

# Annual Comprehensive Financial Report



## Douglas County Nevada

Fiscal Year End  
June 30, 2022



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Annual Comprehensive Financial Report  
June 30, 2022

**County of Douglas, Nevada**

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Chief Financial Officer

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## FINANCE DEPARTMENT

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November 28, 2022

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, 2022 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, 2022, are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County's basic financial statements, as of and for the year ended June 30, 2022, are fairly presented in all material respects in conformity with accounting principles generally accepted in the United States. The *Independent Auditors' 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

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farming. Genoa, originally known as Mormon Station, is the oldest of these and was settled in 1851. In 1910, the Douglas County Courthouse in Genoa was badly damaged by fire. This disaster, along with a population decline within the town of Genoa and subsequent growth in the town of Minden, prompted the 1915 Nevada Legislature to change the location of the county seat to the Town of Minden, where it remains today.

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: gaming establishments Harrah's, Harvey's, Bally's Lake Tahoe (formerly Montbleu), Hard Rock, Carson Valley Inn, Wa She Shu Casino & Travel Plaza, and Topaz Lodge providing table games, slot machines, restaurants, hotel rooms, and live shows; Edgewood Tahoe Resort, home of the American Century Championship celebrity golf tournament on the shores of Lake Tahoe; Walmart Supercenter; and the Zephyr Cove Resort & Marina.

Continuing the trend of fiscal year 2021, the housing market experienced continued demand and house price increases in early fiscal year 2022. However, the market had significantly slowed by the end of the fiscal year. Fast-rising interest rates and inflation on everyday goods and services contributed to the pace change, welcomed by some after the frenzy of house price increases and buyer demand in fiscal year 2021. The County experienced a 6% growth in average sales price, reaching \$913,612 by the end of fiscal year 2022. That was significantly less than the 24% growth in fiscal year 2020 and 20% growth fiscal year 2021. The volume of residential sales fell significantly as compared to the unusual demand of fiscal years 2020 and 2021, totaling 114 sales. This is slightly less than the pre-COVID 5-year sales average of 124.

The County's unemployment rate overcame the 2020 COVID-19 related high of 9.5% and returned to 4.0%, below the 5-year pre-COVID average of 4.9%.

On July 16, 2021 a plume of smoke rose above the High Sierra as a single tree fire expected to burn itself out. Instead, the tree exploded into flames and spread quickly and unexpectedly. What became known as the Tamarack fire raged through the town of Markleeville, claiming 68,696 acres of land and 25 structures in its wake. The fire forced large-scale evacuations and road closures, sending smoke throughout the area. This caused an immediate economic impact to area businesses, shifting spending away from outdoor events and other discretionary spending and towards necessities for displaced people and pets.

In October 2021 the Carson Valley Medical Center broke ground on an expansion project to add nearly 44,000sf to its facility, planned for completion in 2024. Facility highlights include: an expanded emergency room from 5 to 12 beds; an expanded operating room; added inpatient & Intensive Care Unit beds; expanded cardiology services; upgraded technologies; and a new sports medicine and rehab center.

In March 2022 the Bently Family Ltd Partnership, one of the largest landowners in the county, announced that it was divesting itself of its Douglas County holdings. Included in the sale were a \$55m Tahoe lakefront estate; 12,500 acres of the Bently Ranch; the 904-acre Longfield ranch; 1,500-acre Kirman Tract; the 1,900-acre Buckeye Creek Ranch; and the 5,800 acre Pine Nut Creek Ranch, along with 75 separate lots consisting of 8,000 acres. Bently is also planning to sell the Bently Heritage Distillery and, although they will continue to operate through the December 2022, they laid off non-essential workers shortly after announcing the sale. The full economic impact of these property transfers is undetermined: new property owners may look at creative ways to utilize the property and stimulate growth activities, usage could continue as status quo providing little impact, or new owners may not have the same financial stability as that offered by Bently, particularly during this period of rising interest rates/borrowing costs.

In April 2022 the former Lakeside Casino at Stateline was demolished, making way for the planned Barton Memorial Hospital project. Barton purchased the casino, which closed during the coronavirus outbreak and never reopened, in May 2021 for \$13.3 million. The hospital also purchased the Stateline Center on Kahle Drive for \$1.6 million.

In June 2022 the Martin Slough Multimodal Trail project opened to bicycles, pedestrians, dogs (on a leash), wagons, and other non-motorized transportation. The path connects to Minden's new fishing pond, and offers residents and tourists alike a chance to enjoy the great outdoors on a 1.86 mile long, 10 ft wide paved trail. The project cost approximately \$2.9m, funded in partnership between several public and private entities including the Federal Highway Administration, Douglas County, Town of Minden, Town of Gardnerville, Douglas County School District, Carson Valley Inn, Dean Seeman Foundation, and the Ranch at Gardnerville.

Work continues on the 132,000sf Tahoe Douglas Visitors Authority Events Center, expecting to welcome eventgoers in July 2023. Designed to complement the destination's gaming and recreational offerings, the Tahoe Douglas Visitors Authority Events Center will provide a venue for conventions, special events and entertainment. When completed the center will employ approximately 15 full-time team members and between 200 to 300 part-time staff. The new Lake Link year-round micro-transit system will offer car-free access to help move traffic through the Stateline area. The economic impact is estimated at \$40-60m per year.

Douglas County continues to partner with Main Street Gardnerville, one of 843 nationally accredited National Main Street Programs and the only one in Nevada. Their mission is to revitalize downtown Gardnerville utilizing design, organization, promotion & district vitality to develop the unique identity and preserve the historic nature of our community. The entity organizes community events and continues to bring vibrancy and life to the town of

Gardnerville, encouraging residents to enjoy their town and support small businesses.

### **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. The Fiscal Year 18-22 Strategic Plan focuses on the areas of Organizational Stability, Safe Community, Financial Stability, Infrastructure, Natural Resources and Culture, and Economic Vitality. The 5-year Capital Improvement Plan guides long term infrastructure and major capital improvement projects.

### **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, provided herein. 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 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 \$15m over the next 3 years, with the majority of work happening in fiscal year 2023.

The County is planning for construction of a new courthouse building for the Courts, District Attorney, and other court-related programs, and a renovation of the existing Judicial Law Enforcement Center (JLEC) building for use by the Sheriff's Office. Project costs are estimated at \$40m. A major milestone in the courthouse project was the acquisition of a 57-acre parcel on Buckeye Rd in Minden for \$5m on July 1, 2022. The new courthouse will be located on this property, with an estimated completion in 2026. The courthouse and JLEC remodel projects will correct space deficiencies within the existing JLEC facility (which in 1982 was planned for 20 years of growth), and develop additional hearing rooms and space for the consolidation of the East Fork Justice Court and the Tahoe Justice Court, staff and associated agencies.

Work continues on the Cave Rock Water System Improvement – a \$21m project which started in fiscal year 2019-2020 to replace approximately 15,300 linear feet of water line, replace booster pump stations and install a redundant water treatment unit in the Cave Rock Water Treatment Plant.

The 2012 Community Center Bonds (\$6,450,000) were refunded on May 3, 2022. The new bonds took advantage of a lower interest rate of 2.15% compared to 3-3.25% from the old bonds which will save the County \$253,492 (average annual savings \$27,526) over the life of the 2022 Refunding.

As a result of the extensive work of the Vacation Home Rentals (VHR) Task Force over the preceding years, an ordinance to update Chapter 20.622 of the Douglas County Code related to VHRs was adopted in June 2021. The ordinance established a limit of 600 VHR permits, introduced maximum VHR density of 15% in single-family communities and 20% in multi-family or tourist communities, a minimum age of 25 for guest bookings, parking control/permits, the requirement to provide a local contact person available 24/7 to respond to complaints and civil penalties for violations. The Board of County Commissioners approved several new positions for the Community Development Code Enforcement Division to bolster the Vacation Home Rental program permitting and compliance processes. New positions included a Vacation Home Rental Program Manager, two Code Enforcement Officers and two Sheriff's deputies. The County created a new tiered structure for Vacation Home Rental permitting, with smaller properties costing less and larger properties costing more. A comprehensive permit fee study was conducted in fiscal year 2021-2022, and increased permit fees for both new and renewal permits were implemented in September 2022. HdL Lodging Tax performs permit application processing, room tax collection and VHR audits on behalf of the County, which assists with program compliance and proper collection of tax revenue.

### **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, 2022**

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**COUNTY COMMISSIONERS**

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



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

**OTHER ELECTED OFFICIALS**

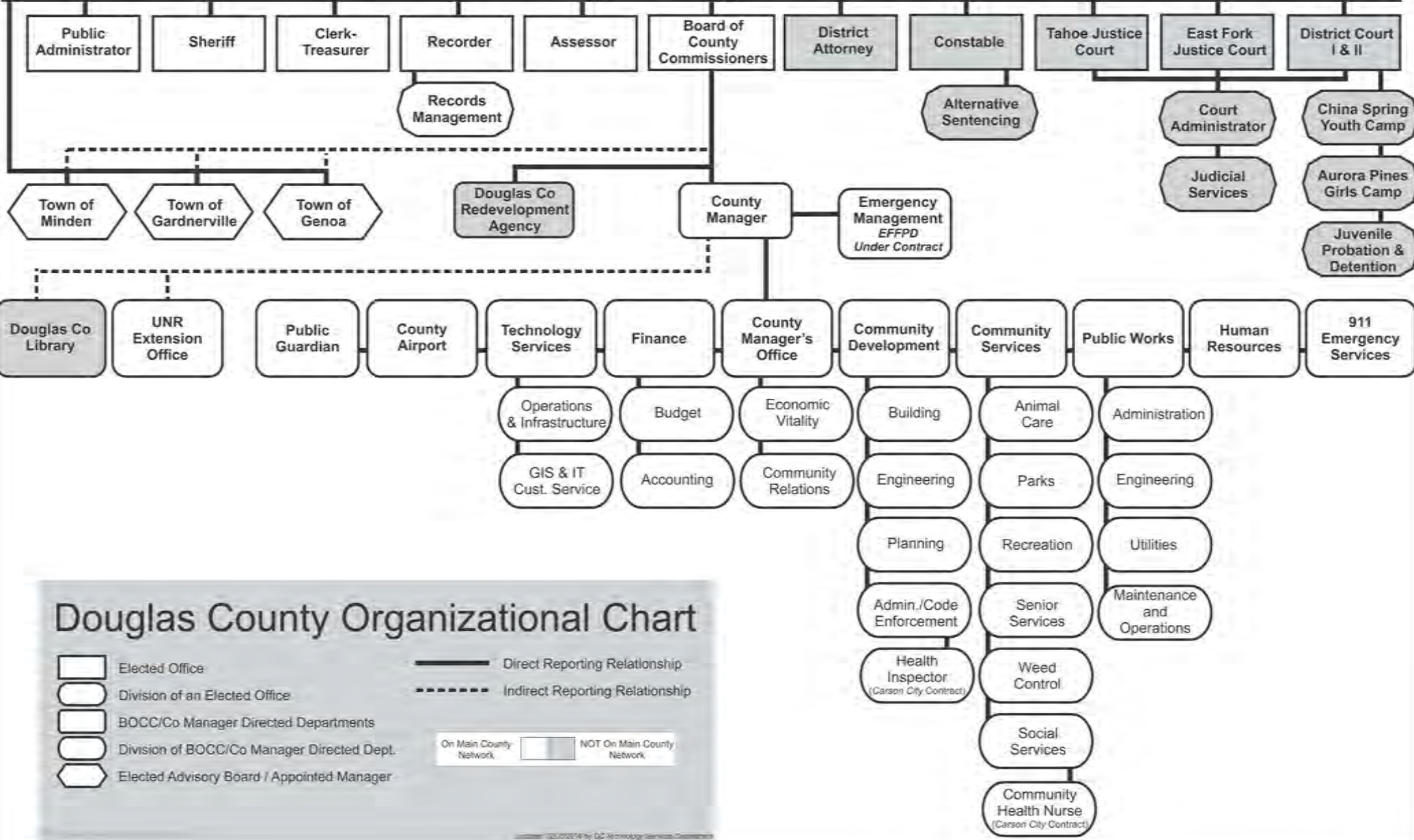
Tod Young, District Judge, District Court I  
Thomas W. Gregory, District Judge, District Court II  
Richard Glasson, Justice Judge, Tahoe Township  
Paul Gilbert, Constable  
Trent Tholen, County Assessor  
Mark B. Jackson, District Attorney  
Dan Coverley, Sheriff  
Amy Burgans, County Clerk/Treasurer  
Karen Ellison, County Recorder  
Stephen Walsh, Public Administrator

**APPOINTED OFFICIALS**

Patrick Cates, County Manager  
Jenifer Davidson, Assistant County Manager  
Terri Willoughby, Chief Financial Officer  
Bobbie Thompson, Minden -Tahoe Airport Manager  
Timothy DeGhelder, 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

Updated 02/02/16 by DC Technology Services Department





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Douglas County  
Nevada**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

June 30, 2021

*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 Audit of the Financial Statements

#### *Opinions*

We have audited the 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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying 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, 2022, 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.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Adoption of New Accounting Standard*

As discussed in Note 12 to the financial statements, the County has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 87, *Leases*, for the year ended June 30, 2022. Our opinions are not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.<sup>5</sup>
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***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 is the responsibility of management and, 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.

### ***Supplementary 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 combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory section, and statistical section, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated November 28, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

Sacramento, California  
November 28, 2022

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2022**

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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, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on page 1-5 of the report.

**Financial Highlights:**

- The County, like many others in the nation, began its recovery from the COVID-19 pandemic during Fiscal Year 2021-22, and had returned to normal operations by the end of the fiscal year. However, Fiscal Year 2021-22 brought other challenges including historic levels of inflation as well as supply chain issues which affected operations.
- During Fiscal Year 2021-22, Douglas County worked diligently with community members to develop an expenditure plan for the County's \$9.5 million in American Rescue Plan Act (ARPA) funds. The final plan was approved by the County's Board of County Commissioners in June 2022, and is consistent with Treasury guidance.
- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at fiscal year-end by \$281,987,059. (net position).
- The County's total net position increased by \$17,528,930 (7%) primarily due to continued growth in property and sales tax revenues, combined with the elimination of one-time expenditures incurred during the prior year related to the pandemic, funded by one-time monies. These increases were offset by a one-time investment loss of \$3.2 million that was realized during the year. The County's governmental funds reported combined ending fund balances of \$84,852,380 an increase of \$7,843,217 from the prior year primarily due to growth in tax revenues as well as license and permit revenues.
- The County's General Fund unassigned fund balance was \$21,097,545, or 46% of General Fund operating expenditures. This balance represents coverage of 168 days of operating expenditures.
- The County's outstanding long-term debt obligations (bonds and notes payable) at June 30, 2022 totaled \$38,189,811, which is an increase of \$4,979,357 from the prior year. This increase is due to increases in the State Revolving Fund Water bonds due to capital activity associated with the Cave Rock Water System project (\$7.7 million) offset by routine debt service payments and amortizations.
- The County's capital assets increased \$8,750,874 from the prior year, with governmental-type assets increasing \$1,196,023 and business-type increasing \$7,554,851. The major project for Fiscal Year 2021-22 was the Cave Rock Water System (business-type).
- The County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*, in Fiscal Year 2021-22, which recognized certain lease assets and associated liabilities for leases that were previously considered operating leases and recognized as inflows/outflows of resources.

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2022**

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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 and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

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

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

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

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

The government wide financial statements can be found in the "Basic Financial Statements" section of this report on pages 27-30.

**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.



**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2022**

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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.

Proprietary Funds

The County maintains two types of proprietary funds:

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

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

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

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

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2022**

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Fiduciary Funds

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

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

Notes to Basic Financial Statements

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

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

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 \$281,987,059 at the close of Fiscal Year 2021-22.

By far the largest portion of the County's net position (80%) 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.

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2022**

**Douglas County**  
**Summary Statement of Net Position**  
**As of June 30, 2022**

	Governmental Activities		Business-type Activities		Total-Primary Government	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 124,436,652	\$ 109,874,941	\$ 51,698,839	\$ 42,635,007	\$ 176,135,491	\$ 152,509,948
Capital assets	113,637,340	112,441,317	149,260,339	141,705,488	262,897,679	254,146,805
Total assets	<u>238,073,992</u>	<u>222,316,258</u>	<u>200,959,178</u>	<u>184,340,495</u>	<u>439,033,170</u>	<u>406,656,753</u>
Deferred outflows of resources	<u>28,330,822</u>	<u>13,746,704</u>	<u>1,577,044</u>	<u>705,053</u>	<u>29,907,866</u>	<u>14,451,757</u>
Total assets and deferred outflows of resources	<u>266,404,814</u>	<u>236,062,962</u>	<u>202,536,222</u>	<u>185,045,548</u>	<u>468,941,036</u>	<u>421,108,510</u>
Current liabilities outstanding	29,958,609	21,670,949	5,443,847	3,885,711	35,402,456	25,556,660
Long-term liabilities outstanding	<u>84,430,918</u>	<u>107,282,975</u>	<u>23,258,612</u>	<u>18,147,729</u>	<u>107,689,530</u>	<u>125,430,704</u>
Total liabilities	<u>114,389,527</u>	<u>128,953,924</u>	<u>28,702,459</u>	<u>22,033,440</u>	<u>143,091,986</u>	<u>150,987,364</u>
Deferred inflows of resources	<u>36,687,323</u>	<u>5,017,519</u>	<u>7,174,668</u>	<u>645,498</u>	<u>43,861,991</u>	<u>5,663,017</u>
Total liabilities and deferred inflows of resources	<u>151,076,850</u>	<u>133,971,443</u>	<u>35,877,127</u>	<u>22,678,938</u>	<u>186,953,977</u>	<u>156,650,381</u>
Net position:						
Net investment in capital assets	95,506,143	92,975,793	129,222,618	128,015,530	224,728,761	220,991,323
Restricted	53,372,425	52,971,149	418,258	511,729	53,790,683	53,482,878
Unrestricted	<u>(33,550,604)</u>	<u>(43,855,423)</u>	<u>37,018,219</u>	<u>33,839,351</u>	<u>3,467,615</u>	<u>(10,016,072)</u>
Total net position	<u>\$ 115,327,964</u>	<u>\$ 102,091,519</u>	<u>\$ 166,659,095</u>	<u>\$ 162,366,610</u>	<u>\$ 281,987,059</u>	<u>\$ 264,458,129</u>

An additional portion of the County's net position (18%) represents resources that are subject to external restrictions on how they may be used. This leaves a balance of \$3,467,615 for *unrestricted net position*.

The County's net position increased \$17,528,930 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.

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2022**

**Governmental Activities:**

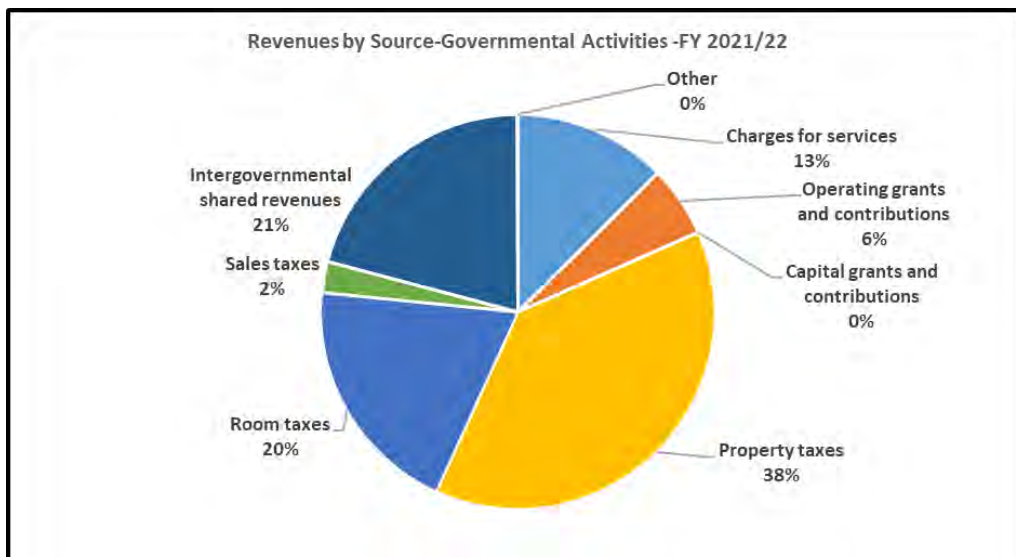
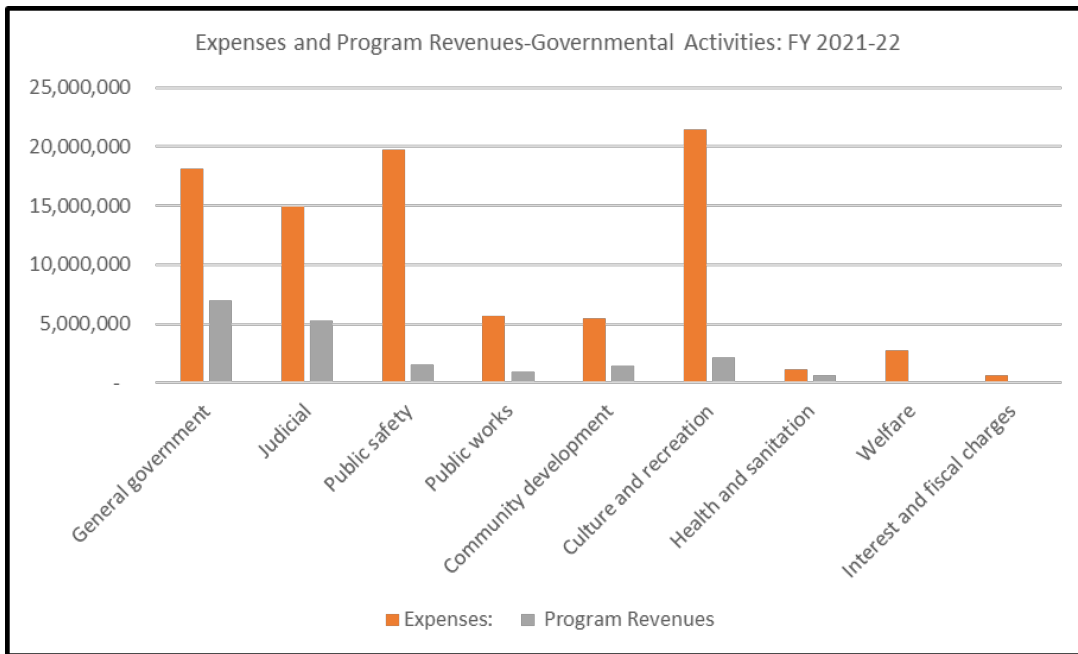
Governmental activities increased the County's net position by \$17,528,930, primarily from increased property tax revenues, combined with decreased expenditures due to prior year one-time projects and expenditures which did not occur in the current year.

**Douglas County**  
**Summary Statement of Activities**  
**For the Year Ended June 30, 2022**

	Governmental Activities		Business-type Activities		Total-Primary Government	
	2022	2021	2022	2021	2022	2021
Revenues:						
Program revenues:						
Charges for services	\$ 12,987,778	\$ 15,108,204	\$ 19,229,965	\$ 19,275,328	\$ 32,217,743	\$ 34,383,532
Operating grants and contributions	6,023,354	17,373,202	-	-	6,023,354	17,373,202
Capital grants and contributions	12,772	1,208,983	980,894	4,660,804	993,666	5,869,787
General revenues:						
Property taxes	39,717,680	37,651,264	-	-	39,717,680	37,651,264
Sales Tax	2,639,925	2,409,405	-	-	2,639,925	2,409,405
Room taxes	20,422,709	20,138,596	-	-	20,422,709	20,138,596
Construction taxes	534,407	671,886	-	-	534,407	671,886
Intergovernmental shared revenues, unrestricted	21,524,849	21,606,493	346,811	202,939	21,871,660	21,809,432
Investment income	(2,300,554)	294,043	(931,210)	880	(3,231,764)	294,923
Other	1,826,359	1,454,654	127,473	(8,896)	1,953,832	1,445,758
<b>Total Revenues:</b>	<b>103,389,279</b>	<b>117,916,730</b>	<b>19,753,933</b>	<b>24,131,055</b>	<b>123,143,212</b>	<b>142,047,785</b>
Expenses:						
General government	18,161,549	22,617,184	-	-	18,161,549	22,617,184
Judicial	14,928,725	15,677,503	-	-	14,928,725	15,677,503
Public safety	19,777,710	21,011,736	-	-	19,777,710	21,011,736
Public works	5,699,935	7,185,865	-	-	5,699,935	7,185,865
Community development	5,492,141	5,075,342	-	-	5,492,141	5,075,342
Culture and recreation	21,471,339	21,244,011	-	-	21,471,339	21,244,011
Health and sanitation	1,179,480	1,217,577	-	-	1,179,480	1,217,577
Welfare	2,798,218	3,129,214	-	-	2,798,218	3,129,214
Interest and fiscal charges	637,278	641,909	-	-	637,278	641,909
Airport	-	-	2,211,726	2,069,545	2,211,726	2,069,545
Water	-	-	8,677,922	8,759,815	8,677,922	8,759,815
Sewer	-	-	2,536,120	2,373,391	2,536,120	2,373,391
Trash	-	-	2,042,140	1,945,464	2,042,140	1,945,464
<b>Total Expenses</b>	<b>90,146,375</b>	<b>97,800,341</b>	<b>15,467,908</b>	<b>15,148,215</b>	<b>105,614,283</b>	<b>112,948,556</b>
Increase (decrease) in Net Position before transfers	13,242,904	20,116,389	4,286,025	8,982,840	17,528,929	29,099,229
Transfers	(6,460)	100,000	6,460	(100,000)	-	-
Increase (decrease) in Net Position	13,236,444	20,216,389	4,292,485	8,882,840	17,528,929	29,099,229
Net Position, July 1	102,091,519	81,875,130	162,366,610	153,483,770	264,458,129	235,358,900
Net Position, June 30	\$ 115,327,963	\$ 102,091,519	\$ 166,659,095	\$ 162,366,610	\$ 281,987,058	\$ 264,458,129

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2022**

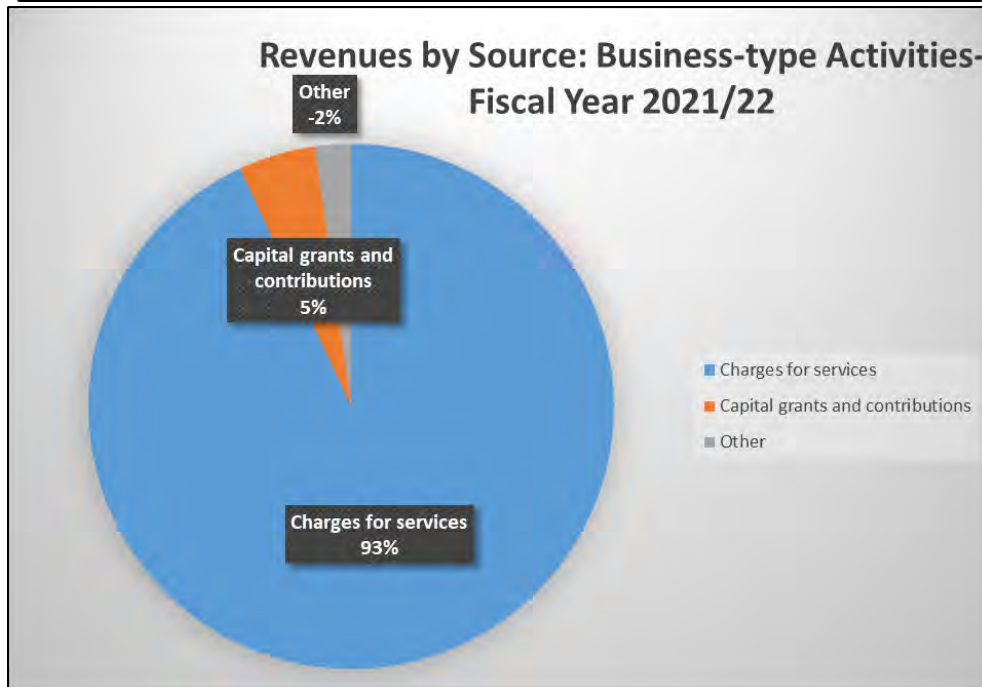
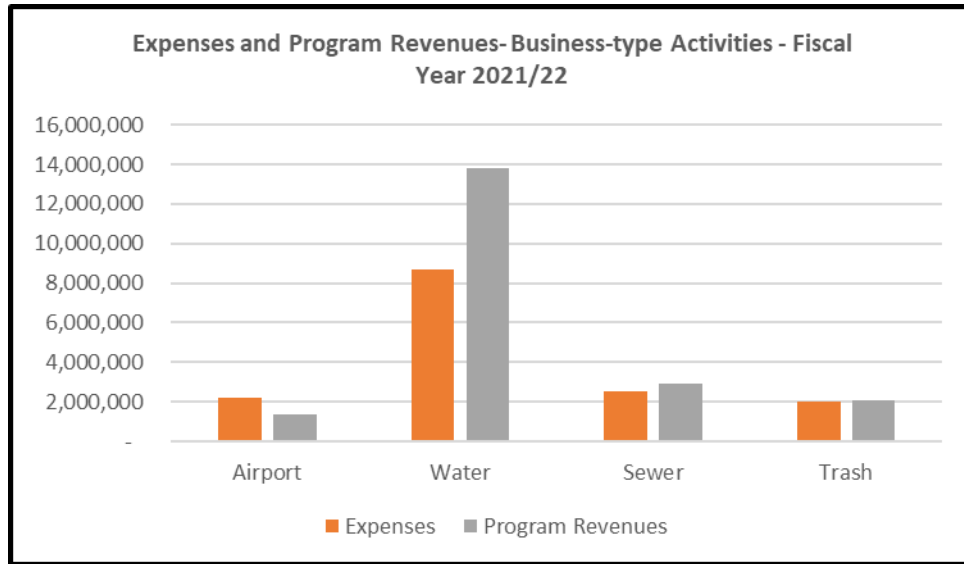
Program revenues for governmental activities provided 21% of the resources necessary to pay the cost of providing program services. The remaining program costs were financed with general revenues. The largest general revenues are property tax revenues of \$39,717,680, room taxes 20,422,709, and intergovernmental shared revenues of \$21,524,849. Consolidated taxes, which are reported as intergovernmental shared revenues, of \$21,524,849. General revenues increased a net amount of \$139,034, made up of an increase of \$2,733,631 which was offset by a decrease in investment income of [\$2,594,597] due to a one-time unrealized loss. General Government expenditures decreased primarily due to one-time expenditures in the prior year related to the Coronavirus Aid, Relief and Economic Security (CARES) Act funding, and Public Works expenditures decreased due to a reduction of one-time project-related expenditures from the prior year.



**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2022**

**Business-type activities:** Business-type activities increased the County's net position by \$4,292,485, as compared to \$8,882,840 in the prior year. Key elements of the change from prior year are as shown below:

- A decrease of [\$4,660,804] in capital contributions, primarily due to a reduction in capital project-related grants in the Airport Fund [\$2,977,791], as well a reduction in the Douglas County Water Utility Fund of [\$610,571] due to a large one-time donation of capital assets in the prior year.



**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2022**

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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, 2022, the County's governmental funds reported combined ending fund balance of \$84,852,380, an increase of \$7,843,217 over the prior year's reported fund balance total. Approximately 25% of this amount (\$21,097,545) constitutes *unassigned fund balance*, which is available for spending at the County's discretion. The remainder of the fund balance is either nonspendable, restricted or assigned as shown in the table below.

Governmental Fund Balance: Fiscal Year 2020-22		
Nonspendable	\$486,990	In nonspendable form - deposits and prepaid items.
Restricted	53,372,425	Constraints have been placed on resources from external parties or by law.
Assigned	9,895,420	Constraints that are neither restricted or committed.
Unassigned	<u>21,097,545</u>	
Total fund balance	<u>\$84,852,380</u>	

**General Fund:**

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance was \$21,097,545, with total fund balance increasing \$366,264 from the prior year. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total General Fund expenditures. 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, 2022, the County's General Fund unassigned fund balance is equivalent to 143 days of operating expenditures.



**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2022**

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The fund balance of the County's General Fund increased by \$366,264 from the prior year. Key components of this increase are:

- Decrease of 2% (\$1,343,943) in General Fund revenues, primarily from the reclassification of internal administrative/overhead reimbursement from revenue to a reduction in the appropriate expenditure, which was offset by an increase of \$1,284,649 in property tax revenue. General Fund current expenditures increased 11% from the prior year, as a result of a combination of a return to normal operations after the pandemic, and inflationary increases.

**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 2021-22, the ending fund balance in the Room Tax fund totaled \$7,709,036, an increase of \$1,919,615 from the prior year. The primary reason for this increase is continued strong room tax revenues as well as recreation programs that were returning to normal levels after being closed during the pandemic. Although it was unclear as to whether the level of tourism activity that occurred in the County during the pandemic would continue, it appears that Lake Tahoe will continue a strong tourism destination, which is beneficial to both commercial and vacation home rental (VHR) room tax revenues.

**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 \$37,018,219, with the majority of that derived from the Douglas County Water Utility Fund (\$13,131,905), the Sewer Utility Fund (\$6,230,101) and Non-major Enterprise Funds (16,312,797). The net position of the County's Enterprise Funds increased \$4,292,485 while the County's Internal Service Fund net position decreased [\$596,860]. 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, 2022**

**General Fund Budgetary Highlights:**

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues:</b>				
Taxes	\$ 25,659,000	\$ 25,659,000	\$ 25,566,009	\$ (92,991)
Licenses, permits, franchise and other fees	5,345,079	5,402,314	6,815,624	1,413,310
Intergovernmental shared revenues	14,834,038	16,861,623	16,064,942	(796,681)
Charges for services	5,875,826	3,543,468	4,220,966	677,498
Fines and forfeitures	643,964	689,914	872,179	182,265
Miscellaneous	990,476	1,444,387	338,701	(1,105,686)
<b>Total revenues:</b>	<b>53,348,383</b>	<b>53,600,706</b>	<b>53,878,421</b>	<b>277,715</b>
<b>Expenditures:</b>				
General government	13,031,179	11,919,066	9,774,934	2,144,132
Judicial	11,095,437	14,434,437	11,372,184	3,062,253
Public safety	18,262,937	19,636,696	18,988,257	648,439
Public works	1,468,850	2,134,775	1,412,740	722,035
Community development	3,680,696	4,060,279	3,262,245	798,034
Health and sanitation	984,645	989,292	847,191	142,101
Capital outlay				-
General government	-	54,390	353,103	(298,713)
Judicial	-	892,500	-	892,500
Public safety	300,000	705,055	317,703	387,352
Health and sanitation	145,000	140,352	46,928	93,424
Debt service				
Principa;	-	-	67,533	(67,533)
Interest	-	-	1,315	(1,315)
<b>Total expenditures</b>	<b>48,968,744</b>	<b>54,966,842</b>	<b>46,444,133</b>	<b>8,522,709</b>
Excess (deficiency) of revenues over (under)	4,379,639	(1,366,136)	7,434,288	8,800,424
<b>Other Financing Sources</b>				
Contingencies	(686,131)	(86,131)	-	86,131
Sale of capital asset	-	-	10,151	10,151
Transfers in	247,005	1,139,229	1,031,974	(107,255)
Transfers out	(6,673,285)	(8,110,149)	(8,110,149)	-
	<b>(7,112,411)</b>	<b>(7,057,051)</b>	<b>(7,068,024)</b>	<b>(10,973)</b>
Change in fund balance	(2,732,772)	(8,423,187)	366,264	8,789,451
Beginning Fund Balance	12,174,468	24,603,083	24,691,297	88,214
Ending Fund Balance	<b>\$ 9,441,696</b>	<b>\$ 16,179,896</b>	<b>\$ 25,057,561</b>	<b>\$ 8,877,665</b>

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2022**

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Budgeted appropriations increased \$5,998,098 between the original budget and the amended budget. The increase can be briefly summarized as shown below:

- The General Fund revenue budget increased \$252,323 from the original budget primarily due to budget augments associated with new grant revenues in intergovernmental revenues (\$2,027,585); greater than anticipated miscellaneous revenues (\$453,911), permits (\$57,235) and fines (\$45,950). These increases were offset by a reduction to charges for services of [\$2,332,358], due to the reclassification of internal reimbursements from revenues to contra-expenditures.
- General Fund revenues were \$277,715 greater than budgeted primarily due to greater than anticipated building activity which affected permit and charges for services revenues. This increase was offset by miscellaneous revenues which were \$1.1 million less than anticipated, primarily due to an unexpected investment loss.
- General Fund expenditure budget increased \$6.0 million from the original budget to the final budget. \$5.0 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 asset forfeitures and donations. Specific components of the increase include:
  - Restricted Use Accounts: Expenditure budgets increased \$2.9 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 (\$2.1) of the carryover amount.
- General Fund budgets for transfers out to other funds were increased by \$1.4 million, primarily to fund capital projects.
- In addition to these amounts, additional increases of approximately \$600,000 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 16% of \$8,522,709 less than the final budget primarily (due to employee vacancies and items that are budgeted on a multi-year basis (restricted accounts and ongoing projects) and not fully completed within the fiscal year.

### **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, 2022 amounts to \$262,897,679 (net of accumulated depreciation and amortization). 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 3.4% (a 1.1% increase for governmental activities and a 5.3% increase for business-type activities) for a total dollar increase of \$8,570,649 million from the prior fiscal year.

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2022**

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. Of the \$11.9 million of business-type additions to Construction in progress, the Cave Rock project accounts for \$10.5 million in the current year.

	Governmental activities		Business-type activities		Total	
	2022	2021	2022	2021	2022	2021
Land	\$ 13,840,275	\$ 13,822,825	\$ 6,450,935	\$ 6,400,936	\$ 20,291,210	\$ 20,223,761
Construction in progress	4,333,820	12,236,723	15,259,442	4,255,746	19,593,262	16,492,469
Water rights	-	-	5,772,013	5,772,013	5,772,013	5,772,013
Lease assets	165,610	-	14,615	-	-	-
Buildings and building improvements	43,094,291	43,469,455	2,650,017	2,786,260	45,744,308	46,255,715
Machinery, equipment and software	8,259,660	6,942,581	2,674,572	2,863,563	10,934,232	9,806,144
Infrastructure	43,943,684	35,969,733	17,147,677	18,459,008	61,091,361	54,428,741
Water and sewer systems	-	-	99,291,068	101,167,962	99,291,068	101,167,962
	<u>\$ 113,637,340</u>	<u>\$ 112,441,317</u>	<u>\$ 149,260,339</u>	<u>\$ 141,705,488</u>	<u>\$ 262,717,454</u>	<u>\$ 254,146,805</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 \$37,913,855. Total outstanding debt increased \$4,707,471 (15%) from the prior fiscal year due to a combination of increases to the State Revolving Water Fund loan due to activity associated with the Cave Rock project, offset by routine repayments of debt and amortizations. The County maintains an A+ rating from Standard & Poor's. More information on the County's long-term liabilities can be found in Note 6 of this report.

**Douglas County**  
**Outstanding Debt**  
**General Obligation, Revenue Bonds, Capital Leases and Notes Payable**

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Notes from direct borrowings and placements	\$ 1,045,000	\$ 2,070,000	\$ 18,236,779	\$ 11,718,508	\$ 19,281,779	\$ 13,788,508
General obligation/pledged revenue bonds	16,202,000	16,525,000	1,793,000	1,981,000	17,995,000	18,506,000
Direct financing leases	275,956	457,279	-	-	-	-
Unamortized Premiums & Discounts	608,241	685,131	28,835	45,422	637,076	730,553
	<u>\$ 18,131,197</u>	<u>\$ 19,737,410</u>	<u>\$ 20,058,614</u>	<u>\$ 13,744,930</u>	<u>\$ 37,913,855</u>	<u>\$ 33,025,061</u>

**Economic Factors and Conditions of Future Significance**

- Douglas County's Board of County Commissioners approved a plan of expenditures for its American Rescue Plan Act funds (\$9.5 million) in June 2022. The comprehensive plan included community outreach, and followed Government Finance Officers Association guidelines best practices for the use of one-time funds.
- The County's unemployment rate was 4.0% as of June 30, 2022, a .4% decrease from the same period in 2021. 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 5.1% and 3.6% respectively.
- The County's assessed value increased 3.6% in Fiscal Year 2021-22 to \$3.7 billion and is increasing 9% in Fiscal Year 2022-23 to \$4.0 billion.
- Consolidated tax revenues were projected to increase 13.6% for Fiscal Year 2022-23. This is greater than the growth seen in the prior years. During Fiscal Year 2021-22, based on actual collections of

**DOUGLAS COUNTY**  
**Management's Discussion and Analysis**  
**For the Year Ended June 30, 2022**

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Supplemental City-County Relief Tax, a component of the Consolidated Tax revenues, the State of Nevada Department of Taxation advised that County that it could either remain a "guaranteed" county by requesting a waiver, or forgo its guaranteed status as described in NRS 377.057. At its March 3, 2022 meeting, the Board of County Commissioners voted to forgo the waiver process, and instead rely on its own collections, which have been increasing. As of August 2022, with two months of the fiscal year taxable sales recorded, taxable sales are 18.1% higher than at the same time in the previous year.

**Requests for Information:**

This financial report is designed to provide a general over 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.

