock General Improvement District
<b>Additions</b>				
Taxes collected for other governments	\$ 23,976,709	\$ 3,204,946	\$ 621,711	\$ 90,991
Licenses and permits collected for other governments	947,478	-	-	-
Intergovernmental revenues collected for other governments	9,422	-	-	-
Charges for services collected for other governments	-	-	-	-
Interest income	-	-	-	-
Total Additions	<u>24,933,609</u>	<u>3,204,946</u>	<u>621,711</u>	<u>90,991</u>
<b>Deductions</b>				
Payment of property taxes to other governments	25,146,435	3,211,838	623,396	93,377
Payment of charges for services to other governments	-	-	-	-
Total Deductions	<u>25,146,435</u>	<u>3,211,838</u>	<u>623,396</u>	<u>93,377</u>
Change in Net Position	<u>(212,826)</u>	<u>(6,892)</u>	<u>(1,685)</u>	<u>(2,386)</u>
Net Position, Beginning of Year, as restated	<u>464,542</u>	<u>40,218</u>	<u>8,610</u>	<u>2,386</u>
Net Position, End of Year	<u><u>\$ 251,716</u></u>	<u><u>\$ 33,326</u></u>	<u><u>\$ 6,925</u></u>	<u><u>\$ -</u></u>

County of Douglas, Nevada  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds (Continued)  
Year Ended June 30, 2021

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
\$ 9,501,702	\$ 3,403	\$ 989,090	\$ -	\$ 954,223	\$ 900,968
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	121	-	-
<u>9,501,702</u>	<u>3,403</u>	<u>989,090</u>	<u>121</u>	<u>954,223</u>	<u>900,968</u>
9,532,673	3,406	988,734	-	956,349	902,197
-	-	-	-	-	-
<u>9,532,673</u>	<u>3,406</u>	<u>988,734</u>	<u>-</u>	<u>956,349</u>	<u>902,197</u>
<u>(30,971)</u>	<u>(3)</u>	<u>356</u>	<u>121</u>	<u>(2,126)</u>	<u>(1,229)</u>
<u>146,407</u>	<u>3</u>	<u>7,698</u>	<u>248,785</u>	<u>8,919</u>	<u>13,845</u>
<u>\$ 115,436</u>	<u>\$ -</u>	<u>\$ 8,054</u>	<u>\$ 248,906</u>	<u>\$ 6,793</u>	<u>\$ 12,616</u>

County of Douglas, Nevada  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds (Continued)  
Year Ended June 30, 2021

	Lakeridge General Improvement District	Logan Creek General Improvement District	Minden- Gardnerville Sanitation District	Oliver Park General Improvement District
<b>Additions</b>				
Taxes collected for other governments	\$ 31,265	\$ 43,657	\$ 470,043	\$ 61,911
Licenses and permits collected for other governments	-	-	-	-
Intergovernmental revenues collected for other governments	-	-	-	-
Charges for services collected for other governments	-	46,538	-	-
Interest income	-	-	-	-
Total Additions	<u>31,265</u>	<u>90,195</u>	<u>470,043</u>	<u>61,911</u>
<b>Deductions</b>				
Payment of property taxes to other governments	31,265	85,571	471,341	66,874
Payment of charges for services to other governments	-	-	-	-
Total Deductions	<u>31,265</u>	<u>85,571</u>	<u>471,341</u>	<u>66,874</u>
Change in Net Position	<u>-</u>	<u>4,624</u>	<u>(1,298)</u>	<u>(4,963)</u>
Net Position, Beginning of Year, as restated	<u>-</u>	<u>1,470</u>	<u>5,667</u>	<u>5,991</u>
Net Position, End of Year	<u>\$ -</u>	<u>\$ 6,094</u>	<u>\$ 4,369</u>	<u>\$ 1,028</u>

County of Douglas, Nevada  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds (Continued)  
Year Ended June 30, 2021

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
\$ 127,042	\$ -	\$ 58,208	\$ 192,158	\$ 6,496,324	\$ 196,692
-	-	-	-	-	-
-	-	-	-	-	-
-	28,341	-	-	3,000	-
-	-	-	-	-	-
<u>127,042</u>	<u>28,341</u>	<u>58,208</u>	<u>192,158</u>	<u>6,499,324</u>	<u>196,692</u>
126,073	28,341	58,048	192,204	6,521,875	199,053
-	-	-	-	-	-
<u>126,073</u>	<u>28,341</u>	<u>58,048</u>	<u>192,204</u>	<u>6,521,875</u>	<u>199,053</u>
969	-	160	(46)	(22,551)	(2,361)
1,754	-	5	913	75,418	5,841
<u>\$ 2,723</u>	<u>\$ -</u>	<u>\$ 165</u>	<u>\$ 867</u>	<u>\$ 52,867</u>	<u>\$ 3,480</u>



County of Douglas, Nevada  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds (Continued)  
Year Ended June 30, 2021

	Zephyr Cove General Improvement District	Zephyr Heights General Improvement District	Zephyr Knolls General Improvement District	East Fork Swimming Pool District
<b>Additions</b>				
Taxes collected for other governments	\$ 21,308	\$ 104,559	\$ 44,815	\$ 2,516,667
Licenses and permits collected for other governments	-	-	-	-
Intergovernmental revenues collected for other governments	-	-	-	-
Charges for services collected for other governments	-	-	-	-
Interest income	-	-	-	-
Total Additions	<u>21,308</u>	<u>104,559</u>	<u>44,815</u>	<u>2,516,667</u>
<b>Deductions</b>				
Payment of property taxes to other governments	21,282	105,429	44,815	2,524,957
Payment of charges for services to other governments	-	-	-	-
Total Deductions	<u>21,282</u>	<u>105,429</u>	<u>44,815</u>	<u>2,524,957</u>
Change in Net Position	<u>26</u>	<u>(870)</u>	<u>-</u>	<u>(8,290)</u>
Net Position, Beginning of Year, as restated	<u>9</u>	<u>2,149</u>	<u>-</u>	<u>39,323</u>
Net Position, End of Year	<u>\$ 35</u>	<u>\$ 1,279</u>	<u>\$ -</u>	<u>\$ 31,033</u>

County of Douglas, Nevada  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds (Continued)  
Year Ended June 30, 2021

Inmates Trust	Douglas County Mosquito Abatement District	State of Nevada	Nevada State Department of Wildlife	Range Improvements	Total Custodial Funds
\$ -	\$ 610,750	\$ 5,729,203	\$ -	\$ -	\$ 56,948,345
-	-	-	-	-	947,478
-	-	-	-	-	9,422
-	-	8,178,164	1,680	429	8,258,152
-	-	-	-	-	121
-	610,750	13,907,367	1,680	429	66,163,518
-	612,897	13,816,816	-	-	66,365,246
-	-	-	1,428	382	1,810
-	612,897	13,816,816	1,428	382	66,367,056
-	(2,147)	90,551	252	47	(203,538)
7,394	9,409	195,368	5,405	382	1,297,911
<u>\$ 7,394</u>	<u>\$ 7,262</u>	<u>\$ 285,919</u>	<u>\$ 5,657</u>	<u>\$ 429</u>	<u>\$ 1,094,373</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 annual comprehensive 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, 2021

	<b>FISCAL YEAR ENDED JUNE 30,</b>			
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>GOVERNMENTAL ACTIVITIES</b>				
Net investment in capital assets	\$ 114,307,598	\$ 97,260,853	\$ 103,681,416	\$ 103,545,887
Restricted	31,497,861	41,549,199	38,473,264	41,170,332
Unrestricted	6,020,274	10,379,283	7,044,229	(63,536,635)
Total Governmental Activities Net Position	<u>\$ 151,825,733</u>	<u>\$ 149,189,335</u>	<u>\$ 149,198,909</u>	<u>\$ 81,179,584</u>
<b>BUSINESS-TYPE ACTIVITIES</b>				
Net investment in capital assets	\$ 68,716,591	\$ 77,024,668	\$ 82,994,996	\$ 87,721,290
Restricted	5,815,718	6,720,290	716,905	684,789
Unrestricted	10,628,958	10,215,473	15,144,474	14,096,082
Total Business-Type Activities Net Position	<u>\$ 85,161,267</u>	<u>\$ 93,960,431</u>	<u>\$ 98,856,375</u>	<u>\$ 102,502,161</u>
<b>PRIMARY GOVERNMENT</b>				
Net investment in capital assets	\$ 183,024,189	\$ 174,285,521	\$ 186,676,412	\$ 191,267,177
Restricted	37,313,579	48,269,489	39,190,169	41,855,121
Unrestricted	16,649,232	20,594,756	22,188,703	(49,440,553)
Total Primary Government Net Position	<u>\$ 236,987,000</u>	<u>\$ 243,149,766</u>	<u>\$ 248,055,284</u>	<u>\$ 183,681,745</u>

County of Douglas, Nevada  
Statistical Section  
Net Position by Component (Continued)  
Last Ten Fiscal Years  
June 30, 2021

<b>FISCAL YEAR ENDED JUNE 30,</b>					
<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
\$ 104,928,853	\$ 87,418,048	\$ 96,767,284	\$ 85,837,388	\$ 87,912,809	\$ 92,975,793
40,481,940	53,591,671	47,698,077	39,719,494	44,018,430	52,971,149
(61,152,671)	(50,399,356)	(51,244,740)	(43,435,064)	(50,139,794)	(43,855,423)
<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>	<u>\$ 102,091,519</u>
\$ 87,557,422	\$ 88,316,914	\$ 88,193,061	\$ 118,825,626	\$ 121,653,608	\$ 128,015,530
686,457	1,009,199	1,056,623	803,845	827,101	511,729
18,031,435	18,809,456	24,539,719	28,392,787	31,003,061	33,839,351
<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>	<u>\$ 162,366,610</u>
\$ 192,486,275	\$ 175,734,962	\$ 184,960,345	\$ 204,663,014	\$ 209,566,417	\$ 220,991,323
41,168,397	54,600,870	48,754,700	40,523,339	44,845,531	53,482,878
(43,121,236)	(31,589,900)	(26,705,021)	(15,042,277)	(19,136,733)	(10,016,072)
<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>	<u>\$ 264,458,129</u>