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County of Douglas, Nevada  
Statement of Net Position  
June 30, 2022

	Primary Government		Total
	Governmental Activities	Business-type Activities	
<b>Assets</b>			
Cash, cash equivalents and investments, unrestricted	\$ 112,598,504	\$ 43,056,264	\$ 155,654,768
Cash, cash equivalents and investments, restricted	568,321	418,258	986,579
Accounts receivable, net	4,523,789	2,010,006	6,533,795
Notes receivable, net	-	937,500	937,500
Taxes and penalties receivable	652,194	-	652,194
Interest receivable	170,157	97,013	267,170
Due from other governments	5,195,310	2,123	5,197,433
Lease receivable	-	5,090,380	5,090,380
Inventories	109,701	26,000	135,701
Prepaid items	323,469	61,295	384,764
Other assets	295,207	-	295,207
Capital assets:			
Capital and lease assets, not being depreciated	18,174,092	27,482,390	45,656,482
Capital and lease assets, net of accumulated depreciation and amortization	95,463,248	121,777,949	217,241,197
<b>Total Assets</b>	<b>238,073,992</b>	<b>200,959,178</b>	<b>439,033,170</b>
<b>Deferred Outflows of Resources</b>			
Unamortized deferred refunding charges	-	35,508	35,508
Deferred outflows related to pensions	25,939,284	1,536,325	27,475,609
Deferred outflows related to OPEB	2,391,538	5,211	2,396,749
<b>Total Deferred Outflows of Resources</b>	<b>28,330,822</b>	<b>1,577,044</b>	<b>29,907,866</b>
<b>Liabilities</b>			
Accounts payable	7,900,366	4,080,091	11,980,457
Accrued salaries, wages and benefits	4,204,139	130,293	4,334,432
Unearned revenue	10,907,066	671,023	11,578,089
Contract retentions payable	124,846	306,447	431,293
Deposits	5,441,597	99,058	5,540,655
Due to others	1,218,964	-	1,218,964
Due to other governments	62,506	-	62,506
Interest payable	99,125	156,935	256,060



County of Douglas, Nevada  
Statement of Net Position (Continued)  
June 30, 2022

	Primary Government		Total
	Governmental Activities	Business-type Activities	
Long-term liabilities, due within one year			
Claims and judgments	\$ 5,002,801	\$ -	\$ 5,002,801
Compensated absences	3,152,655	196,315	3,348,970
Bonds, leases and notes payable, net of unamortized premiums and discounts	1,642,602	1,349,258	2,991,860
Long-term liabilities, due in more than one year:			
Compensated absences	2,558,378	118,016	2,676,394
Total OPEB liability	13,318,450	382,260	13,700,710
Net pension liability	42,267,437	2,503,407	44,770,844
Bonds, leases and notes payable, net of unamortized premiums and discounts	16,488,595	18,709,356	35,197,951
Total Liabilities	<u>114,389,527</u>	<u>28,702,459</u>	<u>143,091,986</u>
Deferred Inflows of Resources			
Deferred inflows related to leases	-	5,050,112	5,050,112
Deferred inflows related to pensions	35,870,917	2,124,556	37,995,473
Deferred inflows related to OPEB	816,406	-	816,406
Total Deferred Inflows of Resources	<u>36,687,323</u>	<u>7,174,668</u>	<u>43,861,991</u>
Net Position			
Net investment in capital assets	95,506,143	129,222,618	224,728,761
Restricted for			
Debt service	894,041	418,258	1,312,299
Capital improvement projects	27,377,989	-	27,377,989
General, town and district redevelopment programs	2,024,103	-	2,024,103
Youth and other judicial programs	3,835,130	-	3,835,130
Fire, police and other public safety programs	4,417,086	-	4,417,086
Streets and other public works programs	9,791,592	-	9,791,592
Cultural and community development programs	5,032,484	-	5,032,484
Unrestricted	<u>(33,550,604)</u>	<u>37,018,219</u>	<u>3,467,615</u>
Total Net Position	<u>\$ 115,327,964</u>	<u>\$ 166,659,095</u>	<u>\$ 281,987,059</u>

County of Douglas, Nevada  
Statement of Activities  
Year Ended June 30, 2022

<u>Function/Program</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Governmental Activities</b>				
General government	\$ 18,161,549	\$ 6,664,707	\$ 280,129	\$ 12,772
Judicial	14,928,725	1,729,538	3,536,926	-
Public safety	19,777,710	1,352,204	169,072	-
Public works	5,699,935	796,855	141,811	-
Community development	5,492,141	30	1,458,876	-
Culture and recreation	21,471,339	1,690,244	436,540	-
Health and sanitation	1,179,480	593,456	-	-
Welfare	2,798,218	160,744	-	-
Interest expense and fiscal charges	637,278	-	-	-
<b>Total Governmental Activities</b>	<b>90,146,374</b>	<b>12,987,778</b>	<b>6,023,354</b>	<b>12,772</b>
<b>Business-type Activities</b>				
Airport	2,211,726	1,055,376	-	326,859
Water	8,677,922	13,160,016	-	654,035
Sewer	2,536,120	2,932,577	-	-
Trash	2,042,140	2,081,996	-	-
<b>Total Business-type Activities</b>	<b>15,467,908</b>	<b>19,229,965</b>	<b>-</b>	<b>980,894</b>
<b>Total Primary Government</b>	<b>\$ 105,614,282</b>	<b>\$ 32,217,743</b>	<b>\$ 6,023,354</b>	<b>\$ 993,666</b>
		<b>General Revenues</b>		
		Property taxes		
		Room taxes		
		Sales taxes		
		Construction taxes		
		Intergovernmental shared revenues, unrestricted		
		Investment income		
		Gain (loss) on disposal of capital assets		
		Miscellaneous		
		<b>Total General Revenues</b>		
		<b>Transfers</b>		
		<b>Change in Net Position</b>		
		Net Position, Beginning of Year		
		Net Position, End of Year		

County of Douglas, Nevada  
Statement of Activities (Continued)  
Year Ended June 30, 2022

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-type Activities	Total
\$ (11,203,941)	\$ -	\$ (11,203,941)
(9,662,261)	-	(9,662,261)
(18,256,434)	-	(18,256,434)
(4,761,269)	-	(4,761,269)
(4,033,235)	-	(4,033,235)
(19,344,555)	-	(19,344,555)
(586,024)	-	(586,024)
(2,637,474)	-	(2,637,474)
<u>(637,278)</u>	<u>-</u>	<u>(637,278)</u>
<u>(71,122,470)</u>	<u>-</u>	<u>(71,122,470)</u>
-	(829,491)	(829,491)
-	5,136,129	5,136,129
-	396,457	396,457
-	39,856	39,856
<u>-</u>	<u>4,742,951</u>	<u>4,742,951</u>
<u>(71,122,470)</u>	<u>4,742,951</u>	<u>(66,379,519)</u>
39,717,680	-	39,717,680
20,422,709	-	20,422,709
2,639,925	-	2,639,925
534,407	-	534,407
21,524,849	346,811	21,871,660
(2,300,554)	(931,210)	(3,231,764)
340,229	122,048	462,277
1,486,130	5,425	1,491,555
<u>84,365,375</u>	<u>(456,926)</u>	<u>83,908,449</u>
<u>(6,460)</u>	<u>6,460</u>	<u>-</u>
<u>13,236,445</u>	<u>4,292,485</u>	<u>17,528,930</u>
<u>102,091,519</u>	<u>162,366,610</u>	<u>264,458,129</u>
<u>\$ 115,327,964</u>	<u>\$ 166,659,095</u>	<u>\$ 281,987,059</u>

County of Douglas, Nevada  
Balance Sheet – Governmental Funds  
June 30, 2022

	General Fund	Special Revenue Funds		Non-major Governmental Funds	Total Governmental Funds
		Room Tax	ARPA		
<b>Assets</b>					
Cash, cash equivalents and investments	\$ 31,971,677	\$ 8,169,614	\$ 9,299,598	\$ 53,684,846	\$ 103,125,735
Cash, cash equivalents and investments, restricted	568,321	-	-	-	568,321
Accounts receivable	812,407	3,329,866	-	381,516	4,523,789
Taxes receivable	549,430	-	-	100,004	649,434
Interest receivable	33,245	8,900	-	104,338	146,483
Due from other governments	3,609,735	27,939	-	1,557,636	5,195,310
Due from other funds	-	95,725	-	382,899	478,624
Prepaid items	227,903	7,746	-	81,012	316,661
Other assets	170,329	-	-	124,878	295,207
<b>Total Assets</b>	<b>\$ 37,943,047</b>	<b>\$ 11,639,790</b>	<b>\$ 9,299,598</b>	<b>\$ 56,417,129</b>	<b>\$ 115,299,564</b>
<b>Liabilities</b>					
Accounts payable	\$ 1,402,399	\$ 3,639,956	\$ -	\$ 2,356,709	\$ 7,399,064
Due to others	1,218,964	-	-	-	1,218,964
Accrued salaries, wages and benefits	3,552,602	138,519	-	477,448	4,168,569
Due to other funds	-	-	-	478,624	478,624
Unearned revenue	814,449	141,074	9,299,598	651,945	10,907,066
Contract retentions payable	-	-	-	124,846	124,846
Deposits	5,405,404	11,205	-	24,988	5,441,597
Due to other governments	-	-	-	62,506	62,506
<b>Total Liabilities</b>	<b>12,393,818</b>	<b>3,930,754</b>	<b>9,299,598</b>	<b>4,177,066</b>	<b>29,801,236</b>
<b>Deferred Inflows of Resources</b>					
Unavailable revenue, taxes and penalties	479,180	-	-	105,495	584,675
Unavailable revenue, special assessments	-	-	-	378	378
Unavailable revenue, grants	12,488	-	-	48,407	60,895
<b>Total Deferred Inflows of Resources</b>	<b>491,668</b>	<b>-</b>	<b>-</b>	<b>154,280</b>	<b>645,948</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>12,885,486</b>	<b>3,930,754</b>	<b>9,299,598</b>	<b>4,331,346</b>	<b>30,447,184</b>
<b>Fund Balances</b>					
<b>Nonspendable</b>					
Prepaid items	227,903	7,746	-	81,012	316,661
Deposits	170,329	-	-	-	170,329
<b>Restricted for</b>					
Debt service	-	-	-	894,041	894,041
Capital improvement projects	-	-	-	27,377,989	27,377,989
General, town and district redevelopment programs	726,822	-	-	1,297,281	2,024,103
Youth and other judicial programs	1,699,629	-	-	2,135,501	3,835,130
Fire, police and other public safety programs	268,964	-	-	4,148,122	4,417,086
Streets and other public works programs	-	-	-	9,791,592	9,791,592
Cultural and community development programs	-	-	-	5,032,484	5,032,484
<b>Assigned</b>					
General, town and district redevelopment programs	184,629	-	-	-	184,629
Youth and other judicial programs	54,568	-	-	-	54,568
Fire, police and other public safety programs	627,172	-	-	-	627,172
Cultural and community development programs	-	7,701,290	-	1,327,761	9,029,051
Unassigned	21,097,545	-	-	-	21,097,545
<b>Total Fund Balances</b>	<b>25,057,561</b>	<b>7,709,036</b>	<b>-</b>	<b>52,085,783</b>	<b>84,852,380</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 37,943,047</b>	<b>\$ 11,639,790</b>	<b>\$ 9,299,598</b>	<b>\$ 56,417,129</b>	<b>\$ 115,299,564</b>

County of Douglas, Nevada  
 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
 June 30, 2022

Fund Balances, Governmental Funds		\$ 84,852,380
<p>Capital assets used in governmental activities are not financial resources; and therefore, are not reported in the governmental funds:</p>		
Capital assets	\$ 377,779,519	
Less accumulated depreciation and amortization	<u>(265,185,361)</u>	
		112,594,158
<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, leases and notes payable	(18,131,197)	
Compensated absences payable	(5,623,216)	
Total other postemployment benefit (OPEB) liability	(13,295,407)	
Deferred outflows related to OPEB	2,391,284	
Deferred inflows related to OPEB	(816,406)	
Net pension liability	(41,385,998)	
Deferred outflows related to pensions	25,398,350	
Deferred inflows related to pensions	<u>(35,122,869)</u>	
		(86,585,459)
<p>Other liabilities are not due and payable in the current period; and therefore, are not reported in governmental funds:</p>		
Interest payable	<u>(99,125)</u>	
		(99,125)
<p>Unavailable revenue represents amounts that were not available to fund current expenditures; and therefore, are not reported as revenues in governmental funds:</p>		
Unavailable revenue, taxes and penalties	584,675	
Unavailable revenue, special assessments	378	
Unavailable revenue, grants	<u>60,895</u>	
		645,948
<p>Internal service funds are used by management to charge the costs of fleet management and risk management to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.</p>		
		<u>3,920,062</u>
Net Position, Governmental Activities		<u><u>\$ 115,327,964</u></u>

County of Douglas, Nevada  
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds  
Year Ended June 30, 2022

	General Fund	Room Tax	ARPA	Non-major Governmental Funds	Total Governmental Funds
<b>Revenues</b>					
Taxes	\$ 25,566,009	\$ 19,092,131	\$ -	\$ 17,395,820	\$ 62,053,960
Licenses, permits, franchise and other fees	6,815,624	459,329	-	1,002,470	8,277,423
Intergovernmental shared revenues	16,064,942	350,961	199,625	10,097,119	26,712,647
Charges for services	4,220,966	1,653,007	-	1,250,304	7,124,277
Fines and forfeitures	872,179	-	-	86,701	958,880
Miscellaneous	338,701	24,988	-	(564,961)	(201,272)
<b>Total Revenues</b>	<b>53,878,421</b>	<b>21,580,416</b>	<b>199,625</b>	<b>29,267,453</b>	<b>104,925,915</b>
<b>Expenditures</b>					
<b>Current</b>					
General government	9,774,934	-	16,347	2,773,064	12,564,345
Judicial	11,372,184	-	-	4,639,377	16,011,561
Public safety	18,988,257	-	-	2,264,932	21,253,189
Public works	1,412,740	-	-	4,492,048	5,904,788
Community development	3,262,245	-	-	2,466,737	5,728,982
Culture and recreation	-	19,326,474	-	2,496,449	21,822,923
Health and sanitation	847,191	-	-	365,867	1,213,058
Welfare	-	-	-	3,054,556	3,054,556
<b>Total Current</b>	<b>45,657,551</b>	<b>19,326,474</b>	<b>16,347</b>	<b>22,553,030</b>	<b>87,553,402</b>
<b>Capital outlay</b>					
General government	353,103	-	183,278	4,265,000	4,801,381
Judicial	-	-	-	2,030	2,030
Public safety	317,703	-	-	7,913	325,616
Public works	-	-	-	1,117,805	1,117,805
Culture and recreation	-	841,183	-	242,730	1,083,913
Health and sanitation	46,928	-	-	-	46,928
Social services	-	-	-	31,775	31,775
<b>Total Capital Outlay</b>	<b>717,734</b>	<b>841,183</b>	<b>183,278</b>	<b>5,667,253</b>	<b>7,409,448</b>
<b>Debt service</b>					
Principal payments	67,533	6,234	-	1,437,321	1,511,088
Interest expense	1,315	19	-	754,389	755,723
Fiscal charges	-	-	-	70,702	70,702
<b>Total Debt Service</b>	<b>68,848</b>	<b>6,253</b>	<b>-</b>	<b>2,262,412</b>	<b>2,337,513</b>
<b>Total Expenditures</b>	<b>46,444,133</b>	<b>20,173,910</b>	<b>199,625</b>	<b>30,482,695</b>	<b>97,300,363</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>7,434,288</b>	<b>1,406,506</b>	<b>-</b>	<b>(1,215,242)</b>	<b>7,625,552</b>
<b>Other Financing Sources (Uses)</b>					
Refunding long-term debt issued	-	-	-	6,567,000	6,567,000
Payment to refunded bond escrow agent	-	-	-	(6,543,919)	(6,543,919)
Sale of capital asset	10,151	29,839	-	277,912	317,902
Transfers in	1,031,974	738,270	-	15,120,526	16,890,770
Transfers (out)	(8,110,149)	(255,000)	-	(8,648,939)	(17,014,088)
<b>Total Other Financing Sources (Uses)</b>	<b>(7,068,024)</b>	<b>513,109</b>	<b>-</b>	<b>6,772,580</b>	<b>217,665</b>
<b>Net Changes in Fund Balances</b>	<b>366,264</b>	<b>1,919,615</b>	<b>-</b>	<b>5,557,338</b>	<b>7,843,217</b>
<b>Fund Balance, Beginning of Year, as restated</b>	<b>24,691,297</b>	<b>5,789,421</b>	<b>-</b>	<b>46,528,445</b>	<b>77,009,163</b>
<b>Fund Balance, End of Year</b>	<b>\$ 25,057,561</b>	<b>\$ 7,709,036</b>	<b>\$ -</b>	<b>\$ 52,085,783</b>	<b>\$ 84,852,380</b>

See Notes to Financial Statements

County of Douglas, Nevada

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental  
Funds to the Statement of Activities  
Year Ended June 30, 2022

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Change in Fund Balances, Governmental Funds		\$ 7,843,217
Amounts reported in the Statement of activities are different because:		
<p>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.</p>		
Expenditures for capital assets	\$ 7,761,663	
Less current year depreciation	(7,071,815)	
Disposition of capital assets	<u>(8,403)</u>	
		681,445
<p>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:</p>		
Change in unavailable revenue		(1,270,850)
<p>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.</p>		
Debt principal repayments	1,552,404	
Issuance of long-term debt	(6,567,000)	
Payment to refunded bond escrow agent	<u>6,543,919</u>	
		1,529,323
<p>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:</p>		
Change in total OPEB liabilities and related deferred outflows and inflows of resources	643,427	
Change in compensated absences payable	(1,880,973)	
Change in net pension liability and related deferred outflows and inflows of resources	6,139,885	
Amortization of debt premiums and discounts	76,890	
Change in interest payable	<u>70,941</u>	
		5,050,170
<p>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.</p>		
		<u>(596,860)</u>
Change in Net Position of Governmental Activities		<u>\$ 13,236,445</u>

County of Douglas, Nevada  
Statement of Net Position – Proprietary Funds  
June 30, 2022

	Business -Type Activities				Governmental Activities	
	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	\$ 2,157,675	\$ 7,298,485	\$ 17,004,149	\$ 16,595,955	\$ 43,056,264	\$ 9,472,769
Accounts receivable, net	27,119	244,654	720,727	1,017,506	2,010,006	-
Taxes receivable	-	-	-	-	-	2,760
Interest receivable	20,411	24,310	26,834	25,458	97,013	23,674
Due from other governments	2,123	-	-	-	2,123	-
Lease receivable	418,581	-	20,301	-	438,882	-
Inventories	-	-	-	26,000	26,000	109,701
Prepaid items	46,283	2,553	-	12,459	61,295	6,808
<b>Restricted assets</b>						
Cash, cash equivalents and investments	-	200,820	217,438	-	418,258	-
<b>Total Current Assets</b>	<b>2,672,192</b>	<b>7,770,822</b>	<b>17,989,449</b>	<b>17,677,378</b>	<b>46,109,841</b>	<b>9,615,712</b>
<b>Noncurrent Assets</b>						
Notes receivable	-	-	-	937,500	937,500	-
Lease receivable	4,613,805	-	37,693	-	4,651,498	-
<b>Capital Assets</b>						
Land	3,404,327	1,005,900	1,475,757	564,951	6,450,935	-
Construction in progress	1,144,546	71,873	13,414,958	628,065	15,259,442	249,423
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	648,058	1,024,509	3,724,310	6,006,341	2,574,448
Infrastructure	28,757,472	-	-	456,304	29,213,776	-
Water and sewer systems	-	44,006,039	64,989,755	42,749,648	151,745,442	-
Less: accumulated depreciation	(14,304,994)	(13,808,886)	(27,448,419)	(15,488,162)	(71,050,461)	(1,794,669)
<b>Net Capital Assets</b>	<b>22,245,653</b>	<b>32,211,969</b>	<b>60,374,329</b>	<b>34,413,773</b>	<b>149,245,724</b>	<b>1,043,182</b>
<b>Leases</b>						
Right to use leased assets	18,550	-	-	-	18,550	-
Less: accumulated amortization	(3,935)	-	-	-	(3,935)	-
<b>Net leases</b>	<b>14,615</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,615</b>	<b>-</b>
<b>Total Noncurrent Assets</b>	<b>26,874,073</b>	<b>32,211,969</b>	<b>60,412,022</b>	<b>35,351,273</b>	<b>154,849,337</b>	<b>1,043,182</b>
<b>Total Assets</b>	<b>29,546,265</b>	<b>39,982,791</b>	<b>78,401,471</b>	<b>53,028,651</b>	<b>200,959,178</b>	<b>10,658,894</b>
<b>Deferred Outflows of Resources</b>						
Unamortized deferred refunding charges	-	4,245	31,263	-	35,508	-
Deferred outflows related to pensions	-	314,156	493,734	728,435	1,536,325	540,934
Deferred outflows related to OPEB	-	498	581	4,132	5,211	254
<b>Total Deferred Outflows of Resources</b>	<b>-</b>	<b>318,899</b>	<b>525,578</b>	<b>732,567</b>	<b>1,577,044</b>	<b>541,188</b>



County of Douglas, Nevada  
Statement of Net Position – Proprietary Funds (Continued)  
June 30, 2022

	Business -Type Activities					Governmental
	Airport	Sewer Utility	Douglas County Water Utility	Non-major Enterprise Funds	Total Enterprise Funds	Internal Service Funds
<b>Liabilities</b>						
<b>Current Liabilities</b>						
Accounts payable	\$ 722,730	\$ 193,544	\$ 2,787,399	\$ 376,418	\$ 4,080,091	\$ 501,302
Accrued salaries, wages and benefits	-	28,922	43,907	57,464	130,293	35,570
Unearned revenue	129,772	304,064	212,026	25,161	671,023	-
Deposits	76,578	-	22,480	-	99,058	-
Contract retentions payable	34,578	-	271,869	-	306,447	-
Interest payable	1,455	57,775	97,705	-	156,935	-
Claims and judgments	-	-	-	-	-	5,002,801
Compensated absences	-	36,666	67,414	92,235	196,315	87,817
Bonds, leases, and notes payable, net of unamortized premiums and discounts	77,000	510,830	761,428	-	1,349,258	-
<b>Total Current Liabilities</b>	<b>1,042,113</b>	<b>1,131,801</b>	<b>4,264,228</b>	<b>551,278</b>	<b>6,989,420</b>	<b>5,627,490</b>
<b>Noncurrent Liabilities</b>						
Compensated absences	-	45,597	70,584	1,835	118,016	-
Total OPEB liability	-	41,634	53,398	287,228	382,260	23,043
Net pension liability	-	511,911	804,528	1,186,968	2,503,407	881,439
Bonds, leases, and notes payable, net of unamortized premiums and discounts	529,646	4,968,096	13,211,614	-	18,709,356	-
<b>Total Noncurrent       Liabilities</b>	<b>529,646</b>	<b>5,567,238</b>	<b>14,140,124</b>	<b>1,476,031</b>	<b>21,713,039</b>	<b>904,482</b>
<b>Total Liabilities</b>	<b>1,571,759</b>	<b>6,699,039</b>	<b>18,404,352</b>	<b>2,027,309</b>	<b>28,702,459</b>	<b>6,531,972</b>
<b>Deferred Inflows of Resources</b>						
Deferred inflows related to pensions	-	434,442	682,775	1,007,339	2,124,556	748,048
Deferred inflows related to leases	4,992,083	-	58,029	-	5,050,112	-
<b>Total Deferred Inflows       of Resources</b>	<b>4,992,083</b>	<b>434,442</b>	<b>740,804</b>	<b>1,007,339</b>	<b>7,174,668</b>	<b>748,048</b>
<b>Net Position</b>						
Net investment in capital assets	21,639,007	26,737,288	46,432,550	34,413,773	129,222,618	1,043,182
Restricted						
Debt service	-	200,820	217,438	-	418,258	-
Unrestricted	1,343,416	6,230,101	13,131,905	16,312,797	37,018,219	2,876,880
<b>Total Net Position</b>	<b>\$ 22,982,423</b>	<b>\$ 33,168,209</b>	<b>\$ 59,781,893</b>	<b>\$ 50,726,570</b>	<b>\$ 166,659,095</b>	<b>\$ 3,920,062</b>

County of Douglas, Nevada  
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds  
Year Ended June 30, 2022

	Business -Type Activities				Governmental Activities	
	Airport	Sewer Utility	Douglas County Water Utility	Non-major Enterprise Funds	Total Enterprise Funds	Internal Service Funds
Operating Revenues						
Charges for services	\$ 1,055,376	\$ 2,576,679	\$ 5,750,138	\$ 6,527,879	\$ 15,910,072	\$ 4,662,028
Operating Expenses						
Salaries and wages	-	491,287	753,695	1,036,805	2,281,787	733,098
Employee benefits	-	173,772	141,958	315,419	631,149	385,574
Services and supplies	806,165	716,183	1,767,084	3,475,333	6,764,765	4,071,611
Depreciation and amortization	1,385,899	1,030,392	1,730,476	1,297,009	5,443,776	218,209
Total Operating Expenses	2,192,064	2,411,634	4,393,213	6,124,566	15,121,477	5,408,492
Operating Income (Loss)	(1,136,688)	165,045	1,356,925	403,313	788,595	(746,464)
Non-Operating Revenues (Expenses)						
Investment income (loss)	55,846	(184,876)	(437,012)	(365,168)	(931,210)	(246,115)
Interest and fiscal charges	(19,662)	(124,486)	(202,283)	-	(346,431)	-
Property taxes	-	-	-	-	-	245,081
Intergovernmental shared revenues	11,361	-	335,450	-	346,811	-
Lease revenues	-	-	43,434	200	43,634	-
Sale of capital assets	7,291	-	-	114,757	122,048	9,280
Connection charges	-	355,898	900,706	907,849	2,164,453	-
Water rights	-	-	1,111,806	-	1,111,806	-
Miscellaneous, net	3,060	2,605	1,182	(1,422)	5,425	24,500
Total Non-Operating Revenues (Expenses)	57,896	49,141	1,753,283	656,216	2,516,536	32,746
Income (Loss) Before Transfers and Capital Contributions	(1,078,792)	214,186	3,110,208	1,059,529	3,305,131	(713,718)
Capital Contributions						
Capital contributions	326,859	-	513,348	140,687	980,894	-
Transfers						
Transfers in	-	-	125,000	6,460	131,460	116,858
Transfers out	-	-	-	(125,000)	(125,000)	-
Total Transfers	-	-	125,000	(118,540)	6,460	116,858
Changes in Net Position	(751,933)	214,186	3,748,556	1,081,676	4,292,485	(596,860)
Net Position, Beginning of Year	23,734,356	32,954,023	56,033,337	49,644,894	162,366,610	4,516,922
Net Position, End of Year	\$ 22,982,423	\$ 33,168,209	\$ 59,781,893	\$ 50,726,570	\$ 166,659,095	\$ 3,920,062

County of Douglas, Nevada  
Statement of Cash Flows – Proprietary Funds  
Year Ended June 30, 2022

	Business-Type Activities					Governmental Activities
	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	\$ 630,624	\$ 2,855,110	\$ 6,612,446	\$ 6,644,497	\$ 16,742,677	\$ 4,662,028
Cash received from lessees	-	-	-	-	-	-
Cash payments to suppliers	(91,344)	(1,326,249)	(943,259)	(3,570,480)	(5,931,332)	(3,706,085)
Cash payments to other funds	-	(73)	(267)	(2,037)	(2,377)	(496)
Cash payments to employees	34,578	(658,592)	(1,142,639)	(1,521,629)	(3,288,282)	(641,695)
Miscellaneous non-operating income	3,060	2,605	24,509	2,680	32,854	73
Miscellaneous non-operating expense	-	-	-	(3,902)	(3,902)	-
<b>Net Cash Provided by Operating Activities</b>	<b>576,918</b>	<b>872,801</b>	<b>4,550,790</b>	<b>1,549,129</b>	<b>7,549,638</b>	<b>313,825</b>
<b>Cash Flows from Non-Capital Financing Activities</b>						
Transfers in	-	-	125,000	6,460	131,460	116,858
Transfers (out)	-	-	-	(125,000)	(125,000)	-
Property taxes	-	-	-	-	-	244,878
Intergovernmental shared revenues	11,361	-	335,450	-	346,811	-
<b>Net Cash Provided by (Used for) Non-Capital Financing Activities</b>	<b>11,361</b>	<b>-</b>	<b>460,450</b>	<b>(118,540)</b>	<b>353,271</b>	<b>386,163</b>
<b>Cash Flows from Capital and Related Financing Activities</b>						
Acquisition and construction of capital assets	(1,148,481)	(69,033)	(11,591,348)	(175,150)	(12,984,012)	(460,901)
Proceeds from disposition of capital asset	7,291	-	-	114,757	122,048	9,280
Cash received on lease receivables	424,229	-	20,142	-	444,371	-
Capital contributions	326,859	-	513,348	140,687	980,894	-
Long term debt proceeds	-	70,506	6,801,815	-	6,872,321	-
Principal payments on debt	(60,354)	(495,612)	-	-	(555,966)	-
Interest payments on debt	(19,847)	(127,357)	(158,295)	-	(305,499)	-
Water rights	-	-	1,111,806	-	1,111,806	-
Connection charges	-	355,898	900,706	907,849	2,164,453	-
<b>Net Cash Provided by (Used for) Capital and Related Financing Activities</b>	<b>(470,303)</b>	<b>(265,598)</b>	<b>(2,401,826)</b>	<b>988,143</b>	<b>(2,149,584)</b>	<b>(451,621)</b>
<b>Cash Flows from Investing Activities</b>						
Investment income loss	47,806	(169,271)	(397,779)	(333,174)	(852,418)	(224,024)
<b>Net Cash Provided by (Used for) by Investing Activities</b>	<b>47,806</b>	<b>(169,271)</b>	<b>(397,779)</b>	<b>(333,174)</b>	<b>(852,418)</b>	<b>(224,024)</b>
<b>Net Increase (decrease) in cash and cash equivalents</b>	<b>165,782</b>	<b>437,932</b>	<b>2,211,635</b>	<b>2,085,558</b>	<b>4,900,907</b>	<b>24,343</b>
Cash and Cash Equivalents, Beginning of Year	1,991,893	7,061,373	15,009,952	14,510,397	38,573,615	9,448,426
Cash and Cash Equivalents, End of Year	\$ 2,157,675	\$ 7,499,305	\$ 17,221,587	\$ 16,595,955	\$ 43,474,522	\$ 9,472,769
Unrestricted Cash and Cash Equivalents, End of Year	\$ 2,157,675	\$ 7,298,485	\$ 17,004,149	\$ 16,595,955	\$ 43,056,264	\$ 9,472,769
Restricted Cash and Cash Equivalents, End of Year	\$ -	\$ 200,820	\$ 217,438	\$ -	\$ 418,258	\$ -

County of Douglas, Nevada  
Statement of Cash Flows – Proprietary Funds  
Year Ended June 30, 2022

	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)	\$ (1,136,688)	\$ 165,045	\$ 1,356,925	\$ 403,313	\$ 788,595	\$ (746,464)
Adjustments to reconcile operating income to net cash flows provided by from operating activities:						
Depreciation and amortization	1,385,899	1,030,392	1,730,476	1,297,009	5,443,776	218,209
OPEB expense	-	(5,417)	(6,948)	(37,376)	(49,741)	(2,998)
Pension expense	-	(18,572)	(487,695)	(161,792)	(668,059)	52,330
Leases	(479,147)	-	(20,107)	-	(499,254)	-
(Increase) decrease in operating assets						
Accounts receivable	(17,410)	(8,987)	22,056	118,456	114,115	-
Due from other governments	325	-	675,316	-	675,641	-
Inventories	-	-	-	-	-	(17,385)
Prepaid expenses	(962)	935	2,500	58,811	61,284	(2,964)
Increase (decrease) in operating liabilities						
Accounts payable and accrued expenses	715,783	(611,001)	821,325	(153,958)	772,149	385,875
Accrued salaries and benefits	-	8,852	13,773	10,197	32,822	6,682
Contract retentions payable	34,578	(19,999)	192,451	-	207,030	-
Due to other funds	-	(73)	(267)	(2,037)	(2,377)	(496)
Refundable deposits	7,730	-	6,000	(6,000)	7,730	-
Unearned revenue	63,750	287,418	158,936	4,162	514,266	-
Compensated absences	-	41,603	41,433	19,566	102,602	2,939
Claims and judgement	-	-	-	-	-	418,024
Miscellaneous non-operating income	3,060	2,605	44,616	2,680	52,961	73
Miscellaneous non-operating expense	-	-	-	(3,902)	(3,902)	-
<b>Total Adjustments</b>	<b>1,713,606</b>	<b>707,756</b>	<b>3,193,865</b>	<b>1,145,816</b>	<b>6,761,043</b>	<b>1,060,289</b>
Net Cash Provided by (Used For) Operating Activities	<u>\$ 576,918</u>	<u>\$ 872,801</u>	<u>\$ 4,550,790</u>	<u>\$ 1,549,129</u>	<u>\$ 7,549,638</u>	<u>\$ 313,825</u>

County of Douglas, Nevada  
Statement of Fiduciary Net Position  
June 30, 2022

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	Custodial Funds
<b>Assets</b>	
Cash, cash equivalents and investments	\$ 2,077,410
Accounts receivable, net	86,699
Taxes receivable	647,235
Interest receivable	49
Due from other governments	191
Special assessments receivable	2,481
Total Assets	2,814,065
<b>Liabilities</b>	
Taxes due to other governments	1,721,402
Accounts payable and other liabilities	286
Total Liabilities	1,721,688
<b>Net Position</b>	
Restricted for	
Other governments	1,092,377
Total Net Position	\$ 1,092,377

County of Douglas, Nevada  
Statement of Changes Fiduciary Net Position  
Year Ended June 30, 2022

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	Custodial Funds
<b>Additions</b>	
Taxes collected for other governments	\$ 59,293,891
Licenses and permits collected for other governments	656,738
Intergovernmental revenues collected for other governments	12,371
Charges for services collected for other governments	6,346,341
Interest income	154
<b>Total Additions</b>	<b>66,309,495</b>
<b>Deductions</b>	
Payment of property taxes to other governments	66,307,696
Payment of charges for services to other governments	9,149
<b>Total Deductions</b>	<b>66,316,845</b>
<b>Other Financing Sources (Uses)</b>	
Transfers in from State Motor Vehicle Accident Indigent fund	5,354
<b>Total Other Financing Sources (Uses)</b>	<b>5,354</b>
<b>Change in Net Position</b>	<b>(1,996)</b>
<b>Net Position, Beginning of Year</b>	<b>1,094,373</b>
<b>Net Position, End of Year</b>	<b>\$ 1,092,377</b>

**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, 2022, 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, right to use assets, and long-term liabilities including general obligation and revenue bonds, leases, 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 (ARPA) 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.

Lease receivables are recorded by the County as the present value of future lease payments expected to be received from the lessee during the lease term, reduced by any provision for estimated uncollectible amounts. Lease receivables are subsequently reduced over the life of the lease as cash is received in the applicable reporting period. The present value of future lease payments to be received are discounted based on the interest rate the County charges the lessee.

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
Lease assets	3-5

Right to use leased assets are recognized at the lease commencement date and represent the County's right to use an underlying asset for the lease term. Right to use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to please the lease asset into service. Right to use leased assets are amortized over the shorter of the lease term or useful live of the underlying asset using the straight-line method. The amortization period varies from 3 to 5 years.

#### Long-term Obligations

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.

Lease Liabilities represent the County's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The present value of lease payments are discounted based on a borrowing rate determined by the County.

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

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Unavailable revenues 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. Deferred inflows related to leases where the County is the lessor is reported in the governmental funds balance sheet, proprietary fund financial statements and statement of net position. The deferred inflows of resources related to leases are recognized as an inflow of resources (revenue) on the straight-line basis over the term of the lease.

### 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. 87

As of July 1, 2021, the County adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain right to use leased assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The standard also requires lessors to recognize a lease receivable and deferred inflow of resources. The effect of the implementation of this standard on beginning net position is disclosed in Note 12 and the additional disclosures required by this standard are included in Notes 6 and 7.

## **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, 2022, 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, 2022, total expenditures exceeded appropriations for the following fund and function, which is a potential violation of the NRS 354.626:

Solid Waste special revenue fund, Health and Sanitation function	\$ 325,867
Road Operating special revenue fund, Public Works	166,481
Road Operating special revenue fund, Debt Service	1,549
China Spring Youth Camp special revenue fund, Debt service	2,376
Erosion Control Mitigationspecial revenue fund, Capital outlay	10,925
Technology Services (911) special revenue fund, Debt Service	2,298
911 Surcharge special revenue fund, Public Safety function	21,738
Douglas County Water Utility enterprise fund, operating expenses	1,073,467
Regional Water Utility enterprise fund, operating expenses	408,496
Town of Minden Wholesale Water Utility enterprise fund, operating expenses	345,538
Risk Management internal service fund, operating expenses	611,924
Self-insurance Dental internal service fund, operating expenses	5,966
Motor Pool internal service fund, operating expense	120,373

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, 2022 aggregated as follows:

Tax Abatement	
Agreements: NRS 361.087 Partial abatements of new of expanded businesses Source: County Assessor	\$ 280,955
Agreements: NRS 701A Energy-related tax incentives Source: County Clerk-Treasurer	436,036



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 was implemented by the County as of July 1, 2021.

**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 determined that this Statement does not have a material impact 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. The County has determined that this Statement does not have a material impact 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 determined that this Statement does not have a material impact 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 determined that this Statement does not have a material impact on the financial statements.

**GASB Statement No. 98** – In December 2021, GASB issued Statement No. 98, *The Annual Comprehensive Financial Report*. The objective of this Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. This Statement is effective for reporting periods beginning after December 15, 2021. This statement was implemented by the County as of July 1, 2021.

#### Future Accounting Principles

**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. 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. 99** – In April 2022, GASB issued Statement No. 99, *Omnibus 2022*. The objective of this Statement is to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. 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. 100** – In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62*. The objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement is effective for reporting periods beginning after June 15, 2023. The County has not determined the effect on the financial statements.

**GASB Statement No. 101** – In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. This Statement is effective for reporting periods beginning after December 15, 2023. 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, 2022, the County's carrying amount of deposits was \$35,968,930 and the bank balance was \$36,463,447. 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, 2022, total cash, cash equivalents and investments (including restricted amounts) were presented in the County's financial statements as follows:

Governmental activities	\$ 113,166,825
Business-type activities	43,474,522
Fiduciary funds	<u>2,077,410</u>
 Total cash, cash equivalents and investments	 <u><u>\$ 158,718,757</u></u>

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

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

Allowable County investments are as follows:

	Maximum Term (Years)	Maximum Single Purchase	Maximum Percent Per Issuer	Maximum Aggregate Position
U.S Treasury Bills / Notes United States Government Securities	10	\$ 10,000,000	None	None
Federal Agencies Securities	10	10,000,000	None	None
Federal Agencies Mortgage- Backed Securities	10	10,000,000	35%	100%
Corporate Notes / Bond	5	None	15%	40%
			5% (in aggregate with commercial paper exposure)	25%
State of Nevada and Nevada Local Agencies Banks Repurchase Agreements	5	None	25%	25%
	90 days	None	None	None. Must be collateralized at 102%
Bankers' Acceptances	180 days	None	5%	20% of portfolio
Commercial Paper	270 days	None	5% (in aggregate with corporate obligation exposure)	25% 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
Supranational Securities	5	None	5% of the portfolio	15% of the 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, 2022. 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, 2022, 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	\$ 7,502,967	\$ -	\$ 7,502,967	\$ -
US Agencies				
Federal Agricultural Mortgage Corp	981,730	-	981,730	-
Federal Farm Credit Bank	17,531,082	-	17,531,082	-
Federal Home Loan Bank	12,453,720	-	12,453,720	-
Federal Home Loan Mortgage Corporation	1,990,660	-	1,990,660	-
Federal National Mortgage Association	8,536,070	-	8,536,070	-
Corporate Notes	19,976,896	-	19,976,896	-
Commercial Paper	5,563,381	-	5,563,381	-
Negotiable Certificates of Deposit	8,264,794	-	8,264,794	-
Total investments measured at fair value	<u>82,801,300</u>	<u>\$ -</u>	<u>\$ 82,801,300</u>	<u>\$ -</u>
Investments not measured at fair value or subject to fair value hierarchy				
Money Market Funds	4,187			
Local Government Investment Pool (LGIP)	<u>33,063,018</u>			
Total investments	<u>115,868,505</u>			
Cash and cash equivalents	<u>42,850,252</u>			
Total cash, cash equivalents and investments	<u>\$ 158,718,757</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.

County of Douglas, Nevada

Notes to Financial Statements

June 30, 2022

At June 30, 2022, the County's investments by maturity is distributed as follows:

Investment Type	Less than 1	One to Five	Total
US Treasury Notes	\$ -	\$ 7,502,967	\$ 7,502,967
US Agencies			
Federal Agricultural Mortgage Corp	-	981,730	981,730
Federal Farm Credit Bank	2,991,520	14,539,562	17,531,082
Federal Home Loan Bank	2,000,540	10,453,180	12,453,720
Federal Home Loan Mortgage Corp	-	1,990,660	1,990,660
Federal National Mortgage Association	2,998,370	5,537,700	8,536,070
Money Market Funds	4,187	-	4,187
Corporate Notes	3,993,610	15,983,286	19,976,896
Commercial Paper	5,563,381	-	5,563,381
Negotiable Certificates of Deposit	3,211,771	5,053,023	8,264,794
<b>Total</b>	<b>20,763,379</b>	<b>62,042,108</b>	<b>82,805,487</b>
Non-maturing investments			
Local Government Investment Pool (LGIP)			33,063,018
<b>Total investments</b>			<b>115,868,505</b>
Cash and cash equivalents			42,850,252
<b>Total cash, cash equivalents and investments</b>			<b>\$ 158,718,757</b>

At June 30, 2022, the County's investments were rated by Moody's Investors Service as follows:

Investment Type	AA+ / AA / AA-	A+ / A / A-	Non-rated	Total
US Treasury Notes	\$ 7,502,967	\$ -	\$ -	\$ 7,502,967
US Agencies				
Federal Agricultural Mortgage Corp	-	-	981,730	981,730
Federal Farm Credit Bureau	17,531,082	-	-	17,531,082
Federal Home Loan Bank	12,453,720	-	-	12,453,720
Federal Home Loan Mortgage Corp	1,990,660	-	-	1,990,660
Federal National Mortgage Association	8,536,070	-	-	8,536,070
Money Market Funds	-	-	4,187	4,187
Corporate Notes	9,745,316	10,231,580	-	19,976,896
Commercial Paper	-	5,563,381	-	5,563,381
Local Government Investment Pool (LGIP)	-	-	33,063,018	33,063,018
Negotiable Certificates of Deposit	-	-	8,264,794	8,264,794
<b>Total investments</b>	<b>\$ 57,759,815</b>	<b>\$ 15,794,961</b>	<b>\$ 42,313,729</b>	<b>115,868,505</b>
<b>Total cash and cash equivalents</b>				<b>42,850,252</b>
<b>Total cash, cash equivalents and investments</b>				<b>\$ 158,718,757</b>

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, 2022, were as follows:

Issuer	Amount	Percentage of Portfolio
Federal Farm Credit Bank	\$ 17,531,082	21%
Federal Home Loan Bank	12,453,720	15%
Federal National Mortgage Association	8,536,070	10%

#### Note 4 - Capital Assets

For the year ended June 30, 2022, capital asset activity was as follows:

<i>Governmental Activities</i>	Restated Balance at July 1, 2021	Additions	Retirements	Completed Construction	Balance at June 30, 2022
Capital assets not being depreciated or amortized:					
Land	\$ 13,822,825	\$ 21,450	\$ (4,000)	\$ -	\$ 13,840,275
Construction in progress	12,236,723	2,986,929		(10,889,835)	4,333,817
Total capital assets not being depreciated or amortized	26,059,548	3,008,379	(4,000)	(10,889,835)	18,174,092
Capital assets being depreciated or amortized:					
Lease assets	271,886	-	-	-	271,886
Buildings and building improvements	80,881,655	1,619,461	-	-	82,501,116
Machinery, equipment and software	27,412,088	3,182,249	(1,343,552)	-	29,250,785
Infrastructure	239,195,230	11,230,821	(6,563)	-	250,419,488
Total capital assets being depreciated or amortized	347,488,973	16,032,531	(1,350,115)	-	362,443,275
Accumulated depreciation and amortization:					
Lease assets amortization	-	(106,276)	-	-	(106,276)
Buildings and building improvements	(37,412,200)	(1,994,625)	-	-	(39,406,825)
Machinery, equipment and software	(20,469,507)	(1,861,325)	1,339,710	-	(20,991,122)
Infrastructure	(203,225,497)	(3,252,312)	2,005	-	(206,475,804)
Total accumulated depreciation and amortization	(261,107,204)	(7,214,538)	1,341,715	-	(266,980,027)
Total capital assets being depreciated or amortized, net	86,381,769	8,817,993	(8,400)	-	95,463,248
Total governmental activities	\$ 112,441,317	\$ 11,826,372	\$ (12,400)	\$ (10,889,835)	\$ 113,637,340



County of Douglas, Nevada  
Notes to Financial Statements  
June 30, 2022

<i>Business-type activities</i>	Restated Balance at July 1, 2021	Additions	Retirements	Transfers	Balance at June 30, 2022
Capital assets not being depreciated or amortized:					
Land	\$ 6,400,936	\$ 49,999	\$ -	\$ -	\$ 6,450,935
Construction in progress	4,255,746	11,860,752	(857,056)	-	15,259,442
Water rights	5,772,013	-	-	-	5,772,013
Total capital assets not being depreciated or amortized	<u>16,428,695</u>	<u>11,910,751</u>	<u>(857,056)</u>	<u>-</u>	<u>27,482,390</u>
Capital and lease assets being depreciated or amortized:					
Lease assets	18,550	-	-	-	18,550
Buildings and building improvements	5,848,236	-	-	-	5,848,236
Machinery, equipment and software	5,992,235	290,577	(300,646)	24,176	6,006,342
Infrastructure	29,213,776	-	-	-	29,213,776
Water and sewer systems	150,421,183	1,631,492	(313,794)	6,563	151,745,444
Total capital and lease assets not being depreciated or amortized	<u>191,475,430</u>	<u>1,922,069</u>	<u>(614,440)</u>	<u>30,739</u>	<u>192,832,348</u>
Accumulated depreciation and amortization:					
Lease assets amortization	-	(3,935)	-	-	(3,935)
Buildings and building improvements	(3,061,976)	(136,243)	-	-	(3,198,219)
Machinery, equipment and software	(3,128,672)	(479,566)	300,644	(24,176)	(3,331,770)
Infrastructure	(10,754,768)	(1,311,331)	-	-	(12,066,099)
Water and sewer systems	(49,253,221)	(3,512,701)	313,551	(2,005)	(52,454,376)
Total accumulated depreciation and amortization	<u>(66,198,637)</u>	<u>(5,443,776)</u>	<u>614,195</u>	<u>(26,181)</u>	<u>(71,054,399)</u>
Total capital assets being depreciated or amortized, net	<u>125,276,793</u>	<u>(3,521,707)</u>	<u>(245)</u>	<u>4,558</u>	<u>121,777,949</u>
Total business-type activities	<u>\$ 141,705,488</u>	<u>\$ 8,389,044</u>	<u>\$ (857,301)</u>	<u>\$ 4,558</u>	<u>\$ 149,260,339</u>

County of Douglas, Nevada

Notes to Financial Statements

June 30, 2022

For the year ended June 30, 2022, charges, by function, for depreciation expense were as follows:

Governmental Activities		
General Government		\$ 1,836,541
Judicial		269,812
Public Safety		416,796
Public Works		2,836,484
Community Development		220,139
Culture and Recreation		1,492,484
Health and Sanitation		89,017
Welfare		53,265
		<u>7,214,538</u>
	Total Depreciation Expense And Amortization, Governmental Activities	\$ 7,214,538
Business-Type Activities		
Airport		\$ 1,385,899
Sewer		1,030,392
Douglas County Water Utility		1,730,476
Non-major funds		1,297,009
		<u>5,443,776</u>
	Total Depreciation Expense And Amortization, Business-Type Activities	\$ 5,443,776

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, 2022	Commitment Remaining at June 30, 2022
Governmental Activities			
General government projects	\$ 3,614,569	\$ 2,577,578	\$ 1,036,991
Judicial projects	931,122	-	931,122
Public safety projects	223,714	-	223,714
Public works projects	2,321,073	1,138,534	1,182,539
Community development	105,885	47,925	57,960
Culture and recreation projects	486,962	83,560	403,402
	<u>\$ 7,683,325</u>	<u>\$ 3,847,597</u>	<u>\$ 3,835,728</u>
Business-Type Activities			
Sewer system projects	\$ 82,423	\$ 90,538	\$ (8,115)
Airport system projects	893,472	711,044	182,428
Water system projects	15,569,138	8,020,903	7,548,235
Trash service projects	63,750	59,747	4,003
	<u>\$ 16,608,783</u>	<u>\$ 8,882,232</u>	<u>\$ 7,726,551</u>

**Note 5 - Interfund Balances and Activity**

Due to and from Other Funds

At June 30, 2022, amounts due to and from other funds resulting from the time lag between the dates that reimbursable transactions occur and payments between funds are made, were as follows:

	Receivable	Payable
Room Tax Special Revenue Fund	\$ 95,725	\$ -
Non-major Governmental Funds	382,899	(478,624)
	\$ 478,624	\$ (478,624)

Interfund Transfers

Transfers of revenues collected in various funds specific to government are used to finance various programs and expenditures accounted for in other funds in accordance with budgetary authorization or legal requirements.

For the year ended June 30, 2022, interfund transfers were as follows:

	Transfers in	Transfers out
General Fund	\$ 1,031,974	\$ (8,110,149)
Room Tax Special Revenue Fund	738,270	(255,000)
Non-major Governmental Funds	15,120,526	(8,648,939)
Douglas County Water Utility Enterprise Fund	125,000	-
Non-major Enterprise Funds	6,460	(125,000)
Internal Service Funds	116,858	-
	\$ 17,139,088	\$ (17,139,088)

**Note 6 - Long-Term Liabilities**

Outstanding long-term debt obligations at June 30, 2022, were as follows:

Governmental Activities	Maturity Date	Interest Rate	Original Amount	Balance June 30, 2022
<u>Revenue bonds</u>				
Highway Revenue Improvement Bonds, Series 2016A	November 2021 - November 2036	3.00% - 5.00%	\$ 11,635,000	\$ 9,635,000
<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	1,045,000
<u>General obligation /pledged revenue bonds</u>				
Community Center Refunding Bonds, Series 2022	May 2022 - February 2033	2.15% - 3.25%	6,567,000	6,567,000
<u>Direct finance purchase</u>				
Motorola Dispatch Console System	October 2021 - October 2023	2.78%	410,000	125,283
Leases	July 2021 - June 2027	0.3870% - 1.0590%		150,673
Unamortized bond premiums and discounts, net				608,241
Total Governmental Activities			<u>\$ 26,595,000</u>	<u>\$ 18,131,197</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	1,793,000
Airport Revenue Bonds, Series 2014	June 2022 - June 2029	2.95%	1,075,000	592,000
State Revolving Fund Sewer Bonds, Series 2016	January 2022 - January 2036	2.05%	5,550,000	4,824,925
State Revolving Fund Water Bonds, Series 2014	January 2022 - January 2034	2.56%	1,000,000	679,634
Douglas County, Nevada General Obligation Sewer Refunding Bonds, Series 2014	February 2022 - August 2024	0.32 - 3.28%	2,010,000	654,000
State Revolving Fund Water Bonds, Series 2012	January 2022 - July 2032	2.49%	1,300,000	690,941
Nevada General Douglas County, Obligation Water Refunding Bonds, Series 2012A	November 2021 - November 2024	2.00 - 4.00%	2,485,000	475,000
State Revolving Fund Water Bonds, Series 2021	July 2023 - January 2041	1.42%	153,760	7,861,405
State Revolving Fund Water Bonds, Series 2011	January 2022 - January 2031	3.21%	1,000,000	571,165
State Revolving Fund Water Bonds, Series 2010	January 2022 - January 2030	2.84%	1,150,000	559,929
State Revolving Fund Water Bonds, Series 2009	January 2022 - January 2029	3.27%	3,500,000	1,145,163
State Revolving Fund Water Bonds, Series 2005	January 2022 - July 2025	2.99%	674,542	167,968
<u>Leases</u>				
Copier	July 2021 - June 2026	0.51%		14,649
Unamortized bond premiums and discounts, net				28,835
Total Business-type Activities			<u>29,850,302</u>	<u>20,058,614</u>
Total Long-term Debt Obligations			<u>\$ 56,445,302</u>	<u>\$ 38,189,811</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 2022

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, 2022	\$ 7,403,119
Total pledged revenue for the year ended June 30, 2022	2,101,443
Comparison of pledged revenues recognized to the payment requirements for the FY	2,101,443
Proportion of pledged amount to total revenue stream	15%
Maturity of revenue bond issued and revenue pledge Community Center Bonds, Series 2022	February 2033

Highway Revenue Improvement Bonds, Series 2016A

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, 2022	\$ 12,792,019
Total revenue bond principal and interest paid during the year ended June 30, 2022	850,913
Total pledged revenue for the year ended June 30, 2022	2,488,911
Comparison of pledged revenues recognized to the payment requirements for the FY	1,637,998
Proportion of pledged amount to total revenue stream	100%
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, 2022	\$ 662,490
Total revenue bond principal and interest paid during the year ended June 30, 2022	94,495
Total pledged revenue for the year ended June 30, 2022	1,125,639
Comparison of pledged revenues recognized to the payment requirements for the FY	1,031,144
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, 2022	\$ 15,711,994
Total revenue bond principal and interest paid during the year ended June 30, 2022	1,092,909
Total pledged revenue for the year ended June 30, 2022	8,656,064
Comparison of pledged revenues recognized to the payment requirements for the FY	7,563,155
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, 2022	\$ 6,202,693
Total revenue bond principal and interest paid during the year ended June 30, 2022	618,536
Total pledged revenue for the year ended June 30, 2022	2,750,306
Comparison of pledged revenues recognized to the payment requirements for the FY	2,131,770
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, 2022, was as follows:

Governmental Activities:	Restated Balance July 1, 2021	Increases	Decreases	Balance June 30, 2022	Due Within One Year
General Obligation Bonds					
Highway Revenue Improvement Bonds, 2016	\$ 10,075,000	\$ -	\$ (440,000)	\$ 9,635,000	\$ 465,000
Community Center Refunding Bonds, Series 2022	-	6,567,000	-	6,567,000	-
Community Center Bonds, Series 2012	6,450,000	-	(6,450,000)	-	-
Total General Obligation Bonds	<u>16,525,000</u>	<u>6,567,000</u>	<u>(6,890,000)</u>	<u>16,202,000</u>	<u>465,000</u>
Bonds and notes from direct borrowings and direct placements					
Community Center Medium Term Bonds, Series 2013	2,070,000	-	(1,025,000)	1,045,000	1,045,000
Total Notes from direct borrowings and direct placements	<u>2,070,000</u>	<u>-</u>	<u>(1,025,000)</u>	<u>1,045,000</u>	<u>1,045,000</u>
Direct finance purchase	185,393	-	(60,110)	125,283	61,782
Leases	271,886	-	(121,213)	150,673	70,820
Unamortized bond premiums and discounts, net	685,131	-	(76,890)	608,241	-
Total Governmental Activities	<u>\$ 19,737,410</u>	<u>\$ 6,567,000</u>	<u>\$ (8,173,213)</u>	<u>\$ 18,131,197</u>	<u>\$ 1,642,602</u>
Business-type Activities:					
2020 Water Refunding Bonds	\$ 1,981,000	\$ -	\$ (188,000)	\$ 1,793,000	\$ 193,000
Total General Obligation Bonds	<u>1,981,000</u>	<u>-</u>	<u>(188,000)</u>	<u>1,793,000</u>	<u>193,000</u>
Bonds from direct borrowings and direct placements					
Airport Revenue Bond, Series 2014	667,000	-	(75,000)	592,000	77,000
State Revolving Fund Sewer Bonds, 2016	5,047,703	70,506	(293,284)	4,824,925	300,830
State Revolving Fund Water Bonds, 2014	725,235	-	(45,601)	679,634	46,776
Douglas County, Nevada General Obligation Sewer Refunding Bonds, Series 2014	859,000	-	(205,000)	654,000	210,000
State Revolving Fund Water Bonds, Series 2012 Douglas County, Nevada General Obligation Water Refunding Bonds, Series 2012A	770,000	-	(295,000)	475,000	150,000
State Revolving Fund Water Bonds, 2021	153,760	7,707,645	-	7,861,405	-
State Revolving Fund Water Bonds, Series 2011	625,104	-	(53,939)	571,165	55,684
State Revolving Fund Water Bonds, Series 2010	621,450	-	(61,521)	559,929	63,281
State Revolving Fund Water Bonds, Series 2009	1,288,550	-	(143,387)	1,145,163	148,114
State Revolving Fund Water Bonds, Series 2005	212,841	-	(44,873)	167,968	46,224
Leases	18,550	-	(3,901)	14,649	3,938
Total Notes From Direct Borrowings and Direct Placements and Leases	<u>11,718,508</u>	<u>7,778,151</u>	<u>(1,278,430)</u>	<u>18,236,779</u>	<u>1,156,258</u>
Unamortized bond premiums and discounts, net	45,422	-	(16,587)	28,835	-
Total Business-type Activities	<u>\$ 13,744,930</u>	<u>\$ 7,778,151</u>	<u>\$ (1,483,017)</u>	<u>\$ 20,058,614</u>	<u>\$ 1,349,258</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 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.

2022 Community Center Refunding Bonds

On May 3, 2022, the County issued \$6,567,000 in community center refunding bonds with interest rates of 2.15%. The proceeds were used to advance refund of \$6,450,000 of outstanding 2012 bond maturing on August 1, 2032, which had interest rate ranging 3.00 – 3.25%.

The net proceeds of \$6,543,919 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 2012 bond is considered defeased and the liabilities for the bond has been removed from the statement of net position.

At June 30, 2022, the annual requirements to pay principal and interest on bonds and notes outstanding were as follows:

For the Year Ending June 30,	Governmental Activities			
	General Obligation Bonds		Notes from Direct Borrowings and Direct Placements	
	Principal	Interest	Principal	Interest
2023	\$ 465,000	\$ 493,396	\$ 1,106,782	\$ 24,049
2024	1,085,000	499,207	63,501	2,626
2025	1,123,000	461,150	-	-
2026	1,161,000	421,563	-	-
2027	1,205,000	380,311	-	-
2028 - 2032	6,581,000	1,331,151	-	-
2033 - 2037	4,582,000	406,362	-	-
	\$ 16,202,000	\$ 3,993,140	\$ 1,170,283	\$ 26,675



County of Douglas, Nevada

Notes to Financial Statements

June 30, 2022

For the Year Ending June 30,	Business-Type Activities			
	General Obligation Bonds		Notes from Direct Borrowings and Direct Placements	
	Principal	Interest	Principal	Interest
2023	\$ 193,000	\$ 18,992	\$ 1,156,258	\$ 354,755
2024	223,000	16,614	1,194,009	320,680
2025	224,000	14,087	1,644,222	280,472
2026	224,000	11,556	1,253,423	249,624
2027	230,000	8,985	1,256,098	222,093
2028 - 2032	699,000	11,246	5,608,809	722,247
2033 - 2037	-	-	4,085,983	279,883
2038 - 2041	-	-	2,023,328	50,813
	<u>\$ 1,793,000</u>	<u>\$ 81,480</u>	<u>\$ 18,222,130</u>	<u>\$ 2,480,567</u>

Remaining principal and interest payments on leases are as follows:

For the Year Ending June 30,	Governmental Activities Leases	
	Principal	Interest
2023	\$ 70,820	\$ 954
2024	42,903	527
2025	22,320	259
2026	12,684	89
2027	1,946	3
	<u>\$ 150,673</u>	<u>\$ 1,832</u>

For the Year Ending June 30,	Business-Type Activities Leases	
	Principal	Interest
2023	\$ 3,938	\$ 136
2024	3,980	94
2025	4,022	52
2026	2,709	11
	<u>\$ 14,649</u>	<u>\$ 293</u>

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, 2022, were as follows:

	<u>Issuance Date</u>	<u>Original Amount</u>	<u>Balance June 30, 2022</u>
Washoe Barton Medical Clinic Project, Hospital Revenue and Refunding Bonds, Series 2013	April 2013	\$ 8,700,000	\$ 3,865,239

Compensated Absences

Compensated absences activity for the year ended June 30, 2022, was as follows:

<i>Governmental Activities:</i>	Balance June 30, 2021	Increases	Decreases	Balance June 30, 2022	Due Within One Year
Compensated absences	\$ 3,827,121	\$ 5,688,876	\$ (3,804,964)	\$ 5,711,033	\$ 3,152,655

<i>Business-type Activities:</i>	Balance June 30, 2021	Increases	Decreases	Balance June 30, 2022	Due Within One Year
Compensated absences	\$ 211,729	\$ 323,636	\$ (221,034)	\$ 314,331	\$ 196,315

Compensated absences in the governmental activities have been liquidated by the general fund in prior years.

**Note 7 - Leases**

**Lessee Activities**

Governmental Activities

The County has entered into lease agreements for mailing equipment and copier machines. The County is required to make principal and interest payments through June 2027. The County is required to make monthly fixed payments ranging from \$47.92 - \$500.46 and annual fixed payments of \$41,457.82. The leases have interest rates ranging from 0.3870% - 1.0590%. An initial lease liability was recorded in the aggregate amount of \$271,886. As of June 30, 2022, the value of the lease liability was \$150,673.

Business-Type Activities

The County has entered into a lease agreement for a building. The County is required to make principal and interest payments through June 2026. The County is required to make monthly fixed payments of \$2,283.75. The lease has an interest rate of 0.5140%. An initial lease liability was recorded in the aggregate amount of \$18,550. As of June 30, 2022, the value of the lease liability was \$14,649.

**Lessor Activities**

Business-Type Activities

The County has accrued a receivable for 54 leases related to the use of land, buildings, and infrastructure for the Airport and Douglas County Water Utility Fund. The remaining receivable for these leases was \$5,090,380. Deferred inflows related to these leases were \$5,050,112. Interest revenue recognized on these leases was \$98,130 for the year ended June 30, 2022. Principal receipts of \$444,371 were recognized during the fiscal year. The interest rates on the leases ranged from 0.3870% - 2.5830%. Final receipt is expected in fiscal year 2062.

## **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 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; 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.

At June 30, 2022, insurance coverages were as shown below:

Property, boiler and machinery		
Blanket Limit per schedule of locations	\$ 220,000,000	Per loss
Sublimit for earthquake coverage	25,000,000	Annual aggregate
Sublimit for flood coverage	25,000,000	Annual aggregate
Sublimit for flood coverage zone A	5,000,000	Annual aggregate
Sublimit for machinery breakdown	100,000,000	Each accident
Sublimit for money and securities	2,500,000	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	\$ 2,000,000	Per event and annual aggregate
Sublimit for privacy response expense	750,000	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 2020-21 and 2021-22 were:

	Risk Management Internal Service Fund		Self-insurance Dental Internal Service Fund	Total
	Workers Compensation	General Liability	Dental	
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	(474,292)	(556,750)	(373,576)	(1,404,618)
Balance at June 30, 2021	4,048,574	502,210	33,993	4,584,777
Claims and changes in estimates for FY 2022	1,648,511	(309,784)	376,191	1,714,918
Claim payments and adjustments	(912,108)	(2,097)	(382,689)	(1,296,894)
Balance at June 30, 2022	<u>\$ 4,784,977</u>	<u>\$ 190,329</u>	<u>\$ 27,495</u>	<u>\$ 5,002,801</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, 2022, 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 \$5,311,632 for the year ended June 30, 2022.

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

At June 30, 2022, the County reported a liability of \$44,770,844 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, 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, 2021, the County's proportion was 0.49095 percent, which was an increase of 0.00192 from its proportion measured as of June 30, 2020.



County of Douglas, Nevada

Notes to Financial Statements

June 30, 2022

For the year ended June 30, 2022, the County recognized negative pension expense of (\$1,054,908). At June 30, 2022, 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	\$ 4,959,250	\$ 315,081
Changes of assumptions	14,864,692	1,148,808
Net differences between projected and actual earnings on pension plan investments	-	36,531,584
Changes in proportion and differences between actual contributions and proportionate share of contributions	2,340,035	-
Pension contributions subsequent to measurement date	5,311,632	-
Total	<u>\$ 27,475,609</u>	<u>\$ 37,995,473</u>

\$5,311,632 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, 2023. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>For the Year Ended June 30,</u>	<u>Total</u>
2023	\$ (4,729,281)
2024	(4,651,792)
2025	(4,825,347)
2026	(5,171,873)
2027	3,111,728
Thereafter	435,069
Total	<u>\$ (15,831,496)</u>

At June 30, 2022, the average expected remaining service life is 6.14 years.

Actuarial Assumptions

The total PERS pension liability in the June 30, 2021 actuarial valuations was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial valuation date	June 30, 2021
Inflation rate	2.50%
Investment rate of return	7.25%
Actuarial cost method	Entry age normal and level percentage of payroll
Projected salary increases	Regular: 4.20% to 9.10%, depending on service Police/Fire: 4.60% to 14.50%, depending on service Rates include inflation and productivity increases

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study from the period July 1, 2016 to June 30, 2020.

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

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

\* As of June 30, 2021, NVPERS' long-term inflation assumption was 2.50%

#### Discount Rate

The discount rate used to measure the total pension liability was 7.25% as of June 30, 2021. 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, 2021 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 7.25 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:

	1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
County's proportionate share of the net pension liability	\$ 89,138,003	\$ 44,770,844	\$ 8,172,136

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, 2022, 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	\$ -	\$ 2,396,749	\$ 2,396,749
Total OPEB liability	6,386,325	7,314,385	13,700,710
Deferred inflows related to OPEB	-	816,406	816,406
OPEB expense	(902,109)	976,865	74,756

**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 closed, 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 2022, this subsidy ranged from \$3 to \$1,525 per retiree, per month.

Employees Covered by Benefit Terms

At June 30, 2022, employees covered by benefit terms of the PEBP plan consisted of:

Active Employees	-
Inactive Employees currently receiving benefit	143
	<hr/>
Total	143
	<hr/> <hr/>

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 \$6,386,325 was measured as of June 30, 2022 and was determined by an actuarial valuation as of June 30, 2020, rolled forward to June 30, 2022, using standard actuarial practices.

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 2023 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, 2022, changes in the County's total OPEB liability were as follows:

	<u>Total OPEB Liability</u>
Balance at June 30, 2021	\$ 7,700,792
Changes for the year:	
Interest cost	161,884
Changes of assumption	(1,063,993)
Benefit payments	(412,358)
	<hr/>
Net change	(1,314,467)
	<hr/>
Balance at June 30, 2022	\$ 6,386,325
	<hr/> <hr/>

Changes in Assumptions

Discount rate – Changed from 2.21 percent as of June 30, 2020 to 2.16 percent as of June 30, 2022.

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	\$ 7,129,033	\$ 6,386,325	\$ 5,770,638

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

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

	1% Decrease (5.8% to 4.8%)	Discount Rate (5.8%)	1% Increase (5.8% to 6.8%)
Total OPEB Liability	\$ 5,667,027	\$ 6,386,325	\$ 7,242,937

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

For the year ended June 30, 2022, the County recognized a negative OPEB expense of \$902,109.

**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, 2022, 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 \$7,314,385 was measured as of June 30, 2022, and was determined by an actuarial valuation as of June 30, 2020, rolled forward to June 30, 2022.

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	3.54%
Inflation	2.50%
Healthcare Cost Trends	Actual 2021 increases
Mortality	5.8% on January 2021 grading down to 4.0%
Mortality Improvement	NV PERS 2017 Experience Study based on adj RP 2014 HCW tables
	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, 2022, changes in the County's total OPEB liability were as follows:

	CHBP Plan
	Total OPEB Liability
Balance at June 30, 2021	\$ 7,782,671
Changes for the year:	
Service cost	578,772
Interest cost	176,735
Changes of assumption	(865,229)
Benefit payments	(358,564)
Net change	(468,286)
Balance at June 30, 2022	\$ 7,314,385

Changes in Assumptions

Discount rate – Changed from 2.16 percent as of June 30, 2021 to 3.54 percent as of June 30, 2022.

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 (2.54%) or 1-percentage-point higher (4.54%) than the current discount rate:

	1% Decrease (2.54%)	Discount Rate (3.54%)	1% Increase (4.54%)
Total OPEB Liability	\$ 7,927,281	\$ 7,314,385	\$ 6,768,148

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

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

	1% Decrease (5.8% to 4.8%)	Healthcare Cost Trend Rate (5.8%)	1% Increase (5.8% to 6.8%)
Total OPEB Liability	\$ 6,558,360	\$ 7,314,385	\$ 8,219,909

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

For the year ended June 30, 2022, the County recognized OPEB expense of \$976,865. At June 30, 2022, 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	\$ 711,502	\$ 816,406
Differences between expected and actual experience	1,685,247	-
Total	\$ 2,396,749	\$ 816,406

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

Year Ended June 30,		
2023	\$	221,358
2024		221,358
2025		221,358
2026		221,358
2027		221,358
Thereafter		473,553
Total	\$	1,580,343



**Note 12 - Adoption of New Standard**

As of July 1, 2021, the County adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The standard also requires lessors to recognize a lease receivable and deferred inflow of resources. Beginning net position was restated to retroactively adopt the provisions of GASB Statement No. 87 as follows:

	Governmental Activities	Business-type Activities
Net Position at July 1, 2021, as previously reported	\$ 102,091,519	\$ 162,366,610
Recognition of right to use leased asset	271,886	-
Recognition of lease receivables	-	5,549,366
Recognition of lease liability	(271,886)	-
Recognition of deferred inflows from leases	-	(5,549,366)
	<u>\$ 102,091,519</u>	<u>\$ 162,366,610</u>
Net Position at July 1, 2021, as adjusted	<u>\$ 102,091,519</u>	<u>\$ 162,366,610</u>
	Airport Fund	Douglas County Water Utility
Net Position at July 1, 2021, as previously reported	\$ 236,734,536	\$ 56,033,337
Recognition of lease receivables	5,471,230	78,136
Recognition of deferred inflows from leases	(5,471,230)	(78,136)
	<u>\$ 236,734,536</u>	<u>\$ 56,033,337</u>
Net Position at July 1, 2021, as adjusted	<u>\$ 236,734,536</u>	<u>\$ 56,033,337</u>



Required Supplementary Information  
June 30, 2022

# 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, 2022 and Last Nine Fiscal Years

	2022	2021	2020	2019	2018
Service cost [1]	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	161,884	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	(1,063,993)	39,969	1,167,224	891,146	(215,398)
Benefit payments	(412,358)	(414,092)	(490,168)	(461,699)	(465,237)
Net change in total OPEB liability	(1,314,467)	(806,659)	934,272	2,045,145	(476,873)
Total OPEB Liability - beginning	7,700,792	8,507,451	7,573,179	5,528,034	6,004,907
Total OPEB Liability - ending	<u>\$ 6,386,325</u>	<u>\$ 7,700,792</u>	<u>\$ 8,507,451</u>	<u>\$ 7,573,179</u>	<u>\$ 5,528,034</u>
Covered-employee payroll [1]	\$ -	\$ -	\$ -	\$ -	\$ -
Measurement Date	June 30, 2022	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%	0.00%

Notes to Schedule:

*Changes of assumptions.* Discount rate changed from 2.16% in FY21 to 3.54% in FY22.

There are no assets accumulated in a trust that meets the criteria of GASB 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 five years are shown.

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

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, 2022 and Last Nine Fiscal Years

	2022	2021	2020	2019	2018
Service cost	\$ 578,772	\$ 453,004	\$ 348,865	\$ 301,963	\$ 307,507
Interest (includes interest on service cost)	176,735	121,526	162,457	167,279	147,376
Differences between expected and actual experience	-	2,013,703	-	129,962	-
Changes in assumptions or other inputs	(865,229)	313,192	564,719	(63,424)	(121,708)
Benefit payments	(358,564)	(329,360)	(289,950)	(219,088)	(185,607)
Net change in total OPEB liability	(468,286)	2,572,065	786,091	316,692	147,568
Total OPEB Liability - beginning	7,782,671	5,210,606	4,424,515	4,107,823	3,960,255
Total OPEB Liability - ending	<u>\$ 7,314,385</u>	<u>\$ 7,782,671</u>	<u>\$ 5,210,606</u>	<u>\$ 4,424,515</u>	<u>\$ 4,107,823</u>
Covered-employee payroll	\$ 35,011,527	\$ 38,062,291	\$ 34,046,265	\$ 32,730,254	\$ 28,009,746
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
Total OPEB liability as a percentage of covered-employee payroll	20.89%	20.45%	15.30%	13.52%	14.67%

Notes to Schedule:

*Changes of assumptions.* Discount rate changed from 2.21% in FY21 to 2.16% in FY22.

There are no assets accumulated in a trust that meets the criteria of GASB 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 five 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, 2022 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	\$ 35,414,596	183.06%	76.31%	June 30, 2014
2016	0.62405%	71,512,545	36,820,020	194.22%	75.13%	June 30, 2015
2017	0.48703%	65,540,084	29,782,711	220.06%	72.23%	June 30, 2016
2018	0.45280%	60,221,671	28,009,746	215.00%	74.44%	June 30, 2017
2019	0.48082%	65,572,960	32,730,254	200.34%	75.24%	June 30, 2018
2020	0.48035%	65,500,106	34,046,265	192.39%	76.46%	June 30, 2019
2021	0.48903%	68,113,160	38,062,291	178.95%	77.04%	June 30, 2020
2022	0.49095%	44,770,844	35,011,527	127.87%	86.51%	June 30, 2021

[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, 2022 and Last Nine Fiscal Years [1]

For the year Ended June 30,	Statutorily Required Contribution	Contributions in relation to the Statutorily Required Contribution	Contribution (Deficiency) Excess	Covered Payroll	Contributions as a Percentage of Covered Employee Payroll
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	-	28,009,746	16.04%
2019	4,970,626	4,970,626	-	32,730,254	15.19%
2020	4,703,093	4,703,093	-	34,046,265	13.81%
2021	4,749,486	4,749,486	-	38,062,291	12.48%
2022	5,311,632	5,311,632	-	35,011,527	15.17%

[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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
<b>Taxes</b>				
Real property taxes, current	\$ 24,808,000	\$ 24,808,000	\$ 24,765,430	\$ (42,570)
Real property taxes, delinquent	36,000	36,000	44,914	8,914
Real property taxes, deferred	10,000	10,000	4,631	(5,369)
Personal property taxes, current	794,000	794,000	767,699	(26,301)
Personal property taxes, delinquent	11,000	11,000	(16,665)	(27,665)
Total Taxes	<u>25,659,000</u>	<u>25,659,000</u>	<u>25,566,009</u>	<u>(92,991)</u>
<b>Licenses, Permits, Franchise and Other Fees</b>				
Liquor licenses Total	292,115	292,115	282,681	(9,434)
Local county gaming licenses Total	392,182	392,182	528,782	136,600
Cable television franchise fees Total	535,563	535,563	578,265	42,702
Southwest gas franchise fee Total	383,259	440,494	470,581	30,087
Vacation home rental permits Total	150,000	150,000	549,840	399,840
Utility operator fees Total	1,468,137	1,468,137	1,837,017	368,880
Building permits Total	1,958,799	1,958,799	2,392,859	434,060
Marriage licenses Total	14,367	14,367	10,857	(3,510)
Animal fees Total	22,306	22,306	20,275	(2,031)
CDD Technology fees	107,620	107,620	123,079	15,459
Other licenses, permits & fees Total	20,731	20,731	21,388	657
Total Licenses, Permits, Franchise and Other Fees	<u>5,345,079</u>	<u>5,402,314</u>	<u>6,815,624</u>	<u>1,413,310</u>
<b>Intergovernmental Shared Revenues</b>				
Federal, state and local grants	2,968	1,433,427	1,102,216	(331,211)
State consolidated tax distributions	13,980,442	14,577,588	14,009,618	(567,970)
In lieu tax - PILT Federal	686,043	686,043	747,993	61,950
Gaming table tax	123,620	123,620	121,311	(2,309)
Gaming License	36,945	36,945	38,318	1,373
Other Total	4,000	4,000	45,486	41,486
Total Intergovernmental Shared Revenues	<u>14,834,018</u>	<u>16,861,623</u>	<u>16,064,942</u>	<u>(796,681)</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Charges For Services</b>				
<b>General government</b>				
Clerk's fees	\$ 26,957	\$ 26,957	\$ 29,555	\$ 2,598
Recorder's fees	615,174	615,174	459,138	(156,036)
Recorder's technology fees	84,574	84,574	80,570	(4,004)
Treasurer's fees	775	775	1,025	250
Environmental health fees	6,263	6,263	202,998	196,735
Assessor's fees	3,116	3,116	1,850	(1,266)
Assessor Commission	258,632	258,632	192,670	(65,962)
Assessor technology fees	70,081	70,081	64,224	(5,857)
Admin and overhead	2,332,358	-	-	-
GIS maps	3,638	3,638	4,882	1,244
Radio user fees	171,128	171,128	169,117	(2,011)
Sale of film	15,611	15,611	18,350	2,739
Reimbursement for service	10,862	10,862	4,928	(5,934)
DMV 5%	24,655	24,655	29,601	4,946
DMV \$2 license	6,600	6,600	5,982	(618)
Admin fee - garnishment	322	322	291	(31)
Admin fee - RPTT	30,000	30,000	38,279	8,279
Allocation permits	44,249	44,249	95,499	51,250
Technology Services revenue	125,063	125,063	131,316	6,253
Code enforcement revenue	5,167	5,167	95,110	89,943
Applicant license fees	4,117	4,117	7,160	3,043
1/2% mobile home	-	-	15	15
Other	46,438	46,438	75,217	28,779
<b>Judicial</b>				
East Fork constable fees	6,191	6,191	9,537	3,346
Tahoe constable fees	745	745	1,057	312
JPO detention fees	260	260	-	(260)
Guardian fees	30,000	30,000	75,773	45,773
Support and care fees	10,122	10,122	11,400	1,278
House arrest fees	92,506	92,506	89,378	(3,128)
Probation supervision fees	38,914	38,914	39,606	692
Probation drug testing fees	23,691	23,691	20,794	(2,897)
Other	120,974	120,974	537,679	416,705
<b>Public Safety</b>				
Sheriff's fees	307,984	307,984	376,605	68,621
Jail processing fees	7,073	7,073	13,210	6,137
Animal adoption fees	3,413	3,413	3,350	(63)



County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual (Continued)  
General Fund  
For Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Public Works</b>				
Engineering fees	\$ 583,996	\$ 583,996	\$ 570,714	\$ (13,282)
Planning fees	264,969	264,969	216,746	(48,223)
Ditch review application fee	5,525	5,525	3,884	(1,641)
<b>Health And Sanitation</b>				
Weed spraying, private	179,600	179,600	195,110	15,510
Weed spraying, interlocal	64,083	64,083	77,819	13,736
Chemical sales	250,000	250,000	270,527	20,527
Total Charges For Services	<u>5,875,826</u>	<u>3,543,468</u>	<u>4,220,966</u>	<u>677,498</u>
<b>Fines And Forfeitures</b>				
<b>Judicial</b>				
East Fork Justice Court fines	360,805	360,805	427,578	66,773
Tahoe Justice Court fines	225,253	225,253	215,426	(9,827)
District Court fines and fees	438	438	127,763	127,325
Chemical analysis fine	8,607	8,607	9,526	919
Administration assessment JPO \$2	8,304	8,304	7,110	(1,194)
Administration assessment JPO \$10	413	413	136	(277)
Public Defender restitution	750	750	-	(750)
JPO fines	21,252	21,252	10,421	(10,831)
Reimburse counsel	4,061	4,061	7,716	3,655
Controlled substance	3,007	3,007	2,245	(762)
Other	22	22	1,897	1,875
<b>Public Safety</b>				
Animal control fees	10,300	10,300	10,360	60
Sheriff restituion	752	752	6,254	5,502
Other	-	-	497	497
<b>Public Works</b>				
Vacation rental home fines	-	45,950	45,250	(700)
Total Fines and Forfeitures	<u>643,964</u>	<u>689,914</u>	<u>872,179</u>	<u>182,265</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Miscellaneous</b>				
Triad donations Total	\$ -	\$ 3,350	\$ 5,730	\$ 2,380
Other donations Total	32,721	433,329	407,186	(26,143)
Other reimbursements and restitutions Total	187,947	196,462	90,122	(106,340)
Other rent and lease income Total	17,595	17,595	14,867	(2,728)
Pay phone Total	7,677	7,677	10,577	2,900
Proceeds from tax sale Total	-	30,183	30,183	-
Rebates Total	13,434	13,434	8,995	(4,439)
Cash over and short Total	-	-	(67)	(67)
Property tax penalties and interest Total	398,184	398,184	354,452	(43,732)
Investment income, other Total	330,497	330,497	288,210	(42,287)
Change in fair value of investments Total	-	-	(891,121)	(891,121)
Bank fees Total	-	-	(17,265)	(17,265)
Investment service fees Total	(12,679)	(12,679)	(14,781)	(2,102)
Other Total	15,100	26,355	51,613	25,258
<b>Total Miscellaneous</b>	<b>990,476</b>	<b>1,444,387</b>	<b>338,701</b>	<b>(1,105,686)</b>
<b>Total Revenues</b>	<b>53,348,363</b>	<b>53,600,706</b>	<b>53,878,421</b>	<b>277,715</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>General Government</b>				
<b>County Commission</b>				
Salaries and wages	147,891	147,891	150,683	(2,792)
Employee benefits	166,212	166,212	162,302	3,910
Services and supplies	23,896	23,896	15,173	8,723
<b>Total County Commission</b>	<b>337,999</b>	<b>337,999</b>	<b>328,158</b>	<b>9,841</b>
<b>County Manager</b>				
Salaries and wages	644,908	644,908	612,792	32,116
Employee benefits	278,744	278,744	248,891	29,853
Services and supplies	958,881	998,171	813,581	184,590
<b>Total County Manager</b>	<b>1,882,533</b>	<b>1,921,823</b>	<b>1,675,264</b>	<b>246,559</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Finance And Comptroller				
Salaries and wages	\$ 783,902	\$ 746,402	\$ 729,694	\$ 16,708
Employee benefits	403,714	403,714	331,575	72,139
Services and supplies	206,342	393,053	342,206	50,847
Total Finance and Comptroller	<u>1,393,958</u>	<u>1,543,169</u>	<u>1,403,475</u>	<u>139,694</u>
Treasurer				
Salaries and wages	395,388	395,388	402,124	(6,736)
Employee benefits	188,534	188,534	193,203	(4,669)
Services and supplies	49,591	53,191	49,236	3,955
Total Treasurer	<u>633,513</u>	<u>637,113</u>	<u>644,563</u>	<u>(7,450)</u>
Geographic Information Systems				
Salaries and wages	184,154	184,154	162,404	21,750
Employee benefits	90,801	90,801	73,109	17,692
Services and supplies	141,186	246,686	87,465	159,221
Total Geographic Information Systems	<u>416,141</u>	<u>521,641</u>	<u>322,978</u>	<u>198,663</u>
Economic Development				
Salaries and wages	101,694	101,694	101,631	63
Employee benefits	45,743	45,743	45,301	442
Services and supplies	152,616	167,220	156,468	10,752
Total Economic Development	<u>300,053</u>	<u>314,657</u>	<u>303,400</u>	<u>11,257</u>
Assessor				
Salaries and wages	522,238	522,238	495,153	27,085
Employee benefits	275,360	275,360	267,671	7,689
Services and supplies	78,369	78,369	77,829	540
Total Assessor	<u>875,967</u>	<u>875,967</u>	<u>840,653</u>	<u>35,314</u>
Tahoe, General Services				
Salaries and wages	168,529	168,529	113,310	55,219
Employee benefits	85,061	85,061	52,389	32,672
Services and supplies	5,363	5,363	4,308	1,055
Total Tahoe, General Services	<u>258,953</u>	<u>258,953</u>	<u>170,007</u>	<u>88,946</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Recorder</b>				
Salaries and wages	\$ 272,933	\$ 272,933	\$ 267,493	\$ 5,440
Employee benefits	151,289	151,289	148,428	2,861
Services and supplies	24,972	28,452	28,856	(404)
Total Recorder	449,194	452,674	444,777	7,897
<b>Clerk</b>				
Salaries and wages	265,291	265,291	228,964	36,327
Employee benefits	133,717	133,717	114,374	19,343
Services and supplies	10,531	37,114	9,109	28,005
Total Clerk	409,539	436,122	352,447	83,675
<b>Clerk, elections</b>				
Salaries and wages	159,051	149,051	209,290	(60,239)
Employee benefits	58,471	58,471	67,401	(8,930)
Services and supplies	227,776	463,385	218,182	245,203
Total Clerk, Elections	445,298	670,907	494,873	176,034
<b>Communications</b>				
Salaries and wages	127,290	127,290	142,714	(15,424)
Employee benefits	58,909	58,909	64,417	(5,508)
Services and supplies	63,020	63,020	56,493	6,527
Total Communications	249,219	249,219	263,624	(14,405)
<b>General services</b>				
Salaries and wages	30,855	30,855	39,694	(8,839)
Employee benefits	356,449	356,449	364,010	(7,561)
Services and supplies	1,439,399	(892,959)	(1,019,750)	126,791
Total General Services	1,826,703	(505,655)	(616,046)	110,391
<b>Information Services</b>				
Salaries and wages	788,285	788,285	733,229	55,056
Employee benefits	384,256	384,256	335,058	49,198
Services and supplies	1,440,099	1,568,179	1,365,468	202,711
Total Information Services	2,612,640	2,740,720	2,433,755	306,965

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual (Continued)  
General Fund  
For Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Resources				
Salaries and wages	\$ 270,165	\$ 270,165	\$ 254,345	\$ 15,820
Employee benefits	128,640	128,640	115,973	12,667
Services and supplies	193,195	193,195	170,486	22,709
Total Human Resources	592,000	592,000	540,804	51,196
Records Management				
Salaries and wages	74,209	74,209	53,049	21,160
Employee benefits	39,745	39,745	26,990	12,755
Services and supplies	38,691	38,691	39,447	(756)
Total Records Management	152,645	152,645	119,486	33,159
Project Management				
Salaries and wages	112,049	112,049	41,930	70,119
Employee benefits	45,659	45,659	22,296	23,363
Services and supplies	8,557	8,557	7,984	573
Total Project Management	166,265	166,265	72,210	94,055
Other				
Services and supplies	28,559	552,847	(19,494)	572,341
Total General Government	13,031,179	11,919,066	9,774,934	2,144,132
Judicial				
Court Clerk				
Salaries and wages	228,218	228,218	231,596	(3,378)
Employee benefits	114,222	114,222	122,347	(8,125)
Services and supplies	11,567	11,567	11,213	354
Total Court Clerk	354,007	354,007	365,156	(11,149)
Judicial Services				
Salaries and wages	202,832	205,832	212,842	(7,010)
Employee benefits	84,419	84,419	82,864	1,555
Services and supplies	123,278	138,671	111,776	26,895
Total Judicial Services	410,529	428,922	407,482	21,440