County of Douglas, Nevada

Statistical Section

Changes in Net Position

Last Ten Fiscal Years

June 30, 2021

	<b>FISCAL YEAR ENDED JUNE 30,</b>			
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Expenses</b>				
<b>Governmental Activities:</b>				
General government	\$ 14,143,289	\$ 12,759,577	\$ 13,920,640	\$ 12,956,802
Judicial	12,226,899	12,226,063	13,425,448	13,915,522
Public safety	29,076,749	28,378,343	29,498,459	29,112,782
Public works	14,917,989	16,452,157	13,034,974	7,294,588
Community development	1,596,554	1,557,705	3,605,357	4,186,295
Culture and recreation	12,078,470	11,742,073	11,803,428	14,539,072
Health and sanitation	851,264	906,878	953,423	496,018
Welfare	2,743,465	2,369,403	2,267,169	2,425,146
Interest on long-term debt	441,282	567,522	600,564	616,123
Total governmental activities	<u>88,075,961</u>	<u>86,959,721</u>	<u>89,109,462</u>	<u>85,542,348</u>
<b>Business-type Activities:</b>				
Airport	-	-	-	-
Water	5,856,011	6,616,855	6,959,476	7,613,179
Sewer	1,853,004	1,972,400	1,937,546	1,779,765
Trash	1,255,222	1,375,266	1,462,808	1,486,407
Total business-type activities	<u>8,964,237</u>	<u>9,964,521</u>	<u>10,359,830</u>	<u>10,879,351</u>
Total primary government expenses	<u>\$ 97,040,198</u>	<u>\$ 96,924,242</u>	<u>\$ 99,469,292</u>	<u>\$ 96,421,699</u>

County of Douglas, Nevada  
Statistical Section  
Changes in Net Position (Continued)  
Last Ten Fiscal Years  
June 30, 2021

<b>FISCAL YEAR ENDED JUNE 30,</b>					
<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
\$ 13,389,921	\$ 14,028,846	\$ 13,960,502	\$ 15,741,115	\$ 17,511,632	\$ 22,617,184
14,168,982	14,636,163	14,421,793	15,645,003	18,391,602	15,677,503
29,650,696	26,014,523	18,215,504	20,894,158	23,380,281	21,011,736
8,153,262	8,528,908	6,694,049	7,847,083	7,089,940	7,185,865
4,365,400	5,297,405	4,793,263	5,088,698	6,381,994	5,075,342
15,421,278	14,173,369	18,051,180	19,545,754	21,496,400	21,244,011
585,814	2,712,113	1,147,215	1,162,823	1,582,237	1,217,577
2,669,742	3,276,351	2,824,512	3,316,669	4,056,390	3,129,214
463,933	974,718	793,210	750,089	691,240	641,909
<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>	<u>97,800,341</u>
-	-	-	1,871,056	2,035,810	2,069,545
7,791,526	8,410,628	8,169,994	8,621,594	8,643,548	8,759,815
1,951,823	2,027,437	2,033,237	2,053,361	2,206,822	2,373,391
1,430,122	1,626,164	1,705,777	1,794,609	1,931,606	1,945,464
<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>15,148,215</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>	<u>\$ 112,948,556</u>



County of Douglas, Nevada  
 Statistical Section  
 Fund Balances, Governmental Funds  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2021

	<b>FISCAL YEAR ENDED JUNE 30,</b>			
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
General fund				
Nonspendable	\$ 218,660	\$ 343,265	\$ 274,825	\$ 207,410
Restricted	-	-	1,218,189	2,532,913
Committed	600,000	1,294,633	700,000	-
Assigned	359,129	358,767	372,803	741,428
Unassigned	6,222,138	6,472,622	8,032,077	8,644,481
Total general fund	<u>\$ 7,399,927</u>	<u>\$ 8,469,287</u>	<u>\$ 10,597,894</u>	<u>\$ 12,126,232</u>
Other governmental funds				
Nonspendable	\$ 1,925,518	\$ 142,515	\$ 471,571	\$ 491,191
Restricted	29,947,380	39,036,750	32,644,628	34,667,616
Committed	-	-	596,344	657,280
Assigned	3,564,728	7,499,570	4,333,245	2,084,837
Unassigned	(2,717,138)	(974,750)	-	-
Total other governmental funds	<u>\$ 32,720,488</u>	<u>\$ 45,704,085</u>	<u>\$ 38,045,788</u>	<u>\$ 37,900,924</u>

County of Douglas, Nevada  
Statistical Section  
Fund Balances, Governmental Funds (Continued)  
Last Ten Fiscal Years (Unaudited)  
June 30, 2021

<b>FISCAL YEAR ENDED JUNE 30,</b>					
<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
\$ 430,324	\$ 790,743	\$ 707,836	\$ 655,651	\$ 937,376	\$ 553,403
991,494	4,454,583	3,943,908	3,576,916	4,249,154	7,841,260
-	-	-	-	-	-
365,055	365,700	-	-	825,793	629,108
9,504,350	6,646,114	4,533,001	7,936,652	9,774,468	15,667,526
<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>	<u>\$ 24,691,297</u>
\$ 225,732	\$ 197,547	\$ 308,449	\$ 237,052	\$ 38,809	69,164
35,082,474	44,285,183	52,322,637	42,769,966	39,769,276	45,129,889
1,185,012	-	-	-	-	-
2,479,188	3,693,998	12,191,085	3,741,873	7,409,232	7,118,813
(12,348)	-	-	-	-	-
<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>	<u>\$ 52,317,866</u>

County of Douglas, Nevada  
Statistical Section  
Changes in Fund Balances, Governmental Funds  
Last Ten Fiscal Years (Unaudited)  
June 30, 2021

	<b>FISCAL YEAR ENDED JUNE 30,</b>			
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>REVENUES</b>				
Taxes	\$ 38,789,371	\$ 40,245,485	\$ 40,828,495	\$ 42,077,709
Licenses, permits, franchise and other fees	5,840,692	6,398,025	6,772,576	7,509,105
Intergovernmental shared revenues	25,866,294	25,985,608	25,096,589	24,858,501
Charges for services	12,689,359	12,855,547	8,767,368	9,748,495
Fines and forfeits	1,263,195	1,280,851	954,553	1,305,047
Miscellaneous	3,154,921	3,103,066	2,826,380	3,977,509
Total Revenues	<u>87,603,832</u>	<u>89,868,582</u>	<u>85,245,961</u>	<u>89,476,366</u>
<b>EXPENDITURES</b>				
Current:				
General government	10,927,419	11,632,355	11,388,627	11,736,808
Judicial	12,203,225	12,395,999	13,130,475	13,794,787
Public safety	32,491,517	32,969,504	28,846,546	29,058,272
Public works	6,901,817	7,545,142	4,777,687	5,040,254
Community development	1,456,138	1,568,298	3,543,405	4,122,507
Culture and recreation	10,883,499	12,951,128	10,808,355	11,294,221
Health and sanitation	789,334	830,716	878,651	967,484
Welfare	3,189,580	2,843,146	2,375,557	2,567,844
Total current	<u>78,842,529</u>	<u>82,736,288</u>	<u>75,749,303</u>	<u>78,582,177</u>
Capital outlay	<u>4,091,928</u>	<u>5,125,081</u>	<u>16,805,506</u>	<u>7,503,169</u>
Debt service				
Principal payments	2,028,222	4,022,234	2,080,942	2,918,524
Interest expense	546,522	540,593	640,402	561,859
Debt issuance costs	-	347,863	-	74,019
Fiscal charges	9,132	5,788	2,800	1,300
Total debt service	<u>2,583,876</u>	<u>4,916,478</u>	<u>2,724,144</u>	<u>3,555,702</u>
Total Expenditure	<u>85,518,333</u>	<u>92,777,847</u>	<u>95,278,953</u>	<u>89,641,048</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,085,499</u>	<u>(2,909,265)</u>	<u>(10,032,992)</u>	<u>(164,682)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital asset	44,388	22,916	262,461	41,530
Issuance of debt	-	16,559,000	-	1,395,000
Proceeds from tax sales	-	62,175	-	-
Transfers in	9,838,917	10,443,313	12,700,382	15,777,949
Transfers out	(9,581,181)	(10,125,182)	12,795,384	(15,877,949)
Total Other Financing Sources (Uses)	<u>302,124</u>	<u>16,962,222</u>	<u>25,758,227</u>	<u>1,336,530</u>
Net Change in Fund Balances	<u>\$ 2,387,623</u>	<u>\$ 14,052,957</u>	<u>\$ 15,725,235</u>	<u>\$ 1,171,848</u>
Debt service as a percentage of noncapital expenditures	<u>3.16%</u>	<u>5.21%</u>	<u>3.47%</u>	<u>4.24%</u>

County of Douglas, Nevada

Statistical Section

Changes in Fund Balances, Governmental Funds (Continued)

Last Ten Fiscal Years (Unaudited)