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual (Continued)  
General Fund  
For Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
District Court				
Salaries and wages	\$ 355,909	\$ 331,443	\$ 285,251	\$ 46,192
Employee benefits	135,957	135,957	120,861	15,096
Services and supplies	179,421	203,887	164,190	39,697
Total District Court	<u>671,287</u>	<u>671,287</u>	<u>570,302</u>	<u>100,985</u>
CASA				
Salaries and wages	136,014	136,014	140,264	(4,250)
Employee benefits	68,745	68,745	73,343	(4,598)
Services and supplies	16,330	16,330	8,690	7,640
Total CASA	<u>221,089</u>	<u>221,089</u>	<u>222,297</u>	<u>(1,208)</u>
Public Guardian and Administration				
Salaries and wages	179,234	179,234	175,824	3,410
Employee benefits	109,531	109,531	114,260	(4,729)
Services and supplies	56,887	56,887	52,710	4,177
Total Public Guardian and Administration	<u>345,652</u>	<u>345,652</u>	<u>342,794</u>	<u>2,858</u>
Bailiff				
Salaries and wages	203,978	207,678	287,840	(80,162)
Employee benefits	126,638	129,638	181,126	(51,488)
Total Bailiff	<u>330,616</u>	<u>337,316</u>	<u>468,966</u>	<u>(131,650)</u>
District Attorney				
Salaries and wages	1,815,445	1,815,445	1,842,025	(26,580)
Employee benefits	834,993	834,993	817,598	17,395
Services and supplies	119,774	865,011	192,850	672,161
Total District Attorney	<u>2,770,212</u>	<u>3,515,449</u>	<u>2,852,473</u>	<u>662,976</u>
Public Defender				
Services And Supplies	<u>1,082,087</u>	<u>382,087</u>	<u>454,781</u>	<u>(72,694)</u>
Indigent Defense				
Services and supplies	<u>-</u>	<u>1,450,000</u>	<u>1,038,319</u>	<u>411,681</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Juvenile Probation				
Salaries and wages	\$ 676,201	\$ 676,201	\$ 661,085	\$ 15,116
Employee benefits	362,209	362,209	365,102	(2,893)
Services and supplies	174,461	205,007	210,661	(5,654)
Total Juvenile Probation	<u>1,212,871</u>	<u>1,243,417</u>	<u>1,236,848</u>	<u>6,569</u>
JPO Detention Center				
Salaries and wages	490,128	490,128	392,100	98,028
Employee benefits	247,419	247,419	195,074	52,345
Services and supplies	32,845	32,845	31,754	1,091
Total JPO Detention Center	<u>770,392</u>	<u>770,392</u>	<u>618,928</u>	<u>151,464</u>
Court Computer System				
Salaries and wages	90,484	90,484	92,966	(2,482)
Employee benefits	44,973	44,973	45,331	(358)
Services and supplies	247,589	247,589	241,488	6,101
Total Court Computer System	<u>383,046</u>	<u>383,046</u>	<u>379,785</u>	<u>3,261</u>
East Fork Justice Court				
Salaries and wages	403,276	430,276	415,260	15,016
Employee benefits	228,826	228,826	222,989	5,837
Services and supplies	66,934	79,007	79,249	(242)
Total East Fork Justice Court	<u>699,036</u>	<u>738,109</u>	<u>717,498</u>	<u>20,611</u>
Tahoe Justice Court				
Salaries and wages	317,547	317,547	330,004	(12,457)
Employee benefits	157,667	157,667	167,533	(9,866)
Services and supplies	32,840	32,840	22,436	10,404
Total Tahoe Justice Court	<u>508,054</u>	<u>508,054</u>	<u>519,973</u>	<u>(11,919)</u>
East Fork Constable				
Salaries and wages	116,439	116,439	118,558	(2,119)
Employee benefits	47,404	47,404	47,713	(309)
Services and supplies	7,570	7,570	7,570	-
Total East Fork Constable	<u>171,413</u>	<u>171,413</u>	<u>173,841</u>	<u>(2,428)</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Tahoe Constable				
Salaries and wages	\$ 141,352	\$ 141,352	\$ 95,074	\$ 46,278
Employee benefits	8,229	8,229	7,638	591
Services and supplies	9,703	9,703	9,378	325
Total Tahoe Constable	<u>159,284</u>	<u>159,284</u>	<u>112,090</u>	<u>47,194</u>
Alternative Sentencing				
Salaries and wages	303,471	390,730	326,803	63,927
Employee benefits	164,960	164,960	180,717	(15,757)
Services and supplies	173,485	201,271	140,202	61,069
Total Alternative Sentencing	<u>641,916</u>	<u>756,961</u>	<u>647,722</u>	<u>109,239</u>
Security				
Salaries and wages	149,080	149,080	117,776	31,304
Employee benefits	14,374	14,374	11,624	2,750
Services and supplies	492	492	21	471
Total Security	<u>163,946</u>	<u>163,946</u>	<u>129,421</u>	<u>34,525</u>
Other				
Services and supplies	200,000	1,834,006	113,508	1,720,498
Total Judicial	<u>11,095,437</u>	<u>14,434,437</u>	<u>11,372,184</u>	<u>3,062,253</u>
Public Safety				
Sheriff, Administration				
Salaries and wages	322,868	326,868	338,916	(12,048)
Employee benefits	222,910	226,510	228,503	(1,993)
Services and supplies	71,607	71,607	66,047	5,560
Total Sheriff, Administration	<u>617,385</u>	<u>624,985</u>	<u>633,466</u>	<u>(8,481)</u>
Sheriff, Administrative Services				
Salaries and wages	543,836	586,524	513,484	73,040
Employee benefits	260,924	264,524	218,919	45,605
Services and supplies	714,857	735,350	613,176	122,174
Total Sheriff, Administrative Services	<u>1,519,617</u>	<u>1,586,398</u>	<u>1,345,579</u>	<u>240,819</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Sheriff, Records</b>				
Salaries and wages	\$ 399,287	\$ 399,287	\$ 391,895	\$ 7,392
Employee benefits	200,240	200,240	185,327	14,913
Services and supplies	-	-	(2,995)	2,995
<b>Total Sheriff, Records</b>	<b>599,527</b>	<b>599,527</b>	<b>574,227</b>	<b>25,300</b>
<b>Sheriff, Jail</b>				
Salaries and wages	2,611,034	2,603,188	2,672,142	(68,954)
Employee benefits	1,749,529	1,791,929	1,630,154	161,775
Services and supplies	662,070	662,070	634,221	27,849
<b>Total Sheriff, Jail</b>	<b>5,022,633</b>	<b>5,057,187</b>	<b>4,936,517</b>	<b>120,670</b>
<b>Sheriff, General Investigation</b>				
Salaries and wages	1,353,077	1,395,077	1,508,095	(113,018)
Employee benefits	768,743	783,143	808,916	(25,773)
Services and supplies	278,720	278,720	181,058	97,662
<b>Total Sheriff, General Investigation</b>	<b>2,400,540</b>	<b>2,456,940</b>	<b>2,498,069</b>	<b>(41,129)</b>
<b>Sheriff, Vehicle Maintenance</b>				
Services and supplies	698,077	698,077	830,740	(132,663)
<b>Sheriff, Regional Gang Task Force</b>				
Salaries and wages	146,696	146,696	175,726	(29,030)
Employee benefits	95,741	98,141	104,371	(6,230)
Services and supplies	-	-	21,000	(21,000)
<b>Total Sheriff, Grants</b>	<b>242,437</b>	<b>244,837</b>	<b>301,097</b>	<b>(56,260)</b>
<b>Sheriff, Coroner</b>				
Services and supplies	150,000	150,000	123,296	26,704
<b>Sheriff, School Resource Officer</b>				
Salaries and wages	291,788	291,788	312,080	(20,292)
Employee benefits	185,732	190,532	195,695	(5,163)
Services and supplies	1,338	1,338	1,338	-
<b>Total Sheriff, School Resource Officer</b>	<b>478,858</b>	<b>483,658</b>	<b>509,113</b>	<b>(25,455)</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Sheriff, Patrol Operations				
Salaries and wages	\$ 3,672,516	\$ 3,808,353	\$ 4,051,119	\$ (242,766)
Employee benefits	2,239,215	2,298,215	2,288,831	9,384
Services and supplies	21,300	21,300	16,276	5,024
Total Sheriff, Patrol Operations	5,933,031	6,127,868	6,356,226	(228,358)
Sheriff, Tri-Net				
Salaries and wages	94,602	96,866	102,173	(5,307)
Employee benefits	71,196	72,396	55,185	17,211
Services and supplies	1,464	1,464	1,442	22
Total Sheriff, Tri-Net	167,262	170,726	158,800	11,926
Animal Care and Services				
Salaries and wages	230,775	230,775	224,927	5,848
Employee benefits	116,569	116,569	99,820	16,749
Services and supplies	86,226	95,940	87,357	8,583
Total Animal Care And Services	433,570	443,284	412,104	31,180
East Fork Emergency Management				
Services and supplies	-	171,005	131,204	39,801
Other				
Services and supplies	-	822,204	177,819	644,385
Total Public Safety	18,262,937	19,636,696	18,988,257	648,439
Public Works				
Building maintenance				
Salaries and wages	224,155	224,155	197,012	27,143
Employee benefits	100,677	100,677	86,790	13,887
Services and supplies	1,144,018	1,337,018	986,195	350,823
Total Building	1,468,850	1,661,850	1,269,997	391,853

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual (Continued)  
General Fund  
For Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Engineering				
Salaries and wages	\$ -	\$ -	\$ 108	\$ (108)
Employee benefits	-	-	34	(34)
Services and supplies	-	472,925	142,601	330,324
Total Engineering	-	472,925	142,743	330,182
Total Public Works	1,468,850	2,134,775	1,412,740	722,035
Community Development Administration				
Salaries and wages	481,788	434,530	441,960	(7,430)
Employee benefits	138,562	234,756	210,797	23,959
Services and supplies	328,190	702,129	555,837	146,292
Total Administration	948,540	1,371,415	1,208,594	162,821
Building				
Salaries and wages	399,594	386,847	405,615	(18,768)
Employee benefits	205,622	205,622	195,846	9,776
Services and supplies	260,473	260,473	75,222	185,251
Total Building	865,689	852,942	676,683	176,259
Planning				
Salaries and wages	362,571	201,629	166,318	35,311
Employee benefits	172,802	172,802	75,965	96,837
Services and supplies	132,012	132,012	11,090	120,922
Total Planning	667,385	506,443	253,373	253,070
Engineering				
Salaries and wages	423,704	423,704	402,926	20,778
Employee benefits	191,193	191,193	178,481	12,712
Services and supplies	243,275	356,600	176,600	180,000
Total Engineering	858,172	971,497	758,007	213,490

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual (Continued)  
General Fund  
For Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Code enforcement				
Salaries and wages	\$ 186,581	\$ 203,653	\$ 217,231	\$ (13,578)
Employee benefits	86,586	86,586	90,471	(3,885)
Services and supplies	67,743	67,743	57,886	9,857
Total Code Enforcement	340,910	357,982	365,588	(7,606)
Total Community Development	3,680,696	4,060,279	3,262,245	798,034
Health And Sanitation				
Weed control				
Salaries and wages	391,126	341,125	337,344	3,781
Employee benefits	165,200	165,200	159,089	6,111
Services and supplies	428,319	482,967	350,758	132,209
Total Weed Control	984,645	989,292	847,191	142,101
Total Health And Sanitation	984,645	989,292	847,191	142,101
Total Current	48,523,744	53,174,545	45,657,551	7,516,994
Capital Outlay				
General government	-	54,390	353,103	(298,713)
Judicial	-	892,500	-	892,500
Public safety	300,000	705,055	317,703	387,352
Health and sanitation	145,000	140,352	46,928	93,424
Total Capital Outlay	445,000	1,792,297	717,734	1,074,563
Debt Service				
Principal	-	-	67,533	(67,533)
Interest	-	-	1,315	(1,315)
Total Debt Service	-	-	68,848	(68,848)
Total Expenditures	48,968,744	54,966,842	46,444,133	8,522,709
Excess (Deficiency) of Revenues over (Under) Expenditures	4,379,619	(1,366,136)	7,434,288	8,800,424

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual (Continued)  
General Fund  
For Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Contingencies	\$ (686,131)	\$ (86,131)	\$ -	\$ 86,131
Sale of capital assets	-	-	10,151	10,151
Transfers in	247,005	1,139,229	1,031,974	(107,255)
Transfers out	(6,673,285)	(8,110,149)	(8,110,149)	-
Total Other Financing Sources (Uses)	<u>(7,112,411)</u>	<u>(7,057,051)</u>	<u>(7,068,024)</u>	<u>(10,973)</u>
Change in Fund Balance	<u>(2,732,792)</u>	<u>(8,423,187)</u>	<u>366,264</u>	<u>8,789,451</u>
Fund Balance, Beginning of Year	<u>12,174,468</u>	<u>24,603,083</u>	<u>24,691,297</u>	<u>88,214</u>
Fund Balance, End of Year	<u>\$ 9,441,676</u>	<u>\$ 16,179,896</u>	<u>\$ 25,057,561</u>	<u>\$ 8,877,665</u>

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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Taxes				
TOT-Commercial	\$ 10,979,514	\$ 12,679,514	\$ 12,650,692	\$ (28,822)
TOT-VHR	3,419,887	3,419,887	4,005,362	585,475
Tourism Surcharge-Lake	2,218,599	2,218,599	2,436,077	217,478
Total Taxes	<u>16,618,000</u>	<u>18,318,000</u>	<u>19,092,131</u>	<u>774,131</u>
Licenses, Permits, Franchise and Other Fees				
Utility operator fees	413,426	413,426	459,329	45,903
Total Licenses, Permits, Franchise And Other Fees	<u>413,426</u>	<u>413,426</u>	<u>459,329</u>	<u>45,903</u>
Intergovernmental Shared Revenues				
Federal, state and local grants				
Grant-in-aid	-	-	350,961	350,961
Total Intergovernmental Shared Revenues	<u>-</u>	<u>-</u>	<u>350,961</u>	<u>350,961</u>
Charges for Services				
Culture and recreation				
Basketball	10,015	10,015	7,706	(2,309)
DCCSC	424,870	424,870	433,945	9,075
Fairground fees	6,946	6,946	20,887	13,941
Football	15,415	15,415	20,885	5,470
Kahle	308,442	308,442	348,899	40,457
Kids club	230,858	230,858	204,322	(26,536)
Park fees	19,319	19,319	48,954	29,635
Preschool	138,470	138,470	104,612	(33,858)
Recreation	78,769	78,769	90,988	12,219
Rock wall fees	-	-	8,122	8,122
Senior program	-	-	(645)	(645)
Shooting range fees	12,791	12,791	13,056	265
Soccer	-	-	475	475
Softball	11,185	11,185	17,255	6,070
Tennis	202	202	873	671
Topaz	229,142	229,142	261,860	32,718
Volleyball	9,635	9,635	18,053	8,418
Youth sports	57,391	57,391	52,760	(4,631)
Total Charges for Services	<u>1,553,450</u>	<u>1,553,450</u>	<u>1,653,007</u>	<u>99,557</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Miscellaneous				
Investment income	\$ 53,813	\$ 53,813	\$ -	\$ (53,813)
Contributions and donations	-	-	16,550	16,550
Other	68,854	86,854	8,438	(78,416)
<b>Total Miscellaneous</b>	<b>122,667</b>	<b>140,667</b>	<b>24,988</b>	<b>(115,679)</b>
<b>Total Revenues</b>	<b>18,707,543</b>	<b>20,425,543</b>	<b>21,580,416</b>	<b>1,154,873</b>
Expenditures				
Current				
Culture and Recreation				
Administration				
Services and supplies	517,437	579,220	530,197	49,023
Promotional Room Tax				
Miscellaneous	12,323,275	14,023,275	14,164,290	(141,015)
Parks Operations				
Salaries and wages	610,591	610,591	572,536	38,055
Employee benefits	351,697	351,697	306,749	44,948
Services and supplies	1,321,335	1,361,708	867,930	493,778
Debt service	-	-	3,546	(3,546)
<b>Total Parks Operations</b>	<b>2,283,623</b>	<b>2,323,996</b>	<b>1,750,761</b>	<b>573,235</b>
Parks, Temporary and Seasonal				
Salaries and wages	164,491	164,491	35,178	129,313
Employee benefits	16,082	16,082	4,237	11,845
Services and supplies			36	(36)
<b>Total Parks, Temporary and Seasonal</b>	<b>180,573</b>	<b>180,573</b>	<b>39,451</b>	<b>141,122</b>
Recreation				
Salaries and wages	365,396	365,396	364,522	874
Employee benefits	183,369	183,369	178,622	4,747
Services and supplies	304,820	358,979	368,617	(9,638)
<b>Total Recreation</b>	<b>853,585</b>	<b>907,744</b>	<b>911,761</b>	<b>(4,017)</b>
Recreation, Temporary And Seasonal				
Salaries and wages	470,328	470,328	192,609	\$ 277,719
Employee benefits	122,555	122,555	56,021	66,534
<b>Total Recreation, Temporary and Seasonal</b>	<b>592,883</b>	<b>592,883</b>	<b>248,630</b>	<b>344,253</b>

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Kahle community center				
Salaries and wages	\$ 556,319	\$ 556,319	\$ 393,194	\$ 163,125
Employee benefits	118,979	118,979	122,485	(3,506)
Services and supplies	296,610	281,738	253,197	28,541
Total Kahle Community Center	971,908	957,036	768,876	188,160
Carson Valley Facility				
Salaries and wages	535,832	535,832	363,988	171,844
Employee benefits	180,551	180,551	137,040	43,511
Services and supplies	461,621	435,407	415,026	
Debt service	-	-	2,707	(2,707)
Total Other	1,178,004	1,151,790	918,761	212,648
Total	18,901,288	20,716,517	19,332,727	1,363,409
Capital Outlay				
Culture and recreation	605,000	1,194,269	841,183	353,086
Total Capital Outlay	605,000	1,194,269	841,183	353,086
Total Expenditures	19,506,288	21,910,786	20,173,910	1,716,495
Excess (Deficiency) of Revenues	(798,745)	(1,485,243)	1,406,506	2,891,749
Other Financing Sources (Uses)				
Sale of capital assets	-	-	29,839	29,839
Transfers in	653,784	653,784	738,270	84,486
Transfers out	-	-	(255,000)	(255,000)
Total Other Financing Sources (Uses)	653,784	653,784	513,109	(140,675)
Change in Fund Balance	(144,961)	(831,459)	1,919,615	2,751,074
Fund Balance, Beginning of Year	2,941,619	5,789,426	5,789,421	(5)
Fund Balance, End of Year	\$ 2,796,658	\$ 4,957,967	\$ 7,709,036	\$ 2,751,069



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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental				
Grant revenue - Federal	\$ -	\$ 9,484,824	\$ 199,625	\$ (9,285,199)
Expenditures				
Current				
General government				
Grant expenses - Federal				
Services and supplies	-	3,174,652	16,347	3,158,305
Capital Outlay				
General government	-	6,310,172	183,278	6,126,894
Total Expenditures	-	9,484,824	199,625	9,285,199
Excess (Deficiency) of Revenues over (Under) Expenditures	-	-	-	-
Net Changes in Fund Balances	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
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, 2022

County of Douglas, Nevada

County of Douglas, Nevada  
Combining Balance Sheet -  
Non-major Governmental Funds  
June 30, 2022

	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	\$ 23,988,214	\$ 896,255	\$ 28,800,377	\$ 53,684,846
Accounts receivable, net	381,516	-	-	381,516
Taxes receivable	65,151	-	34,853	100,004
Interest receivable	43,212	164	60,962	104,338
Due from other governments	1,220,751	-	336,885	1,557,636
Due from other funds	382,899	-	-	382,899
Prepaid items	81,012	-	-	81,012
Other assets	124,878	-	-	124,878
<b>Total Assets</b>	<b>\$ 26,287,633</b>	<b>\$ 896,419</b>	<b>\$ 29,233,077</b>	<b>\$ 56,417,129</b>
<b>Liabilities</b>				
Accounts payable	\$ 980,525	\$ 2,000	\$ 1,374,184	\$ 2,356,709
Accrued salaries, wages and benefits	464,145	-	13,303	477,448
Due to other funds	478,624	-	-	478,624
Unearned revenue	315,669	-	336,276	651,945
Contract retentions payable	24,251	-	100,595	124,846
Deposits	24,988	-	-	24,988
Due to other governments	62,506	-	-	62,506
<b>Total Liabilities</b>	<b>2,350,708</b>	<b>2,000</b>	<b>1,824,358</b>	<b>4,177,066</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue - grants	48,407	-	-	48,407
Unavailable revenue, taxes and penalties	74,765	-	30,730	105,495
Unavailable revenue, special assessments	-	378	-	378
<b>Total Deferred Inflows of Resources</b>	<b>123,172</b>	<b>378</b>	<b>30,730</b>	<b>154,280</b>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>2,473,880</b>	<b>2,378</b>	<b>1,855,088</b>	<b>4,331,346</b>

County of Douglas, Nevada  
Combining Balance Sheet (Continued)  
Non-major Governmental Funds  
June 30, 2022

	Non-major Special Revenue Funds	Non-major Service Funds	Non-major Capital Projects Funds	Total Non-major Governmental Funds
Fund Balances				
Nonspendable				
Prepaid items	\$ 81,012	\$ -	\$ -	\$ 81,012
Restricted				
Debt service	-	894,041	-	894,041
Capital improvement projects	-	-	27,377,989	27,377,989
General, town and district redevelopment programs	1,297,281	-	-	1,297,281
Youth and other judicial programs	2,135,501	-	-	2,135,501
Fire, police and other public safety programs	4,148,122	-	-	4,148,122
Streets and other public works programs	9,791,592	-	-	9,791,592
Cultural and community development programs	5,032,484	-	-	5,032,484
Assigned:				
Cultural and community development programs	1,327,761	-	-	1,327,761
Total Fund Balances	<u>23,813,753</u>	<u>894,041</u>	<u>27,377,989</u>	<u>52,085,783</u>
Total liabilities, Deferred inflows of Resources and Fund Balances	<u>\$ 26,287,633</u>	<u>\$ 896,419</u>	<u>\$ 29,233,077</u>	<u>\$ 56,417,129</u>

County of Douglas, Nevada  
Combining Statement of Revenues, Expenditures and Changes in the Fund Balance -  
Non-major Governmental Funds  
Year Ended June 30, 2022

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Non-major Capital Projects Funds	Total Non-major Governmental Funds
<b>Revenues</b>				
Taxes	\$ 13,842,512	\$ -	\$ 3,553,308	\$ 17,395,820
Licenses, permits, franchise and other fees	702,470	-	300,000	1,002,470
Intergovernmental shared revenues	7,215,307	-	2,881,812	10,097,119
Charges for services	1,250,304	-	-	1,250,304
Fines and forfeitures	86,701	-	-	86,701
Miscellaneous	102,612	5,249	(672,822)	(564,961)
<b>Total Revenues</b>	<b>23,199,906</b>	<b>5,249</b>	<b>6,062,298</b>	<b>29,267,453</b>
<b>Expenditures</b>				
<b>Current</b>				
General government	2,359,538	-	413,526	2,773,064
Judicial	4,639,377	-	-	4,639,377
Public safety	2,264,932	-	-	2,264,932
Public works	3,655,284	-	836,764	4,492,048
Community development	2,466,737	-	-	2,466,737
Culture and recreation	2,496,449	-	-	2,496,449
Health and sanitation	365,867	-	-	365,867
Welfare	3,054,556	-	-	3,054,556
<b>Total Current</b>	<b>21,302,740</b>	<b>-</b>	<b>1,250,290</b>	<b>22,553,030</b>
<b>Capital outlay</b>				
General government	-	-	4,265,000	4,265,000
Judicial	2,030	-	-	2,030
Public safety	7,913	-	-	7,913
Public works	687,827	-	429,978	1,117,805
Culture and recreation	-	-	242,730	242,730
Social services	31,775	-	-	31,775
<b>Total Capital Outlay</b>	<b>729,545</b>	<b>-</b>	<b>4,937,708</b>	<b>5,667,253</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, 2022

	Non-major Special Revenue Funds	Non-major Debt Service Funds	Non-major Capital Projects Funds	Total Non-major Governmental Funds
Debt service				
Principal	\$ 6,130	\$ 1,431,191	\$ -	\$ 1,437,321
Interest	93	754,296	-	754,389
Fiscal charges	-	70,702	-	70,702
	<u>6,223</u>	<u>2,256,189</u>	<u>-</u>	<u>2,262,412</u>
Total Debt Service				
Total Expenditures	<u>22,038,508</u>	<u>2,256,189</u>	<u>6,187,998</u>	<u>30,482,695</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>1,161,398</u>	<u>(2,250,940)</u>	<u>(125,700)</u>	<u>(1,215,242)</u>
Other Financing Sources (Uses)				
Proceeds from long-term debt	-	6,567,000	-	6,567,000
Payment to refunded bond escrow agent	-	(6,543,919)	-	(6,543,919)
Sale of capital assets	25,997	-	251,915	277,912
Transfers in	6,927,848	2,049,913	6,142,765	15,120,526
Transfers (out)	(6,518,560)	-	(2,130,379)	(8,648,939)
	<u>435,285</u>	<u>2,072,994</u>	<u>4,264,301</u>	<u>6,772,580</u>
Total Other Financing Sources (Uses)				
Net Changes in Fund Balances	<u>1,596,683</u>	<u>(177,946)</u>	<u>4,138,601</u>	<u>5,557,338</u>
Fund Balance, Beginning of Year	<u>22,217,070</u>	<u>1,071,987</u>	<u>23,239,388</u>	<u>46,528,445</u>
Fund Balance, End of Year	<u>\$ 23,813,753</u>	<u>\$ 894,041</u>	<u>\$ 27,377,989</u>	<u>\$ 52,085,783</u>

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## Special Revenue Funds

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

Nevada Cooperative Extension

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

Solid Waste Management

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

Landscape Maintenance Districts

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

State Motor Vehicle Accident Indigent

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

Medical Assistance to Indigents

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

Social Services

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

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.

Library Gifts

Accounts for donations from library patrons.

Road Operating

Accounts for the maintenance of Douglas County roads.

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, 2022

	Nevada Cooperative Extension	Solid Waste Management	Landscape Maintenance Districts	State Motor Vehicle Accident Indigent
<b>Assets</b>				
Cash, cash equivalents and investments	\$ 615,399	\$ 2,372,614	\$ 2,426	\$ -
Accounts receivable, net	-	45,276	-	-
Taxes receivable	3,585	-	-	-
Interest receivable	798	3,647	33	-
Due from other governments	-	-	-	-
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
Other assets	-	-	-	-
Total Assets	<u>\$ 619,782</u>	<u>\$ 2,421,537</u>	<u>\$ 2,459</u>	<u>\$ -</u>
<b>Liabilities</b>				
Accounts payable	\$ 30,993	\$ 28,066	\$ -	\$ -
Accrued salaries, wages and benefits	-	2,402	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Contract retentions payable	-	-	-	-
Deposits	-	-	-	-
Due to other governments	-	-	-	-
Total Liabilities	<u>30,993</u>	<u>30,468</u>	<u>-</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue, grants	-	-	-	-
Unavailable revenue, taxes and penalties	3,147	-	-	-
Total Liabilities and Deferred Inflows of Resources	<u>34,140</u>	<u>30,468</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Nonspendable				
Prepaid items	-	-	-	-
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	-	2,391,069	2,459	-
Cultural and community development programs	585,642	-	-	-
Assigned to				
Cultural and community development programs	-	-	-	-
Total Fund Balances	<u>585,642</u>	<u>2,391,069</u>	<u>2,459</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 619,782</u>	<u>\$ 2,421,537</u>	<u>\$ 2,459</u>	<u>\$ -</u>

County of Douglas, Nevada  
Combining Balance Sheet (Continued)  
Non-major Special Revenue Funds  
June 30, 2022

Medical Assistance to Indigents	Social Services	CARES Act	PALS Sales Tax	Law Library	Library	Road Operating
\$ 1,629,715	\$ 1,620,810	\$ -	\$ -	\$ 39,534	\$ 1,136,686	\$ 3,278,984
21,478	41,343	-	-	-	-	27,012
-	11,601	-	-	-	-	-
13,713	3,471	-	-	171	(707)	6,961
-	132,510	-	478,624	-	2,000	195,817
-	-	-	-	-	263,243	-
-	-	-	-	-	24,006	-
-	74,565	-	-	-	-	-
<u>\$ 1,664,906</u>	<u>\$ 1,884,300</u>	<u>\$ -</u>	<u>\$ 478,624</u>	<u>\$ 39,705</u>	<u>\$ 1,425,228</u>	<u>\$ 3,508,774</u>
\$ 51,407	\$ 276,594	\$ -	\$ -	\$ 707	\$ 69,475	\$ 56,575
-	44,581	-	-	-	48,175	29,249
-	-	-	478,624	-	-	-
-	19,983	-	-	-	6,254	99,414
-	-	-	-	-	-	-
-	-	-	-	-	-	-
62,500	-	-	-	-	-	-
<u>113,907</u>	<u>341,158</u>	<u>-</u>	<u>478,624</u>	<u>707</u>	<u>123,904</u>	<u>185,238</u>
-	-	-	-	-	-	-
18,951	10,209	-	-	-	-	-
<u>132,858</u>	<u>351,367</u>	<u>-</u>	<u>478,624</u>	<u>707</u>	<u>123,904</u>	<u>185,238</u>
-	-	-	-	-	24,006	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	3,323,536
1,532,048	1,532,933	-	-	38,998	1,277,318	-
-	-	-	-	-	-	-
<u>1,532,048</u>	<u>1,532,933</u>	<u>-</u>	<u>-</u>	<u>38,998</u>	<u>1,301,324</u>	<u>3,323,536</u>
<u>\$ 1,664,906</u>	<u>\$ 1,884,300</u>	<u>\$ -</u>	<u>\$ 478,624</u>	<u>\$ 39,705</u>	<u>\$ 1,425,228</u>	<u>\$ 3,508,774</u>

County of Douglas, Nevada  
Combining Balance Sheet (Continued)  
Non-major Special Revenue Funds  
June 30, 2022

	Library Gifts	Tahoe-Douglas Transportation District	Justice Court Administrative Assessment	China Spring Youth Camp
<b>Assets</b>				
Cash, cash equivalents and investments	\$ 66,697	\$ 3,259,500	\$ 1,077,044	\$ 1,197,577
Accounts receivable, net	-	194,741	-	-
Taxes receivable	-	-	-	1,362
Interest receivable	252	651	3,084	819
Due from other governments	-	-	-	4,013
Due from other funds	-	-	-	-
Prepaid items	1,567	-	-	27,682
Other assets	-	-	-	9,812
<b>Total Assets</b>	<b>\$ 68,516</b>	<b>\$ 3,454,892</b>	<b>\$ 1,080,128</b>	<b>\$ 1,241,265</b>
<b>Liabilities</b>				
Accounts payable	\$ 1,404	\$ 6,057	\$ 45	\$ 16,167
Accrued salaries, wages and benefits	-	1,396	-	140,649
Due to other funds	-	-	-	-
Unearned revenue	-	-	150	-
Contract retentions payable	-	-	-	-
Deposits	-	-	-	-
Due to other governments	-	-	-	-
<b>Total Liabilities</b>	<b>1,404</b>	<b>7,453</b>	<b>195</b>	<b>156,816</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue, grants	-	-	-	-
Unavailable revenue, taxes and penalties	-	-	-	1,199
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>1,404</b>	<b>7,453</b>	<b>195</b>	<b>158,015</b>
<b>Fund Balances</b>				
<b>Nonspendable</b>				
Prepaid items	1,567	-	-	27,682
<b>Restricted for</b>				
General, town and district redevelopment programs	-	-	-	-
Youth and other judicial programs	-	-	1,079,933	1,055,568
Fire, police and other public safety programs	-	-	-	-
Streets and other public works programs	-	3,447,439	-	-
Cultural and community development programs	65,545	-	-	-
<b>Assigned to</b>				
Cultural and community development programs	-	-	-	-
<b>Total Fund Balances</b>	<b>67,112</b>	<b>3,447,439</b>	<b>1,079,933</b>	<b>1,083,250</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 68,516</b>	<b>\$ 3,454,892</b>	<b>\$ 1,080,128</b>	<b>\$ 1,241,265</b>

County of Douglas, Nevada  
Combining Balance Sheet (Continued)  
Non-major Special Revenue Funds  
June 30, 2022

Western Nevada Regional Youth Center	Erosion Control (TRPA) Mitigation	Flood Litigation Settlement Fund	Technology Services (911)	911 Surcharge	Senior Services Program	Redevelopment Agency
\$ -	\$ 729,313	\$ 1,074,038	\$ 2,311,034	\$ 799,970	\$ 1,089,890	\$ 18,413
-	-	-	-	49,121	-	-
-	-	-	17,029	-	-	371
-	1,318	-	3,174	(984)	(624)	1,199
-	421	-	-	-	270,698	-
-	-	-	-	-	119,656	-
-	146	1,373	755	-	1,990	-
-	-	-	-	-	40,501	-
<u>\$ -</u>	<u>\$ 731,198</u>	<u>\$ 1,075,411</u>	<u>\$ 2,331,992</u>	<u>\$ 848,107</u>	<u>\$ 1,522,111</u>	<u>\$ 19,983</u>
\$ -	\$ 84,650	\$ 14,476	\$ 8,753	\$ 6,733	\$ 83,762	\$ -
-	19,313	-	60,353	-	60,191	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	103,963	14,476	69,106	6,733	143,953	-
-	-	-	-	-	48,407	-
-	-	-	14,945	-	-	371
-	103,963	14,476	84,051	6,733	192,360	371
-	146	1,373	755	-	1,990	-
-	-	-	-	-	-	19,612
-	-	-	-	-	-	-
-	-	1,059,562	2,247,186	841,374	-	-
-	627,089	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,327,761	-
-	627,235	1,060,935	2,247,941	841,374	1,329,751	19,612
<u>\$ -</u>	<u>\$ 731,198</u>	<u>\$ 1,075,411</u>	<u>\$ 2,331,992</u>	<u>\$ 848,107</u>	<u>\$ 1,522,111</u>	<u>\$ 19,983</u>

County of Douglas, Nevada  
Combining Balance Sheet (Continued)  
Non-major Special Revenue Funds  
June 30, 2022

	Town of Gardnerville	Town of Genoa	Town of Minden	Total Non- Major Special Revenue Funds
<b>Assets</b>				
Cash, cash equivalents and investments	\$ 730,313	\$ 344,271	\$ 593,986	\$ 23,988,214
Accounts receivable, net	-	-	2,545	381,516
Taxes receivable	16,188	83	14,932	65,151
Interest receivable	2,033	1,005	3,198	43,212
Due from other governments	57,779	2,359	76,530	1,220,751
Due from other funds	-	-	-	382,899
Prepaid items	21,376	-	2,117	81,012
Other assets	-	-	-	124,878
<b>Total Assets</b>	<b>\$ 827,689</b>	<b>\$ 347,718</b>	<b>\$ 693,308</b>	<b>\$ 26,287,633</b>
<b>Liabilities</b>				
Accounts payable	\$ 199,964	\$ 10,763	\$ 33,934	\$ 980,525
Accrued salaries, wages and benefits	32,882	2,624	22,330	464,145
Due to other funds	-	-	-	478,624
Unearned revenue	11,503	157,744	20,621	315,669
Contract retentions payable	24,251	-	-	24,251
Deposits	-	6,208	18,780	24,988
Due to other governments	-	6	-	62,506
<b>Total Liabilities</b>	<b>268,600</b>	<b>177,345</b>	<b>95,665</b>	<b>2,350,708</b>
<b>Deferred Inflows of Resources</b>				
Unavailable revenue, grants	-	-	-	48,407
Unavailable revenue, taxes and penalties	12,693	83	13,167	74,765
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>281,293</b>	<b>177,428</b>	<b>108,832</b>	<b>2,473,880</b>
<b>Fund Balances</b>				
Nonspendable				
Prepaid items	21,376	-	2,117	81,012
Restricted for				
General, town and district redevelopment programs	525,020	170,290	582,359	1,297,281
Youth and other judicial programs	-	-	-	2,135,501
Fire, police and other public safety programs	-	-	-	4,148,122
Streets and other public works programs	-	-	-	9,791,592
Cultural and community development programs	-	-	-	5,032,484
Assigned to				
Cultural and community development programs	-	-	-	1,327,761
<b>Total Fund Balances</b>	<b>546,396</b>	<b>170,290</b>	<b>584,476</b>	<b>23,813,753</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 827,689</b>	<b>\$ 347,718</b>	<b>\$ 693,308</b>	<b>\$ 26,287,633</b>



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County of Douglas, Nevada  
Combining Statement of Revenues, Expenditures and Changes in the Fund Balances -  
Non-major Special Revenue Funds  
Year Ended June 30, 2022

	Nevada Cooperative Extension	Solid Waste Management	Landscape Maintenance Districts	State Motor Vehicle Accident Indigent
<b>Revenues</b>				
Taxes	\$ 326,326	\$ -	\$ -	\$ 490,174
License, permits, franchise and other fees	-	702,470	-	-
Intergovernmental shared revenues	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Miscellaneous	(14,566)	(7,624)	43,317	-
Total Revenues	<u>311,760</u>	<u>694,846</u>	<u>43,317</u>	<u>490,174</u>
<b>Expenditures</b>				
<b>Current</b>				
General government	-	-	-	-
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Community development	176,462	-	-	-
Culture and recreation	-	-	43,795	-
Health and sanitation	-	365,867	-	-
Welfare	-	-	-	495,126
Total Current	<u>176,462</u>	<u>365,867</u>	<u>43,795</u>	<u>495,126</u>
<b>Debt Service</b>				
Principal	-	-	-	-
Interest	-	-	-	-
Total Debt Service	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Capital Outlay</b>				
Judicial	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Welfare	-	-	-	-
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>176,462</u>	<u>365,867</u>	<u>43,795</u>	<u>495,126</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>135,298</u>	<u>328,979</u>	<u>(478)</u>	<u>(4,952)</u>
<b>Other Financing Sources (Uses)</b>				
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>135,298</u>	<u>328,979</u>	<u>(478)</u>	<u>(4,952)</u>
Fund Balance, Beginning of Year	<u>450,344</u>	<u>2,062,090</u>	<u>2,937</u>	<u>4,952</u>
Fund Balance, End of Year	<u>\$ 585,642</u>	<u>\$ 2,391,069</u>	<u>\$ 2,459</u>	<u>\$ -</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, 2022

Medical Assistance to Indigents	Social Services	CARES Act	PALS Sales Tax	Law Library	Library	Road Operating
\$ 1,886,046	\$ 1,027,753	\$ -	\$ 2,639,925	\$ -	\$ -	\$ 312,695
-	-	-	-	-	-	-
205,290	416,656	10,579	-	-	41,794	877,666
-	150,550	-	-	19,517	-	5,481
-	-	-	-	-	-	-
(61,153)	(31,160)	13,110	-	(974)	(17,578)	(86,600)
<u>2,030,183</u>	<u>1,563,799</u>	<u>23,689</u>	<u>2,639,925</u>	<u>18,543</u>	<u>24,216</u>	<u>1,109,242</u>
-	-	23,689	-	-	-	-
-	-	-	-	12,553	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,581,933
-	-	-	-	-	1,743,398	-
-	-	-	-	-	-	-
250,343	2,309,087	-	-	-	-	-
<u>250,343</u>	<u>2,309,087</u>	<u>23,689</u>	<u>-</u>	<u>12,553</u>	<u>1,743,398</u>	<u>1,581,933</u>
-	-	-	-	-	-	1,526
-	-	-	-	-	-	23
-	-	-	-	-	-	1,549
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	58,959
-	31,775	-	-	-	-	-
<u>-</u>	<u>31,775</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>58,959</u>
250,343	2,340,862	23,689	-	12,553	1,743,398	1,642,441
<u>1,779,840</u>	<u>(777,063)</u>	<u>-</u>	<u>2,639,925</u>	<u>5,990</u>	<u>(1,719,182)</u>	<u>(533,199)</u>
-	-	-	-	-	-	4,299
-	1,074,144	-	-	-	2,249,451	100,000
(1,593,149)	-	-	(2,639,925)	-	-	-
<u>(1,593,149)</u>	<u>1,074,144</u>	<u>-</u>	<u>(2,639,925)</u>	<u>-</u>	<u>2,249,451</u>	<u>104,299</u>
186,691	297,081	-	-	5,990	530,269	(428,900)
1,345,357	1,235,852	-	-	33,008	771,055	3,752,436
<u>\$ 1,532,048</u>	<u>\$ 1,532,933</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 38,998</u>	<u>\$ 1,301,324</u>	<u>\$ 3,323,536</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, 2022

	Library Gifts	Tahoe-Douglas Transportation District	Justice Court Administrative Assessment	China Spring Youth Camp
<b>Revenues</b>				
Taxes	\$ -	\$ 1,197,923	\$ -	\$ 121,484
License, permits, franchise and other fees	-	-	-	-
Intergovernmental shared revenues	-	-	-	3,747,187
Charges for services	-	-	47,993	-
Fines and forfeitures	-	-	86,701	-
Miscellaneous	20,609	(64,562)	(29,037)	5,178
<b>Total Revenues</b>	<b>20,609</b>	<b>1,133,361</b>	<b>105,657</b>	<b>3,873,849</b>
<b>Expenditures</b>				
<b>Current</b>				
General government	-	-	-	-
Judicial	-	-	157,832	4,156,134
Public safety	-	-	-	-
Public works	-	148,238	-	-
Community development	-	-	-	-
Culture and recreation	24,281	-	-	-
Health and sanitation	-	-	-	-
Welfare	-	-	-	-
<b>Total Current</b>	<b>24,281</b>	<b>148,238</b>	<b>157,832</b>	<b>4,156,134</b>
<b>Debt Service</b>				
Principal	-	-	-	2,367
Interest	-	-	-	9
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,376</b>
<b>Capital Outlay</b>				
Judicial	-	-	2,030	-
Public safety	-	-	-	-
Public works	-	-	-	-
Welfare	-	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>2,030</b>	<b>-</b>
<b>Total Expenditures</b>	<b>24,281</b>	<b>148,238</b>	<b>159,862</b>	<b>4,158,510</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>(3,672)</b>	<b>985,123</b>	<b>(54,205)</b>	<b>(284,661)</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	-	-	-	-
Transfers in	-	-	-	97,146
Transfers (out)	-	(19,000)	(7,230)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(19,000)</b>	<b>(7,230)</b>	<b>97,146</b>
<b>Net Changes in Fund Balances</b>	<b>(3,672)</b>	<b>966,123</b>	<b>(61,435)</b>	<b>(187,515)</b>
<b>Fund Balance, Beginning of Year</b>	<b>70,784</b>	<b>2,481,316</b>	<b>1,141,368</b>	<b>1,270,765</b>
<b>Fund Balance, End of Year</b>	<b>\$ 67,112</b>	<b>\$ 3,447,439</b>	<b>\$ 1,079,933</b>	<b>\$ 1,083,250</b>

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, 2022

Western Nevada Regional Youth Center	Erosion Control (TRPA) Mitigation	Flood Litigation Settlement Fund	Technology Services (911)	911 Surcharge	Senior Services Program	Redevelopment Agency
\$ 261,086	\$ -	\$ -	\$ 1,550,057	\$ -	\$ -	\$ 1,300,000
-	-	-	-	-	-	-
-	2,764	-	-	-	1,000,803	-
-	-	-	297,012	568,147	142,880	-
-	-	-	-	-	-	-
(6,886)	(12,388)	-	(60,389)	(18,914)	17,688	(1,578)
254,200	(9,624)	-	1,786,680	549,233	1,161,371	1,298,422
-	-	-	-	-	-	1,300,000
312,858	-	-	-	-	-	-
-	926,096	10,000	1,885,854	379,078	-	-
-	-	-	-	-	2,290,275	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
312,858	926,096	10,000	1,885,854	379,078	2,290,275	1,300,000
-	-	-	2,237	-	-	-
-	-	-	61	-	-	-
-	-	-	2,298	-	-	-
-	-	-	-	-	-	-
-	-	-	7,913	-	-	-
-	10,925	110,953	-	-	-	-
-	-	-	-	-	-	-
-	10,925	110,953	7,913	-	-	-
312,858	937,021	120,953	1,896,065	379,078	2,290,275	1,300,000
(58,658)	(946,645)	(120,953)	(109,385)	170,155	(1,128,904)	(1,578)
-	-	-	-	-	-	-
-	1,105,000	401,250	239,882	-	1,660,975	-
(242,745)	(401,250)	-	-	(65,267)	(534,994)	-
(242,745)	703,750	401,250	239,882	(65,267)	1,125,981	-
(301,403)	(242,895)	280,297	130,497	104,888	(2,923)	(1,578)
301,403	870,130	780,638	2,117,444	736,486	1,332,674	21,190
\$ -	\$ 627,235	\$ 1,060,935	\$ 2,247,941	\$ 841,374	\$ 1,329,751	\$ 19,612

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, 2022

	Town of Gardnerville	Town of Genoa	Town of Minden	Total Non- Major Special Revenue Funds
<b>Revenues</b>				
Taxes	\$ 1,317,653	\$ 73,246	\$ 1,338,144	\$ 13,842,512
License, permits, franchise and other fees	-	-	-	702,470
Intergovernmental shared revenues	364,433	15,526	532,609	7,215,307
Charges for services	8,350	10,374	-	1,250,304
Fines and forfeitures	-	-	-	86,701
Miscellaneous	(14,686)	393,745	37,060	102,612
<b>Total Revenues</b>	<b>1,675,750</b>	<b>492,891</b>	<b>1,907,813</b>	<b>23,199,906</b>
<b>Expenditures</b>				
<b>Current</b>				
General government	380,797	473,914	181,138	2,359,538
Judicial	-	-	-	4,639,377
Public safety	-	-	-	2,264,932
Public works	686,237	-	302,780	3,655,284
Community development	-	-	-	2,466,737
Culture and recreation	170,388	-	514,587	2,496,449
Health and sanitation	-	-	-	365,867
Welfare	-	-	-	3,054,556
<b>Total Current</b>	<b>1,237,422</b>	<b>473,914</b>	<b>998,505</b>	<b>21,302,740</b>
<b>Debt Service</b>				
Principal	-	-	-	6,130
Interest	-	-	-	93
<b>Total Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,223</b>
<b>Capital Outlay</b>				
Judicial	-	-	-	2,030
Public safety	-	-	-	7,913
Public works	506,990	-	-	687,827
Welfare	-	-	-	31,775
<b>Total Capital Outlay</b>	<b>506,990</b>	<b>-</b>	<b>-</b>	<b>729,545</b>
<b>Total Expenditures</b>	<b>1,744,412</b>	<b>473,914</b>	<b>998,505</b>	<b>22,038,508</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>(68,662)</b>	<b>18,977</b>	<b>909,308</b>	<b>1,161,398</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	-	-	21,698	25,997
Transfers in	-	-	-	6,927,848
Transfers (out)	-	-	(1,015,000)	(6,518,560)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>(993,302)</b>	<b>435,285</b>
<b>Net Changes in Fund Balances</b>	<b>(68,662)</b>	<b>18,977</b>	<b>(83,994)</b>	<b>1,596,683</b>
<b>Fund Balance, Beginning of Year</b>	<b>615,058</b>	<b>151,313</b>	<b>668,470</b>	<b>22,217,070</b>
<b>Fund Balance, End of Year</b>	<b>\$ 546,396</b>	<b>\$ 170,290</b>	<b>\$ 584,476</b>	<b>\$ 23,813,753</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes				
Real property taxes, current	\$ 326,000	\$ 326,000	\$ 317,022	\$ (8,978)
Real property taxes, delinquent	-	-	625	625
Real property taxes, deferred	-	-	53	53
Personal property taxes, current	-	-	8,813	8,813
Personal property taxes, delinquent	-	-	(187)	(187)
Miscellaneous				
Investment income	6,559	6,559	(14,566)	(21,125)
Total Revenues	332,559	332,559	311,760	(20,799)
<b>Expenditures</b>				
Current:				
Community development				
Cooperative extension				
Salaries and wages	62,692	62,692	44,882	17,810
Employee benefits	29,412	29,412	15,402	14,010
Services and supplies	187,406	187,406	116,178	71,228
Total Expenditures	279,510	279,510	176,462	103,048
Excess (Deficiency) of Revenues over (Under) Expenditures	53,049	53,049	135,298	82,249
Other Financing Sources (Uses)				
Contingencies	(3,715)	(3,715)	-	3,715
Net Changes in Fund Balances	49,334	49,334	135,298	85,964
Fund Balance, Beginning of Year	355,837	450,344	450,344	-
Fund Balance, End of Year	\$ 405,171	\$ 499,678	\$ 585,642	\$ 85,964

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Business licenses, permits,				
DDI franchise fees	\$ 500,000	\$ 500,000	\$ 603,875	\$ 103,875
STR franchise fees	92,020	92,020	98,595	6,575
Alpine Co. annual fee	2,000	2,000	-	(2,000)
Miscellaneous	-	-	(7,624)	(7,624)
Other rent and lease income	50,000	50,000	-	(50,000)
Investment income	26,928	26,928	-	(26,928)
Total Revenues	<u>670,948</u>	<u>670,948</u>	<u>694,846</u>	<u>23,898</u>
<b>Expenditures</b>				
Current				
Health and sanitation				
Joint powers authority				
Services and supplies	40,000	40,000	365,867	(325,867)
General				
Salaries and wages	53,400	53,400	-	53,400
Employee benefits	23,291	23,291	-	23,291
Services and supplies	548,920	548,920	-	548,920
Total General	<u>625,611</u>	<u>625,611</u>	<u>-</u>	<u>625,611</u>
Total Current	<u>665,611</u>	<u>665,611</u>	<u>365,867</u>	<u>299,744</u>
Capital outlay				
Health and sanitation				
General	-	300,000	-	300,000
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>5,337</u>	<u>(294,663)</u>	<u>328,979</u>	<u>623,642</u>
Other Financing Sources (Uses)				
Contingencies	(10,201)	(10,201)	-	10,201
Net Changes in Fund Balances	<u>(4,864)</u>	<u>(304,864)</u>	<u>328,979</u>	<u>633,843</u>
Fund Balance, Beginning of Year	<u>1,619,485</u>	<u>2,062,090</u>	<u>2,062,090</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,614,621</u>	<u>\$ 1,757,226</u>	<u>\$ 2,391,069</u>	<u>\$ 633,843</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Miscellaneous				
Special assessments	\$ -	\$ 23,644	\$ 23,243	\$ (401)
Assessments	20,408	20,408	20,323	(85)
Investment income	197	197	(249)	(446)
	<u>20,605</u>	<u>44,249</u>	<u>43,317</u>	<u>(932)</u>
Total Revenues				
Expenditures				
Current				
Culture and recreation				
Parks operations				
Services and supplies	20,218	43,862	43,795	67
	<u>20,218</u>	<u>43,862</u>	<u>43,795</u>	<u>67</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>387</u>	<u>387</u>	<u>(478)</u>	<u>(865)</u>
Other Financing Sources (Uses)				
Contingencies	(307)	(307)	-	307
	<u>(307)</u>	<u>(307)</u>	<u>-</u>	<u>307</u>
Net Changes in Fund Balances	<u>80</u>	<u>80</u>	<u>(478)</u>	<u>(558)</u>
Fund Balance, Beginning of Year	<u>8,030</u>	<u>2,937</u>	<u>2,937</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 8,110</u>	<u>\$ 3,017</u>	<u>\$ 2,459</u>	<u>\$ (558)</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, 2022

	<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	\$ 453,000	\$ 488,047	\$ 476,989	\$ (11,058)
Real property taxes, delinquent	1,000	1,000	-	(1,000)
Real property taxes, deferred	-	-	79	79
Personal property taxes, current	14,000	14,000	13,106	(894)
Total Revenues	<u>468,000</u>	<u>503,047</u>	<u>490,174</u>	<u>(12,873)</u>
Expenditures				
Current				
Welfare				
Miscellaneous	468,000	508,000	495,126	12,874
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>-</u>	<u>(4,953)</u>	<u>(4,952)</u>	<u>1</u>
Net Changes in Fund Balances	<u>-</u>	<u>(4,953)</u>	<u>(4,952)</u>	<u>1</u>
Fund Balance, Beginning of Year	<u>41,304</u>	<u>4,953</u>	<u>4,952</u>	<u>(1)</u>
Fund Balance, End of Year	<u>\$ 41,304</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
<b>Taxes</b>				
Real property taxes, current	\$ 1,821,000	\$ 1,821,000	\$ 1,830,522	\$ 9,522
Real property taxes, delinquent	3,000	3,000	3,543	543
Real property taxes, deferred	1,000	1,000	308	(692)
Personal property taxes, current	54,000	54,000	52,793	(1,207)
Personal property taxes, delinquent	1,000	1,000	(1,120)	(2,120)
<b>Intergovernmental</b>				
Federal, state and local grants				
State grant revenue	-	-	205,290	205,290
<b>Miscellaneous</b>				
Investment income	29,724	29,724	(61,153)	(90,877)
<b>Total Revenues</b>	<b>1,909,724</b>	<b>1,909,724</b>	<b>2,030,183</b>	<b>120,459</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>Welfare</b>				
Medical assistance to indigents				
Services and supplies	251,051	251,051	250,343	708
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>1,658,673</b>	<b>1,658,673</b>	<b>1,779,840</b>	<b>121,167</b>
<b>Other Financing Sources (Uses)</b>				
Contingency	(4,001)	(4,001)	-	4,001
Transfers out	(1,593,149)	(1,593,149)	(1,593,149)	-
<b>Net Changes in Fund Balances</b>	<b>61,523</b>	<b>61,523</b>	<b>186,691</b>	<b>125,168</b>
<b>Fund Balance, Beginning of Year</b>	<b>1,180,790</b>	<b>1,345,357</b>	<b>1,345,357</b>	<b>469,129</b>
<b>Fund Balance, End of Year</b>	<b>\$ 1,242,313</b>	<b>\$ 1,406,880</b>	<b>\$ 1,532,048</b>	<b>\$ 594,297</b>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Social Services Fund  
Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Taxes				
Real property taxes, current	\$ 993,000	\$ 993,000	\$ 996,733	\$ 3,733
Real property taxes, delinquent	1,000	1,000	1,872	872
Real property taxes, deferred	-	-	178	178
Personal property taxes, current	31,000	31,000	29,607	(1,393)
Personal property taxes, delinquent	-	-	(637)	(637)
Intergovernmental revenues				
Federal, state and local grants				
Federal grant revenue	255,000	309,768	277,257	(32,511)
State grant revenue	4,393	290,107	139,399	(150,708)
Charges for services				
Health Clinic Services	230,000	230,000	85,420	(144,580)
Adult Day Club	60,000	60,000	65,130	5,130
Indigent Repay	4,393	4,393	-	(4,393)
Miscellaneous				
Investment income	13,119	13,119	(31,206)	(44,325)
Other	-	-	46	46
Total Revenues	<u>1,591,905</u>	<u>1,932,387</u>	<u>1,563,799</u>	<u>(368,634)</u>
Expenditures				
Current				
Welfare				
Medical				
Services and supplies	<u>619,817</u>	<u>629,817</u>	<u>276,382</u>	<u>353,435</u>
General				
Salaries and wages	509,363	508,460	443,377	65,083
Employee benefits	242,668	242,668	209,323	33,345
Services and supplies	<u>378,764</u>	<u>679,807</u>	<u>566,245</u>	<u>113,562</u>
Total General	<u>1,130,795</u>	<u>1,430,935</u>	<u>1,218,945</u>	<u>211,990</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Community health nurse				
Salaries and wages	\$ 393,676	\$ 340,768	\$ 327,552	\$ 13,216
Employee benefits	167,746	167,746	122,554	45,192
Services and supplies	151,476	240,726	163,071	77,655
Total Community Health Nurse	712,898	749,240	613,177	136,063
Other				
Salaries and wages	189,282	189,282	118,846	70,436
Employee benefits	83,541	83,541	46,778	36,763
Services and supplies	29,118	29,118	34,959	(5,841)
Total Other	301,941	301,941	200,583	101,358
Total Current	2,765,451	3,111,933	2,309,087	802,846
Capital outlay				
Welfare				
General	-	34,000	31,775	2,225
Total Capital Outlay	-	34,000	31,775	2,225
Total Expenditures	2,765,451	3,145,933	2,340,862	805,071
Excess (Deficiency) of Revenues over (Under) Expenditures	(1,173,546)	(1,213,546)	(777,063)	436,483
Other Financing Sources (Uses)				
Contingencies	(44,643)	(44,643)	-	44,643
Transfers in	1,074,144	1,074,144	1,074,144	-
Total Other Financing Sources (Uses)	1,029,501	1,029,501	1,074,144	44,643
Net Changes in Fund Balances	(144,045)	(184,045)	297,081	481,126
Fund Balance, Beginning of Year	1,026,204	1,235,851	1,235,852	(74,630)
Fund Balance, End of Year	\$ 882,159	\$ 1,051,806	\$ 1,532,933	\$ 406,496

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
CARES Act  
Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Intergovernmental				
Grant revenue - Federal	\$ -	\$ 10,579	\$ 10,579	\$ -
Miscellaneous				
Investment income	-	13,110	13,110	-
Total Revenues	-	23,689	23,689	-
Expenditures				
Current				
General government				
Grant expenses - Federal				
Services and supplies	-	23,689	23,689	-
Excess (Deficiency) of Revenues over (Under) Expenditures	-	-	-	-
Net Changes in Fund Balances	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
PALS Sales Tax  
Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Taxes				
Sales tax	\$ 2,217,494	\$ 2,227,294	\$ 2,639,925	\$ 412,631
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>2,217,494</u>	<u>2,227,294</u>	<u>2,639,925</u>	<u>412,631</u>
Other Financing Sources (Uses)				
Transfers out	<u>(2,217,494)</u>	<u>(2,227,294)</u>	<u>(2,639,925)</u>	<u>(412,631)</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>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Law Library Fund  
Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services				
General government				
Clerk's fees	\$ 17,980	\$ 17,980	\$ 19,517	\$ 1,537
Miscellaneous				
Investment income	425	425	(974)	(1,399)
Total Revenues	<u>18,405</u>	<u>18,405</u>	<u>18,543</u>	<u>138</u>
Expenditures				
Current				
Judicial				
Law library				
Services and supplies	29,620	29,620	12,553	17,067
Total current	<u>29,620</u>	<u>29,620</u>	<u>12,553</u>	<u>17,067</u>
Total Expenditures	<u>29,620</u>	<u>29,620</u>	<u>12,553</u>	<u>17,067</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(11,215)</u>	<u>(11,215)</u>	<u>5,990</u>	<u>17,205</u>
Other Financing Sources (Uses)				
Contingencies	<u>(391)</u>	<u>(391)</u>	<u>-</u>	<u>391</u>
Net Changes in Fund Balances	<u>(11,606)</u>	<u>(11,606)</u>	<u>5,990</u>	<u>17,596</u>
Fund Balance, Beginning of Year	<u>18,323</u>	<u>33,010</u>	<u>33,008</u>	<u>14,685</u>
Fund Balance, End of Year	<u><u>\$ 6,717</u></u>	<u><u>\$ 21,404</u></u>	<u><u>\$ 38,998</u></u>	<u><u>\$ 32,281</u></u>



County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Library  
Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental				
Grant revenue - Federal	\$ -	\$ 41,200	\$ 28,195	\$ (13,005)
Grant revenue - State	-	9,449	13,599	4,150
Miscellaneous				
Investment income	3,995	3,995	(17,578)	(21,573)
Total Revenues	<u>3,995</u>	<u>54,644</u>	<u>24,216</u>	<u>(30,428)</u>
<b>Expenditures</b>				
Current				
Culture and recreation				
Salaries and wages	920,594	920,594	737,138	183,456
Employee benefits	455,734	455,734	352,012	103,722
Services and supplies	615,742	686,191	654,248	31,943
Total Current	<u>1,992,070</u>	<u>2,062,519</u>	<u>1,743,398</u>	<u>319,121</u>
Capital Outlay				
Welfare				
Capital Projects	-	220,000	-	220,000
Total Expenditures	<u>1,992,070</u>	<u>2,282,519</u>	<u>1,743,398</u>	<u>539,121</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(1,988,075)</u>	<u>(2,227,875)</u>	<u>(1,719,182)</u>	<u>508,693</u>
Other Financing Sources (Uses)				
Contingencies	(28,999)	(28,999)	-	28,999
Transfers in	2,017,114	2,026,914	2,249,451	222,537
Net Changes in Fund Balances	<u>29,039</u>	<u>(229,960)</u>	<u>530,269</u>	<u>760,229</u>
Fund Balance, Beginning of Year	<u>433,969</u>	<u>771,055</u>	<u>771,055</u>	<u>389,220</u>
Fund Balance, End of Year	<u>\$ 463,008</u>	<u>\$ 541,095</u>	<u>\$ 1,301,324</u>	<u>\$ 1,149,449</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Road Operating Fund  
Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes				
County gas tax	\$ 197,754	\$ 197,754	\$ 131,809	\$ (65,945)
1% Valley Rm Tx (Rd)	99,218	99,218	180,886	81,668
Intergovernmental shared revenues				
Federal, state and local grants				
Fuel Tax 2.35 cents	379,568	379,568	359,226	-
Fuel Tax 1.75 cents	343,040	343,040	329,917	-
Fuel Tax 1.25 cents	201,901	201,901	176,152	-
Other grants	-	-	12,370	12,370
Charges for services	5,000	5,000	5,481	481
Miscellaneous				
Investment income	54,024	54,024	(89,939)	(143,963)
Other	-	-	3,339	3,339
Total Revenues	<u>1,280,505</u>	<u>1,280,505</u>	<u>1,109,242</u>	<u>(112,050)</u>
Expenditures				
Current				
Public works				
Roads				
Salaries and wages	577,039	577,039	500,744	76,295
Employee benefits	294,261	294,261	239,022	55,239
Services and supplies	882,152	544,152	842,167	(298,015)
Total Current	<u>1,753,452</u>	<u>1,415,452</u>	<u>1,581,933</u>	<u>(166,481)</u>
Debt service				
Principal	-	-	1,526	(1,526)
Interest	-	-	23	(23)
Total Debt Service	<u>-</u>	<u>-</u>	<u>1,549</u>	<u>(1,549)</u>
Capital outlay				
Public works	-	725,703	58,959	666,744
Total Expenditures	<u>1,753,452</u>	<u>1,415,452</u>	<u>1,642,441</u>	<u>500,263</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(472,947)</u>	<u>(134,947)</u>	<u>(533,199)</u>	<u>(398,252)</u>
Other Financing Sources (Uses)				
Sale of capital assets	-	-	4,299	4,299
Contingencies	(25,853)	(25,853)	-	25,853
Transfers in	100,000	100,000	100,000	-
Total Other Financing Sources (Uses)	<u>74,147</u>	<u>74,147</u>	<u>104,299</u>	<u>30,152</u>
Net Changes in Fund Balances	<u>(398,800)</u>	<u>(60,800)</u>	<u>(428,900)</u>	<u>(368,100)</u>
Fund Balance, Beginning of Year	<u>2,278,663</u>	<u>3,752,438</u>	<u>3,752,436</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,879,863</u>	<u>\$ 3,691,638</u>	<u>\$ 3,323,536</u>	<u>\$ (368,100)</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Miscellaneous				
Other donations	\$ -	\$ -	\$ 20,609	\$ 20,609
Investment income	1,208	1,208	-	(1,208)
Total Revenues	<u>1,208</u>	<u>1,208</u>	<u>20,609</u>	<u>19,401</u>
Expenditures				
Current				
Culture and recreation				
Library				
Services and supplies	<u>31</u>	<u>70,815</u>	<u>24,281</u>	<u>46,534</u>
Total Expenditures	<u>31</u>	<u>70,815</u>	<u>24,281</u>	<u>46,534</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>1,177</u>	<u>(69,607)</u>	<u>(3,672)</u>	<u>65,935</u>
Net Changes in Fund Balances	<u>1,177</u>	<u>(69,607)</u>	<u>(3,672)</u>	<u>65,935</u>
Fund Balance, Beginning of Year	<u>81,368</u>	<u>70,785</u>	<u>70,784</u>	<u>28,342</u>
Fund Balance, End of Year	<u><u>\$ 82,545</u></u>	<u><u>\$ 1,178</u></u>	<u><u>\$ 67,112</u></u>	<u><u>\$ 94,277</u></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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes				
1% Lake Rm Tx (Rd)	\$ 1,049,188	\$ 1,049,188	\$ 1,197,923	\$ 148,735
Miscellaneous				
Miscellaneous	-	-	(64,562)	(64,562)
Investment income	27,931	27,931	-	(27,931)
Total Revenues	<u>1,077,119</u>	<u>1,077,119</u>	<u>1,133,361</u>	<u>56,242</u>
Expenditures				
Current				
Public works				
Tahoe-Douglas transportation				
Salaries and wages	28,170	28,170	28,331	(161)
Employee benefits	12,254	12,254	12,287	(33)
Services and supplies	431,753	431,753	107,620	324,133
Total current	<u>472,177</u>	<u>472,177</u>	<u>148,238</u>	<u>323,939</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>604,942</u>	<u>604,942</u>	<u>985,123</u>	<u>380,181</u>
Other Financing Sources (Uses)				
Contingencies	(2,655)	(2,655)	-	2,655
Transfers out	(19,000)	(19,000)	(19,000)	-
Total Other Financing Sources (Uses)	<u>(21,655)</u>	<u>(21,655)</u>	<u>(19,000)</u>	<u>2,655</u>
Net Changes in Fund Balances	583,287	583,287	966,123	382,836
Fund Balance, Beginning of Year	<u>1,163,271</u>	<u>2,481,315</u>	<u>2,481,316</u>	<u>1,301,656</u>
Fund Balance, End of Year	<u>\$ 1,746,558</u>	<u>\$ 3,064,602</u>	<u>\$ 3,447,439</u>	<u>\$ 1,684,492</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for services				
Clerk's fees	\$ 20,722	\$ 20,722	\$ 47,993	\$ 27,271
Fines and forfeitures				
East Fork Justice Court fines	29,860	29,860	77,774	47,914
Tahoe Justice Court fines	21,299	21,299	8,927	(12,372)
Miscellaneous				
Investment income	15,511	15,511	(29,037)	(44,548)
Total Revenues	<u>87,392</u>	<u>87,392</u>	<u>105,657</u>	<u>18,265</u>
<b>Expenditures</b>				
Current				
Judicial				
East Fork Justice Court				
Services and supplies	-	676,138	122,793	553,345
Tahoe Justice Court				
Services and supplies	-	367,447	35,039	332,408
Administrative assessment				
Services and supplies	385	385	-	385
Total Current	<u>385</u>	<u>1,043,970</u>	<u>157,832</u>	<u>886,138</u>
Capital outlay				
Judicial				
Capital projects	-	38,622	2,030	36,592
Total Expenditures	<u>385</u>	<u>1,082,592</u>	<u>159,862</u>	<u>922,730</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>87,007</u>	<u>(995,200)</u>	<u>(54,205)</u>	<u>940,995</u>
Other Financing Sources (Uses)				
Transfers out	-	(7,230)	(7,230)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(7,230)</u>	<u>(7,230)</u>	<u>-</u>
Net Changes in Fund Balances	<u>87,007</u>	<u>(1,002,430)</u>	<u>(61,435)</u>	<u>940,995</u>
Fund Balance, Beginning of Year	<u>1,096,936</u>	<u>1,141,368</u>	<u>1,141,368</u>	<u>993,188</u>
Fund Balance, End of Year	<u>\$ 1,183,943</u>	<u>\$ 138,938</u>	<u>\$ 1,079,933</u>	<u>\$ 1,934,183</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Taxes				
Real property taxes, current	\$ 118,000	\$ 118,000	\$ 121,484	\$ 3,484
Intergovernmental shared revenues				
Federal, state and local grants				
Interim funding	3,883,543	3,491,347	3,491,347	-
MediCaïd reimbursement	844,738	246,266	214,643	(31,623)
Other grants	120,000	122,113	41,197	(80,916)
Charges for services				
Judicial				
Support and care fees	800	-	-	-
Miscellaneous				
Investment income	17,073	17,073	-	(17,073)
Other	-	29,000	5,178	(23,822)
Total Revenues	<u>4,984,154</u>	<u>4,023,799</u>	<u>3,873,849</u>	<u>(149,950)</u>
Expenditures				
Current				
Judicial				
China Spring youth camp				
Salaries and wages	2,472,015	1,961,056	2,168,090	(207,034)
Employee benefits	1,234,696	1,234,051	1,043,524	190,527
Services and supplies	1,300,707	1,069,953	944,520	125,433
Total Current	<u>5,007,418</u>	<u>4,265,060</u>	<u>4,156,134</u>	<u>108,926</u>
Debt service				
Principal	-	-	2,367	(2,367)
Interest	-	-	9	(9)
Total Debt Service	<u>-</u>	<u>-</u>	<u>2,376</u>	<u>(2,376)</u>
Total Expenditures	<u>5,007,418</u>	<u>4,265,060</u>	<u>4,158,510</u>	<u>106,550</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(23,264)</u>	<u>(241,261)</u>	<u>(284,661)</u>	<u>(43,400)</u>
Other Financing Sources (Uses)				
Contingency	(73,744)	-	-	-
Transfers in	-	97,146	97,146	-
Total Other Financing Sources (Uses)	<u>(73,744)</u>	<u>97,146</u>	<u>97,146</u>	<u>-</u>
Net Changes in Fund Balances	<u>(97,008)</u>	<u>(144,115)</u>	<u>(187,515)</u>	<u>(43,400)</u>
Fund Balance, Beginning of Year	<u>990,153</u>	<u>1,270,750</u>	<u>1,270,765</u>	<u>268,188</u>
Fund Balance, End of Year	<u>\$ 893,145</u>	<u>\$ 1,126,635</u>	<u>\$ 1,083,250</u>	<u>\$ 224,788</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, 2022

	<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	\$ 253,000	\$ 348,549	\$ 253,620	\$ (94,929)
Real property taxes, delinquent	-	-	500	500
Real property taxes, deferred	-	-	55	55
Personal property taxes, current	7,000	7,000	7,051	51
Personal property taxes, delinquent	-	-	(140)	(140)
Miscellaneous				
Investment income	6,063	6,063	(6,886)	(12,949)
Total Revenues	<u>266,063</u>	<u>361,612</u>	<u>254,200</u>	<u>(107,412)</u>
Expenditures				
Current				
Judicial				
Western Nevada Regiona youth center Services and supplies	313,015	313,015	312,858	157
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(46,952)</u>	<u>48,597</u>	<u>(58,658)</u>	<u>(107,255)</u>
Other Financing Sources (Uses)				
Contingency	-	(350,000)	(242,745)	107,255
Net Changes in Fund Balances	<u>(46,952)</u>	<u>(301,403)</u>	<u>(301,403)</u>	<u>-</u>
Fund Balance, Beginning of Year	<u>308,188</u>	<u>301,403</u>	<u>301,403</u>	<u>(6,785)</u>
Fund Balance, End of Year	<u>\$ 261,236</u>	<u>\$ -</u>	<u>\$ -</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Federal, state and local grants				
Federal grants	\$ -	\$ -	\$ 2,764	\$ 2,764
Miscellaneous				
Investment income	18,256	18,256	(20,800)	(39,056)
Miscellaneous	-	-	8,412	8,412
<b>Total Revenues</b>	<b>18,256</b>	<b>18,256</b>	<b>(9,624)</b>	<b>(27,880)</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>Public works</b>				
Erosion control (TRPA) mitigation				
Services and supplies	202,070	202,070	-	202,070
<b>Stormwater</b>				
Salaries and wages	325,735	325,735	304,221	21,514
Employee Benefits	169,444	169,444	151,503	17,941
Services and supplies	398,191	508,055	470,372	37,683
<b>Total Stormwater</b>	<b>893,370</b>	<b>1,003,234</b>	<b>926,096</b>	<b>77,138</b>
<b>Total Current</b>	<b>1,095,440</b>	<b>1,205,304</b>	<b>926,096</b>	<b>279,208</b>
<b>Capital outlay</b>				
<b>Public works</b>				
Capital projects	-	-	10,925	(10,925)
<b>Total Expenditures</b>	<b>1,095,440</b>	<b>1,205,304</b>	<b>937,021</b>	<b>268,283</b>
Excess (Deficiency) of Revenues over (Under) Expenditures	(1,077,184)	(1,187,048)	(946,645)	240,403
<b>Other Financing Sources (Uses)</b>				
Contingency	(15,982)	(15,982)	-	15,982
Transfers in	1,105,000	1,105,000	1,105,000	-
Transfers out	(401,250)	(401,250)	(401,250)	-
<b>Total Other Financing Sources (Uses)</b>	<b>687,768</b>	<b>687,768</b>	<b>703,750</b>	<b>-</b>
Net Changes in Fund Balances	(389,416)	(499,280)	(242,895)	256,385
Fund Balance, Beginning of Year	455,338	870,130	870,130	514,791
Fund Balance, End of Year	\$ 65,922	\$ 370,850	\$ 627,235	\$ 771,176



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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Expenditures				
Current				
Public Works				
Erosion control (TRPA) mitigation				
Services and supplies	\$ -	\$ 102,250	\$ 10,000	\$ 92,250
Capital Outlay				
Public works	401,250	1,079,640	110,953	968,687
Total Expenditures	<u>401,250</u>	<u>1,181,890</u>	<u>120,953</u>	<u>1,060,937</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(401,250)</u>	<u>(1,181,890)</u>	<u>(120,953)</u>	<u>1,060,937</u>
Other Financing Sources (Uses)				
Transfers in	401,250	401,250	401,250	-
Net Changes in Fund Balances	<u>-</u>	<u>(780,640)</u>	<u>280,297</u>	<u>1,060,937</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>780,640</u>	<u>780,638</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,060,935</u>	<u>\$ 1,060,937</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes				
Real property taxes, current	\$ 1,505,000	\$ 1,505,000	\$ 1,505,862	\$ 862
Real property taxes, delinquent	2,000	2,000	2,968	968
Real property taxes, deferred	-	-	251	251
Personal property taxes, current	43,000	43,000	41,864	(1,136)
Personal property taxes, delinquent	1,000	1,000	(888)	(1,888)
Charges for services				
Other	292,672	292,672	297,012	4,340
Miscellaneous				
Investment income	23,385	23,385	(60,469)	(83,854)
Other	-	-	80	80
Total Revenues	<u>1,867,057</u>	<u>1,867,057</u>	<u>1,786,680</u>	<u>(80,377)</u>
Expenditures				
Current				
Public safety				
Technology services (911)				
Salaries and wages	1,168,247	1,168,247	1,052,305	115,942
Employee Benefits	565,227	565,227	437,980	127,247
Services and supplies	333,884	363,984	395,569	(31,585)
Debt service	-	-	-	-
Total Current	<u>2,067,358</u>	<u>2,097,458</u>	<u>1,885,854</u>	<u>211,604</u>
Debt service				
Principal	-	-	2,237	(2,237)
Interest	-	-	61	(61)
Total Debt Service	<u>-</u>	<u>-</u>	<u>2,298</u>	<u>(2,298)</u>
Capital outlay				
Public safety	21,466	21,466	7,913	13,553
Total Expenditures	<u>2,088,824</u>	<u>2,118,924</u>	<u>1,896,065</u>	<u>225,157</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(221,767)</u>	<u>(251,867)</u>	<u>(109,385)</u>	<u>142,482</u>
Other Financing Sources (Uses)				
Contingencies	(36,634)	(36,634)	-	36,634
Transfers in	239,882	239,882	239,882	-
Total Other Financing Sources (Uses)	<u>203,248</u>	<u>203,248</u>	<u>239,882</u>	<u>36,634</u>
Net Changes in Fund Balances	<u>(18,519)</u>	<u>(48,619)</u>	<u>130,497</u>	<u>179,116</u>
Fund Balance, Beginning of Year	<u>1,537,912</u>	<u>2,117,445</u>	<u>2,117,444</u>	<u>573,632</u>
Fund Balance, End of Year	<u>\$ 1,519,393</u>	<u>\$ 2,068,826</u>	<u>\$ 2,247,941</u>	<u>\$ 752,748</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
911 Surcharge Fund  
Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Charges for services				
Public safety				
911 Surcharge	\$ 550,000	\$ 550,000	\$ 568,147	\$ 18,147
Miscellaneous				
Interest income	10,759	10,759	(18,914)	(29,673)
Total Revenues	<u>560,759</u>	<u>560,759</u>	<u>549,233</u>	<u>(11,526)</u>
Expenditures				
Current:				
Public safety				
Surcharge				
Services and supplies	357,340	357,340	379,078	(21,738)
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>203,419</u>	<u>203,419</u>	<u>170,155</u>	<u>(33,264)</u>
Other Financing Sources (Uses)				
Transfers out	(65,267)	(65,267)	(65,267)	-
Net Changes in Fund Balances	<u>138,152</u>	<u>138,152</u>	<u>104,888</u>	<u>(33,264)</u>
Fund Balance, Beginning of Year	<u>545,306</u>	<u>736,486</u>	<u>736,486</u>	<u>191,180</u>
Fund Balance, End of Year	<u><u>\$ 683,458</u></u>	<u><u>\$ 874,638</u></u>	<u><u>\$ 841,374</u></u>	<u><u>\$ 157,916</u></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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental shared revenues				
Federal, state and local grants				
Federal grants	\$ 865,186	\$ 1,667,477	\$ 877,740	\$ (789,737)
State grants	-	123,033	123,063	30
Charges for services				
Community support				
Client fees	6,772	6,772	5,408	(1,364)
Program income			133,170	133,170
Culture and recreation				
Recreation fees	15,690	-	4,302	4,302
Miscellaneous				
Investment income	2,127	2,127	(18,327)	(20,454)
Other	-	-	36,015	36,015
Total Revenues	<u>889,775</u>	<u>1,799,409</u>	<u>1,161,371</u>	<u>(638,038)</u>
Expenditures				
Current				
Community development				
Senior services				
Salaries and wages	996,400	1,024,740	877,055	147,685
Employee benefits	498,055	498,055	438,384	59,671
Services and supplies	750,908	1,307,892	974,836	333,056
Total Current	<u>2,245,363</u>	<u>2,830,687</u>	<u>2,290,275</u>	<u>540,412</u>
Total Expenditures	<u>2,245,363</u>	<u>2,830,687</u>	<u>2,290,275</u>	<u>540,412</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(1,355,588)</u>	<u>(1,031,278)</u>	<u>(1,128,904)</u>	<u>(97,626)</u>
Other Financing Sources (Uses)				
Contingencies	(36,915)	-	-	-
Sale of capital asset	-	-	-	-
Transfers in	1,555,367	-	1,660,975	1,660,975
Transfers out	-	-	(534,994)	(534,994)
Total Other Financing Sources (Uses)	<u>1,518,452</u>	<u>-</u>	<u>1,125,981</u>	<u>1,125,981</u>
Net Changes in Fund Balances	<u>162,864</u>	<u>(1,031,278)</u>	<u>(2,923)</u>	<u>1,028,355</u>
Fund Balance, Beginning of Year	<u>375,655</u>	<u>737,249</u>	<u>1,332,674</u>	<u>595,425</u>
Fund Balance, End of Year	<u>\$ 538,519</u>	<u>\$ (294,029)</u>	<u>\$ 1,329,751</u>	<u>\$ 1,623,780</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes				
Real property taxes, current	\$ 2,242	\$ 2,242	\$ -	\$ (2,242)
Personal property taxes, current	1,208,000	1,292,758	1,296,972	4,214
Personal property taxes, delinquent	5,000	5,000	3,028	(1,972)
Miscellaneous				
Investment income	3,335	3,335	(1,578)	(4,913)
Total Revenues	<u>1,218,577</u>	<u>1,303,335</u>	<u>1,298,422</u>	<u>(4,913)</u>
Expenditures				
Current				
General government				
Redevelopment agency administrative				
Services and supplies	1,215,242	1,300,000	1,300,000	-
Total Expenditures	<u>1,215,242</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>-</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>3,335</u>	<u>3,335</u>	<u>(1,578)</u>	<u>(4,913)</u>
Net Changes in Fund Balances	3,335	3,335	(1,578)	(4,913)
Fund Balance, Beginning of Year	<u>39,490</u>	<u>21,192</u>	<u>21,190</u>	<u>(20,169)</u>
Fund Balance, End of Year	<u>\$ 42,825</u>	<u>\$ 24,527</u>	<u>\$ 19,612</u>	<u>\$ (25,082)</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
<b>Taxes</b>				
Real property taxes, current	\$ 1,310,000	\$ 1,310,000	\$ 1,252,234	\$ (57,766)
Real property taxes, delinquent	-	-	1,306	1,306
Personal property taxes, current	-	-	62,984	62,984
Personal property taxes, delinquent	-	-	1,129	1,129
<b>Intergovernmental shared revenues</b>				
State consolidated tax distribution	320,000	320,000	337,275	17,275
NRS county gaming licenses	30,000	30,000	27,158	(2,842)
Charges for services	5,000	5,000	8,350	3,350
<b>Miscellaneous</b>				
Investment income	-	-	(24,479)	(24,479)
Contributions and donations	-	-	6,554	6,554
Other	-	-	3,239	3,239
<b>Total Revenues</b>	<b>1,665,000</b>	<b>1,665,000</b>	<b>1,675,750</b>	<b>4,196</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>General government</b>				
Salaries and wages	176,957	176,957	177,538	(581)
Employee Benefits	75,664	75,664	69,796	5,868
Services and supplies	170,145	170,145	133,463	36,682
<b>Total General Government</b>	<b>422,766</b>	<b>422,766</b>	<b>380,797</b>	<b>41,969</b>
<b>Public works</b>				
Salaries and wages	285,004	265,004	247,167	17,837
Employee benefits	136,749	134,749	119,793	14,956
Services and supplies	285,201	406,352	319,277	87,075
<b>Total Public Works</b>	<b>706,954</b>	<b>806,105</b>	<b>686,237</b>	<b>119,868</b>
<b>Culture and recreation</b>				
Services and supplies	147,840	202,284	170,388	31,896
<b>Capital Outlay</b>				

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, 2022

	<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	\$ 30,000	\$ 113,428	\$ -	\$ 113,428
Public works				
Capital projects	311,124	591,659	506,990	84,669
Total Capital Outlay	<u>341,124</u>	<u>705,087</u>	<u>506,990</u>	<u>198,097</u>
Total Expenditures	<u>1,618,684</u>	<u>2,136,242</u>	<u>1,744,412</u>	<u>391,830</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>46,316</u>	<u>(471,242)</u>	<u>(68,662)</u>	<u>402,580</u>
Other Financing Sources (Uses)				
Contingencies	(40,000)	(10,000)	-	10,000
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	<u>(40,000)</u>	<u>(10,000)</u>	<u>-</u>	<u>10,000</u>
Net Changes in Fund Balances	6,316	(481,242)	(68,662)	412,580
Fund Balance, Beginning of Year	<u>127,500</u>	<u>615,058</u>	<u>615,058</u>	<u>478,263</u>
Fund Balance, End of Year	<u>\$ 133,816</u>	<u>\$ 133,816</u>	<u>\$ 546,396</u>	<u>\$ 890,843</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
<b>Taxes</b>				
Real property taxes, current	\$ 64,481	\$ 64,481	\$ 71,236	\$ 6,755
Real property taxes, delinquent	26	26	400	374
Personal property taxes, current	877	877	1,610	733
Personal property taxes, delinquent	12	12	-	(12)
<b>Intergovernmental shared revenues</b>				
State consolidated tax distribution	12,938	12,938	13,771	833
NRS county gaming licenses	698	698	1,755	1,057
<b>Charges for services</b>				
Recreation fees	8,000	8,000	10,374	2,374
<b>Miscellaneous</b>				
Candy dance	250,000	320,000	349,246	29,246
Investment income	7,019	7,019	(8,916)	(15,935)
Other	21,787	26,405	53,415	27,010
<b>Total Revenues</b>	<b>365,838</b>	<b>440,456</b>	<b>492,891</b>	<b>52,435</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>General government</b>				
Salaries and wages	108,531	108,531	91,661	16,870
Employee Benefits	53,470	53,470	31,285	22,185
Services and supplies	239,553	349,321	350,968	(1,647)
<b>Total Expenditures</b>	<b>401,554</b>	<b>511,322</b>	<b>473,914</b>	<b>37,408</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>(35,716)</b>	<b>(70,866)</b>	<b>18,977</b>	<b>89,843</b>
<b>Other Financing Sources (Uses)</b>				
Contingency	(8,366)	(8,366)	-	
<b>Net Changes in Fund Balances</b>	<b>(44,082)</b>	<b>(79,232)</b>	<b>18,977</b>	<b>98,209</b>
<b>Fund Balance, Beginning of Year</b>	<b>65,000</b>	<b>151,313</b>	<b>151,313</b>	<b>8,222</b>
<b>Fund Balance, End of Year</b>	<b>\$ 20,918</b>	<b>\$ 72,081</b>	<b>\$ 170,290</b>	<b>\$ 106,431</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Taxes				
Real property taxes, current	\$ 1,250,000	\$ 1,250,000	\$ 1,253,504	\$ 3,504
Personal property taxes, current	-	-	84,304	84,304
Personal property taxes, delinquent	-	-	336	336
Intergovernmental shared revenues				
State consolidated tax distribution	440,000	440,000	446,726	6,726
NRS county gaming licenses	75,000	75,000	85,883	10,883
Miscellaneous				
Investment income	-	-	(28,880)	(28,880)
Other	33,000	33,000	65,940	32,940
Total Revenues	<u>1,798,000</u>	<u>1,798,000</u>	<u>1,907,813</u>	<u>109,813</u>
<b>Expenditures</b>				
Current				
General government				
Salaries and wages	85,044	83,169	68,406	14,763
Employee Benefits	35,955	35,955	29,571	6,384
Services and supplies	152,250	154,125	83,161	70,964
Total General government	<u>273,249</u>	<u>273,249</u>	<u>181,138</u>	<u>92,111</u>
Public works				
Salaries and wages	115,599	115,599	106,345	9,254
Employee Benefits	60,861	60,861	57,919	2,942
Services and supplies	177,900	195,400	138,516	56,884
Total Public works	<u>354,360</u>	<u>371,860</u>	<u>302,780</u>	<u>69,080</u>
Culture and recreation				
Salaries and wages	242,483	241,233	227,615	13,618
Employee Benefits	113,512	113,512	107,577	5,935
Services and supplies	201,120	208,970	179,395	29,575
Total Culture and Recreation	<u>557,115</u>	<u>563,715</u>	<u>514,587</u>	<u>49,128</u>
Total Expenditures	<u>1,184,724</u>	<u>1,208,824</u>	<u>998,505</u>	<u>210,319</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>613,276</u>	<u>589,176</u>	<u>909,308</u>	<u>320,132</u>