June 30, 2021

<b>FISCAL YEAR ENDED JUNE 30,</b>					
<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
\$ 44,860,047	\$ 44,192,754	\$ 41,394,633	\$ 42,615,616	\$ 45,693,454	\$ 59,660,576
7,651,751	7,743,457	10,057,427	10,494,370	9,886,970	7,247,263
27,930,886	29,283,950	29,057,123	27,894,390	27,323,326	35,681,257
10,378,842	9,291,243	8,778,145	10,016,877	9,637,730	10,195,202
1,381,775	1,378,046	1,306,507	1,256,374	1,250,755	1,037,527
4,484,657	4,508,155	3,209,873	3,929,100	5,522,400	2,385,168
<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>	<u>116,206,993</u>
12,272,881	12,609,858	13,013,180	13,069,598	14,795,093	18,068,288
14,323,765	14,421,203	14,624,410	15,063,229	16,249,380	15,603,316
30,473,247	24,429,453	19,049,285	19,946,156	20,181,137	20,850,223
5,294,947	5,593,170	4,318,858	5,782,752	6,400,240	5,820,382
4,419,829	4,761,213	4,985,388	4,924,485	5,058,853	5,011,324
13,103,680	14,163,560	16,424,519	17,308,112	18,164,577	20,772,455
972,487	1,102,912	1,092,241	1,126,029	1,179,758	1,209,682
2,875,513	3,365,906	3,011,835	3,199,397	3,401,204	3,116,119
<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>90,451,789</u>
8,166,219	11,407,694	12,710,754	11,057,746	7,559,654	9,715,072
1,689,288	1,892,482	1,795,573	1,777,333	1,825,172	1,532,090
475,961	625,714	876,440	800,381	750,633	700,632
-	287,735	-	-	-	-
900	500	850	500	1,200	850
<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>2,233,572</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>	<u>102,400,433</u>
2,619,241	1,736,205	1,900,375	2,151,009	3,747,734	13,806,560
28,829	13,873	45,745	38,852	89,743	66,202
-	12,206,423	-	-	-	-
-	848,707	-	-	-	-
9,586,182	11,908,247	18,770,265	13,716,581	10,451,888	13,213,625
<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>(13,165,017)</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>114,810</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>\$ 13,921,370</u>
2.52%	3.02%	3.37%	3.11%	2.93%	2.41%

County of Douglas, Nevada  
 Statistical Section  
 Assessed and Estimated Actual Value of Taxable Real Property  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2021

	<b>FISCAL YEAR ENDING JUNE 30,</b>			
	2012	2013	2014	2015
<b>Real Property Assessed Value</b>				
Vacant Land	\$ 157,536,347	\$ 140,511,652	\$ 128,323,217	\$ 121,972,775
Residential	2,202,222,206	2,073,189,096	1,998,798,888	2,126,479,166
Tourist Commercial	131,726,676	125,413,683	123,443,892	131,840,709
Commercial/ Industrial	192,432,930	190,292,488	183,979,101	189,315,812
Agriculture	34,078,346	33,250,086	33,064,929	34,487,384
Other	119,671,379	119,244,496	123,828,366	131,743,035
Total Real Property Assessed Value	\$ 2,837,667,884	\$ 2,681,901,501	\$ 2,591,438,393	\$ 2,735,838,881
Estimated Actual Taxable Value	\$ 8,107,622,526	\$ 7,662,575,717	\$7,404,109,694	\$7,816,682,517
Assessed Value to Taxable Value	35%	35%	35%	35%
Total Douglas County Tax Rate	1.1680	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 (Continued)  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2021

FISCAL YEAR ENDING JUNE 30,						
2016	2017	2018	2019	2020	2021	
\$ 92,358,338	\$ 93,288,154	\$ 109,464,416	\$ 92,149,080	\$ 108,952,780	\$ 118,512,028	
2,259,819,065	2,365,977,438	2,410,101,447	2,500,415,855	2,668,896,532	2,899,745,479	
105,742,640	126,352,245	137,929,781	151,924,323	157,810,940	162,168,359	
176,975,581	187,910,172	191,246,700	211,315,565	230,154,973	254,946,922	
38,144,639	39,129,020	40,007,820	40,549,451	41,704,339	44,371,722	
140,925,604	148,636,724	147,577,323	149,027,111	148,255,840	163,387,651	
<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>	<b>\$ 3,643,132,161</b>	
\$8,039,902,477	\$8,460,839,294	\$8,675,221,391	\$8,986,803,957	\$9,587,929,726	\$10,408,949,031	
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, 2021

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
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	0.8500	0.6677	0.6677	0.6496
2019	0.8761	0.2919	1.1680	0.1700	0.8500	0.6677	0.6677	0.6277
2020	0.8761	0.2919	1.1680	0.1700	0.8500	0.6677	0.6677	0.6277
2021	0.8761	0.2919	1.1680	0.1700	0.8500	0.6677	0.6677	0.6277

County of Douglas, Nevada  
 Statistical Section  
 Principal Property Taxpayers  
 June 30, 2021 and Nine Years Ago (Unaudited)  
 June 30, 2021

Taxpayer	2021			2012		
	Taxable Assessed Value	Rank	% of Total Assessed Value	Taxable Assessed Value	Rank	% of Total Assessed Value
Vici Properties	\$ 78,696,406	1	2.12%	\$ -		
Edgewood Companies	48,012,953	2	1.29%	-		
Starbucks	36,035,552	3	0.97%	-		
Harich Tahoe Development	28,525,209	4	0.77%	22,990,345	4	
Neva One Propco LLC	19,818,045	5	0.53%	-		
Carson Valley Center LLC	12,123,783	6	0.33%	11,348,887	6	
Wal-Mart Real Estate Bus Trust	11,094,758	7	0.30%	-		
Lee, Robert M Trustee	10,433,635	8	0.28%	8,845,836	10	
Bently Heritage LLC	10,241,618	9	0.28%	-		
Tranquil Investments LLC	9,939,149	10	0.27%	-		
Caesar's Entertainment	-			78,080,891	1	
Park Cattle Company	-			34,743,453	2	
Siera Pacific Power - Electric	-			33,850,482	3	
Bently Nevada LLC (GE)	-			11,658,580	5	
Verizon California Inc	-			11,302,219	7	
Sierra Sunset	-			10,469,097	8	
Horowitz, Joel & Ann	-			8,885,706	9	
	<u>\$ 264,921,108</u>		<u>7.13%</u>	<u>\$ 232,175,496</u>		

Source: Douglas County Assessor's Office



County of Douglas, Nevada  
 Statistical Section  
 Property Tax Levies and Collections  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2021

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	Fiscal Year Ended June 30,			
	2012	2013	2014	2015
Net Secured Roll Taxes Levied	\$ 67,849,984	\$ 68,107,802	\$ 67,656,118	\$ 70,290,700
Current Year				
Tax Collections	66,994,035	67,414,716	67,038,862	69,398,098
Percent of Taxes Levied	98.74%	98.98%	99.09%	98.73%
Delinquent Tax Collections	1,043,384	382,004	630,415	690,933
Totals to Date				
Tax Collections	68,037,419	67,796,720	67,669,277	70,089,031
Percent of Taxes Levied	100.28%	99.54%	100.02%	99.71%

Source: Douglas County Finance Division

County of Douglas, Nevada  
 Statistical Section  
 Property Tax Levies and Collections (Continued)  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2021

Fiscal Year Ended June 30,					
2016	2017	2018	2019	2020	2021
\$ 71,095,242	\$ 72,388,156	\$ 75,324,471	\$ 79,388,127	\$ 84,500,984	\$ 88,975,465
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%	86,920,861 97.69%
286,050	450,572	384,400	447,909	268,499	365,068
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%	87,285,929 98.10%

County of Douglas, Nevada  
 Statistical Section  
 Ratios of Outstanding Debt by Type  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2021

Government Activities

For the Year Ended June 30,	General Obligation Bonds	Capital Leases	Revenue Bonds	General Obligation/ Pledged Revenue Bonds	Other
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	11,188,111	6,487,564	-
2021	2,070,000	185,393	10,725,676	6,484,455	-

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, 2021

<u>Business Type Activities</u>		Percentage of Douglas County Personal Income <sup>2</sup>	Douglas County Per Capita <sup>2</sup>
General Obligation/ Pledged Revenue Bonds	Total Primary Government <sup>1</sup>		
\$ 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	36,015,549	<i>Not Available</i>	736
13,744,930	33,210,454	<i>Not Available</i>	617

County of Douglas, Nevada  
Statistical Section  
Ratios of General Bonded Debt Outstanding  
Last Ten Fiscal Years (Unaudited)  
June 30, 2021

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>	Amounts Available to Repay General Bonded Debt	Net General Bonded Debt
2012	\$ 3,670,000	\$ 22,818,026	\$ 26,488,026	0.33%	\$ 563	\$ 1,249,572	\$ 25,238,454
2013	11,417,797	28,471,989	39,889,786	0.52%	849	1,124,544	38,765,242
2014	9,995,855	27,712,464	37,708,319	0.51%	802	1,166,791	36,541,528
2015	8,508,000	24,945,166	33,453,166	0.43%	704	1,548,057	31,905,109
2016	7,490,000	22,407,400	29,897,400	0.37%	628	1,341,451	28,555,949
2017	5,970,000	21,179,965	27,149,965	0.32%	565	1,374,769	25,775,196
2018	5,025,000	19,685,991	24,710,991	0.28%	512	1,441,172	23,269,819
2019	4,060,000	18,077,654	22,137,654	0.25%	457	1,441,172	20,696,482
2020	3,075,000	32,648,067	35,723,067	0.37%	730	1,389,345	34,333,722
2021	2,070,000	30,955,061	33,025,061	0.18%	376	1,583,716	31,441,345

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  
Direct and Overlapping Governmental Activities Debt 1,2  
Last Ten Fiscal Years (Unaudited)  
June 30, 2021