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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Contingencies	\$ (36,140)	\$ (36,863)	\$ -	\$ 36,863
Sale of capital asset	-	-	21,698	21,698
Transfers out	(545,000)	(1,015,000)	(1,015,000)	-
	<u>(581,140)</u>	<u>(1,051,863)</u>	<u>(993,302)</u>	<u>58,561</u>
Total Other Financing Sources (Uses)				
Net Changes in Fund Balances	<u>32,136</u>	<u>(462,687)</u>	<u>(83,994)</u>	<u>378,693</u>
Fund Balance, Beginning of Year	<u>168,864</u>	<u>668,470</u>	<u>668,470</u>	<u>(90,182)</u>
Fund Balance, End of Year	<u>\$ 201,000</u>	<u>\$ 205,783</u>	<u>\$ 584,476</u>	<u>\$ 288,511</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, 2022

	Douglas County Operating Resources	Total Non-Major Debt Service Funds
<b>Assets</b>		
Cash, cash equivalents and investments	\$ 896,255	\$ 896,255
Interest receivable	164	164
Total Assets	\$ 896,419	\$ 896,419
<b>Liabilities</b>		
Accounts payable	\$ 2,000	\$ 2,000
Total Liabilities	2,000	2,000
<b>Deferred Inflows of Resources</b>		
Unavailable revenue, special assessments	\$ 378	\$ 378
Total Liabilities and Deferred Inflows of Resources	2,378	2,378
<b>Fund Balances</b>		
Restricted for Debt service	894,041	894,041
Total Deferred Inflows of Resources and Fund Balances	\$ 896,419	\$ 896,419

County of Douglas, Nevada  
Combining Statement of Revenues, Expenditures and Changes in the Fund Balance -  
Non-major Debt Service Funds  
Year Ended June 30, 2022

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	Douglas County Operating Resources	Total Non-Major Debt Service Funds
Revenues		
Miscellaneous	\$ 5,249	\$ 5,249
Expenditures		
Debt Service		
Principal payments	1,431,191	1,431,191
Interest expense	754,296	754,296
Fiscal charges	70,702	70,702
Total Expenditures	2,256,189	2,256,189
Excess (deficiency) of revenues over (under) expenditures	(2,250,940)	(2,250,940)
Other Financing Sources (Uses)		
Issuance of refunding long-term debt	6,567,000	6,567,000
Payment to refunded bond escrow agent	(6,543,919)	(6,543,919)
Transfers in	2,049,913	2,049,913
Total Other Financing Sources (Uses)	2,072,994	2,072,994
Net Change in Fund Balance	(177,946)	(177,946)
Fund Balance, Beginning of Year	1,071,987	1,071,987
Fund Balance, End of Year	\$ 894,041	\$ 894,041

County of Douglas, Nevada  
Douglas County Operating Resources Fund – Budget to Actual -  
Non-major Debt Service Funds  
Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Miscellaneous				
Investment income	\$ 642	\$ 5,321	\$ 5,249	\$ (72)
Expenditures				
Current				
Debt service				
Principal payments	1,525,110	7,975,110	1,431,191	6,543,919
Interest expense	655,698	704,998	754,296	(49,298)
Fiscal charges	850	73,229	70,702	2,527
Total Expenditures	<u>2,181,658</u>	<u>8,753,337</u>	<u>2,256,189</u>	<u>6,497,148</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(2,181,016)</u>	<u>(8,748,016)</u>	<u>(2,250,940)</u>	<u>6,497,076</u>
Other Financing Sources (Uses)				
Transfers in	<u>2,049,913</u>	<u>8,616,913</u>	<u>2,072,994</u>	<u>(6,543,919)</u>
Net Changes in Fund Balances	(131,103)	(131,103)	(177,946)	(46,843)
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>1,071,987</u>	<u>1,071,987</u>
Fund Balance, End of Year	<u>\$ (131,103)</u>	<u>\$ (131,103)</u>	<u>\$ 894,041</u>	<u>\$ 1,025,144</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, 2022

	Ad Valorem	Douglas County Construction	Park Residential Construction Tax
<b>Assets</b>			
Cash, cash equivalents and investments	\$ 2,388,111	\$ 5,945,637	\$ 965,398
Taxes receivable	17,925	-	-
Interest receivable	10,134	14,725	4,438
Due from other governments	-	-	-
Total Assets	<u>\$ 2,416,170</u>	<u>\$ 5,960,362</u>	<u>\$ 969,836</u>
<b>Liabilities</b>			
Accounts payable	\$ 71	\$ 1,279,234	\$ -
Accrued salaries, wages and benefits	-	86	171
Unearned revenue, current	-	53,268	-
Contract retentions payable	-	100,595	-
Total Liabilities	<u>71</u>	<u>1,433,183</u>	<u>171</u>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue, taxes and penalties	<u>15,732</u>	<u>-</u>	<u>-</u>
Total Liabilities and Deferred Inflows of Resources	<u>15,803</u>	<u>1,433,183</u>	<u>171</u>
<b>Fund Balances</b>			
Restricted for Capital improvement projects	<u>2,400,367</u>	<u>4,527,179</u>	<u>969,665</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,416,170</u>	<u>\$ 5,960,362</u>	<u>\$ 969,836</u>

County of Douglas, Nevada  
Combining Balance Sheet (Continued)  
Non-major Capital Projects Funds  
June 30, 2022

Regional Transportation	Debt Financed	Redevelopment Agency	Town of Gardnerville Ad Valorem	Town of Genoa Ad Valorem	Town of Genoa Construction Reserve
\$ 14,615,622	\$ -	\$ 2,559,265	\$ 203,756	\$ 60,831	\$ 39,995
16,928	-	-	-	-	-
13,647	-	13,259	394	62	135
336,885	-	-	-	-	-
<u>\$ 14,983,082</u>	<u>\$ -</u>	<u>\$ 2,572,524</u>	<u>\$ 204,150</u>	<u>\$ 60,893</u>	<u>\$ 40,130</u>
\$ 94,043	\$ -	\$ -	\$ -	\$ -	\$ -
13,046	-	-	-	-	-
283,008	-	-	-	-	-
-	-	-	-	-	-
<u>390,097</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
14,998	-	-	-	-	-
<u>405,095</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
14,577,987	-	2,572,524	204,150	60,893	40,130
<u>\$ 14,983,082</u>	<u>\$ -</u>	<u>\$ 2,572,524</u>	<u>\$ 204,150</u>	<u>\$ 60,893</u>	<u>\$ 40,130</u>

County of Douglas, Nevada  
Combining Balance Sheet (Continued)  
Non-major Capital Projects Funds  
June 30, 2022

	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	\$ 84,440	\$ 1,937,322	\$ 28,800,377
Taxes receivable	-	-	34,853
Interest receivable	232	3,936	60,962
Due from other governments	-	-	336,885
	<u>84,672</u>	<u>1,941,258</u>	<u>29,233,077</u>
<b>Total Assets</b>	<b><u>\$ 84,672</u></b>	<b><u>\$ 1,941,258</u></b>	<b><u>\$ 29,233,077</u></b>
<b>Liabilities</b>			
Accounts payable	\$ -	\$ 836	\$ 1,374,184
Accrued salaries, wages and benefits	-	-	13,303
Unearned revenue, current	-	-	336,276
Contract retentions payable	-	-	100,595
	<u>-</u>	<u>836</u>	<u>1,824,358</u>
<b>Total Liabilities</b>	<b><u>-</u></b>	<b><u>836</u></b>	<b><u>1,824,358</u></b>
<b>Deferred Inflows of Resources</b>			
Unavailable revenue, taxes and penalties	-	-	30,730
	<u>-</u>	<u>-</u>	<u>30,730</u>
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b><u>-</u></b>	<b><u>836</u></b>	<b><u>1,855,088</u></b>
<b>Fund Balances</b>			
Restricted for			
Capital improvement projects	<u>84,672</u>	<u>1,940,422</u>	<u>27,377,989</u>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b><u>\$ 84,672</u></b>	<b><u>\$ 1,941,258</u></b>	<b><u>\$ 29,233,077</u></b>

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County of Douglas, Nevada  
Statement of Revenues, Expenditures and Changes in Fund Balance -  
Non-major Capital Projects Funds  
Year Ended June 30, 2022

	Ad Valorem	Douglas County Construction	Park Residential Construction Tax
<b>Revenues</b>			
Taxes	\$ 1,631,643	\$ -	\$ 316,000
Licenses, permits, franchise and other fees	-	300,000	-
Intergovernmental shared revenues	-	1,118,748	-
Miscellaneous	(58,350)	(104,977)	(24,887)
Total Revenues	<u>1,573,293</u>	<u>1,313,771</u>	<u>291,113</u>
<b>Expenditures</b>			
Current			
General government	152,128	243,707	-
Public Works	-	-	-
Total Current	<u>152,128</u>	<u>243,707</u>	<u>-</u>
Capital outlay			
General government	7,022	2,703,703	-
Public works	-	-	-
Culture and recreation	-	-	242,730
Total Capital Outlay	<u>7,022</u>	<u>2,703,703</u>	<u>242,730</u>
Total Expenditures	<u>159,150</u>	<u>2,947,410</u>	<u>242,730</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>1,414,143</u>	<u>(1,633,639)</u>	<u>48,383</u>
<b>Other Financing Sources (Uses)</b>			
Sale of capital assets	-	-	-
Transfers in	-	3,850,885	-
Transfers (out)	(1,161,773)	-	-
Total Other Financing Sources (Uses)	<u>(1,161,773)</u>	<u>3,850,885</u>	<u>-</u>
Net Changes in Fund Balances	<u>252,370</u>	<u>2,217,246</u>	<u>48,383</u>
Fund Balance, Beginning of Year	<u>2,147,997</u>	<u>2,309,933</u>	<u>921,282</u>
Fund Balance, End of Year	<u>\$ 2,400,367</u>	<u>\$ 4,527,179</u>	<u>\$ 969,665</u>

County of Douglas, Nevada  
Statement of Revenues, Expenditures and Changes in Fund Balance (Continued)  
Non-major Capital Projects Funds  
Year Ended June 30, 2022

Regional Transportation	Debt Financed	Redevelopment Agency	Town of Gardnerville Ad Valorem	Town of Genoa Ad Valorem	Town of Genoa Construction Reserve
\$ 1,605,665	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
1,763,064	-	-	-	-	-
(355,656)	-	(72,348)	(4,205)	(1,578)	(1,067)
<u>3,013,073</u>	<u>-</u>	<u>(72,348)</u>	<u>(4,205)</u>	<u>(1,578)</u>	<u>(1,067)</u>
-	-	883	-	-	-
836,764	-	-	-	-	-
<u>836,764</u>	<u>-</u>	<u>883</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	296,241	34,218	-	-
429,978	-	-	-	-	-
-	-	-	-	-	-
<u>429,978</u>	<u>-</u>	<u>296,241</u>	<u>34,218</u>	<u>-</u>	<u>-</u>
<u>1,266,742</u>	<u>-</u>	<u>297,124</u>	<u>34,218</u>	<u>-</u>	<u>-</u>
<u>1,746,331</u>	<u>-</u>	<u>(369,472)</u>	<u>(38,423)</u>	<u>(1,578)</u>	<u>(1,067)</u>
210,400	-	-	41,515	-	-
1,157,607	-	-	59,718	2,121	-
(962,146)	-	-	(6,460)	-	-
<u>405,861</u>	<u>-</u>	<u>-</u>	<u>94,773</u>	<u>2,121</u>	<u>-</u>
<u>2,152,192</u>	<u>-</u>	<u>(369,472)</u>	<u>56,350</u>	<u>543</u>	<u>(1,067)</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>
<u>\$ 14,577,987</u>	<u>\$ -</u>	<u>\$ 2,572,524</u>	<u>\$ 204,150</u>	<u>\$ 60,893</u>	<u>\$ 40,130</u>

County of Douglas, Nevada  
Statement of Revenues, Expenditures and Changes in Fund Balance (Continued)  
Non-major Capital Projects Funds  
Year Ended June 30, 2022

	Town of Minden Ad Valorem	Town of Minden Capital Equipment Construction	Total Non-Major Capital Projects Funds
Revenues			
Taxes	\$ -	\$ -	\$ 3,553,308
Licenses, permits, franchise and other fees	-	-	300,000
Intergovernmental shared revenues	-	-	2,881,812
Miscellaneous	(3,474)	(46,280)	(672,822)
Total Revenues	<u>(3,474)</u>	<u>(46,280)</u>	<u>6,062,298</u>
Expenditures			
Current			
General government	-	16,808	413,526
Public Works	-	-	836,764
Total Current	<u>-</u>	<u>16,808</u>	<u>1,250,290</u>
Capital outlay			
General government	141,171	1,082,645	4,265,000
Public works	-	-	429,978
Culture and recreation	-	-	242,730
Total Capital Outlay	<u>141,171</u>	<u>1,082,645</u>	<u>4,937,708</u>
Total Expenditures	<u>141,171</u>	<u>1,099,453</u>	<u>6,187,998</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(144,645)</u>	<u>(1,145,733)</u>	<u>(125,700)</u>
Other Financing Sources (Uses)			
Sale of capital assets	-	-	251,915
Transfers in	57,434	1,015,000	6,142,765
Transfers (out)	-	-	(2,130,379)
Total Other Financing Sources (Uses)	<u>57,434</u>	<u>1,015,000</u>	<u>4,264,301</u>
Net Changes in Fund Balances	<u>(87,211)</u>	<u>(130,733)</u>	<u>4,138,601</u>
Fund Balance, Beginning of Year	<u>171,883</u>	<u>2,071,155</u>	<u>23,239,388</u>
Fund Balance, End of Year	<u>\$ 84,672</u>	<u>\$ 1,940,422</u>	<u>\$ 27,377,989</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
<b>Taxes</b>				
Real property taxes, current	\$ 1,584,000	\$ 1,584,000	\$ 1,585,120	\$ 1,120
Real property taxes, delinquent	2,000	2,000	3,125	1,125
Real property taxes, deferred	1,000	1,000	265	(735)
Personal property taxes, current	45,000	45,000	44,067	(933)
Personal property taxes, delinquent	1,000	1,000	(934)	(1,934)
<b>Miscellaneous</b>				
Investment income	36,962	36,962	(58,350)	(95,312)
<b>Total Revenues</b>	<b>1,669,962</b>	<b>1,669,962</b>	<b>1,573,293</b>	<b>(96,669)</b>
<b>Expenditures</b>				
<b>Current</b>				
<b>General government</b>				
Services and supplies	152,128	152,128	152,128	-
<b>Total General Government</b>	<b>152,128</b>	<b>152,128</b>	<b>152,128</b>	<b>-</b>
<b>Capital outlay</b>				
<b>General government</b>				
Capital projects	2,503,043	2,503,043	7,022	2,496,021
<b>Total Capital Outlay</b>	<b>2,503,043</b>	<b>2,503,043</b>	<b>7,022</b>	<b>2,496,021</b>
<b>Total Expenditures</b>	<b>2,655,171</b>	<b>2,655,171</b>	<b>159,150</b>	<b>2,496,021</b>
<b>Excess (Deficiency) of Revenues over (Under) Expenditures</b>	<b>(833,081)</b>	<b>(833,081)</b>	<b>1,414,143</b>	<b>2,247,224</b>
<b>Other Financing Sources (Uses)</b>				
Transfers out	(2,350,000)	(2,350,000)	(1,161,773)	1,188,227
<b>Total Other Financing Sources (Uses)</b>	<b>(2,350,000)</b>	<b>(2,350,000)</b>	<b>(1,161,773)</b>	<b>1,188,227</b>
<b>Net Changes in Fund Balances</b>	<b>(3,183,081)</b>	<b>(3,183,081)</b>	<b>252,370</b>	<b>3,435,451</b>
<b>Fund Balance, Beginning of Year</b>	<b>-</b>	<b>-</b>	<b>2,147,997</b>	<b>2,147,997</b>
<b>Fund Balance, End of Year</b>	<b>\$ (3,183,081)</b>	<b>\$ (3,183,081)</b>	<b>\$ 2,400,367</b>	<b>\$ 5,583,448</b>

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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Business licenses, permits, Local county gaming licenses	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
Intergovernmental shared revenues Federal, state and local grants				
Federal grant revenue	-	2,513,588	1,118,748	(1,394,840)
Miscellaneous				
Investment income	-	-	(104,977)	(104,977)
Other	46,697	46,697	-	(46,697)
<b>Total Revenues</b>	<b>346,697</b>	<b>2,860,285</b>	<b>1,313,771</b>	<b>(1,546,514)</b>
<b>Expenditures</b>				
Current				
General government Services and supplies	1,185	524,996	243,707	281,289
Capital outlay				
General government Capital projects	2,461,167	7,111,214	2,703,703	4,407,511
<b>Total Capital Outlay</b>	<b>2,461,167</b>	<b>7,111,214</b>	<b>2,703,703</b>	<b>4,407,511</b>
<b>Total Expenditures</b>	<b>2,462,352</b>	<b>7,636,210</b>	<b>2,947,410</b>	<b>4,688,800</b>
Excess (Deficiency) of Revenues over (Under) Expenditures	(2,115,655)	(4,775,925)	(1,633,639)	3,142,286
Other Financing Sources (Uses)				
Transfers in	2,511,167	3,850,885	3,850,885	-
<b>Total Other Financing     Sources (Uses)</b>	<b>2,511,167</b>	<b>3,850,885</b>	<b>3,850,885</b>	<b>-</b>
Net Changes in Fund Balances	395,512	(925,040)	2,217,246	3,142,286
Fund Balance, Beginning of Year	-	-	2,309,933	2,309,933
Fund Balance, End of Year	<u>\$ 395,512</u>	<u>\$ (925,040)</u>	<u>\$ 4,527,179</u>	<u>\$ 5,452,219</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Park Residential Construction Fund  
Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Tax	\$ 217,985	\$ 217,985	\$ 316,000	\$ 98,015
Miscellaneous				
Investment income	21,476	21,476	(24,887)	(46,363)
Total Revenues	<u>239,461</u>	<u>239,461</u>	<u>291,113</u>	<u>51,652</u>
Expenditures				
Capital outlay				
Culture and recreation				
Capital projects	200,352	720,056	242,730	477,326
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>39,109</u>	<u>(480,595)</u>	<u>48,383</u>	<u>528,978</u>
Net Changes in Fund Balances	<u>39,109</u>	<u>(480,595)</u>	<u>48,383</u>	<u>528,978</u>
Fund Balance, Beginning of	<u>-</u>	<u>-</u>	<u>921,282</u>	<u>921,282</u>
Fund Balance, End of Year	<u>\$ 39,109</u>	<u>\$ (480,595)</u>	<u>\$ 969,665</u>	<u>\$ 1,450,260</u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Regional Transportation Capital Projects Fund  
Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Taxes				
Real property taxes, current	\$ 1,227,000	\$ 1,227,000	\$ 1,336,749	\$ 109,749
Real property taxes, delinquent	2,000	2,000	2,195	195
Real property taxes, deferred	-	-	298	298
Personal property taxes, current	51,000	51,000	49,112	(1,888)
Personal property taxes, delinquent	1,000	1,000	(1,096)	(2,096)
Construction taxes	135,913	135,913	218,407	82,494
Intergovernmental shared revenues				
Federal, state and local grants				
Other grants	9,869	9,869	139,448	129,579
Motor vehicle fuel taxes	1,770,708	1,770,708	1,623,616	(147,092)
Miscellaneous				
Investment income	148,017	148,017	(355,656)	(503,673)
Total Revenues	<u>3,345,507</u>	<u>3,345,507</u>	<u>3,013,073</u>	<u>(332,434)</u>
Expenditures				
Current				
Public works				
Regional transportation				
Salaries and wages	179,506	179,506	165,008	14,498
Employee benefits	82,036	82,036	75,750	6,286
Services and supplies	1,069,409	1,607,974	596,006	1,011,968
Total Current	<u>1,330,951</u>	<u>1,869,516</u>	<u>836,764</u>	<u>1,032,752</u>
Capital outlay				
Public works				
Capital projects	2,946,000	6,134,267	429,978	5,704,289
Total Capital Outlay	<u>2,946,000</u>	<u>6,134,267</u>	<u>429,978</u>	<u>5,704,289</u>
Total Expenditures	<u>4,276,951</u>	<u>8,003,783</u>	<u>1,266,742</u>	<u>6,737,041</u>
Excess (Deficiency) of Revenues	<u>(931,444)</u>	<u>(4,658,276)</u>	<u>1,746,331</u>	<u>6,404,607</u>
Other Financing Sources (Uses)				
Sale of capital assets	-	-	210,400	210,400
Transfers in	1,157,607	1,157,607	1,157,607	-
Transfers out	(962,146)	(962,146)	(962,146)	-
Total Other Financing Sources (Uses)	<u>195,461</u>	<u>195,461</u>	<u>405,861</u>	<u>-</u>
Change in Fund Balance	<u>(735,983)</u>	<u>(4,462,815)</u>	<u>2,152,192</u>	<u>6,404,607</u>
Fund Balance, Beginning of Year	-	-	12,425,795	12,425,795
Fund Balance, End of Year	<u>\$ (735,983)</u>	<u>\$ (4,462,815)</u>	<u>\$ 14,577,987</u>	<u>\$ 18,830,402</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, 2022

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Miscellaneous				
Investment income	\$ 67,734	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>67,734</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Changes in Fund Balances	<u>67,734</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>\$ 67,734</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Miscellaneous				
Investment income	\$ 56,512	\$ 56,512	\$ (72,348)	\$ (128,860)
Total Revenues	<u>56,512</u>	<u>56,512</u>	<u>(72,348)</u>	<u>(128,860)</u>
Expenditures				
Current				
General government				
Other	-	884	883	1
Capital outlay				
General government				
Capital outlay	-	2,700,478	296,241	2,404,237
Total expenditures	<u>-</u>	<u>2,701,362</u>	<u>297,124</u>	<u>2,404,238</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>56,512</u>	<u>(2,644,850)</u>	<u>(369,472)</u>	<u>2,275,378</u>
Net Changes in Fund Balances	<u>56,512</u>	<u>(2,644,850)</u>	<u>(369,472)</u>	<u>2,275,378</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>2,941,996</u>	<u>2,941,996</u>
Fund Balance, End of Year	<u><u>\$ 56,512</u></u>	<u><u>\$ (2,644,850)</u></u>	<u><u>\$ 2,572,524</u></u>	<u><u>\$ 5,217,374</u></u>

County of Douglas, Nevada  
Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Town of Gardnerville Ad Valorem Capital Projects Fund  
Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Miscellaneous				
Investment income	\$ -	\$ -	\$ (4,205)	\$ (4,205)
Expenditures				
Capital outlay				
General government				
Machinery and equipment	55,000	104,038	34,218	69,820
Excess (Deficiency) of Revenues over (Under) Expenditures	(55,000)	(104,038)	(38,423)	65,615
Other Financing Sources (Uses)				
Sale of capital assets	-	41,515	41,515	-
Transfers in	59,768	59,768	59,718	(50)
Transfers out	-	(6,460)	(6,460)	-
Total Other Financing Sources (Uses)	59,768	94,823	94,773	(50)
Net Changes in Fund Balances	4,768	(9,215)	56,350	65,565
Fund Balance, Beginning of Year	-	-	147,800	147,800
Fund Balance, End of Year	<u>\$ 4,768</u>	<u>\$ (9,215)</u>	<u>\$ 204,150</u>	<u>\$ 213,365</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, 2022

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Miscellaneous				
Investment income	\$ 1,098	\$ 1,098	\$ (1,578)	\$ (2,676)
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>1,098</u>	<u>1,098</u>	<u>(1,578)</u>	<u>(2,676)</u>
Other Financing Sources (Uses)				
Transfers in	<u>2,123</u>	<u>2,123</u>	<u>2,121</u>	<u>(2)</u>
Net Changes in Fund Balances	<u>3,221</u>	<u>3,221</u>	<u>543</u>	<u>(2,678)</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>60,350</u>	<u>60,350</u>
Fund Balance, End of Year	<u><u>\$ 3,221</u></u>	<u><u>\$ 3,221</u></u>	<u><u>\$ 60,893</u></u>	<u><u>\$ 57,672</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, 2022

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Miscellaneous				
Investment income	\$ 790	\$ 790	\$ (1,067)	\$ (1,857)
Total Revenues	<u>790</u>	<u>790</u>	<u>(1,067)</u>	<u>(1,857)</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>790</u>	<u>790</u>	<u>(1,067)</u>	<u>(1,857)</u>
Net Changes in Fund Balances	<u>790</u>	<u>790</u>	<u>(1,067)</u>	<u>(1,857)</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>41,197</u>	<u>41,197</u>
Fund Balance, End of Year	<u>\$ 790</u>	<u>\$ 790</u>	<u>\$ 40,130</u>	<u>\$ 39,340</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Miscellaneous				
Investment income	\$ -	\$ -	\$ (3,474)	\$ (3,474)
Total Revenues	<u>-</u>	<u>-</u>	<u>(3,474)</u>	<u>(3,474)</u>
Capital outlay				
General government				
Capital outlay	121,000	121,000	92,183	
Machinery and equipment	50,000	50,000	48,988	1,012
Total Capital outlay	<u>171,000</u>	<u>171,000</u>	<u>141,171</u>	<u>1,012</u>
Total Expenditures	<u>171,000</u>	<u>171,000</u>	<u>141,171</u>	<u>1,012</u>
Excess (Deficiency) of Revenues over (Under) Expenditures	<u>(171,000)</u>	<u>(171,000)</u>	<u>(144,645)</u>	<u>26,355</u>
Other Financing Sources (Uses)				
Transfers in	57,482	57,482	57,434	(48)
Total Other Financing Sources (Uses)	<u>57,482</u>	<u>57,482</u>	<u>57,434</u>	<u>(48)</u>
Net Changes in Fund Balances	<u>(113,518)</u>	<u>(113,518)</u>	<u>(87,211)</u>	<u>26,307</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>171,883</u>	<u>171,883</u>
Fund Balance, End of Year	<u><u>\$ (113,518)</u></u>	<u><u>\$ (113,518)</u></u>	<u><u>\$ 84,672</u></u>	<u><u>\$ 198,190</u></u>

County of Douglas, Nevada

Schedule of Revenues, Expenditures and Changes in the Fund Balance – Budget to Actual -  
Town of Minden Capital Equipment Construction Capital Projects Fund  
Year Ended June 30, 2022

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Revenues				
Miscellaneous				
Investment income	\$ -	\$ -	\$ (46,280)	\$ (46,280)
Total Revenues	-	-	(46,280)	(46,280)
Expenditures				
Current:				
General government				
Services and supplies	-	16,808	16,808	-
Capital outlay				
General government				
Capital projects	375,000	1,462,484	1,082,645	379,839
Total Capital outlay	375,000	1,462,484	1,082,645	379,839
Total Expenditures	375,000	1,479,292	1,099,453	379,839
Excess (Deficiency) of Revenues over (Under) Expenditures	(375,000)	(1,479,292)	(1,145,733)	333,559
Other Financing Sources (Uses)				
Transfers in	545,000	1,015,000	1,015,000	-
Net Changes in Fund Balances	170,000	(464,292)	(130,733)	333,559
Fund Balance, Beginning of Year	-	-	2,071,155	2,071,155
Fund Balance, End of Year	<u>\$ 170,000</u>	<u>\$ (464,292)</u>	<u>\$ 1,940,422</u>	<u>\$ 2,404,714</u>

## 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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 762,200	\$ 1,096,950	\$ 1,055,376	\$ (41,574)
Operating Expenses				
Services and supplies	1,097,660	1,156,660	806,165	350,495
Depreciation	1,243,263	1,400,186	1,385,899	14,287
Total Operating Expenses	<u>2,340,923</u>	<u>2,556,846</u>	<u>2,192,064</u>	<u>364,782</u>
Operating income (loss)	<u>(1,578,723)</u>	<u>(1,459,896)</u>	<u>(1,136,688)</u>	<u>323,208</u>
Nonoperating Revenues (Expenses)				
Investment income	19,931	19,931	55,846	35,915
Interest and fiscal charges	(19,492)	(19,492)	(19,662)	(170)
Intergovernmental shared revenues	10,250	452,087	11,361	(440,726)
Gain (loss) on capital asset disposition	-	-	7,291	
Miscellaneous	372,250	37,500	3,060	(34,440)
Total Nonoperating Revenues	<u>382,939</u>	<u>490,026</u>	<u>57,896</u>	<u>(439,421)</u>
Income (loss) before capital contributions	<u>(1,195,784)</u>	<u>(969,870)</u>	<u>(1,078,792)</u>	<u>(108,922)</u>
Capital Contributions				
Capital contributions	-	-	326,859	326,859
Net Changes in Net Position	<u>\$ (1,195,784)</u>	<u>\$ (969,870)</u>	(751,933)	<u>\$ 217,937</u>
Net Position, Beginning of Year			<u>23,734,356</u>	
Net Position, End of Year			<u>\$ 22,982,423</u>	

County of Douglas, Nevada  
Schedule of Revenues, Expenses and Changes in Net Position – Budget to Actual -  
Sewer Utility  
Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 2,554,936	\$ 2,554,936	\$ 2,576,679	\$ 21,743
Operating Expenses				
Salaries and wages	514,528	514,528	491,287	23,241
Employee benefits	241,174	241,174	173,772	67,402
Services and supplies	1,092,392	1,103,368	716,183	387,185
Depreciation	884,258	1,131,828	1,030,392	101,436
Total Operating Expenses	<u>2,732,352</u>	<u>2,990,898</u>	<u>2,411,634</u>	<u>579,264</u>
Operating income (loss)	<u>(177,416)</u>	<u>(435,962)</u>	<u>165,045</u>	<u>601,007</u>
Nonoperating Revenues (Expenses)				
Investment income	105,876	105,876	(184,876)	(290,752)
Interest and fiscal charges	(119,417)	(119,417)	(124,486)	(5,069)
Connection charges	218,138	218,138	355,898	137,760
Miscellaneous	-	-	2,605	2,605
Total Nonoperating Revenues (expenses)	<u>204,597</u>	<u>204,597</u>	<u>49,141</u>	<u>(155,456)</u>
Income (loss) before capital contributions	<u>27,181</u>	<u>(231,365)</u>	<u>214,186</u>	<u>445,551</u>
Net Changes in Net Position	<u>\$ 27,181</u>	<u>\$ (231,365)</u>	214,186	<u>\$ 445,551</u>
Net Position, Beginning of Year			<u>32,954,023</u>	
Net Position, End of Year			<u>\$ 33,168,209</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$5,062,424	\$5,062,424	\$5,750,138	\$ 687,714
Operating Expenses				
Salaries and wages	880,451	880,451	753,695	126,756
Employee benefits	386,631	386,631	141,958	244,673
Services and supplies	1,981,224	2,052,664	1,767,084	285,580
Depreciation	-	-	1,730,476	(1,730,476)
Total Operating Expenses	3,248,306	3,319,746	4,393,213	(1,073,467)
Operating income (loss)	1,814,118	1,742,678	1,356,925	(385,753)
Nonoperating Revenues (Expenses)				
Investment income	170,848	170,848	(437,012)	(607,860)
Interest and fiscal charges	(200,921)	(200,921)	(202,283)	(1,362)
Intergovernmental shared revenues	-	-	335,450	335,450
Lease revenue	38,416	38,416	43,434	5,018
Connection charges	483,000	483,000	900,706	417,706
Water rights	101,778	101,778	1,111,806	1,010,028
Miscellaneous	-	-	1,182	1,182
Total Nonoperating Revenues	593,121	593,121	1,753,283	1,160,162
Income (loss) before capital contributions and transfers	2,407,239	2,335,799	3,110,208	774,409
Capital Contributions				
Capital contributions	-	-	513,348	513,348
Total Capital Contributions	-	-	513,348	513,348
Transfers				
Transfers in	125,000	125,000	125,000	-
Net Changes in Net Position	<u>\$ 2,532,239</u>	<u>\$ 2,460,799</u>	3,748,556	<u>\$ 1,287,757</u>
Net Position, Beginning of Year			<u>56,033,337</u>	
Net Position, End of Year			<u>\$ 59,781,893</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, 2022

	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	\$ 1,474,862	\$ 548,556	\$ 548,787	\$ 5,257,819	\$ 8,765,931	\$ 16,595,955
Accounts receivable, net	388,249	77,373	139,818	186,184	225,882	1,017,506
Interest receivable	1,732	2,677	2,614	4,546	13,889	25,458
Inventories	-	-	-	26,000	-	26,000
Prepaid items	-	12,450	-	9	-	12,459
<b>Total Current Assets</b>	<b>1,864,843</b>	<b>641,056</b>	<b>691,219</b>	<b>5,474,558</b>	<b>9,005,702</b>	<b>17,677,378</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	-	-	-	-	628,065	628,065
Water rights	-	-	-	-	500,000	500,000
Buildings and building improvements	-	362,169	-	916,488	-	1,278,657
Machinery, equipment and software	-	1,553,516	1,165,598	364,894	640,302	3,724,310
Infrastructure	-	456,304	-	-	-	456,304
Water and sewer systems	16,882,564	-	-	15,252,921	10,614,163	42,749,648
Less: accumulated depreciation	(4,153,362)	(1,402,827)	(624,861)	(4,438,677)	(4,868,435)	(15,488,162)
<b>Total Capital Assets</b>	<b>12,729,202</b>	<b>1,171,538</b>	<b>573,352</b>	<b>12,318,130</b>	<b>7,621,551</b>	<b>34,413,773</b>
<b>Total Noncurrent Assets</b>	<b>13,666,702</b>	<b>1,171,538</b>	<b>573,352</b>	<b>12,318,130</b>	<b>7,621,551</b>	<b>35,351,273</b>
<b>Total Assets</b>	<b>15,531,545</b>	<b>1,812,594</b>	<b>1,264,571</b>	<b>17,792,688</b>	<b>16,627,253</b>	<b>53,028,651</b>
<b>Deferred Outflows of Resources</b>						
Deferred outflows related to pensions	24,794	261,221	175,094	156,033	111,293	728,435
Deferred outflows related to OPEB	47	275	112	82	3,616	4,132
<b>Total Deferred Outflows of Resources</b>	<b>24,841</b>	<b>261,496</b>	<b>175,206</b>	<b>156,115</b>	<b>114,909</b>	<b>732,567</b>
<b>Liabilities</b>						
<b>Current Liabilities</b>						
Accounts payable	192,464	44,286	32,734	61,124	45,810	376,418
Accrued salaries, wages and benefits	2,202	18,632	16,287	11,741	8,602	57,464
Unearned revenue, current	-	19,222	1,370	-	4,569	25,161
Compensated absences	2,847	34,028	28,524	15,778	11,058	92,235
<b>Total Current Liabilities</b>	<b>197,513</b>	<b>116,168</b>	<b>78,915</b>	<b>88,643</b>	<b>70,039</b>	<b>551,278</b>
<b>Noncurrent Liabilities</b>						
Compensated absences	5,965	(768)	(12,970)	5,847	3,761	1,835
Total OPEB liability	4,387	22,823	21,571	15,905	222,542	287,228
Net pension liability	40,401	425,653	285,312	254,252	181,350	1,186,968
<b>Total Noncurrent Liabilities</b>	<b>50,753</b>	<b>447,708</b>	<b>293,913</b>	<b>276,004</b>	<b>407,653</b>	<b>1,476,031</b>
<b>Total Liabilities</b>	<b>248,266</b>	<b>563,876</b>	<b>372,828</b>	<b>364,647</b>	<b>477,692</b>	<b>2,027,309</b>
<b>Deferred Inflows of Resources</b>						
Deferred inflows related to pensions	34,287	361,238	242,134	215,775	153,905	1,007,339
<b>Net Position</b>						
Net investment in capital assets	12,729,202	1,171,538	573,352	12,318,130	7,621,551	34,413,773
Unrestricted	2,544,631	(22,562)	251,463	5,050,251	8,489,014	16,312,797
<b>Total Net Position</b>	<b>\$ 15,273,833</b>	<b>\$ 1,148,976</b>	<b>\$ 824,815</b>	<b>\$ 17,368,381</b>	<b>\$ 16,110,565</b>	<b>\$ 50,726,570</b>

County of Douglas, Nevada  
Statement of Revenues, Expenses and Changes in Net Position -  
Non-major Enterprise Funds  
Year Ended June 30, 2022

	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	\$ 1,558,270	\$ 1,276,980	\$ 805,016	\$ 1,663,580	\$ 1,224,033	\$ 6,527,879
Operating Expenses						
Salaries and wages	38,370	365,211	245,067	225,688	162,469	1,036,805
Employee benefits	26,225	125,273	78,653	55,126	30,142	315,419
Services and supplies	1,254,589	676,970	351,724	639,919	552,131	3,475,333
Depreciation	378,535	113,786	85,456	468,904	250,328	1,297,009
Total Operating Expenses	1,697,719	1,281,240	760,900	1,389,637	995,070	6,124,566
Operating Income (Loss)	(139,449)	(4,260)	44,116	273,943	228,963	403,313
Non-Operating Revenues (Expenses):						
Investment income	-	(13,862)	(13,544)	(120,449)	(217,313)	(365,168)
Lease revenues	-	-	-	-	200	200
Gain (loss) on capital asset disposition	-	-	-	-	114,757	114,757
Connection charges	-	-	-	-	907,849	907,849
Miscellaneous	14	-	2,460	(3,902)	6	(1,422)
Total Non-Operating Revenues (Expenses)	14	(13,862)	(11,084)	(124,351)	805,499	656,216
Capital Contributions						
Capital contributions	-	-	-	-	140,687	140,687
Total Capital Contributions	-	-	-	-	140,687	140,687
Transfers						
Transfers in	-	6,460	-	-	-	6,460
Transfers out	(125,000)	-	-	-	-	(125,000)
Total Transfers	(125,000)	6,460	-	-	-	(118,540)
Changes in Net Position	(264,435)	(11,662)	33,032	149,592	1,175,149	1,081,676
Net Position, Beginning of Year	15,538,268	1,160,638	791,783	17,218,789	14,935,416	49,644,894
Net Position, End of Year	\$ 15,273,833	\$ 1,148,976	\$ 824,815	\$ 17,368,381	\$ 16,110,565	\$ 50,726,570

County of Douglas, Nevada  
Combining Statement of Cash Flows -  
Non-major Enterprise Funds  
Year Ended June 30, 2022

	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	\$ 1,551,126	\$ 1,279,612	\$ 790,818	\$ 1,815,283	\$ 1,207,658	\$ 6,644,497
Cash payments to suppliers	(1,404,446)	(675,139)	(319,317)	(658,416)	(513,162)	(3,570,480)
Cash payments to other funds	(7)	(645)	(328)	(602)	(455)	(2,037)
Cash payments to employees	(48,888)	(526,023)	(364,120)	(326,481)	(256,117)	(1,521,629)
Miscellaneous non-operating income	14	-	2,460	-	206	2,680
Miscellaneous non-operating expense	-	-	-	(3,902)	-	(3,902)
<b>Net Cash Provided by (Used for) Operating Activities</b>	<b>97,799</b>	<b>77,805</b>	<b>109,513</b>	<b>825,882</b>	<b>438,130</b>	<b>1,549,129</b>
<b>Cash Flows from Non-Capital Financing Activities</b>						
Transfers Out	(125,000)	-	-	-	-	(125,000)
<b>Net Cash Provided by (Used for) Non-Capital Financing Activities</b>	<b>(125,000)</b>	<b>6,460</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(118,540)</b>
<b>Cash Flows from Capital and Related Financing Activities</b>						
Acquisition and construction of capital assets	-	11,500	-	126,417	(313,067)	(175,150)
Proceeds (loss) from disposition of capital assets	-	-	-	-	114,757	114,757
Capital contributions	-	-	-	-	140,687	140,687
Connection charges	-	-	-	-	907,849	907,849
<b>Net Cash Provided by (Used for) Capital and Related Financing Activities</b>	<b>-</b>	<b>11,500</b>	<b>-</b>	<b>126,417</b>	<b>850,226</b>	<b>988,143</b>
<b>Cash Flows from Investing Activities</b>						
Investment income received	-	(12,705)	(12,394)	(109,410)	(198,665)	(333,174)
<b>Net Cash Provided by (Used for) by Investing Activities</b>	<b>-</b>	<b>(12,705)</b>	<b>(12,394)</b>	<b>(109,410)</b>	<b>(198,665)</b>	<b>(333,174)</b>
<b>Net Increase (decrease) in cash and cash equivalents</b>	<b>(27,201)</b>	<b>83,060</b>	<b>97,119</b>	<b>842,889</b>	<b>1,089,691</b>	<b>2,085,558</b>
Cash and Cash Equivalents, Beginning of Year	1,502,063	465,496	451,668	4,414,930	7,676,240	14,510,397
Cash and Cash Equivalents, End of Year	\$ 1,474,862	\$ 548,556	\$ 548,787	\$ 5,257,819	\$ 8,765,931	\$ 16,595,955
<b>Reconciliation of Operating Income (loss) to Net Cash Provided by Operating Activities:</b>						
Operating Income (Loss)	\$ (139,449)	\$ (4,260)	\$ 44,116	\$ 273,943	\$ 228,963	\$ 403,313
<b>Adjustments to reconcile operating income to net cash flows provided by from operating activities:</b>						
Depreciation and amortization	378,535	113,786	85,456	468,904	250,328	1,297,009
OPEB expense	(571)	(2,970)	(2,807)	(2,070)	(28,958)	(37,376)
Pension expense	11,624	(39,620)	(40,411)	(52,421)	(40,964)	(161,792)
(Increase) decrease in operating assets						
Accounts receivable	(7,144)	(5,248)	(11,722)	151,703	(9,133)	118,456
Due from other funds	-	-	-	-	-	-
Prepaid expenses	-	(876)	21,911	15,865	21,911	58,811
Increase (decrease) in operating liabilities						
Accounts payable and accrued expenses	(149,857)	2,707	10,496	(34,362)	17,058	(153,958)
Accrued salaries and benefits	1,151	1,439	5,162	1,368	1,077	10,197
Due to other funds	(7)	(645)	(328)	(602)	(455)	(2,037)
Refundable deposits	-	-	-	-	(6,000)	(6,000)
Unearned revenue	-	7,880	(2,476)	-	(1,242)	4,162
Compensated absences	3,503	5,612	(2,344)	7,456	5,339	19,566
Miscellaneous non-operating income	14	-	2,460	-	206	2,680
Miscellaneous non-operating expense	-	-	-	(3,902)	-	(3,902)
<b>Total adjustments</b>	<b>237,248</b>	<b>82,065</b>	<b>65,397</b>	<b>551,939</b>	<b>209,167</b>	<b>1,145,816</b>
<b>Net Cash Provided by (Used For) Operating Activities</b>	<b>\$ 97,799</b>	<b>\$ 77,805</b>	<b>\$ 109,513</b>	<b>\$ 825,882</b>	<b>\$ 438,130</b>	<b>\$ 1,549,129</b>