	General Obligation Debt <sup>1</sup>	Percent Applicable	Applicable General Obligation Debt
Douglas County	\$ 19,465,524	100.00%	\$ 19,465,524
Overlapping Governments <sup>2</sup>			
Indian Hills GID	1,486,289	3.97%	58,934
Kingsbury GID	16,034,833	7.33%	1,175,704
Round Hill GID	741,747	3.23%	23,960
Sierra Estates GID	99,858	0.13%	125
Topaz Ranch Estates	308,819	0.89%	2,751
Douglas County School District	32,593,000	100.00%	32,593,000
East Fork Fire Protection District	1,644,000	0.06%	1,021
	<u>52,908,546</u>		<u>33,855,494</u>
	<u>\$ 72,374,070</u>		<u>\$ 53,321,018</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, 2021

	<b>FISCAL YEAR ENDED JUNE 30,</b>			
	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Total taxable assessed property value <sup>1</sup>	<u>\$ 2,837,667,884</u>	<u>\$ 2,681,901,501</u>	<u>\$ 2,591,438,393</u>	<u>\$ 2,733,446,351</u>
Legal debt Margin				
Legal debt limit (10% of taxable assessed) property value)	\$ 283,766,788	\$ 268,190,150	\$ 259,143,839	\$ 273,344,635
Debt applicable to debt limit Net general bonded debt <sup>2</sup>	<u>25,238,454</u>	<u>38,765,242</u>	<u>36,541,528</u>	<u>31,905,109</u>
Legal debt margin	<u>\$ 258,528,334</u>	<u>\$ 229,424,908</u>	<u>\$ 222,602,311</u>	<u>\$ 241,439,526</u>
Total debt applicable to debt limit as a percentage of debt limit	<u>8.89%</u>	<u>14.45%</u>	<u>14.10%</u>	<u>11.67%</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, 2021

FISCAL YEAR ENDED JUNE 30,					
2016	2017	2018	2019	2020	2021
\$ 2,813,965,867	\$ 2,961,293,733	\$ 3,036,327,487	\$ 3,145,381,385	\$ 3,355,775,404	\$ 3,643,132,161
281,396,587	296,129,373	303,632,749	314,538,139	335,577,540	364,313,216
28,555,979	25,775,196	23,269,819	23,514,628	34,333,722	17,522,635
\$ 252,840,608	\$ 270,354,177	\$ 280,362,930	\$ 291,023,511	\$ 301,243,818	\$ 346,790,581
10.15%	8.70%	7.66%	7.48%	10.23%	4.81%



County of Douglas, Nevada  
 Statistical Section  
 Pledged Revenue Bond Coverage<sup>1</sup>  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2021

For the Year Ended June 30,	Gross Pledged Revenue <sup>2</sup>	Debt Service <sup>1</sup>		Coverage
		Principal	Interest	
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
2021	2,802,045	420,000	432,413	3.29

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.

County of Douglas, Nevada  
Statistical Section  
Operating Indicators by Function/Program  
Last Ten Fiscal Years (Unaudited)  
June 30, 2021

Function	Fiscal Year Ended June 30,			
	2012	2013	2014	2015
General Government				
Assessor*				
Real Estate Trends - Tahoe Township				
Number of sales	121	142	136	104
Median sales price	\$ 474,900	\$ 632,500	\$ 635,750	\$ 650,000
Average sales price	\$ 744,327	\$ 1,058,530	\$ 1,123,556	\$ 923,774
Average residential square foot	2,532	2,627	2,476	2,455
Real Estate Trends - East Fork Township				
Number of sales	806	805	778	881
Median sales price	\$ 195,000	\$ 254,125	\$ 270,000	\$ 302,000
Average sales price	\$ 239,647	\$ 291,407	\$ 305,718	\$ 332,951
Average residential square foot	1,970	1,901	1,943	1,953
Real Estate Trends - Combined Douglas County				
Number of sales	927	947	914	985
Median sales price	\$ 217,000	\$ 272,900	\$ 293,750	\$ 320,000
Average sales price	\$ 305,522	\$ 401,480	\$ 427,825	\$ 395,332
Average residential square foot	2,044	2,034	2,023	2,004
Recorder				
Marriages	1,171	1,125	906	1,002
Recorded documents	19,156	21,444	19,047	20,103
Recording fees	\$ 424,804	\$ 467,433	\$ 383,306	\$ 341,435
Total transfers	6,497	6,268	6,524	6,268
Total exempt transfers	2,106	2,325	1,921	2,068
Real Property Transfer Tax collected	\$ 1,574,651	\$ 2,237,118	\$ 2,508,009	\$ 2,507,452
Water rights deed	40	40	43	36
Total notices of default	797	312	183	194
Recorder - Records Mgmt				
Number of files delivered	733	834	754	872
Number of boxes received	178	474	189	159
Number of boxes destroyed	642	1,019	1,165	1,326
Number of boxes scanned	114	180	230	-
Number of images scanned	-	-	-	191,087
Number of film rolls processed	437	467	175	
Number of sealings processed	243	203	129	183
China Spring Youth Camp				
Total number of residents	149	138	131	193
Successful releases	121	107	109	106
Medical releases	4	4	4	3
Failure of program	24	27	18	28
Committing Offense Type				
Drugs and alcohol	80	77	79	54
Crime against property	34	38	25	38
Crime against person	30	21	21	32
Other	5	2	6	18
Average Number of Days Length of Stay	144	162	169	177
Sheriff*				
Calls for service	42,155	36,164	35,753	36,825
Number of arrests	2,663	2,495	3,007	2,090
Number of permits	3,128	3,443	3,512	3,444
Coroner	239	299	295	305
Number of citations	5,966	5,717	5,577	5,879
Number of releases from jail	2,711	2,557	2,583	2,586
Average daily jail population	63	63	76	62
Number of investigator assigned cases	577	550	638	733

County of Douglas, Nevada  
Statistical Section  
Operating Indicators by Function/Program (Continued)  
Last Ten Fiscal Years (Unaudited)  
June 30, 2021

Fiscal Year Ended June 30,						
2016	2017	2018	2019	2020	2021	
	121	114	131	149	189	240
\$	745,000	\$ 825,000	\$ 800,000	\$ 849,500	\$ 1,165,000	\$ 1,363,750
\$	969,092	\$ 1,327,793	\$ 1,296,725	\$ 1,216,727	\$ 1,740,610	\$ 1,989,187
	2,383	2,651	2,497	2,473	2,792	2,881
	941	980	892	886	946	1,043
\$	319,000	\$ 360,923	\$ 407,500	\$ 415,000	\$ 465,146	\$ 498,063
\$	357,227	\$ 403,354	\$ 449,123	\$ 472,652	\$ 547,807	\$ 612,134
	1,957	1,988	1,997	1,947	2,047	2,061
	1,061	1,094	1,023	1,039	1,135	1,283
\$	339,900	\$ 375,000	\$ 429,000	\$ 446,000	\$ 501,113	\$ 557,500
\$	426,728	\$ 499,685	\$ 557,663	\$ 578,508	\$ 716,214	\$ 862,961
	2,005	2,057	2,061	2,021	8,558	2,212
	959	949	746	1,884	2,143	1,652
	18,074	17,283	15,394	14,828	16,804	21,715
\$	350,366	\$ 313,032	\$ 374,700	\$ 401,963	\$ 467,933	\$ 571,173
	5,801	5,665	5,093	5,327	4,976	5,495
	1,934	1,815	1,702	1,948	1,923	2,320
\$	2,650,770	\$ 2,955,354	\$ 3,631,228	\$ 3,726,035	\$ 3,790,903	\$ 5,028,810
	38	55	34	38	25	25
	172	93	75	51	43	35
	819	740	1,205	1,450	1,335	1,127
	295	188	231	150	405	189
	883	1,148	1,107	931	1,538	863
	-	38	28	70	17	14
	115,234	65,661	132,496	165,428	40,265	32,394
	-	-	-	-	-	-
	123	77	70	59	58	60
	169	161	155	145	142	99
	-	97	82	93	83	67
	30	7	3	1	4	3
	1	29	27	29	55	29
	41	71	57	58	69	46
	51	57	56	51	29	6
	77	33	42	36	44	47
	-	-	-	-	-	-
	168	158	152	162	157	99
	42,536	39,806	40,780	38,655	37,330	<i>Not yet available*</i>
	2,031	1,902	2,104	1,748	1,595	<i>Not yet available*</i>
	4,003	4,635	4,473	4,269	4,229	<i>Not yet available*</i>
	329	288	266	282	305	<i>Not yet available*</i>
	9,819	5,818	5,211	4,295	2,717	<i>Not yet available*</i>
	2,417	2,161	2,438	2,302	1,875	<i>Not yet available*</i>
	59	47	59	71	59	<i>Not yet available*</i>
	563	531	595	442	500	<i>Not yet available*</i>

County of Douglas, Nevada  
Statistical Section  
Operating Indicators by Function/Program (Continued)  
Last Ten Fiscal Years (Unaudited)  
June 30, 2021