County of Douglas, Nevada  
Schedule of Revenues, Expenses and Changes in Net Position – Budget to Actual -  
Regional Water Utility  
Year Ended June 30, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 1,550,314	\$ 1,550,314	\$ 1,558,270	\$ 7,956
Operating Expenses				
Salaries and wages	29,645	29,645	38,370	(8,725)
Employee benefits	13,976	13,976	26,225	(12,249)
Services and supplies	1,245,602	1,245,602	1,254,589	(8,987)
Depreciation	-	-	378,535	(378,535)
Total Operating Expenses	<u>1,289,223</u>	<u>1,289,223</u>	<u>1,697,719</u>	<u>(408,496)</u>
Operating loss	<u>261,091</u>	<u>261,091</u>	<u>(139,449)</u>	<u>(400,540)</u>
Nonoperating Revenues				
Investment income	18,929	18,929	-	(18,929)
Miscellaneous	-	-	14	14
Total Nonoperating Revenues	<u>18,929</u>	<u>18,929</u>	<u>14</u>	<u>(18,915)</u>
Loss before capital contributions and transfers	<u>280,020</u>	<u>280,020</u>	<u>(139,435)</u>	<u>(419,455)</u>
Transfers				
Transfers in				-
Transfers out	<u>(125,000)</u>	<u>(125,000)</u>	<u>(125,000)</u>	<u>-</u>
Net Changes in Net Position	<u>\$ 155,020</u>	<u>\$ 155,020</u>	<u>(264,435)</u>	<u>\$ (419,455)</u>
Net Position, Beginning of Year			<u>15,538,268</u>	
Net Position, End of Year			<u>\$ 15,273,833</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 1,188,000	\$ 1,231,129	\$ 1,276,980	\$ 45,851
Operating Expenses				
Salaries and wages	410,299	410,299	365,211	45,088
Employee benefits	201,694	201,694	125,273	76,421
Services and supplies	627,264	773,014	676,970	96,044
Depreciation	-	-	113,786	(113,786)
Total Operating Expenses	<u>1,239,257</u>	<u>1,385,007</u>	<u>1,281,240</u>	<u>103,767</u>
Operating income (loss)	<u>(51,257)</u>	<u>(153,878)</u>	<u>(4,260)</u>	<u>149,618</u>
Nonoperating Revenues				
Investment income	-	-	(13,862)	(13,862)
Total Nonoperating Revenues	<u>-</u>	<u>-</u>	<u>(13,862)</u>	<u>(13,862)</u>
Income (loss) before capital contributions and transfers	<u>(51,257)</u>	<u>(153,878)</u>	<u>(18,122)</u>	<u>135,756</u>
Transfers				
Transfers in	<u>-</u>	<u>6,460</u>	<u>6,460</u>	<u>-</u>
Net Changes in Net Position	<u>\$ (51,257)</u>	<u>\$ (147,418)</u>	<u>(11,662)</u>	<u>\$ 135,756</u>
Net Position, Beginning of Year			<u>1,160,638</u>	
Net Position, End of Year			<u>\$ 1,148,976</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 775,000	\$ 800,000	\$ 805,016	\$ 5,016
Operating Expenses				
Salaries and wages	261,080	257,955	245,067	12,888
Employee benefits	146,019	146,019	78,653	67,366
Services and supplies	367,370	399,495	351,724	47,771
Depreciation	-	-	85,456	(85,456)
Total Operating Expenses	774,469	803,469	760,900	42,569
Operating income (loss)	531	(3,469)	44,116	47,585
Nonoperating Revenues				
Investment income	-	-	(13,544)	(13,544)
Lease revenue				
Gain on sale of property	-	-	2,460	2,460
Income (loss) before capital contributions and transfers	531	(3,469)	33,032	34,041
Net Changes in Net Position	\$ 531	\$ (3,469)	33,032	\$ 36,501
Net Position, Beginning of Year			791,783	
Net Position, End of Year			\$ 824,815	



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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
Operating Revenues				
Charges for services	\$ 1,484,000	\$ 1,484,000	\$ 1,663,580	\$ 179,580
Operating Expenses				
Salaries and wages	254,378	251,253	225,688	25,565
Employee benefits	127,371	127,371	55,126	72,245
Services and supplies	634,850	665,475	639,919	25,556
Depreciation	-	-	468,904	(468,904)
Total Operating Expenses	<u>1,016,599</u>	<u>1,044,099</u>	<u>1,389,637</u>	<u>(345,538)</u>
Operating income (loss)	<u>467,401</u>	<u>439,901</u>	<u>273,943</u>	<u>(165,958)</u>
Nonoperating Revenues (Expenses)				
Investment income	-	-	(120,449)	(120,449)
Miscellaneous	-	-	(3,902)	(3,902)
Total Nonoperating Revenues	<u>-</u>	<u>-</u>	<u>(124,351)</u>	<u>(124,351)</u>
Income (loss) before capital contribution and transfers	<u>467,401</u>	<u>439,901</u>	<u>149,592</u>	<u>(290,309)</u>
Net Changes in Net Position	<u>\$ 467,401</u>	<u>\$ 439,901</u>	149,592	<u>\$ (290,309)</u>
Net Position, Beginning of Year			<u>17,218,789</u>	
Net Position, End of Year			<u>\$ 17,368,381</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 1,075,000	\$ 1,075,000	\$ 1,224,033	\$ 149,033
Operating Expenses				
Salaries and wages	187,326	184,201	162,469	21,732
Employee benefits	114,007	114,007	30,142	83,865
Services and supplies	586,300	1,048,525	552,131	496,394
Depreciation	-	-	250,328	(250,328)
Total Operating Expenses	887,633	1,346,733	995,070	351,663
Operating income (loss)	187,367	(271,733)	228,963	500,696
Nonoperating Revenues				
Investment income	-	-	(217,313)	(217,313)
Lease revenue	-	-	200	200
Gain on sale of property	115,000	115,000	114,757	(243)
Connection charges	-	217,180	907,849	690,669
Miscellaneous	-	-	6	6
Total Nonoperating Revenues	115,000	332,180	805,499	473,319
Income (loss) before capital contributions and transfers	302,367	60,447	1,034,462	974,015
Capital Contributions				
Capital contributions	-	-	140,687	140,687
Total Capital Contributions	-	-	140,687	140,687
Net Changes in Net Position	\$ 302,367	\$ 60,447	1,175,149	\$ 1,114,702
Net Position, Beginning of Year			14,935,416	
Net Position, End of Year			\$ 16,110,565	

## 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, 2022

	Risk Management	Self-insurance Dental	Motor Pool	Total Internal Service Funds
<b>Assets</b>				
<b>Current Assets</b>				
Cash and cash equivalents	\$ 7,555,158	\$ 738,924	\$ 1,178,687	\$ 9,472,769
Taxes receivable	2,760	-	-	2,760
Interest receivable	19,834	2,475	1,365	23,674
Inventories	-	-	109,701	109,701
Prepaid items	6,808	-	-	6,808
<b>Total Current Assets</b>	<b>7,584,560</b>	<b>741,399</b>	<b>1,289,753</b>	<b>9,615,712</b>
<b>Noncurrent Assets</b>				
<b>Capital Assets</b>				
Construction in progress	-	-	249,423	249,423
Buildings and building improvements	-	-	13,980	13,980
Machinery, equipment and software	-	-	2,574,448	2,574,448
Less: accumulated depreciation	-	-	(1,794,669)	(1,794,669)
<b>Total Noncurrent Assets</b>	<b>-</b>	<b>-</b>	<b>1,043,182</b>	<b>1,043,182</b>
<b>Total Assets</b>	<b>7,584,560</b>	<b>741,399</b>	<b>2,332,935</b>	<b>10,658,894</b>
<b>Deferred Outflows of Resources</b>				
Deferred outflows related to pensions	266,621	1,573	272,740	540,934
Deferred outflows related to OPEB	126	-	128	254
<b>Total Deferred Outflows Of Resources</b>	<b>266,747</b>	<b>1,573</b>	<b>272,868</b>	<b>541,188</b>

County of Douglas, Nevada  
Combining Statement of Net Position  
Internal Service Funds (Continued)  
June 30, 2022

	Risk Management	Self-insurance Dental	Motor Pool	Total Internal Service Funds
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts payable	130,136	-	371,166	501,302
Accrued salaries, wages and benefits	13,881	238	21,451	35,570
Claims and judgments	4,975,306	27,495	-	5,002,801
Compensated absences	26,443	-	61,374	87,817
<b>Total Current Liabilities</b>	<b>5,145,766</b>	<b>27,733</b>	<b>453,991</b>	<b>5,627,490</b>
<b>Noncurrent Liabilities</b>				
Total OPEB liability	13,711	-	9,332	23,043
Net pension liability	434,452	2,564	444,423	881,439
<b>Total Noncurrent Liabilities</b>	<b>448,163</b>	<b>2,564</b>	<b>453,755</b>	<b>904,482</b>
<b>Total Liabilities</b>	<b>5,593,929</b>	<b>30,297</b>	<b>907,746</b>	<b>6,531,972</b>
<b>Deferred Inflows of Resources</b>				
Deferred inflows related to pensions	368,705	2,176	377,167	748,048
<b>Net Position</b>				
Net investment in capital assets	-	-	1,043,182	1,043,182
Unrestricted	1,888,673	710,499	277,708	2,876,880
<b>Total Net Position</b>	<b>\$ 1,888,673</b>	<b>\$ 710,499</b>	<b>\$ 1,320,890</b>	<b>\$ 3,920,062</b>

County of Douglas, Nevada  
Combining Statement of Revenues, Expenses and Changes in Net Position -  
Internal Service Funds  
Year Ended June 30, 2022

	Risk Management	Self-insurance Dental	Motor Pool	Total Internal Service Funds
Operating Revenues				
Charges for services	\$ 2,682,060	\$ 366,539	\$ 1,613,429	\$ 4,662,028
Operating Expenses				
Salaries and wages	347,688	2,307	383,103	733,098
Employee benefits	292,066	372	93,136	385,574
Services and supplies	2,923,203	384,638	763,770	4,071,611
Depreciation	-	-	218,209	218,209
Total Operating Expenses	3,562,957	387,317	1,458,218	5,408,492
Operating Income (Loss)	(880,897)	(20,778)	155,211	(746,464)
Non-Operating Revenues (Expenses):				
Investment income (loss)	(199,301)	(19,809)	(27,005)	(246,115)
Property taxes	245,081	-	-	245,081
Gain (loss) on capital asset disposition	-	-	9,280	9,280
Miscellaneous	24,427	-	73	24,500
Total Non-Operating Revenues (Expenses)	70,207	(19,809)	(17,652)	32,746
Income (Loss) Before Transfers and	(810,690)	(40,587)	137,559	(713,718)
Transfers				
Transfers in	-	-	116,858	116,858
Total Transfers	-	-	116,858	116,858
Changes in Net Position	(810,690)	(40,587)	254,417	(596,860)
Net Position, Beginning of Year	2,699,363	751,086	1,066,473	4,516,922
Net Position, End of Year	\$ 1,888,673	\$ 710,499	\$ 1,320,890	\$ 3,920,062

County of Douglas, Nevada  
Combining Statement of Cash Flows -  
Internal Service Funds  
Year Ended June 30, 2022

	Risk Management	Self-insurance Dental	Motor Pool	Total Internal Service Funds
<b>Cash Flows from Operating Activities</b>				
Cash Received from Interfund Services	\$ 2,682,060	\$ 366,539	\$ 1,613,429	\$ 4,662,028
Cash Payments for Interfund Goods and Services	(2,869,483)	(384,638)	(451,964)	(3,706,085)
Payments to Other Funds	(344)	-	(152)	(496)
Cash Payments for Interfund Salaries and Benefits	(85,828)	(9,844)	(546,023)	(641,695)
Miscellaneous non-operating income	-	-	73	73
<b>Net Cash Provided by (used for) Operating Activities</b>	<b>(273,595)</b>	<b>(27,943)</b>	<b>615,363</b>	<b>313,825</b>
<b>Cash Flows from Non-Capital Financing Activities</b>				
Transfers In	-	-	116,858	116,858
Property Taxes	244,878	-	-	244,878
<b>Net Cash Provided by (used for) Non-Capital Financing Activities</b>	<b>269,305</b>	<b>-</b>	<b>116,858</b>	<b>386,163</b>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Acquisition and Construction of Capital Assets	-	-	(460,901)	(460,901)
Proceeds from Disposition of Capital Assets	-	-	9,280	9,280
<b>Net Cash Provided by (used for) Capital and Related Financing Activities</b>	<b>-</b>	<b>-</b>	<b>(451,621)</b>	<b>(451,621)</b>
<b>Cash Flows from Investing Activities</b>				
Investment Income Received	(181,286)	(18,010)	(24,728)	(224,024)
<b>Net Cash Provided by (used for) by Investing Activities</b>	<b>(181,286)</b>	<b>(18,010)</b>	<b>(24,728)</b>	<b>(224,024)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>\$ (185,576)</b>	<b>\$ (45,953)</b>	<b>\$ 255,872</b>	<b>\$ 24,343</b>
Cash and Cash Equivalents, Beginning of Year	7,740,734	784,877	922,815	9,448,426
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 7,555,158</b>	<b>\$ 738,924</b>	<b>\$ 1,178,687</b>	<b>\$ 9,472,769</b>



County of Douglas, Nevada  
Combining Statement of Cash Flows  
Internal Service Funds (Continued)  
Year Ended June 30, 2022

	Risk Management	Self-insurance Dental	Motor Pool	Total Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Operating Income (Loss)	\$ (880,897)	\$ (20,778)	\$ 155,211	\$ (746,464)
Adjustments to Reconcile Operating Income to Net Cash Flows Provided				
Depreciation and Amortization	-	-	218,209	218,209
OPEB Expense	(1,784)	-	(1,214)	(2,998)
Pension Expense	143,668	(686)	(90,652)	52,330
(Increase) Decrease in Operating Assets				
Inventories	-	-	(17,385)	(17,385)
Prepaid Expenses	(2,964)	-	-	(2,964)
Increase (Decrease) in Operating Liabilities				
Payable and Accrued Expenses	56,684	-	329,191	385,875
Accrued Salaries and Benefits	(8)	19	6,671	6,682
Due to Other Funds	(344)	-	(152)	(496)
Compensated Absences	(12,472)	-	15,411	2,939
Claims and Judgment	424,522	(6,498)	-	418,024
Miscellaneous non-operating income	-	-	73	73
Total Adjustments	607,302	(7,165)	460,152	1,060,289
Net Cash Provided by (used for) Operating Activities	<u>\$ (273,595)</u>	<u>\$ (27,943)</u>	<u>\$ 615,363</u>	<u>\$ 313,825</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 2,810,150	\$ 2,810,150	\$ 2,682,060	\$ (128,090)
Operating Expenses				
Salaries and wages	310,030	369,030	347,688	21,342
Employee benefits	127,108	157,108	292,066	(134,958)
Services and supplies	2,470,660	2,424,895	2,923,203	(498,308)
Total Operating Expenses	2,907,798	2,951,033	3,562,957	(611,924)
Operating loss	(97,648)	(140,883)	(880,897)	(740,014)
Nonoperating Revenues				
Investment income (loss)	112,712	112,712	(199,301)	(312,013)
Property taxes	245,000	245,000	245,081	81
Miscellaneous	-	-	24,427	24,427
Total Nonoperating Revenues	357,712	357,712	70,207	(287,505)
Income (loss) before capital contributions and transfers	260,064	216,829	(810,690)	(1,027,519)
Net Changes in Net Position	\$ 260,064	\$ 216,829	(810,690)	\$ (1,027,519)
Net Position, Beginning of Year			2,699,363	
Net Position, End of Year			\$ 1,888,673	

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 394,973	\$ 394,973	\$ 366,539	\$ (28,434)
Operating Expenses				
Salaries and wages	2,498	2,498	2,307	191
Employee benefits	1,273	1,273	372	901
Services and supplies	377,580	377,580	384,638	(7,058)
Total Operating Expenses	381,351	381,351	387,317	(5,966)
Operating income (loss)	13,622	13,622	(20,778)	(34,400)
Nonoperating Revenues				
Investment income (loss)	11,535	11,535	(19,809)	(31,344)
Income (loss) before capital contributions	25,157	25,157	(40,587)	(65,744)
Net Changes in Net Position	<u>\$ 25,157</u>	<u>\$ 25,157</u>	(40,587)	<u>\$ (65,744)</u>
Net Position, Beginning of Year			751,086	
Net Position, End of Year			<u>\$ 710,499</u>	

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Operating Revenues				
Charges for services	\$ 1,603,453	\$ 1,603,453	\$ 1,613,429	\$ 9,976
Operating Expenses				
Salaries and wages	389,522	389,522	383,103	6,419
Employee benefits	200,445	200,445	93,136	107,309
Services and supplies	747,878	747,878	763,770	(15,892)
Depreciation	-	-	218,209	(218,209)
Total Operating Expenses	<u>1,337,845</u>	<u>1,337,845</u>	<u>1,458,218</u>	<u>(120,373)</u>
Operating income (loss)	<u>265,608</u>	<u>265,608</u>	<u>155,211</u>	<u>(110,397)</u>
Nonoperating Revenues				
Investment income	10,786	10,786	(27,005)	(37,791)
Gain on sale of property	-	-	9,280	9,280
Miscellaneous	-	-	73	73
Total Nonoperating Revenues	<u>10,786</u>	<u>10,786</u>	<u>(17,652)</u>	<u>(28,438)</u>
Income (loss) before capital contributions and transfers	<u>276,394</u>	<u>276,394</u>	<u>137,559</u>	<u>(138,835)</u>
Transfers				
Transfers in	<u>116,858</u>	<u>116,858</u>	<u>116,858</u>	<u>-</u>
Net Changes in Net Position	<u>\$ 393,252</u>	<u>\$ 393,252</u>	254,417	<u>\$ (138,835)</u>
Net Position, Beginning of Year			<u>1,066,473</u>	
Net Position, End of Year			<u>\$ 1,320,890</u>	

## 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, 2022

	Douglas County School District	Douglas County School District Debt	Carson Water Sub- conservancy District	Cave Rock General Improvement District
<b>Assets</b>				
<b>Current Assets</b>				
Cash and cash equivalents	\$ 207,157	\$ 3,922	\$ 649	\$ -
Accounts receivable, net	3,541	-	-	-
Taxes receivable	268,866	36,049	7,841	513
Interest receivable	-	-	-	-
Due from other governments	-	-	-	-
Special assessments receivable	-	-	-	-
<b>Total Assets</b>	<b>479,564</b>	<b>39,971</b>	<b>8,490</b>	<b>513</b>
<b>Liabilities</b>				
Taxes due to other governments	208,218	4,064	691	-
Accounts payable and other liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>208,218</b>	<b>4,064</b>	<b>691</b>	<b>-</b>
<b>Net Position</b>				
Restricted for Other governments	271,346	35,907	7,799	513
<b>Total Net Position</b>	<b>\$ 271,346</b>	<b>\$ 35,907</b>	<b>\$ 7,799</b>	<b>\$ 513</b>



County of Douglas, Nevada  
Combining Statement of Fiduciary Net Position  
Custodial Funds (Continued)  
June 30, 2022

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
\$ 10,601	\$ -	\$ 3,326	\$ 246,530	\$ 1,654	\$ 130
-	-	-	-	-	-
131,978	4	10,281	-	8,360	8,565
-	-	-	49	-	-
-	-	-	-	-	-
-	-	-	2,481	-	-
<u>142,579</u>	<u>4</u>	<u>13,607</u>	<u>249,060</u>	<u>10,014</u>	<u>8,695</u>
11,064	-	3,659	-	1,654	390
-	-	-	-	-	-
<u>11,064</u>	<u>-</u>	<u>3,659</u>	<u>-</u>	<u>1,654</u>	<u>390</u>
131,515	4	9,948	249,060	8,360	8,305
<u>\$ 131,515</u>	<u>\$ 4</u>	<u>\$ 9,948</u>	<u>\$ 249,060</u>	<u>\$ 8,360</u>	<u>\$ 8,305</u>

County of Douglas, Nevada  
Combining Statement of Fiduciary Net Position  
Custodial Funds (Continued)  
June 30, 2022

	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	\$ 266	\$ -	\$ 288	\$ 84
Accounts receivable, net	-	-	-	-
Taxes receivable	-	-	5,702	1,146
Interest receivable	-	-	-	-
Due from other governments	-	-	-	-
Special assessments receivable	-	-	-	-
<b>Total Assets</b>	<b>266</b>	<b>-</b>	<b>5,990</b>	<b>1,230</b>
<b>Liabilities</b>				
Taxes due to other governments	266	-	288	84
Accounts payable and other liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>266</b>	<b>-</b>	<b>288</b>	<b>84</b>
<b>Net Position</b>				
Restricted for				
Other governments	-	-	5,702	1,146
<b>Total Net Position</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,702</b>	<b>\$ 1,146</b>

County of Douglas, Nevada  
Combining Statement of Fiduciary Net Position  
Custodial Funds (Continued)  
June 30, 2022

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
\$ -	\$ -	\$ 917	\$ 506	\$ 9,776	\$ 546
-	-	-	-	-	-
614	-	993	1,169	49,950	4,871
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>614</u>	<u>-</u>	<u>1,910</u>	<u>1,675</u>	<u>59,726</u>	<u>5,417</u>
-	-	917	506	10,073	546
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>917</u>	<u>506</u>	<u>10,073</u>	<u>546</u>
614	-	993	1,169	49,653	4,871
<u>\$ 614</u>	<u>\$ -</u>	<u>\$ 993</u>	<u>\$ 1,169</u>	<u>\$ 49,653</u>	<u>\$ 4,871</u>

County of Douglas, Nevada  
Combining Statement of Fiduciary Net Position  
Custodial Funds (Continued)  
June 30, 2022

	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	\$ -	\$ 242	\$ -	\$ 2,807
Cash and cash equivalents	-	-	-	-
Accounts receivable, net	7	206	-	35,426
Taxes receivable	-	-	-	-
Interest receivable	-	-	-	-
Due from other governments	-	-	-	-
Special assessments receivable	-	-	-	-
Total Assets	<u>7</u>	<u>448</u>	<u>-</u>	<u>38,233</u>
<b>Liabilities</b>				
Taxes due to other governments	-	242	-	2,930
Accounts payable and other liabilities	-	-	-	-
Total Liabilities	<u>-</u>	<u>242</u>	<u>-</u>	<u>2,930</u>
<b>Net Position</b>				
Restricted for				
Other governments	<u>7</u>	<u>206</u>	<u>-</u>	<u>35,303</u>
Total Net Position	<u>\$ 7</u>	<u>\$ 206</u>	<u>\$ -</u>	<u>\$ 35,303</u>

County of Douglas, Nevada  
Combining Statement of Fiduciary Net Position  
Custodial Funds (Continued)  
June 30, 2022

Inmates Trust	Douglas County Mosquito Abatement District	State of Nevada	Department of Wildlife	Range Improvements	Total Custodial Funds
\$ 11,802	\$ 706	\$ 1,568,879	\$ 6,336	\$ 286	\$ 2,077,410
-	-	83,158	-	-	86,699
-	8,386	66,308	-	-	647,235
-	-	-	-	-	49
-	-	191	-	-	191
-	-	-	-	-	2,481
<u>11,802</u>	<u>9,092</u>	<u>1,718,536</u>	<u>6,336</u>	<u>286</u>	<u>2,814,065</u>
11,802	739	1,463,269	-	-	1,721,402
-	-	-	-	286	286
<u>11,802</u>	<u>739</u>	<u>1,463,269</u>	<u>-</u>	<u>286</u>	<u>1,721,688</u>
-	8,353	255,267	6,336	-	1,092,377
<u>\$ -</u>	<u>\$ 8,353</u>	<u>\$ 255,267</u>	<u>\$ 6,336</u>	<u>\$ -</u>	<u>\$ 1,092,377</u>

County of Douglas, Nevada  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds  
Year Ended June 30, 2022

	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	\$ 24,710,001	\$ 3,335,085	\$ 652,671	\$ 93,572
Licenses and permits collected for other governments	656,738	-	-	-
Intergovernmental revenues collected for other governments	12,371	-	-	-
Charges for services collected for other governments	-	-	-	-
Interest income	-	-	-	-
Total Additions	<u>25,379,110</u>	<u>3,335,085</u>	<u>652,671</u>	<u>93,572</u>
<b>Deductions</b>				
Payment of property taxes to other governments	25,359,480	3,332,504	651,797	93,059
Payment of charges for services to other governments	-	-	-	-
Total Deductions	<u>25,359,480</u>	<u>3,332,504</u>	<u>651,797</u>	<u>93,059</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	<u>19,630</u>	<u>2,581</u>	<u>874</u>	<u>513</u>
Net Position, Beginning of Year, as restated	<u>251,716</u>	<u>33,326</u>	<u>6,925</u>	<u>-</u>
Net Position, End of Year	<u>\$ 271,346</u>	<u>\$ 35,907</u>	<u>\$ 7,799</u>	<u>\$ 513</u>

County of Douglas, Nevada  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds (Continued)  
Year Ended June 30, 2022

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
\$ 10,007,411	\$ 3,521	\$ 1,051,931	\$ -	\$ 1,010,371	\$ 972,859
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	154	-	-
<u>10,007,411</u>	<u>3,521</u>	<u>1,051,931</u>	<u>154</u>	<u>1,010,371</u>	<u>972,859</u>
9,991,332	3,517	1,050,037	-	1,008,804	977,170
-	-	-	-	-	-
<u>9,991,332</u>	<u>3,517</u>	<u>1,050,037</u>	<u>-</u>	<u>1,008,804</u>	<u>977,170</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>16,079</u>	<u>4</u>	<u>1,894</u>	<u>154</u>	<u>1,567</u>	<u>(4,311)</u>
115,436	-	8,054	248,906	6,793	12,616
<u>\$ 131,515</u>	<u>\$ 4</u>	<u>\$ 9,948</u>	<u>\$ 249,060</u>	<u>\$ 8,360</u>	<u>\$ 8,305</u>

County of Douglas, Nevada  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds (Continued)  
Year Ended June 30, 2022

	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	\$ 33,950	\$ 45,252	\$ 489,542	\$ 76,441
Licenses and permits collected for other governments	-	-	-	-
Intergovernmental revenues collected for other governments	-	-	-	-
Charges for services collected for other governments	-	50,370	-	-
Interest income	-	-	-	-
Total Additions	<u>33,950</u>	<u>95,622</u>	<u>489,542</u>	<u>76,441</u>
<b>Deductions</b>				
Payment of property taxes to other governments	33,950	101,716	488,209	76,323
Payment of charges for services to other governments	-	-	-	-
Total Deductions	<u>33,950</u>	<u>101,716</u>	<u>488,209</u>	<u>76,323</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	<u>-</u>	<u>(6,094)</u>	<u>1,333</u>	<u>118</u>
Net Position, Beginning of Year, as restated	<u>-</u>	<u>6,094</u>	<u>4,369</u>	<u>1,028</u>
Net Position, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,702</u>	<u>\$ 1,146</u>



County of Douglas, Nevada  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds (Continued)  
Year Ended June 30, 2022

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
\$ 159,878	\$ -	\$ 62,684	\$ 200,083	\$ 6,700,991	\$ 205,215
-	-	-	-	-	-
-	-	-	-	-	-
-	27,939	-	-	-	-
-	-	-	-	-	-
<u>159,878</u>	<u>27,939</u>	<u>62,684</u>	<u>200,083</u>	<u>6,700,991</u>	<u>205,215</u>
161,987	27,939	61,856	199,781	6,704,205	203,824
-	-	-	-	-	-
<u>161,987</u>	<u>27,939</u>	<u>61,856</u>	<u>199,781</u>	<u>6,704,205</u>	<u>203,824</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>(2,109)</u>	<u>-</u>	<u>828</u>	<u>302</u>	<u>(3,214)</u>	<u>1,391</u>
<u>2,723</u>	<u>-</u>	<u>165</u>	<u>867</u>	<u>52,867</u>	<u>3,480</u>
<u>\$ 614</u>	<u>\$ -</u>	<u>\$ 993</u>	<u>\$ 1,169</u>	<u>\$ 49,653</u>	<u>\$ 4,871</u>

County of Douglas, Nevada  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds (Continued)  
Year Ended June 30, 2022

	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	\$ 24,489	\$ 108,387	\$ 46,235	\$ 2,664,760
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>24,489</u>	<u>108,387</u>	<u>46,235</u>	<u>2,664,760</u>
<b>Deductions</b>				
Payment of property taxes to other governments	24,517	109,460	46,235	2,660,490
Payment of charges for services to other governments	-	-	-	-
Total Deductions	<u>24,517</u>	<u>109,460</u>	<u>46,235</u>	<u>2,660,490</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	-	-	-	-
Total Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	<u>(28)</u>	<u>(1,073)</u>	<u>-</u>	<u>4,270</u>
Net Position, Beginning of Year, as restated	<u>35</u>	<u>1,279</u>	<u>-</u>	<u>31,033</u>
Net Position, End of Year	<u>\$ 7</u>	<u>\$ 206</u>	<u>\$ -</u>	<u>\$ 35,303</u>

County of Douglas, Nevada  
Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds (Continued)  
Year Ended June 30, 2022

Inmates Trust	Douglas County Mosquito Abatement District	State of Nevada	Nevada State Department of Wildlife	Range Improvements	Total Custodial Funds
\$ -	\$ 649,227	\$ 5,989,335	\$ -	\$ -	\$ 59,293,891
-	-	-	-	-	656,738
-	-	-	-	-	12,371
-	-	6,266,027	1,719	286	6,346,341
-	-	-	-	-	154
-	649,227	12,255,362	1,719	286	66,309,495
-	648,136	12,291,368	-	-	66,307,696
7,394	-	-	1,040	715	9,149
7,394	648,136	12,291,368	1,040	715	66,316,845
-	-	5,354	-	-	5,354
-	-	5,354	-	-	5,354
(7,394)	1,091	(30,652)	679	(429)	(1,996)
7,394	7,262	285,919	5,657	429	1,094,373
\$ -	\$ 8,353	\$ 255,267	\$ 6,336	\$ -	\$ 1,092,377

## 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, 2022

	FISCAL YEAR ENDED JUNE 30,			
	2013	2014	2015	2016
<b>GOVERNMENTAL ACTIVITIES</b>				
Net investment in capital				
assets	\$ 97,260,853	\$ 103,681,416	\$ 103,545,887	\$ 104,928,853
Restricted	41,549,199	38,473,264	41,170,332	40,481,940
Unrestricted	10,379,283	7,044,229	(63,536,635)	(61,152,671)
Total Governmental Activities				
Net Position	<u>\$ 149,189,335</u>	<u>\$ 149,198,909</u>	<u>\$ 81,179,584</u>	<u>\$ 84,258,122</u>
<b>BUSINESS-TYPE ACTIVITIES</b>				
Net investment in capital				
assets	\$ 77,024,668	\$ 82,994,996	\$ 87,721,290	\$ 87,557,422
Restricted	6,720,290	716,905	684,789	686,457
Unrestricted	10,215,473	15,144,474	14,096,082	18,031,435
Total Business-Type Activities Net Position				
	<u>\$ 93,960,431</u>	<u>\$ 98,856,375</u>	<u>\$ 102,502,161</u>	<u>\$ 106,275,314</u>
<b>PRIMARY GOVERNMENT</b>				
Net investment in capital				
assets	\$ 174,285,521	\$ 186,676,412	\$ 191,267,177	\$ 192,486,275
Restricted	48,269,489	39,190,169	41,855,121	41,168,397
Unrestricted	20,594,756	22,188,703	(49,440,553)	(43,121,236)
Total Primary Government Net Position				
	<u>\$ 243,149,766</u>	<u>\$ 248,055,284</u>	<u>\$ 183,681,745</u>	<u>\$ 190,533,436</u>

Source: ACFR Statement of Net Position

County of Douglas, Nevada  
 Statistical Section  
 Net Position by Component (Continued)  
 Last Ten Fiscal Years  
 June 30, 2022

FISCAL YEAR ENDED JUNE 30,					
2017	2018	2019	2020	2021	2022
\$ 87,418,048	\$ 96,767,284	\$ 85,837,388	\$ 88,205,291	\$ 92,868,704	\$ 95,506,143
53,591,671	47,698,077	39,719,494	44,018,430	52,981,728	50,677,010
(50,399,356)	(51,244,740)	(43,435,064)	(50,141,613)	(42,436,767)	(30,855,189)
<u>\$ 90,610,363</u>	<u>\$ 93,220,621</u>	<u>\$ 82,121,818</u>	<u>\$ 82,082,108</u>	<u>\$ 103,413,665</u>	<u>\$ 115,327,964</u>
\$ 88,316,914	\$ 88,193,061	\$ 118,825,626	\$ 121,653,608	\$ 128,015,530	\$ 129,222,618
1,009,199	1,056,623	803,845	15,802,381	511,729	418,258
18,809,456	24,539,719	28,392,787	16,027,781	33,839,351	37,018,219
<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>	<u>\$ 166,659,095</u>
\$ 175,734,962	\$ 184,960,345	\$ 204,663,014	\$ 209,858,899	\$ 220,884,234	\$ 224,728,761
54,600,870	48,754,700	40,523,339	59,820,811	53,493,457	51,095,268
(31,589,900)	(26,705,021)	(15,042,277)	(34,113,832)	(8,597,416)	6,163,030
<u>\$ 198,745,932</u>	<u>\$ 207,010,024</u>	<u>\$ 230,144,076</u>	<u>\$ 235,565,878</u>	<u>\$ 265,780,275</u>	<u>\$ 281,987,059</u>

County of Douglas, Nevada  
 Statistical Section  
 Changes in Net Position  
 Last Ten Fiscal Years  
 June 30, 2022

	<b>FISCAL YEAR ENDED JUNE 30,</b>			
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
<b>Expenses</b>				
<b>Governmental Activities:</b>				
General government	\$ 12,759,577	\$ 13,920,640	\$ 12,956,802	\$ 13,389,921
Judicial	12,226,063	13,425,448	13,915,522	14,168,982
Public safety	28,378,343	29,498,459	29,112,782	29,650,696
Public works	16,452,157	13,034,974	7,294,588	8,153,262
Community development	1,557,705	3,605,357	4,186,295	4,365,400
Culture and recreation	11,742,073	11,803,428	14,539,072	15,421,278
Health and sanitation	906,878	953,423	496,018	585,814
Welfare	2,369,403	2,267,169	2,425,146	2,669,742
Interest on long-term debt	567,522	600,564	616,123	463,933
Total governmental activities	<u>86,959,721</u>	<u>89,109,462</u>	<u>85,542,348</u>	<u>88,869,028</u>
<b>Business-type Activities:</b>				
Airport	-	-	-	-
Water	6,616,855	6,959,476	7,613,179	7,791,526
Sewer	1,972,400	1,937,546	1,779,765	1,951,823
Trash	1,375,266	1,462,808	1,486,407	1,430,122
Total business-type activities	<u>9,964,521</u>	<u>10,359,830</u>	<u>10,879,351</u>	<u>11,173,471</u>
Total primary government expenses	<u>\$ 96,924,242</u>	<u>\$ 99,469,292</u>	<u>\$ 96,421,699</u>	<u>\$ 100,042,499</u>
<b>Program revenues</b>				
<b>Governmental Activities:</b>				
Charges for services:	\$ 11,675,481	\$ 12,035,744	\$ 13,941,613	\$ 14,842,089
Operating grants, interest, and contributions	6,386,270	6,819,224	6,853,920	7,087,302
Capital grants, interest, and contributions	4,277,630	2,135,366	395,150	2,302,348
Total Governmental Activities Program Revenues	<u>22,339,381</u>	<u>20,990,334</u>	<u>21,190,683</u>	<u>24,231,739</u>
<b>Business-type Activities:</b>				
Charges for services:	9,712,890	10,506,035	11,214,386	11,540,124
Capital grants, interest, and contributions	8,903,653	4,920,192	6,143,818	952,688
Total Business-type Activities Program Revenues	<u>18,616,543</u>	<u>15,426,227</u>	<u>17,358,204</u>	<u>12,492,812</u>
Total Primary Government Program Revenues	<u>\$ 40,955,924</u>	<u>\$ 36,416,561</u>	<u>\$ 38,548,887</u>	<u>\$ 36,724,551</u>
<b>Net program revenues (expenses)</b>				
Governmental activities	\$ (64,620,340)	\$ (68,119,128)	\$ (64,351,665)	\$ (64,637,289)
Business-type activities	8,652,022	5,066,397	6,478,853	1,319,341
Total Primary Government Net Revenues (Expenses)	<u>\$ (55,968,318)</u>	<u>\$ (63,052,731)</u>	<u>\$ (57,872,812)</u>	<u>\$ (63,317,948)</u>



County of Douglas, Nevada  
Statistical Section  
Changes in Net Position (Continued)  
Last Ten Fiscal Years  
June 30, 2022

FISCAL YEAR ENDED JUNE 30,					
2017	2018	2019	2020	2021	2022
\$ 14,028,846	\$ 13,960,502	\$ 15,741,115	\$ 17,511,629	\$ 26,716,748	\$ 18,167,601
14,636,163	14,421,793	15,645,003	18,391,604	15,431,646	14,928,725
26,014,523	18,215,504	20,894,158	23,380,281	20,585,012	19,777,710
8,528,908	6,694,049	7,847,083	7,096,088	7,050,301	5,712,505
5,297,405	4,793,263	5,088,698	6,381,994	5,218,441	5,492,141
14,173,369	18,051,180	19,545,754	21,496,400	21,435,351	21,452,717
2,712,113	1,147,215	1,162,823	1,582,237	1,204,130	1,179,480
3,276,351	2,824,512	3,316,669	4,056,391	3,329,784	2,798,218
974,718	793,210	750,089	400,577	748,998	637,278
<u>89,642,396</u>	<u>80,901,228</u>	<u>89,991,392</u>	<u>100,297,201</u>	<u>101,720,411</u>	<u>90,146,375</u>
-	-	1,871,056	2,035,810	2,069,545	2,211,726
8,410,628	8,169,994	8,621,594	8,643,548	8,807,447	8,677,922
2,027,437	2,033,237	2,053,361	2,206,822	2,377,101	2,536,120
1,626,164	1,705,777	1,794,609	1,931,606	1,949,849	2,042,140
<u>12,064,229</u>	<u>11,909,008</u>	<u>14,340,620</u>	<u>14,817,786</u>	<u>15,203,942</u>	<u>15,467,908</u>
<u>\$ 101,706,625</u>	<u>\$ 92,810,236</u>	<u>\$ 104,332,012</u>	<u>\$ 115,114,987</u>	<u>\$ 116,924,353</u>	<u>\$ 105,614,283</u>
\$ 13,399,534	\$ 13,304,289	\$ 15,212,097	\$ 14,388,706	\$ 15,108,204	\$ 12,987,778
7,078,397	7,513,727	8,124,897	8,285,078	22,692,205	6,023,354
4,076,938	3,075,798	1,128,349	209,868	1,208,983	12,772
<u>24,554,869</u>	<u>23,893,814</u>	<u>24,465,343</u>	<u>22,883,652</u>	<u>39,009,392</u>	<u>19,023,904</u>
12,560,044	12,651,054	14,933,667	15,863,950	19,275,328	19,229,965
1,089,015	1,967,468	12,022,242	2,754,303	4,660,804	980,894
<u>13,649,059</u>	<u>14,618,522</u>	<u>26,955,909</u>	<u>18,618,253</u>	<u>23,936,132</u>	<u>20,210,859</u>
<u>\$ 38,203,928</u>	<u>\$ 38,512,336</u>	<u>\$ 51,421,252</u>	<u>\$ 41,501,905</u>	<u>\$ 62,945,524</u>	<u>\$ 39,234,763</u>
\$ (65,087,527)	\$ (57,007,414)	\$ (65,526,049)	\$ (77,413,549)	\$ (62,711,019)	\$ (71,122,471)
1,584,830	2,709,514	12,615,289	3,800,467	8,732,190	4,742,951
<u>\$ (63,502,697)</u>	<u>\$ (54,297,900)</u>	<u>\$ (52,910,760)</u>	<u>\$ (73,613,082)</u>	<u>\$ (53,978,829)</u>	<u>\$ (66,379,520)</u>

County of Douglas, Nevada  
Statistical Section  
Changes in Net Position (Continued)  
Last Ten Fiscal Years  
June 30, 2022

	FISCAL YEAR ENDED JUNE 30,			
	2013	2014	2015	2016
General revenues and other in net position				
Governmental Activities				
Property taxes	\$ 35,708,589	\$ 35,969,749	\$ 37,221,860	\$ 37,989,647
Room taxes	-	-	-	-
Construction taxes	-	-	-	-
Intergovernmental shared revenues, unrestricted	26,003,930	26,746,805	28,177,259	31,564,407
Investment income	(79,959)	296,778	312,694	536,416
Gain on sale of capital assets	31,100	262,461	45,235	-
Miscellaneous	362,782	269,635	740,117	35,552
Transfer of operations to East Fork Fire Protection District				
Transfers	(42,500)	(91,336)	(100,000)	(2,112,500)
Total Governmental Activities	<u>61,983,942</u>	<u>63,454,092</u>	<u>66,397,165</u>	<u>68,013,522</u>
Business-type Activities:				
Intergovernmental shared revenues, unrestricted				
Investment income	(15,250)	64,467	88,283	162,340
Gain on sale of capital assets	475	(9,227)	238,983	-
Gain on sale of water rights	6,450	-	-	-
Miscellaneous	112,967	107,249	110,505	178,972
Transfers	42,500	91,336	100,000	2,112,500
Total Business-type Activities	<u>147,142</u>	<u>253,825</u>	<u>537,771</u>	<u>2,453,812</u>
Total Primary Government Activities	<u>\$ 62,131,084</u>	<u>\$ 63,707,917</u>	<u>\$ 66,934,936</u>	<u>\$ 70,467,334</u>
CHANGE IN NET POSITION				
Governmental activities	\$ (2,636,398)	\$ (4,665,036)	\$ 2,045,500	\$ 3,376,233
Business-type activities	<u>8,799,164</u>	<u>5,320,222</u>	<u>7,016,624</u>	<u>3,773,153</u>
Total Primary Government	<u>\$ 6,162,766</u>	<u>\$ 655,186</u>	<u>\$ 9,062,124</u>	<u>\$ 7,149,386</u>

Source: ACFR Statement of Activities

County of Douglas, Nevada  
 Statistical Section  
 Changes in Net Position (Continued)  
 Last Ten Fiscal Years  
 June 30, 2022