Function	Fiscal Year Ended June 30,			
	2012	2013	2014	2015
<b>Judicial</b>				
Court Appointed Special Advocates*				
Number of cases as of January 1st	44	34	39	32
Number of children as of January 1st	75	65	66	54
New cases	55	51	33	25
New children	97	61	56	44
Closed cases	64	46	44	29
Closed children	105	88	75	49
<b>Directed Departments</b>				
Library				
Circulation of materials	176,204	177,514	181,406	171,022
Library patrons	35,556	37,112	38,286	35,216
Library visits	147,571	148,834	153,699	120,193
Program attendance	8,542	8,171	8,634	7,495
Summer reading participants	933	1,039	947	829
<b>Public Safety*</b>				
911				
Total case numbers issued	51,939	46,207	47,665	47,724
Douglas County Sheriff Office case numbers issued	42,899	36,673	37,188	37,589
Washoe Tribe Police Department case numbers issued	1,761	2,100	2,161	2,033
East Fork Fire Protection District case numbers issued	5,510	5,452	6,266	6,033
Tahoe Douglas Fire case numbers issued	1,769	1,982	2,050	2,069
Alpine County case numbers issued	2,052	1,206	1,281	1,250
Telephone transactions	<i>not available</i>	<i>not available</i>	<i>not available</i>	<i>not available</i>
Calls for service	736,025	75,768	76,218	75,512
<b>Public Works</b>				
Community Development*				
Single family dwelling permits	38	75	143	147
Single family dwelling valuation	\$ 11,722,927	\$ 25,556,873	\$ 51,714,502	\$ 53,374,524
New Commercial building permits	6	9	8	6
New commercial building valuation	\$ 5,867,248	\$ 1,216,750	\$ 1,894,398	\$ 6,497,505
Multi-family residential permits	-	1	1	-
Multi-family residential valuation	-	2,904,248	861,732	-
Manufactured homes permits	1	-	1	2
Total permits issued	1,067	1,187	1,373	1,815
Total valuation	\$ 45,493,176	\$ 53,253,240	\$ 93,218,799	\$ 134,386,121
<b>Health and Sanitation</b>				
Gardnerville				
Landfill Tonnages				
Douglas disposal	156	186	405	536
Bentley Agro Dynamics	350	373	365	408
Carson City	3,677	3,608	3,405	3,456
<b>Welfare</b>				
Social Services				
Number of households seeking assistance with rent, utilities and/or food	2,219	<i>Stats no longer kept</i>	<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)	3,172	<i>Stats no longer kept</i>	<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)	434	<i>Stats no longer kept</i>	<i>Stats no longer kept</i>	<i>stats no longer kept</i>
Animal Care*				
Calls for service	1,763	1,422	1,430	1,462
Cases submitted to District Attorney for prosecution	56	40	57	67
Bite reports	110	106	110	115
Adoptions	<i>Not available</i>	315	328	320
Impounds	<i>Not available</i>	676	711	677

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, 2021

Fiscal Year Ended June 30,						
2016	2017	2018	2019	2020	2021	
52	40	45	47	42	46	
89	62	62	60	50	57	
22	16	21	23	17	21	
36	23	28	27	24	26	
30	18	20	23	17	25	
53	32	26	33	18	31	
179,129	193,081	212,114	205,360	205,313	163,794	
32,652	32,050	30,014	29,999	30,100	29,186	
117,677	113,119	116,490	116,490	117,450	36,937	
8,671	7,092	8,458	8,458	8,950	479	
922	1,019	839	929	230	312	
56,112	56,107	54,732	51,972	50,684	Not yet available*	
43,070	42,116	40,780	38,655	37,330	Not yet available*	
2,787	2,794	2,633	2,352	2,595	Not yet available*	
6,292	6,540	6,507	6,753	6,391	Not yet available*	
2,132	2,221	2,182	1,972	1,926	Not yet available*	
1,831	2,436	2,630	2,240	3,162	Not yet available*	
not available	not available	not available	135,162	139,694	Not yet available*	
81,944	77,653	76,791	72,746	69,181	Not yet available*	
145	158	214	181	185	272	
\$ 56,647,884	\$ 59,411,640	\$ 87,789,084	\$ 79,332,124	\$ 81,296,012	\$ 125,904,205	
22	28	22	22	7	44	
\$ 23,603,093	\$ 4,802,132	\$ 6,072,824	\$ 12,753,602	\$ 5,063,190	\$ 42,116,331	
-	53	8	4	4	3	
-	9,630,349	6,072,824	4,868,976	5,527,284	2,803,122	
2	5	8	3	5	3	
1,946	1,708	1,835	1,752	1,792	2,389	
\$ 120,340,959	\$ 117,235,092	\$ 174,757,244	\$ 142,982,961	\$ 134,660,040	\$ 170,823,658	
478	629	670	411	416	832	
355	414	439	483	477	317	
3,676	3,543	3,655	4,023	3,914	4,028	
866	855	689	668	801	523	
866	855	689	668	850	597	
394	333	150	238	408	224	
1,507	1,649	1,459	1,456	1,393	1,190	
52	57	69	58	62	53	
147	134	134	106	124	124	
312	395	329	343	367	320	
522	612	656	612	686	698	

County of Douglas, Nevada  
 Statistical Section  
 Demographic and Economic Statistics  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2021

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	<b>FISCAL YEAR ENDED JUNE 30,</b>			
	2012	2013	2014	2015
Population <sup>1</sup>	48,015	48,478	48,553	48,223
Total Personal Income <sup>5</sup>	\$ 2,547,137	\$ 2,818,888	<i>not available</i>	<i>not available</i>
Per Capita Personal Income <sup>2</sup>	54,199	59,826	57,113	<i>not available</i>
Unemployment Rate <sup>3</sup>	12.0%	10.6%	8.5%	6.8%
Total Labor Force <sup>4</sup>	21,634	21,247	21,200	21,073

**Sources:**

1. Nevadaworkforce.com, except 2018 is from <https://fred.stlouisfed.org/series/PI32005#0>

2. US Bureau of Labor Statistics - [bls.gov/cps//lfcharacteristics.htm#laborforce](https://bls.gov/cps//lfcharacteristics.htm#laborforce)

County of Douglas, Nevada  
 Statistical Section  
 Demographic and Economic Statistics (Continued)  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2021

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<b>FISCAL YEAR ENDED JUNE 30,</b>					
2016	2017	2018	2019*	2020	2021
48,235	48,300	48,018	48,467	48,467	49,488
<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>	<i>not available</i>
5.6%	3.9%	4.2%	4.2%	4.2%	5.1%
22,439	22,102	23,859	23,769	23,210	22,513

County of Douglas, Nevada  
 Statistical Section  
 Principal Employers  
 June 30, 2021 and Nine Years Ago (Unaudited)  
 June 30, 2021

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<b>Employer</b>	<b>Type of Business</b>	<b>2021 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	Resorts	500 - 999
Carson Valley Inn Casino	Casinos	500 - 999
Harvey's Lake Tahoe	Casinos	500 - 999
Hard Rock Hotel-Casino Lake Th	Casinos	500 - 999
Washesu Casino	Casinos	500 - 999
Topaz Lodge & Casino	Casinos	500 - 999
Zephyr Cove Resort & Marina	Resorts	250-499

<b>Employer</b>	<b>Type of Business</b>	<b>2012 Number of Employees</b>
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*Data Not available for this Year*

Source:

1. State of Nevada, Department of Employment, Training & Rehabilitation, Employment Security Department
2. [https://nevadaworkforce.com/docs/Top-20 Employers---Douglas-County](https://nevadaworkforce.com/docs/Top-20-Employers---Douglas-County)



County of Douglas, Nevada  
 Statistical Section  
 Full-time Equivalent County Government Employees by Function/Program  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2021

Function	FISCAL YEAR ENDED JUNE 30,				
	2012	2013	2014	2015	2016
General Government	Not available	Not available	Not available	Not available	Not available
Judicial	Not available	Not available	Not available	Not available	Not available
Public Safety	Not available	Not available	Not available	Not available	Not available
Public Works	Not available	Not available	Not available	Not available	Not available
Community Support	Not available	Not available	Not available	Not available	Not available
Culture and Recreation	Not available	Not available	Not available	Not available	Not available
Health and Sanitation	Not available	Not available	Not available	Not available	Not available
Welfare	Not available	Not available	Not available	Not available	Not available
<b>Total Government Activities</b>	-	-	-	-	-
<b>Business Type Activities</b>					
Water	Not available	Not available	Not available	Not available	Not available
Sewer	Not available	Not available	Not available	Not available	Not available
<b>Total Business Activities</b>	-	-	-	-	-
<b>Total FTE</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, 2021

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<b>FISCAL YEAR ENDED JUNE 30,</b>				
<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Not available	Not available	81.44	88.90	84.85
Not available	Not available	129.34	132.39	130.20
Not available	Not available	151.41	143.71	151.71
Not available	Not available	55.13	68.88	64.06
Not available	Not available	22.72	23.53	23.76
Not available	Not available	76.20	89.18	80.84
Not available	Not available	6.81	7.00	18.81
Not available	Not available	19.47	18.18	16.46
<u>-</u>	<u>-</u>	<u><b>542.52</b></u>	<u><b>571.77</b></u>	<u><b>570.69</b></u>
Not available	Not available	16.93	16.13	20.30
Not available	Not available	5.87	5.87	4.00
<u>-</u>	<u>-</u>	<u><b>22.80</b></u>	<u><b>22.00</b></u>	<u><b>24.30</b></u>
<u>-</u>	<u>-</u>	<u><b>565.32</b></u>	<u><b>593.77</b></u>	<u><b>594.99</b></u>

County of Douglas, Nevada  
Statistical Section  
Capital Asset Statistics by Function/Program  
Last Ten Fiscal Years (Unaudited)  
June 30, 2021

Function	FISCAL YEAR ENDED JUNE 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Information Technology</b>										
Business applications	71	71	76	76	59	79	79	80	120	122
Networked buildings	21	21	21	20	21	21	22	22	22	22
Networked computers	375	375	375	400	412	476	476	495	650	720
Microwave linear mileage	63	63	63	61	63	63	50	50	119	119
GIS mapped (square miles)	4,308	4,308	4,308	4,308	4,308	4,308	4,308	4,308	738	738
<b>Equipment Services</b>										
Ambulance/emergency vehicle**	8	8	9	10	10	10	10	n/a	n/a	n/a
County vehicles	165	177	185	196	209	215	228	302	302	342
Town vehicles	8	8	10	13	16	18	19	37	36	44
East Fork Fire & Paramedic District vehicles*	17	17	18	18	18	n/a	n/a	n/a	n/a	n/a
<b>Judicial</b>										
District courts/justice courts	4	4	4	4	4	4	4	4	4	4
District courts/justice courts locations	2	2	2	2	2	2	2	2	2	2
<b>Public Safety</b>										
Sheriffs detention center	2	2	2	2	2	2	2	2	2	2
Sheriffs substations	4	4	4	4	4	4	4	4	3	3
Sheriffs patrol/search and rescue boats	1	1	1	1	1	1	1	1	4	4
Regional emergency operations/training center	1	1	1	1	1	1	1	1	1	1
<b>Public Works</b>										
Paved roads (miles)	171	171	171	177	178	178	178	178	184	184
Grinding roads (miles)	43	43	43	44	46	46	46	46	47	47
Unpaved roads (miles)	17	17	17	14	12	12	12	12	9	9
Traffic Signals	17	18	18	18	18	18	19	19	20	20
Bridges	13	13	14	14	14	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, 2021

Function	FISCAL YEAR ENDED JUNE 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Culture and Recreation</b>										
Libraries	2	2	2	2	2	2	2	2	2	2
Recreation building	4	4	4	5	5	5	5	5	5	5
Gross park acreage	755	755	755	755	755	755	755	755	761	761
Developed park acreage	177	177	177	196	197	197	197	199	212	212
Undeveloped park acreage	578	578	578	559	558	558	558	556	549	549
Concession stand	8	8	8	8	8	8	8	8	8	8
Playgrounds	15	15	15	15	15	15	15	15	15	15
Swimming pools/waterpark	1	1	1	1	1	1	1	1	1	1
Picnic tables	187	187	187	187	193	193	193	193	193	193
Gazebo/group area	10	10	10	10	11	11	11	11	11	11
Baseball fields	19	19	19	19	19	19	19	19	19	19
Soccer fields	15	15	15	15	15	15	15	15	15	15
Tennis courts	14	14	14	14	16	16	16	16	16	16
Basketball courts	7	7	7	7	7	7	7	7	7	7
Volleyball courts	7	7	7	7	7	7	7	7	7	7
Shooting range	1	1	1	1	1	1	1	1	1	1
Horseshoe pits	16	16	16	16	16	16	16	16	16	16
Skateboard parks	1	1	1	1	1	1	1	1	1	1
<b>Utilities</b>										
Water mains (miles)	114	117	117	117	117	138	138	146	147	158
Sewer force mains (miles)	15	15	15	15	15	15	15	17	17	18
Sewer mains (miles)	51	51	51	51	51	50	51	56	56	58
Storm drains (miles)	4	4	4	4	4	n/a	4	4	4	4



Compliance Section  
June 30, 2021

County of Douglas, Nevada, Nevada



**Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards**

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

We have audited, 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of County of Douglas, Nevada (County), as of and for the year then ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 24, 2021. Our report includes an emphasis of matter related to the County's adoption of the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, which has resulted in a restatement of the net position and fund balance as of July 1, 2020.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of County's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2021-001 through 2021-009 that we consider to be significant deficiencies.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**County's Response to Findings**

The County's response to the findings identified in our audit are described in the accompanying schedule of findings and responses. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Sacramento, California  
November 24, 2021

**2021-001      Review of Financial System User Roles**

***Criteria:***

Internal controls should be established to ensure that user roles in the County's financial system are reviewed on a regular basis.

***Condition:***

*Significant Deficiency* – Evidence of Information Technology Service (ITS) Department's and Finance Department's review of user roles in the County's financial system was not documented or retained.

***Context:***

During our observation of the internal controls over the County's user role process, we identified that there are not formal policies or procedures for the review of user roles in the County's financial system, New World System (NWS), on a regular basis. ITS asserted that an informal review was being performed; however, the reviews are not required as there are not policies or procedures in place requiring the review. In addition, during our observation of the County's human resources and cash disbursement processes, we noted that the Finance Department and ITS Department personnel have the ability to create vendors and approve payments to vendors. We also identified that the Finance Department personnel has the ability to make changes to employees' pay rates without additional review or approval.

***Repeat Finding from Prior Year(s):***

Yes, prior year finding 2020-001.

***Cause:***

There are no policies or procedures in place requiring review of NWS user roles.

***Effect:***

There is an increased risk of inappropriate or erroneous entries made in the financial system due to inappropriate user roles and access rights.

***Recommendation:***

We recommend that management implement policies and procedures to document and retain evidence of the review of user roles in NWS and to ensure user roles are appropriately assigned.



***Views of Responsible Officials and Corrective Action:***

*Management's or Department's Response:*

We concur.

Management agrees with the recommendation to develop policies and procedures to document user roles and NWS and to ensure user roles are appropriately assigned. Finance Department staff will work with Technology Services to develop a policy that will outline processes and responsibilities and provide a timeframe for review of roles. Finance staff have engaged Regional Government Services (RGS) during Fiscal Year 2021 and this project was included in the scope of work for that contract.

<i>Name of Responsible Person:</i>	Terri Willoughby, CFO
<i>Name of Department Contact:</i>	Terri Willoughby, CFO
<i>Projected Implementation Date:</i>	June 30, 2022

**2021-002 Disaster Recovery and Server Room & Backup Locations**

***Criteria:***

A disaster recovery plan should be developed to ensure continuity of County services in the case of an emergency. Additionally, the County should relocate its server room and backup locations to safe locations.

***Condition Found:***

*Significant Deficiency* – The County did not have a disaster recovery plan and its server room and backup locations are not located in safe locations.

***Context:***

Based on inquiries of the County's Information Technology personnel, we identified that the County lacked a disaster recovery plan. Additionally, we noted that some County servers and backups are located in the basement. The offsite locations were also within relatively close proximity of the onsite server room.

***Repeat Finding from Prior Year(s):***

Yes, prior year finding 2020-002.

***Cause:***

The County did not have a disaster recovery plan documented, and the server room and backup locations are not safe for storing critical data.

***Effect:***

There is an increased risk of flood damage to the servers and backups as they are located in the basement. The risk of flood damage may potentially affect all recovery locations as they are within close proximity of the County. In addition, without a disaster recovery plan, the County's operations could be negatively impacted when disasters occur.

***Recommendation:***

We recommend that management implement a disaster recovery plan to prepare for any emergencies that may affect the County's operations. We also recommend that management to relocate its main server from the basement to higher elevations and to relocate its recovery servers outside of the County to mitigate risks of damage in the case of a disaster.

***Views of Responsible Officials and Corrective Action:***

*Management's or Department's Response:*

We concur.

Management agrees with the recommendation. On December 17, 2020, the Douglas County Board of County Commissioners authorized a contract with Tyler Technologies, the parent company of New World Systems. A key component of this contract includes having our New World Systems information hosted on shared hardware in a Tyler data center or third-party data center. These data centers have fully redundant telecommunications access, electrical power, and the required hardware to provide access to the Tyler Software (NWS) in the event of a disaster or component failure. Additionally, Technology Services staff is transitioning the County's data center to the second floor of the Town of Minden's Public Works building at a remote site. That work began during Fiscal Year 2021 and is expected to be completed during Fiscal Year 2022.

<i>Name of Responsible Person:</i>	Terri Willoughby, CFO
<i>Name of Department Contact:</i>	Terri Willoughby, CFO
<i>Projected Implementation Date:</i>	June 30, 2022

**2021-003 Vendor File Maintenance**

***Criteria:***

Internal controls should be established to ensure the creation of vendors and changes to the vendor master file in the County's financial system, New World System (NWS), is properly reviewed by management.

**Condition Found:**

*Significant Deficiency* – The County did not have a proper review process in place to ensure the validity of additions or changes made to vendor files in NWS.

**Context:**

During our observation of the internal controls over the County’s vendor file maintenance process, we identified that NWS does not prevent an individual from creating new vendors or making changes to existing vendor profiles. We noted that finance management reviews and approves the change report generated by NWS on a monthly basis; however, the review is a higher-level review that does not mitigate the risk of unauthorized changes made to the vendor files.

**Repeat Finding from Prior Year(s):**

Yes, prior year finding 2020-003.

**Cause:**

The County does not have an effective review process in place to keep track of additions or changes made to vendor files.

**Effect:**

There is an increased risk of error or fraud if the changes made to vendor files are not reviewed on a timely basis.

**Recommendation:**

We recommend that management implement policies and procedures to ensure changes made to vendor files are reviewed on a regular basis by personnel who understand the details of daily operations at their departmental level.

**Views of Responsible Officials and Planned Corrective Actions:**

*Management’s or Department’s Response:*

We concur.

This was partially corrected during Fiscal Year 2021, as Finance staff security roles were segregated to ensure that those staff responsible for creating vendor payments were unable to create or modify vendor profiles. However, it was discovered that a few Technology Services staff had profiles in both the vendor creation and invoice creation templates. These profiles were removed from both profiles in Fiscal Year 2022.

<i>Name of Responsible Person:</i>	Terri Willoughby, CFO
<i>Name of Department Contact:</i>	Terri Willoughby, CFO
<i>Projected Implementation Date:</i>	November 30, 2021

**2021-004      General Computing Controls – Exception Logs**

***Criteria:***

System logs on hardware, software applications and server operating systems creates an investigative path to determine the nature and extent of a system breach or failure. In addition, systems should be reviewed, every 30-90 days, to ensure that terminated users have been removed, user roles changes have been removed, user role changes have been implemented, group access rights are appropriate and group membership is appropriate.

***Condition Found:***

*Significant Deficiency* – The County did not have policies and procedures in place to ensure exception logs are reviewed and that the reviews are documented.

***Context:***

A log server was installed in July 2015 and tested but has not been fully implemented. Although the log server is capable of exception reporting, it is currently configured to only gather data for investigative purposes and there is no documentation supporting the periodic review of the system log data.

As of April 2018, the County is now using Solar Winds to log specific types of events such as switch, Active Directory, password and server related events. There are also automatically generated reports related to modifications to the administrative groups. However, these logs are only reviewed when it is deemed necessary, generally upon notification of a potential problem.

***Repeat Finding from Prior Year(s):***

Yes, prior year finding 2020-007.

***Cause:***

The County does not have a formal policy to review when change logs are reviewed and what items are necessary to monitor.

***Effect:***

The lack of exception reporting and failure to periodically review system logs may result in unnoticed system breaches, unauthorized access, anonymous changes and malicious user access. This could lead to inappropriate modifications or loss of financial data and materially misstated financial statements.

**Recommendation:**

We recommend the County implement a procedure to ensure exception reports and logs are periodically reviewed and any unusual or executed activities (exception reporting) are promptly investigated and documented.

In addition, design, document and implement a process to periodically review (at least quarterly) and update user access rights.

**Views of Responsible Officials and Planned Corrective Actions:**

*Management's or Department's Response:*

We concur.

Management agrees with the finding. Technology Services has implemented Solar Winds & Arctic Wolf technology that is streamlining the logging process. Technology Services has developed procedures in Fiscal Year 2022 to ensure the exception logs and reports are reviewed. They are also developing processes to review and update user rights.

*Name of Responsible Person:* Terri Willoughby, CFO  
*Name of Department Contact:* Terri Willoughby, CFO  
*Projected Implementation Date:* December 31, 2021

**2021-005 General Computing Controls – Payment Card Industry (PCI), Network Security**

**Criteria:**

Internal controls should be established to ensure compliance with the most recent PCI standards.

**Condition Found:**

*Significant Deficiency* – The County did not have policies and procedures in place to ensure compliance with the most recent PCI standards.

**Context:**

The County did not have a plan to address identified security issues to ensure compliance with the most recent PCI standards which should include all 40 findings noted in the June 2015 PCI assessment.

**Repeat Finding from Prior Year(s):**

Yes, prior year finding 2020-008.

***Cause:***

The County does not have controls in place to ensure compliance with the most recent PCI standards.

***Effect:***

The lack of policies and procedures to ensure compliance with applicable PCI requirements could lead to misappropriation of card holder data and materially misstated financial statements.

***Recommendation:***

We recommend the County implement policies and procedures to ensure compliance with the most recent PCI standards.

***Views of Responsible Officials and Planned Corrective Actions:***

***Management's or Department's Response:***

We concur.

Management agrees with the finding. An updated PCI-DSS assessment has been completed by Moss Adams and was approved by the County's Audit Committee and Board of County Commissioners at their November 30, 2020 meeting. The Board of County Commissioners approved the Douglas County Payment Card Industry (PCI) Compliance Policy at their July 1, 2021 meeting.

*Name of Responsible Person:* Terri Willoughby, CFO

*Name of Department Contact:* Terri Willoughby, CFO

*Projected Implementation Date:* July 31, 2021 (policy)

**2021-006**

**Capital Assets**

***Criteria:***

Internal controls should be established to ensure the information reported in the capital assets rollforward reconciles to the County's general ledger system, and the rollforward should be reviewed and finalized prior to the annual financial statements audit.

**Condition Found:**

*Significant Deficiency* – The County did not have a formal reconciliation process in place to ensure the information reported in the capital assets rollforward reconciles to County’s general ledger system. In addition, the County did not have policies and procedures in place to ensure the preparation and review of the capital assets rollforward is performed timely.

**Context:**

Based on our audit procedures performed over our understanding of the County’s capital assets process, we identified that the County did not have reconciliation processes to ensure the information reported in the capital assets rollforward reconciles to the County’s general ledger system. Based on our audit procedures performed over the capital assets rollforward, we identified that multiple versions of the capital assets rollforward were provided by the County as the information reported in the capital assets rollforward did not reconcile to the general ledger details provided.

**Repeat Finding from Prior Year(s):**

Yes, prior year finding 2020-009.

**Cause:**

The County did not have a formally documented reconciliation process and that the capital assets rollforward was not formally reviewed and finalized prior to the financial statements audit.

**Effect:**

The lack of reconciliation and review processes over the preparation of the capital assets rollforward could lead to material misstatements in the financial statements.

**Recommendation:**

We recommend the County to implement policies and procedures over the reconciliation of capital assets rollforward and the review and approval of the capital assets rollforward.

**Views of Responsible Officials and Planned Corrective Actions:**

*Management’s or Department’s Response:*

We concur.

Management agrees with the finding. Staff have been trained on the importance of distinguishing current-year capital expenditures from prior year expenditures, and the understanding of whether or not those prior year expenditures have been recognized as Construction in Progress. The Capital Asset Accountant has been trained on the Capital Asset policies, and will be creating written desk procedures in the coming year. The Capital Asset Accountant will attach adequate source documentation to all capital asset transactions when they are entered, and the Finance Manager will verify and approve those transactions. The rollforward schedules will be created and reconciled on a quarterly basis, which should ensure that the year-end rollforward schedule can be accurately prepared prior to the start of the audit. In addition, a review of the County's capital asset policies and procedures was added to the Douglas County Internal Audit Program for Fiscal Year 2021-22.

*Name of Responsible Person:* Terri Willoughby, CFO  
*Name of Department Contact:* Terri Willoughby, CFO  
*Projected Implementation Date:* June 30, 2021

**2021-007 Budget Monitoring**

**Criteria:**

Internal controls should be established to ensure that budget adjustments are properly prepared and reviewed on a regular basis.

**Condition Found:**

*Significant Deficiency* – The County's financial system does not prevent a user from entering entries that exceed budget limitations and the County does not perform and document their budget monitoring.

**Context:**

During our observations, we identified that a County finance user can enter adjustment entries that exceed budget amounts. While appropriate segregation of duties does exist between preparer and approver of these entries, we noted that the County does not perform and document their review of budget to actual.

**Repeat Finding from Prior Year(s):**

No

**Cause:**

The County did not have policies or procedures in place to monitor budget to actual.



**Effect:**

There is an increased risk of error or fraud if budget monitoring is not documented and reviewed on a regular basis.

**Recommendations:**

We recommend the County to perform regular review over their budget to actual.

**Views of Responsible Officials and Planned Corrective Actions:**

*Management's or Department's Response:*

We concur.

Management agrees with the finding. Finance staff will address this finding by adding a quarterly review of budget to actual to the quarterly closing process and will also implement budgetary controls in the financial system.

Name of Responsible Person: Terri Willoughby, CFO  
Name of Department Contact: Terri Willoughby, CFO  
Projected Implementation Date: June 30, 2021

**2021-008 Town of Gardnerville – Revenue Generation Process**

**Criteria:**

Internal controls should be established over the Town of Gardnerville's revenue generation process to mitigate the risks of financial statements misstatements and or fraud.

**Condition Found:**

*Significant Deficiency* – We identified deficiencies in the Town's internal controls involving segregation of duties in the cash receipt process and the lack of evidence of review over reconciliations performed.

**Context:**

During our observation of the Town of Gardnerville's revenue generation process, we identified the following:

- Fees assessed for trash services can be altered by any of the Town's administration personnel.
- For in-person cash payments, there was no evidence of review over the manual check receipt book to ensure sequential order in carbon copies.
- For online payments, there was no evidence of review over the reconciliation between the Town's cash receipt system and the report from the Town's online service payment provider.
- For payments received in mail, there was no evidence of segregation of duties between the essential functions (i.e. Custody, Recording, Authorization & Reconciliation).
- There was no evidence of review over the daily or monthly reconciliations performed by Town personnel (i.e. Documentation of preparer and approver.)

**Repeat Finding from Prior Year(s):**

No

**Cause:**

The Town of Gardnerville did not have policies and procedures in place to ensure proper segregation of duties and to retain evidence of review of reconciliations performed.

**Effect:**

There is an increased risk of error or fraud if internal controls are not properly designed and implemented over the Town's revenue generation process.

**Recommendations:**

We recommend that management review its current policies and procedures to ensure proper segregation of duties over critical functions. In addition, documentation of document preparer and approver should be retained as evidence of performance.

**Views of Responsible Officials and Planned Corrective Actions:**

*Management's or Department's Response:*

We concur.

Management agrees with the finding. Finance staff will be working with the Town of Gardnerville to modify existing policies and procedures to ensure proper segregation of duties exists and that sufficient evidence of review is retained going forward. Due to the Town's limited staff, Finance staff will assist the Town by providing an additional layer of review if necessary.

Name of Responsible Person: Terri Willoughby, CFO  
Name of Department Contact: Terri Willoughby, CFO  
Projected Implementation Date: June 30, 2022

**2021-009 Town of Gardnerville – Accounts Payable Vouchers**  
**Criteria:**

Internal controls should be established to ensure that the preparation and approval of Accounts Payable (AP) vouchers are segregated and documented.

**Condition Found:**

*Significant Deficiency* – Evidence of segregation of duties between the preparer and approver of AP vouchers was not documented or retained.

**Context:**

During our observation of the internal controls over the County's cash disbursement process, we identified that the AP vouchers have signature lines for the preparer and approver; however, the preparer's signatures are typewritten rather than wet signatures, which can easily be edited or duplicated.

**Repeat Finding from Prior Year(s):**

No

**Cause:**

The AP voucher was not signed by both the preparer and the approver.

**Effect:**

There is an increased risk of error and fraud going undetected without the proper segregation of duties between the preparer and the approver.

**Recommendation:**

We recommend that management implement policies and procedures to ensure the preparation and approval processes of AP vouchers are segregated and documented.

**Views of Responsible Officials and Planned Corrective Actions:**

*Management's or Department's Response:*

We concur.

Management agrees with the finding. Finance staff will revise the voucher form to clearly define that the preparer line is to be an actual signature. Also, staff will provide training to departments to advise them of the need to demonstrate segregation of duties.

Name of Responsible Person:	Terri Willoughby, CFO
Name of Department Contact:	Terri Willoughby, CFO
Projected Implementation Date:	June 30, 2022



June 30, 2021

Management Letter

County of Douglas, Nevada



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

In planning and performing our audit of the financial statements of the County of Douglas, Nevada (County), as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

During our audit we became aware of deficiencies in internal control other than significant deficiencies and material weaknesses that are opportunities for strengthening internal controls and operating efficiency. The observations and recommendations are summarized below. This letter does not affect our report dated November 24, 2021, on the financial statements of the County.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various County personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

## **CURRENT YEAR OBSERVATIONS AND RECOMMENDATIONS**

### **IT SECURITY POLICY**

#### **OBSERVATION**

One of the best controls in avoiding IT security risk is to have a unified, defined approach to security which should be addressed in an IT security policy. Based on the procedures performed, the County does not have a process for reviewing, updating and approving information security policies (e.g. password policy, acceptable use policy, change management policy, patch management policy) which should be reviewed every 3 years.

#### **RECOMMENDATION**

We recommend the County to incorporate processes for reviewing, updating and approving IT security policy.

#### **MANAGEMENT'S RESPONSE**

Douglas County Technology Services agrees with the finding and will work to revise existing procedures to ensure the review of policies in the timeframes indicated in each policy.

## **THIRD-PARTY VENDOR MANAGEMENT POLICY**

### **OBSERVATION**

Based on the procedures performed, the County does not have a process to review vendors on an annual basis for security issues.

### **RECOMMENDATION**

We recommend the County to incorporate a Third-Party Vendor Management Policy to reduce the cybersecurity risks posed by vendors. The vendor management policies and procedures should encompass:

- Selection of third-party vendors
- Performance of vendor risk assessments
- Inclusion of legal clauses in contracts with third-party vendors
- Cybersecurity risk reporting measures
- Monitoring of vendor risk

### **MANAGEMENT'S RESPONSE**

Douglas County Technology Services agrees with the finding and will work to revise existing third-party vendor policies and practices in accordance with industry best practices.

## NEW FINANCIAL REPORTING STANDARDS

### INFORMATIONAL ONLY

#### GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT No. 87

**GASB Statement No. 87** – In June 2017, GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases; enhancing the comparability of financial statements between governments; and also enhancing the relevance, reliability (representational faithfulness), and consistency of information about the leasing activities of governments. This Statement is effective for reporting periods beginning after June 15, 2021.

#### GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT No. 89

**GASB Statement No. 89** – In June 2018, GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The objectives of this Statement are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. This Statement is effective for reporting periods beginning after December 15, 2020.

#### GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT No. 91

**GASB Statement No. 91** – In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The objective of this Statement is to provide a single method of reporting conduit debt obligations by issues and eliminate diversity in practice. The Statement is effective for reporting periods beginning after December 15, 2021.

#### GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT No. 92

**GASB Statement No. 92** – In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practices issues that have been identified during implementation and application of certain GASB Statements. The Statement is effective for reporting periods beginning after June 15, 2021.

#### GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT No. 93

**GASB Statement No. 93** – In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The objective of this Statement is to address the accounting and financial reporting implications that result from the replacement of an IBOR. The Statement is effective for reporting periods beginning after June 15, 2021.

#### GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT No. 94

**GASB Statement No. 94** – In March 2020, the GASB issued Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The Statement is effective for reporting periods beginning after June 15, 2022.



**GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT No. 96**

**GASB Statement No. 96** – In May 2020, the GASB issued Statement No. 96, *Subscription-based Information Technology Arrangements*. The objective of this Statement is to provide guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The Statement is effective for reporting periods beginning after June 15, 2022.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT No. 97**

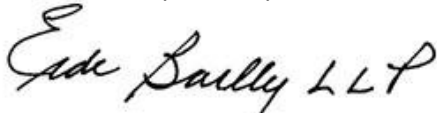
**GASB Statement No. 97** – In June 2020, the GASB issued Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting For Internal Revenue Code Section 457 Deferred Compensation Plans – An Amendment of GASB Statement No.14 and No.84 and A Supersession of GASB Statement No.32*. The objective of this Statement is (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The Statement is effective for reporting periods beginning after June 15, 2021.

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Our audit procedures are designed primarily to enable us to form an opinion on the financial statements, and therefore may not bring to light all weaknesses in policies or procedures that may exist. We aim, however, to use our knowledge of the County gained during our work to make comments and suggestions that we hope will be useful to you.

We would be pleased to discuss these comments and recommendations with you at any time.

This information is intended solely for the information and use of the Board of Commissioners, Audit Committee and management of the County and is not intended to be, and should not be, used by anyone other than these specified parties.



Sacramento, California  
November 24, 2021



November 24, 2021

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

We have audited the financial statements of Douglas County, Nevada (County) as of and for the year ended June 30, 2021, and have issued our report thereon dated November 24, 2021. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards***

As communicated in our letter dated May 4, 2021, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements and major program compliance does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of the County solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding significant control deficiencies during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated November 24, 2021.

**Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

## **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County are described in Note 1 to the financial statements. As described in Note 1, the County changed accounting policies related to accounting for fiduciary activities to adopt the provisions of GASB Statement No. 84, *Fiduciary Activities*. Accordingly, the accounting change has been retrospectively applied to the financial statements beginning July 1, 2020. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are below:

Management's estimates were used in estimating the net pension liability, related deferred inflows of resources and deferred outflows of resources, total OPEB liability, related deferred inflows of resources and deferred outflows of resources, and claims liability. We evaluated the key factors and assumptions used to develop the estimates and determined that it is reasonable in relation to the basic financial statements taken as a whole.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the County's financial statements relate to:

As disclosed in Note 10 to the financial statements, the valuation of the County's net pension liability and related deferred outflows/inflows of resources are sensitive to the underlying actuarial assumptions used including, but not limited to, the investment rate of return and discount rate. As disclosed in Note 10, a one percent increase or decrease in the discount rate has a material effect on the County's net pension liability.

As disclosed in Note 11 to the financial statements, the valuation of the County's total OPEB liability and related deferred outflows/inflows of resources are sensitive to the underlying actuarial assumptions used including, but not limited to, the investment rate of return, discount rate, and the healthcare cost trend rate. As disclosed in Note 11, a one percent increase or decrease in the discount rate or healthcare cost trend rate has a material effect on the County's total OPEB liability.

As disclosed in Note 12 to the financial statements, the County has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, which has resulted in restatements of the net position and fund balance as of July 1, 2020.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. There were no uncorrected misstatements identified as a result of our audit procedures.

The attached Schedule of Corrected Misstatements summarizes financial statement misstatements that were identified as a result of our audit procedures and were brought to the attention of, and corrected by, management.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor's report. No such disagreements arose during the course of the audit.

### **Representations Requested from Management**

We have requested certain written representations from management which are included in the management representation letter dated November 24, 2021.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the County, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the County's auditors.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

**Modification of the Auditor’s Report**

The auditor’s report includes an emphasis of matter, describing the County’s adoption of the provisions of GASB Statement No. 84, *Fiduciary Activities*, which has resulted in a restatement of the net position and fund balance as of July 1, 2020.

**Group Audits**

The financial statements include the financial statements of the Douglas County Redevelopment Agency, Town of Gardnerville, Town of Genoa, and Town of Minden, blended component units of the County, which for the purposes of our audit we considered to be significant components within the financial statements. Consistent with the audit of the statements as a whole, our audit included obtaining an understanding of the component units and their environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and completion of further audit procedures.

This report is intended solely for the information and use of the Board of Commissioners, Audit Committee, and management of the County and is not intended to be, and should not be, used by anyone other than these specified parties.

  
Sacramento, California

County of Douglas, Nevada  
Schedule of Corrected Misstatements  
For the year ended June 30, 2021

Number	Opinion Unit	Account/Description	Debit	Credit
1	PALS Sales Tax Special Revenue Fund	Cash	\$ 428,327	
		Due to other funds		\$ 428,327
	Library Special Revenue Fund	Due from other funds	235,579	
		Cash		235,579
	Room Tax Special Revenue Fund	Due from other funds	85,665	
		Cash		85,665
	Senior Services Program Special Revenue Fund	Due from other funds	107,081	
Cash			107,081	
	<i>To remove negative cash balances in the financial statements.</i>			
2	General Fund	Cash	22,436	
		Due from other funds		22,436
		Due to other funds	22,436	
		Cash		22,436
	<i>To eliminate intrafund activities that are reported under general fund for financial reporting purposes.</i>			
3	ARPA Special Revenue Fund	Grant revenue	4,749,612	
		Unearned revenue		4,749,612
	<i>To reclass amounts received but not earned to unearned.</i>			
4	CARES Act Special Revenue Fund	Investment income	12,886	
		Unearned revenue		12,886
	<i>To reclass investment earnings to unearned revenue until eligibility requirements are met.</i>			
5	Various funds	Cash	264,781	
		Accrued payroll		264,781
	<i>To record payroll accrual at yearend and reverse cash payment recorded in June but not paid until July.</i>			