FISCAL YEAR ENDED JUNE 30,					
2017	2018	2019	2020	2021	2022
\$ 36,439,138	\$ 32,885,805	\$ 33,422,955	\$ 33,422,955	\$ 40,060,669	\$ 39,717,680
7,811,600	9,012,529	9,924,128	9,924,128	20,138,596	20,422,709
857,726	554,637	415,420	415,420	671,886	534,407
23,595,365	24,921,787	25,930,882	25,930,882	21,606,493	24,164,774
166,182	390,530	2,390,502	2,390,502	294,043	(2,300,554)
27,154	48,025	52,827	52,827	66,202	340,229
400,616	2,317,223	440,342	440,342	1,367,392	1,486,130
2,251,333					
(110,346)	(2,799,131)	(8,006)	(8,006)	44,273	(6,460)
<u>71,438,768</u>	<u>67,331,405</u>	<u>72,569,050</u>	<u>72,569,050</u>	<u>84,249,554</u>	<u>84,358,915</u>
				202,939	346,811
35,702	88,314	1,122,330	1,122,330	880	(931,210)
36	550	(71,978)	(71,978)	(365,421)	122,048
-	-	-	-	250,000	
129,341	391,693	504,478	504,478	106,525	5,425
110,346	2,799,131	8,006	8,006	(44,273)	6,460
<u>275,425</u>	<u>3,279,688</u>	<u>1,562,836</u>	<u>1,562,836</u>	<u>(52,289)</u>	<u>(450,466)</u>
<u>\$ 71,714,193</u>	<u>\$ 70,611,093</u>	<u>\$ 74,131,886</u>	<u>\$ 74,131,886</u>	<u>\$ 84,197,265</u>	<u>\$ 83,908,449</u>
\$ 6,351,241	\$ 10,323,991	\$ 7,043,001	\$ (4,844,499)	\$ 21,538,535	\$ 13,236,444
1,860,255	5,989,202	14,178,125	5,363,303	8,679,901	4,292,485
<u>\$ 8,211,496</u>	<u>\$ 16,313,193</u>	<u>\$ 21,221,126</u>	<u>\$ 518,804</u>	<u>\$ 30,218,436</u>	<u>\$ 17,528,929</u>

County of Douglas, Nevada  
Statistical Section  
Fund Balances, Governmental Funds  
Last Ten Fiscal Years (Unaudited)  
June 30, 2022

	<b>FISCAL YEAR ENDED JUNE 30,</b>				
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
General fund					
Nonspendable	\$ 343,265	\$ 274,825	\$ 207,410	\$ 430,324	\$ 790,743
Restricted	-	1,218,189	2,532,913	991,494	4,454,583
Committed	1,294,633	700,000	-	-	-
Assigned	358,767	372,803	741,428	365,055	365,700
Unassigned	6,472,622	8,032,077	8,644,481	9,504,350	6,646,114
<b>Total general fund</b>	<b>\$ 8,469,287</b>	<b>\$ 10,597,894</b>	<b>\$ 12,126,232</b>	<b>\$ 11,291,223</b>	<b>\$ 12,257,140</b>
Other governmental funds					
Nonspendable	\$ 142,515	\$ 471,571	\$ 491,191	\$ 225,732	\$ 197,547
Restricted	39,036,750	32,644,628	34,667,616	35,082,474	44,285,183
Committed	-	596,344	657,280	1,185,012	-
Assigned	7,499,570	4,333,245	2,084,837	2,479,188	3,693,998
Unassigned	(974,750)	-	-	(12,348)	-
<b>Total other governmental funds</b>	<b>\$ 45,704,085</b>	<b>\$ 38,045,788</b>	<b>\$ 37,900,924</b>	<b>\$ 38,960,058</b>	<b>\$ 48,176,728</b>

Source: ACFR Balance Sheet - Governmental Funds

County of Douglas, Nevada  
 Statistical Section  
 Fund Balances, Governmental Funds (Continued)  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2022

FISCAL YEAR ENDED JUNE 30,				
2018	2019	2020	2021	2022
\$ 707,836	\$ 655,651	\$ 937,376	\$ 553,403	\$ 398,232
3,943,908	3,576,916	4,249,154	7,841,260	-
-	-	-	-	-
-	-	825,793	629,108	-
4,533,001	7,936,652	9,774,468	15,667,526	24,659,329
\$ 9,184,745	\$ 12,169,219	\$ 15,786,791	\$ 24,691,297	\$ 25,057,561
\$ 308,449	\$ 237,052	\$ 38,809	\$ 69,164	\$ 88,758
52,322,637	39,053,107	39,769,276	45,140,468	50,677,010
-	-	-	-	-
12,191,085	7,458,732	7,409,232	7,118,813	9,029,051
-	-	-	-	-
\$ 64,822,171	\$ 46,748,891	\$ 47,217,317	\$ 52,328,445	\$ 59,794,819

County of Douglas, Nevada  
Statistical Section  
Changes in Fund Balances, Governmental Funds  
Last Ten Fiscal Years (Unaudited)  
June 30, 2022

	FISCAL YEAR ENDING JUNE 30,				
	2013	2014	2015	2016	2017
<b>REVENUES</b>					
Taxes	\$ 40,245,485	\$ 40,828,495	\$ 42,077,709	\$ 44,860,047	\$ 44,192,754
Licenses, permits, franchise and other fees	6,398,025	6,772,576	7,509,105	7,651,751	7,743,457
Intergovernmental shared revenues	25,985,608	25,096,589	24,858,501	27,930,886	29,283,950
Charges for services	12,855,547	8,767,368	9,748,495	10,378,842	9,291,243
Fines and forfeits	1,280,851	954,553	1,305,047	1,381,775	1,378,046
Miscellaneous	3,103,066	2,826,380	3,977,509	4,484,657	4,508,155
<b>Total Revenues</b>	<b>89,868,582</b>	<b>85,245,961</b>	<b>89,476,366</b>	<b>96,687,958</b>	<b>96,397,605</b>
<b>EXPENDITURES</b>					
Current					
General government	11,632,355	11,388,627	11,736,808	12,272,881	12,609,858
Judicial	12,395,999	13,130,475	13,794,787	14,323,765	14,421,203
Public safety	32,969,504	28,846,546	29,058,272	30,473,247	24,429,453
Public works	7,545,142	4,777,687	5,040,254	5,294,947	5,593,170
Community development	1,568,298	3,543,405	4,122,507	4,419,829	4,761,213
Culture and recreation	12,951,128	10,808,355	11,294,221	13,103,680	14,163,560
Health and sanitation	830,716	878,651	967,484	972,487	1,102,912
Welfare	2,843,146	2,375,557	2,567,844	2,875,513	3,365,906
<b>Total current</b>	<b>82,736,288</b>	<b>75,749,303</b>	<b>78,582,177</b>	<b>83,736,349</b>	<b>80,447,275</b>
Capital outlay	5,125,081	16,805,506	7,503,169	8,166,219	11,407,694
Debt service					
Principal payments	4,022,234	2,080,942	2,918,524	1,689,288	1,892,482
Interest expense	540,593	640,402	561,859	475,961	625,714
Debt issuance costs	347,863	-	74,019	-	287,735
Fiscal charges	5,788	2,800	1,300	900	500
<b>Total debt service</b>	<b>4,916,478</b>	<b>2,724,144</b>	<b>3,555,702</b>	<b>2,166,149</b>	<b>2,806,431</b>
<b>Total expenditure</b>	<b>92,777,847</b>	<b>95,278,953</b>	<b>89,641,048</b>	<b>94,068,717</b>	<b>94,661,400</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,909,265)	(10,032,992)	(164,682)	2,619,241	1,736,205
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from capital asset disposal	22,916	262,461	41,530	28,829	13,873
Issuance of debt	16,559,000	-	1,395,000	-	12,206,423
Proceeds from tax sales	62,175	-	-	-	848,707
Transfers in	10,443,313	12,700,382	15,777,949	9,586,182	11,908,247
Transfers out	(10,125,182)	12,795,384	(15,877,949)	(11,743,682)	(12,043,593)
<b>Total Other Financing Sources (Uses)</b>	<b>16,962,222</b>	<b>25,758,227</b>	<b>1,336,530</b>	<b>(2,128,671)</b>	<b>12,933,657</b>
<b>Net Change in Fund Balances</b>	<b>\$ 14,052,957</b>	<b>\$ 15,725,235</b>	<b>\$ 1,171,848</b>	<b>\$ 490,570</b>	<b>\$ 14,669,862</b>
Debt service as a percentage of noncapital expenditures	5.21%	3.47%	4.20%	2.52%	3.02%

Source: ACFR Statement of Revenues, Expenditures and Changes in Fund Balances

County of Douglas, Nevada

Statistical Section

Changes in Fund Balances, Governmental Funds (Continued)

Last Ten Fiscal Years (Unaudited)

June 30, 2022

FISCAL YEAR ENDING JUNE 30,					
	2018	2019	2020	2021	2022
\$	41,394,633	\$ 42,615,616	\$ 45,693,454	\$ 59,660,576	\$ 62,062,153
	10,057,427	10,494,370	9,886,970	7,247,263	8,277,423
	29,057,123	27,894,390	27,323,326	35,681,257	26,712,617
	8,778,145	10,016,877	9,637,730	10,195,202	7,124,277
	1,306,507	1,256,374	1,250,755	1,037,527	958,880
	3,209,873	3,929,100	5,522,400	2,385,168	(209,435)
	<u>93,803,708</u>	<u>96,206,727</u>	<u>99,314,635</u>	<u>116,206,993</u>	<u>104,925,915</u>
	13,013,180	13,069,598	14,795,093	18,068,288	12,570,397
	14,624,410	15,063,229	16,249,380	15,603,316	16,011,561
	19,049,285	19,946,156	20,181,137	20,850,223	21,253,189
	4,318,858	5,782,752	6,400,240	5,820,382	5,917,358
	4,985,388	4,924,485	5,058,853	5,011,324	5,728,982
	16,424,519	17,308,112	18,164,577	20,772,455	21,804,301
	1,092,241	1,126,029	1,179,758	1,209,682	1,213,058
	3,011,835	3,199,397	3,401,204	3,116,119	3,054,556
	<u>76,519,716</u>	<u>80,419,758</u>	<u>85,430,242</u>	<u>90,451,789</u>	<u>87,553,402</u>
	<u>12,710,754</u>	<u>11,057,746</u>	<u>7,559,654</u>	<u>9,715,072</u>	<u>7,409,448</u>
	1,795,573	1,777,333	1,825,172	1,532,090	8,055,007
	876,440	800,381	750,633	700,632	755,723
	-	-	-	-	-
	850	500	1,200	850	70,702
	<u>2,672,863</u>	<u>2,578,214</u>	<u>2,577,005</u>	<u>2,233,572</u>	<u>8,881,432</u>
	<u>91,903,333</u>	<u>94,055,718</u>	<u>95,566,901</u>	<u>102,400,433</u>	<u>103,844,282</u>
	<u>1,900,375</u>	<u>2,151,009</u>	<u>3,747,734</u>	<u>13,806,560</u>	<u>1,081,633</u>
	45,745	38,852	89,743	66,202	317,902
	-	-	-	-	6,567,000
	-	-	-	-	-
	18,770,265	13,716,581	10,451,888	18,411,793	16,890,770
	(21,420,175)	(13,747,366)	(10,203,367)	(13,165,017)	(17,014,088)
	<u>(2,604,165)</u>	<u>8,067</u>	<u>338,264</u>	<u>5,312,978</u>	<u>6,761,584</u>
\$	<u>(703,790)</u>	<u>\$ 2,159,076</u>	<u>\$ 4,085,998</u>	<u>\$ 19,119,538</u>	<u>\$ 7,843,217</u>
	<u>3.37%</u>	<u>3.03%</u>	<u>2.92%</u>	<u>2.44%</u>	<u>9.17%</u>

County of Douglas, Nevada  
 Statistical Section  
 Assessed and Estimated Actual Value of Taxable Real Property  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2022

	FISCAL YEAR ENDING JUNE 30,			
	2013	2014	2015	2016
<b>Real Property Assessed Value</b>				
Vacant Land	\$ 140,511,652	\$ 128,323,217	\$ 121,972,775	\$ 92,358,338
Residential	2,073,189,096	1,998,798,888	2,126,479,166	2,259,819,065
Tourist Commercial	125,413,683	123,443,892	131,840,709	105,742,640
Commercial/ Industrial	190,292,488	183,979,101	189,315,812	176,975,581
Agriculture	33,250,086	33,064,929	34,487,384	38,144,639
Other	119,244,496	123,828,366	131,743,035	140,925,604
<b>Total Real Property Assessed Value</b>	<b>\$ 2,681,901,501</b>	<b>\$ 2,591,438,393</b>	<b>\$ 2,735,838,881</b>	<b>\$ 2,813,965,867</b>
<b>Estimated Actual Taxable Value</b>	<b>\$ 7,662,575,717</b>	<b>\$7,404,109,694</b>	<b>\$7,816,682,517</b>	<b>\$8,039,902,477</b>
<b>Assessed Value to Taxable Value</b>	35%	35%	35%	35%
<b>Total Douglas County Tax Rate</b>	1.1680	1.1680	1.1680	1.1680

**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.

Source: Douglas County Assessor's Office



County of Douglas, Nevada  
 Statistical Section  
 Assessed and Estimated Actual Value of Taxable Real Property (Continued)  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2022

FISCAL YEAR ENDING JUNE 30,					
2017	2018	2019	2020	2021	2022
\$ 93,288,154	\$ 109,464,416	\$ 92,149,080	\$ 108,952,780	\$ 118,512,028	\$ 118,390,275
2,365,977,438	2,410,101,447	2,500,415,855	2,668,896,532	2,899,745,479	3,019,331,152
126,352,245	137,929,781	151,924,323	157,810,940	162,168,359	148,028,840
187,910,172	191,246,700	211,315,565	230,154,973	254,946,922	272,596,765
39,129,020	40,007,820	40,549,451	41,704,339	44,371,722	46,103,355
148,636,724	147,577,323	149,027,111	148,255,840	163,387,651	109,409,446
\$ 2,961,293,753	\$ 3,036,327,487	\$ 3,145,381,385	\$ 3,355,775,404	\$ 3,643,132,161	\$ 3,713,859,833
\$8,460,839,294	\$8,675,221,391	\$8,986,803,957	\$9,587,929,726	\$10,408,949,031	\$10,611,028,094
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, 2022

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
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
2022	0.8761	0.2919	1.1680	0.1700	0.8500	0.6677	0.6677	0.6277

For the Year Ended June 30,	Overlapping Rates					
	East Fork Fire Protection District	East Fork Fire Paramedic District	Improvement Districts Within Douglas County	Other Districts Within Douglas County	Total Overlapping Rates	Total Direct and Overlapping Rates
2013	0.3282	0.1592	5.0966	0.9995	9.4522	10.62
2014	0.3282	0.1592	5.1072	0.9495	9.4128	10.58
2015	0.3282	0.1592	5.5726	0.9495	9.9197	11.09
2016	0.3282	0.1592	5.1805	0.9495	9.5584	10.73
2017	0.3282	0.1592	5.8054	0.9495	10.2203	11.39
2018	0.3282	0.1592	5.8910	0.9995	10.3829	11.55
2019	0.3282	0.1592	6.3358	0.9495	10.7558	11.92
2020	0.3282	0.1592	6.9979	1.989	12.4574	13.63
2021	0.3282	0.1592	7.6966	1.993	13.1601	14.33
2022	0.3282	0.1592	7.6966	1.993	13.1601	14.33

Source: Douglas County Annual Tax Rate Certification

County of Douglas, Nevada  
 Statistical Section  
 Principal Property Taxpayers  
 June 30, 2021 and Nine Years Ago (Unaudited)  
 June 30, 2022

<b>Taxpayer</b>	<b>2022</b>			<b>2013</b>		
	Taxable Assessed Value	Rank	% of Total Assessed Value	Taxable Assessed Value	Rank	% of Total Assessed Value
Vici Properties	\$ 78,161,667	1	1.92%			
Edgewood Companies	55,967,878	2	1.37%			
Starbucks	36,851,436	3	0.90%	15,616,404	4	
Harich Tahoe Development	28,339,044	4	0.70%	17,442,479	3	
Neva One Propco LLC	19,678,894	5	0.48%			
Clear Creek Residential	15,350,245	6	0.38%			
Wal-Mart Real Estate Bus Trust	12,425,853	7	0.30%			
Willis, Patrick K TTEE	12,126,314	8	0.30%			
Carson Valley Center, LLC	12,115,886	9	0.30%	10,891,168	6	
Tranquil Investments LLC	10,451,023	10	0.26%			
Caesar's Entertainment				\$ 75,523,064	1	
Park Cattle Company				33,327,046	2	
Siera Pacific Power - Electric						
Bently Nevada LLC (GE)				13,040,663	5	
Lee, Robert M Trustee				8,751,137	8	
Verizon California Inc						
Sierra Sunset				10,419,435	7	
Khashoggi, Essam				8,574,582	9	
Horowitz, Joel & Ann				8,524,449	10	
<b>Total Top Ten Taxpayers</b>	<b>\$ 281,468,240</b>		<b>6.90%</b>	<b>\$ 202,110,427</b>		

Source: Douglas County Assessor's Office

County of Douglas, Nevada  
 Statistical Section  
 Property Tax Levies and Collections  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2022

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	FISCAL YEAR ENDING JUNE 30,				
	2013	2014	2015	2016	2017
Net Secured Roll Taxes Levied	\$ 68,107,802	\$ 67,656,118	\$ 70,290,700	\$ 71,095,242	\$ 72,388,156
Current Year					
Tax Collections	67,414,716	67,038,862	69,398,098	70,899,515	66,622,611
Percent of Taxes Levied	98.98%	99.09%	98.73%	99.72%	92.04%
Delinquent Tax Collections	382,004	630,415	690,933	286,050	450,572
Totals to Date					
Tax Collections	67,796,720	67,669,277	70,089,031	71,185,565	67,073,183
Percent of Taxes Levied	99.54%	100.02%	99.71%	100.13%	92.66%

Source: Douglas County Clerk-Treasurer

County of Douglas, Nevada  
 Statistical Section  
 Property Tax Levies and Collections (Continued)  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2022

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FISCAL YEAR ENDING JUNE 30,				
2018	2019	2020	2021	2022
\$ 75,324,471	\$ 79,388,127	\$ 84,500,984	\$ 88,975,465	\$ 93,709,512
74,877,810	79,082,469	82,819,086	86,920,861	91,606,244
99.41%	99.61%	98.01%	97.69%	97.76%
384,400	447,909	268,499	365,068	345,362
75,262,210	79,530,378	83,087,585	87,285,929	91,951,606
99.92%	100.18%	98.33%	98.10%	98.12%

County of Douglas, Nevada  
Statistical Section  
Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years (Unaudited)  
June 30, 2022

For the Year Ended June 30,	GOVERNMENTAL ACTIVITIES		OTHER GOVERNMENTAL ACTIVITIES DEBT			
	General Obligation Bonds	Capital Leases	Revenue Bonds	General Obligation/Pleadg ed Revenue Bonds	Other	
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	-	
2022	1,045,000	125,283	10,243,241	6,567,000	-	

**Notes**

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.

**Source**

See the ACFR - Note 6 Long-Term Liabilities for bond amounts

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, 2022

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**BUSINESS**

**TYPE ACTIVITIES**

General Obligation/Pledg ed Revenue Bonds	Total Primary Government <sup>1</sup>	Percentage of Douglas County Personal Income <sup>2</sup>	Douglas County Per Capita <sup>2</sup>
18,794,989	40,909,786	1.57%	\$ 869
18,448,247	38,538,319	1.41%	\$ 811
16,872,058	35,435,497	1.15%	\$ 743
14,748,400	31,569,443	1.00%	\$ 657
13,841,075	41,327,233	1.13%	\$ 855
13,505,209	38,241,962	1.14%	\$ 796
13,529,630	35,667,284	0.98%	\$ 729
14,972,392	36,015,549	<i>Not Available</i>	\$ 736
13,744,930	33,210,454	<i>Not Available</i>	\$ 671
20,043,966	38,024,490	<i>Not Available</i>	\$ 768

County of Douglas, Nevada  
 Statistical Section  
 Ratios of General Bonded Debt Outstanding  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2022

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
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%	\$ 504	1,441,172	23,269,819
2019	4,060,000	18,077,654	22,137,654	0.25%	\$ 447	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	0.32%	\$ 667	1,583,716	31,441,345
2022	1,045,000	36,854,207	37,899,207	0.36%	\$ 766	1,320,172	36,579,035

**Notes**

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, 2022

	General Obligation Debt <sup>1</sup>	General Obligation/Revenue Supported Debt	Medium-Term Financing	Total Governmental Debt	Percent Applicable	Applicable General Obligation Debt
<b>Douglas County</b>	\$ -	16,202,000	1,045,000	17,247,000	100.00%	\$ 17,247,000
<b>Overlapping Governments <sup>2</sup></b>						
Indian Hills GID		1,297,577		1,297,577	4.00%	51,934
Kingsbury GID		14,465,451		14,465,451	7.47%	1,080,314
Round Hill GID		660,798		660,798	3.18%	21,020
Sierra Estates GID		86,870		86,870	0.15%	128
Topaz Ranch Estates		290,367		290,367	0.88%	2,555
Douglas County School Dist	30,820,000		826,000	31,646,000	100.00%	31,646,000
East Fork Fire Protection District	-	-	1,146,000	1,146,000	0.06%	698
East Fork Swimming Pool District	-	-	600,000	600,000	63.49%	380,930
	<u>30,820,000</u>	<u>16,801,063</u>	<u>2,572,000</u>	<u>50,193,063</u>		<u>33,183,579</u>
	<u>\$ 30,820,000</u>	<u>33,003,063</u>	<u>3,617,000</u>	<u>67,440,063</u>		<u>\$ 50,430,579</u>

**Notes**

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.

Source: State of Nevada Indebtedness report and Douglas County Debt Rollforward footnote

County of Douglas, Nevada  
 Statistical Section  
 Legal Debt Margin Information  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2022

	<b>FISCAL YEAR ENDED JUNE 30,</b>			
	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Total taxable assessed property value <sup>1</sup>	<u>\$ 2,681,901,501</u>	<u>\$ 2,591,438,393</u>	<u>\$ 2,733,446,351</u>	<u>\$ 2,813,965,867</u>
Legal debt Margin				
Legal debt limit (10% of taxable assessed property value)	\$ 268,190,150	\$ 259,143,839	\$ 273,344,635	\$ 281,396,587
Debt applicable to debt limit				
Net general bonded debt <sup>2</sup>	<u>38,765,242</u>	<u>36,541,528</u>	<u>31,905,109</u>	<u>28,555,979</u>
Legal debt margin	<u>\$ 229,424,908</u>	<u>\$ 222,602,311</u>	<u>\$ 241,439,526</u>	<u>\$ 252,840,608</u>
Total debt applicable to debt limit as a percentage of debt limit	<u>14.45%</u>	<u>14.10%</u>	<u>11.67%</u>	<u>10.15%</u>

**Notes**

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

Source 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, 2022

FISCAL YEAR ENDED JUNE 30,					
2017	2018	2019	2020	2021	2022
<u>\$ 2,961,293,733</u>	<u>\$ 3,036,327,487</u>	<u>\$ 3,145,381,385</u>	<u>\$ 3,355,775,404</u>	<u>\$ 3,643,132,161</u>	<u>\$ 3,713,859,833</u>
\$ 296,129,373	\$ 303,632,749	\$ 314,538,139	\$ 335,577,540	\$ 364,313,216	\$ 371,385,983
<u>25,775,196</u>	<u>23,269,819</u>	<u>20,696,482</u>	<u>34,333,722</u>	<u>31,441,345</u>	<u>36,579,035</u>
<u>\$ 270,354,177</u>	<u>\$ 280,362,930</u>	<u>\$ 293,841,657</u>	<u>\$ 301,243,818</u>	<u>\$ 332,871,871</u>	<u>\$ 334,806,948</u>
<u>8.70%</u>	<u>7.66%</u>	<u>6.58%</u>	<u>10.23%</u>	<u>8.63%</u>	<u>9.85%</u>

County of Douglas, Nevada  
 Statistical Section  
 Pledged Revenue Bond Coverage<sup>1</sup>  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2022

For the Year Ended June 30,	Gross Pledged Revenue <sup>2</sup>	Debt Service <sup>1</sup>		Coverage
		Principal	Interest	
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
2022	2,488,912	440,000	410,913	2.92

**Notes**

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.

**Source**

See the ACFR - Note 6 Long-Term Liabilities for bond amounts

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County of Douglas, Nevada  
Statistical Section  
Operating Indicators by Function/Program  
Last Ten Fiscal Years (Unaudited)  
June 30, 2022

Function	FISCAL YEAR ENDED JUNE 30,			
	2013	2014	2015	2016
General Government				
Assessor				
Real Estate Trends - Tahoe Township				
Number of sales	142	136	104	121
Median sales price	\$ 632,500	\$ 635,750	\$ 650,000	\$ 745,000
Average sales price	\$ 1,058,530	\$ 1,123,556	\$ 923,774	\$ 969,092
Average residential square foot	2,627	2,476	2,455	2,383
Real Estate Trends - East Fork Township				
Number of sales	805	778	881	941
Median sales price	\$ 254,125	\$ 270,000	\$ 302,000	\$ 319,000
Average sales price	\$ 291,407	\$ 305,718	\$ 332,951	\$ 357,227
Average residential square foot	1,901	1,943	1,953	1,957
Real Estate Trends - Combined Douglas County				
Number of sales	947	914	985	1,061
Median sales price	\$ 272,900	\$ 293,750	\$ 320,000	\$ 339,900
Average sales price	\$ 401,480	\$ 427,825	\$ 395,332	\$ 426,728
Average residential square foot	2,034	2,023	2,004	2,005
Recorder				
Marriages	1,125	906	1,002	959
Recorded documents	21,444	19,047	20,103	18,074
Recording fees	\$ 467,433	\$ 383,306	\$ 341,435	\$ 350,366
Total transfers	6,268	6,524	6,268	5,801
Total exempt transfers	2,325	1,921	2,068	1,934
Real Property Transfer Tax collected	\$ 2,237,118	\$ 2,508,009	\$ 2,507,452	\$ 2,650,770
Water rights deed	40	43	36	38
Total notices of default	312	183	194	172
Recorder - Records Mgmt				
Number of files delivered	834	754	872	819
Number of boxes received	474	189	159	295
Number of boxes destroyed	1,019	1,165	1,326	883
Number of boxes scanned	180	230	-	-
Number of images scanned	-	-	191,087	115,234
Number of film rolls processed	467	175	-	-
Number of sealings processed	203	129	183	123
China Spring Youth Camp				
Total number of residents	138	131	193	169
Successful releases	107	109	106	-
Medical releases	4	4	3	30
Failure of program	27	18	28	1
Committing Offense Type				
Drugs and alcohol	77	79	54	41
Crime against property	38	25	38	51
Crime against person	21	21	32	77
Other	2	6	18	-
Average Number of Days Length of Stay	162	169	177	168
Sheriff				
Calls for service	36,164	35,753	36,825	42,536
Number of arrests	2,495	3,007	2,090	2,031
Number of permits	3,443	3,512	3,444	4,003
Coroner	299	295	305	329
Number of citations	5,717	5,577	5,879	9,819
Number of releases from jail	2,557	2,583	2,586	2,417
Average daily jail population	63	76	62	59
Number of investigator assigned cases	550	638	733	563

\*Statistics based on a calendar year and are not yet available for 2022.

County of Douglas, Nevada  
Statistical Section  
Operating Indicators by Function/Program (Continued)  
Last Ten Fiscal Years (Unaudited)  
June 30, 2022

FISCAL YEAR ENDED JUNE 30,											
2017	2018	2019	2020	2021	2022						
	114	131	149	189	240	114					
\$	825,000	\$	800,000	\$	849,500	\$	1,165,000	\$	1,363,750	\$	1,513,875
\$	1,327,793	\$	1,296,725	\$	1,216,727	\$	1,740,610	\$	1,989,187	\$	2,483,667
	2,651	2,497	2,473	2,792	2,881	2,670					
	980	892	886	946	1,043	853					
\$	360,923	\$	407,500	\$	415,000	\$	465,146	\$	498,063	\$	585,750
\$	403,354	\$	449,123	\$	472,652	\$	547,807	\$	612,134	\$	709,821
	1,988	1,997	1,947	2,047	2,061	1,978					
	1,094	1,023	1,039	1,135	1,283	967					
\$	375,000	\$	429,000	\$	446,000	\$	501,113	\$	557,500	\$	619,683
\$	499,685	\$	557,663	\$	578,508	\$	716,214	\$	862,961	\$	913,612
	2,057	2,061	2,021	8,558	2,212	2,057					
	949	746	1,884	2,143	1,652	1,435					
	17,283	15,394	14,828	16,804	21,715	16,719					
\$	313,032	\$	374,700	\$	401,963	\$	467,933	\$	571,173	\$	445,149
	5,665	5,093	5,327	4,976	5,495	5,520					
	1,815	1,702	1,948	1,923	2,320	2,209					
\$	2,955,354	\$	3,631,228	\$	3,726,035	\$	3,790,903	\$	7,619,409	\$	5,742,284
	55	34	38	25	25	48					
	93	75	51	43	35	23					
	740	1,205	1,450	1,335	1,127	1,227					
	188	231	150	405	189	148					
	1,148	1,107	931	1,538	863	822					
	38	28	70	17	14	-					
	65,661	132,496	165,428	40,265	32,394	-					
	-	-	-	-	-	-					
	77	70	59	58	60	12					
	161	155	145	142	99	50					
	97	82	93	83	67	36					
	7	3	1	4	3	3					
	29	27	29	55	29	11					
	71	57	58	69	46	17					
	57	56	51	29	6	13					
	33	42	36	44	47	20					
	-	-	-	-	-	-					
	158	152	162	157	99	180.6					
	39,806	40,780	38,655	37,330	35,699	<i>Not yet available*</i>					
	1,902	2,104	1,748	1,595	2,422	<i>Not yet available*</i>					
	4,635	4,473	4,269	4,229	3,566	<i>Not yet available*</i>					
	288	266	282	305	333	<i>Not yet available*</i>					
	5,818	5,211	4,295	2,717	2,403	<i>Not yet available*</i>					
	2,161	2,438	2,302	1,875	2,191	<i>Not yet available*</i>					
	47	59	71	59	67	<i>Not yet available*</i>					
	531	595	442	500	567	<i>Not yet available*</i>					

County of Douglas, Nevada  
Statistical Section  
Operating Indicators by Function/Program (Continued)  
Last Ten Fiscal Years (Unaudited)  
June 30, 2022

	FISCAL YEAR ENDED JUNE 30,			
	2013	2014	2015	2016
<b>Judicial</b>				
Court Appointed Special Advocates				
Number of cases as of January 1st	34	39	32	52
Number of children as of January 1st	65	66	54	89
New cases	51	33	25	22
New children	61	56	44	36
Closed cases	46	44	29	30
Closed children	88	75	49	53
<b>Directed Departments</b>				
Library				
Circulation of materials	177,514	181,406	171,022	179,129
Library patrons	37,112	38,286	35,216	32,652
Library visits	148,834	153,699	120,193	117,677
Program attendance	8,171	8,634	7,495	8,671
Summer reading participants	1,039	947	829	922
Public Safety				
911				
Total case numbers issued	46,207	47,665	47,724	56,112
Douglas County Sheriff Office case numbers issued	36,673	37,188	37,589	43,070
Washoe Tribe Police Department case numbers issued	2,100	2,161	2,033	2,787
East Fork Fire Protection District case numbers issued	5,452	6,266	6,033	6,292
Tahoe Douglas Fire case numbers issued	1,982	2,050	2,069	2,132
Alpine County case numbers issued	1,206	1,281	1,250	1,831
Telephone transactions	<i>not available</i>	<i>not available</i>	<i>not available</i>	<i>not available</i>
Calls for service	75,768	76,218	75,512	81,944
Public Works				
Community Development				
Single family dwelling permits	75	143	147	145
Single family dwelling valuation	\$ 25,556,873	\$ 51,714,502	\$ 53,374,524	\$ 56,647,884
New commercial building permits	9	8	6	22
New commercial building valuation	\$ 1,216,750	\$ 1,894,398	\$ 6,497,505	\$ 23,603,093
Multi-family residential permits	1	1	-	-
Multi-family residential valuation	2,904,248	861,732	-	-
Manufactured homes permits	-	1	2	2
Total permits issued	1,187	1,373	1,815	1,946
Total valuation	\$ 53,253,240	\$ 93,218,799	\$ 134,386,121	\$ 120,340,959
Health and Sanitation				
Gardnerville				
Landfill Tonnages				
Douglas disposal	186	405	536	478
Bently agrowdynamics	373	365	408	355
Carson city	3,608	3,405	3,456	3,676

\*Statistics based on a calendar year and are not yet available for 2022.



County of Douglas, Nevada  
Statistical Section  
Operating Indicators by Function/Program (Continued)  
Last Ten Fiscal Years (Unaudited)  
June 30, 2022

FISCAL YEAR ENDED JUNE 30,						
2017	2018	2019	2020	2021	2022	
40	45	47	42	46	35	
62	62	60	50	57	50	
16	21	23	17	21	14	
23	28	27	24	26	24	
18	20	23	17	25	18	
32	26	33	18	31	29	
193,081	212,114	205,360	205,313	163,794	191,780	
32,050	30,014	29,999	30,100	29,186	30,329	
113,119	116,490	116,490	117,450	36,937	62,594	
7,092	8,458	8,458	8,950	479	4,512	
1,019	839	929	230	312	353	
56,107	54,732	51,972	50,684	53,487	50,579	
42,116	40,780	38,655	37,330	40,160	35,153	
2,794	2,633	2,352	2,595	2,352	2,826	
6,540	6,507	6,753	6,391	6,763	6,788	
2,221	2,182	1,972	1,926	1,972	2,165	
2,436	2,630	2,240	3,162	2,240	3,647	
<i>not available</i>	<i>not available</i>	135,162	139,694	142,211	143,423	
77,653	76,791	72,746	69,181	67,238	67,738	
158	214	181	185	272	227	
\$ 59,411,640	\$ 87,789,084	\$ 79,332,124	\$ 81,296,012	\$ 133,020,456	\$ 149,513,052	
28	22	22	7	15	15	
\$ 4,802,132	\$ 6,072,824	\$ 12,753,602	\$ 5,063,190	\$ 24,939,967	\$ 9,476,897	
53	8	4	4	6	20	
9,630,349	6,072,824	4,868,976	5,527,284	6,120,245	26,584,883	
5	8	3	5	3	5	
1,708	1,835	1,752	1,792	2,148	2,217	
\$ 117,235,092	\$ 174,757,244	\$ 142,982,961	\$ 134,660,040	\$ 235,212,338	\$ 259,052,824	
629	670	411	416	832	346	
414	439	483	477	317	74	
3,543	3,655	4,023	3,914	4,028	4,312	

County of Douglas, Nevada  
Statistical Section  
Operating Indicators by Function/Program (Continued)  
Last Ten Fiscal Years (Unaudited)  
June 30, 2022

	FISCAL YEAR ENDED JUNE 30,			
	2013	2014	2015	2016
Welfare				
Social Services				
Number of households seeking assistance with rent, utilities and/or food	<i>Stats no longer kept</i>	<i>Stats no longer kept</i>	<i>Stats no longer kept</i>	866
Total number of households seeking assistance (includes rent, utilities, food, medical, transitional housing and/or other services)	<i>Stats no longer kept</i>	<i>Stats no longer kept</i>	<i>Stats no longer kept</i>	866
Number of New households (seeking assistance from Social Services for the first time)	<i>Stats no longer kept</i>	<i>Stats no longer kept</i>	<i>Stats no longer kept</i>	394
Animal Care				
Calls for service	1,422	1,430	1,462	1,507
Cases submitted to District Attorney for prosecution	40	57	67	52
Bite reports	106	110	115	147
Adoptions	315	328	320	312
Impounds	676	711	677	522

\*Statistics based on a calendar year and are not yet available for 2022.

County of Douglas, Nevada  
 Statistical Section  
 Operating Indicators by Function/Program (Continued)  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2022

FISCAL YEAR ENDED JUNE 30,					
2017	2018	2019	2020	2021	2022
855	689	668	801	523	472
855	689	668	850	597	535
333	150	238	408	224	291
1,649	1,459	1,456	1,393	1,190	1,398
57	69	58	62	53	51
134	134	106	124	124	94
395	329	343	367	320	402
612	656	612	686	698	915

County of Douglas, Nevada  
 Statistical Section  
 Demographic and Economic Statistics  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2022

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	FISCAL YEAR ENDED JUNE 30,			
	2013	2014	2015	2016
Population <sup>1,3</sup>	47,057	47,519	47,710	48,020
Total Personal Income <sup>1</sup> (\$000)	\$ 2,612,945	2,714,783	\$ 2,860,357	\$ 3,145,049
Per Capita Personal Income <sup>1</sup>	\$ 55,527	\$ 57,130	\$ 59,953	\$ 65,495
Unemployment Rate <sup>1</sup>	10.6%	8.5%	6.8%	5.6%
Total Labor Force <sup>1,2</sup>	21,247	21,200	21,073	22,439

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)
3. [Census.gov/quickfacts/douglascountynevada](https://census.gov/quickfacts/douglascountynevada)

County of Douglas, Nevada  
 Statistical Section  
 Demographic and Economic Statistics (Continued)  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2022

**FISCAL YEAR ENDED JUNE 30,**

2017	2018	2019	2020	2021	2022
48,309	48,018	48,905	48,905	49,488	49,870
\$ 3,342,402	\$ 3,642,708	\$ 3,698,946	<i>not available</i>	<i>not available</i>	<i>not available</i>
\$ 69,188	\$ 75,861	\$ 75,635	<i>not available</i>	<i>not available</i>	<i>not available</i>
3.9%	4.2%	3.8%	9.5%	5.1%	4.0%
22,102	23,859	23,880	22,269	22,513	21,509

County of Douglas, Nevada

Statistical Section

Principal Employers

June 30, 2021 and Nine Years Ago (Unaudited)

June 30, 2022

		<b>2022</b>
<b>Employer</b>	<b>Type of Business</b>	<b>Number of Employees</b>
Harrah's Lake Tahoe	Hotels & Motels	1,000 - 4,999
Bally's Lake Tahoe (formerly 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
Washeshu Casino	Casinos	500 - 999
Topaz Lodge & Casino	Casinos	500 - 999
Zephyr Cove Resort & Marina	Resorts	250-499

		<b>2013</b>
<b>Employer</b>	<b>Type of Business</b>	<b>Number of Employees</b>

*Data Not available for this Year*

Sources:

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, 2022

Function	FISCAL YEAR ENDED JUNE 30,					
	2017	2018	2019	2020	2021	2022
General Government	<i>Not available</i>	<i>Not available</i>	87.90	88.90	79.02	96.52
Judicial	<i>Not available</i>	<i>Not available</i>	131.39	132.39	130.20	137.91
Public Safety	<i>Not available</i>	<i>Not available</i>	141.71	143.71	151.71	150.44
Public Works	<i>Not available</i>	<i>Not available</i>	68.88	68.88	56.42	49.00
Community Support	<i>Not available</i>	<i>Not available</i>	23.03	23.53	23.76	23.33
Culture and Recreation	<i>Not available</i>	<i>Not available</i>	87.18	89.18	76.14	76.12
Health and Sanitation	<i>Not available</i>	<i>Not available</i>	7.00	7.00	12.31	11.50
Welfare	<i>Not available</i>	<i>Not available</i>	18.18	18.18	16.46	16.46
<b>Total Government Activities</b>	<b>-</b>	<b>-</b>	<b>565.27</b>	<b>571.77</b>	<b>546.02</b>	<b>561.28</b>
<b>Business Type Activities</b>						
Water	<i>Not available</i>	<i>Not available</i>	16.13	16.13	9.00	9.00
Sewer	<i>Not available</i>	<i>Not available</i>	5.87	5.87	4.00	4.00
<b>Total Business Activities</b>	<b>-</b>	<b>-</b>	<b>22.00</b>	<b>22.00</b>	<b>13.00</b>	<b>13.00</b>
<b>Total FTE</b>	<b>-</b>	<b>-</b>	<b>587.27</b>	<b>593.77</b>	<b>559.02</b>	<b>574.28</b>

Source: Douglas County State Budget Forms - Sch S-2

County of Douglas, Nevada  
Statistical Section  
Capital Asset Statistics by Function/Program  
Last Ten Fiscal Years (Unaudited)  
June 30, 2022

Function	FISCAL YEAR ENDED JUNE 30,				
	2013	2014	2015	2016	2017
<b>General Government</b>					
<b>Information Technology</b>					
Business applications	71	76	76	59	79
Networked buildings	21	21	20	21	21
Networked computers	375	375	400	412	476
Microwave linear mileage	63	63	61	63	63
GIS mapped (square miles)	4308	4308	4308	4308	4308
<b>Equipment Services</b>					
Ambulance/emergency vehicle *	8	9	10	10	10
County vehicles	177	185	196	209	215
Town vehicles	8	10	13	16	18
East Fork Fire & Paramedic District vehicles **	17	18	18	18	n/a
<b>Judicial</b>					
District courts/justice courts	4	4	4	4	4
District courts/justice courts locations	2	2	2	2	2
<b>Public Safety</b>					
Sheriffs detention center	2	2	2	2	2
Sheriffs substations	4	4	4	4	4
Sheriffs patrol/search and rescue boats	1	1	1	1	1
Regional emergency operations/training center	1	1	1	1	1
<b>Public Works</b>					
Paved roads (miles)	171.36	171.45	177.44	177.70	177.70
Grinding roads (miles)	43.44	43.44	44.19	45.84	45.84
Unpaved roads (miles)	16.80	16.80	13.65	12	12
Traffic Signals	18	18	18	18	18
Bridges	13	14	14	14	14
<b>Culture and Recreation</b>					
Libraries	2	2	2	2	2
Recreation building	4	4	5	5	5
Gross park acreage	755	755	755	755	755
Developed park acreage	177	177	196	197	197
Undeveloped park acreage	578	578	559	558	558
Concession stand	8	8	8	8	8
Playgrounds	15	15	15	15	15
Swimming pools/waterpark	1	1	1	1	1
Picnic tables	187	187	187	193	193
Gazebo/group area	10	10	10	11	11
Baseball fields	19	19	19	19	19
Soccer fields	15	15	15	15	15
Tennis courts	14	14	14	16	16
Basketball courts	7	7	7	7	7
Volleyball courts	7	7	7	7	7
Shooting range	1	1	1	1	1
Horseshoe pits	16	16	16	16	16
Skateboard parks	1	1	1	1	1
<b>Utilities</b>					
Water mains (miles)	116.95	116.95	116.95	116.95	137.50
Sewer forcemains (miles)	14.60	14.60	14.60	14.60	14.60
Sewer mains (miles)	51.40	51.40	51.40	51.40	49.90
Storm drains (miles)	3.96	3.96	3.96	3.96	n/a

\* Ambulances are no longer funded by the County

\*\* East Fork is no longer a County Department

Source: Douglas County Departments



County of Douglas, Nevada  
 Statistical Section  
 Capital Asset Statistics by Function/Program (Continued)  
 Last Ten Fiscal Years (Unaudited)  
 June 30, 2022

FISCAL YEAR ENDED JUNE 30,				
2018	2019	2020	2021	2022
79	80	120	122	125
22	22	22	22	22
476	495	650	720	750
50	50	119	119	119
4308	4308	738	738	738
10	n/a	n/a	n/a	n/a
228	302	302	342	336
19	37	36	44	37
n/a	n/a	n/a	n/a	n/a
4	4	4	4	4
2	2	2	2	2
2	2	2	2	2
4	4	3	3	4
1	1	4	4	3
1	1	1	1	1
177.70	177.70	183.60	183.60	186.52
45.84	45.84	47.4	47.4	45.44
12	12	9.2	9.2	9.3
19	19	20	20	20
14	14	14	14	15
2	2	2	2	2
5	5	5	5	5
755	755	761	761	761
197	199	212	212	212
558	556	549	549	549
8	8	8	8	8
15	15	15	15	15
1	1	1	1	1
193	193	193	193	193
11	11	11	11	11
19	19	19	19	19
15	15	15	15	15
16	16	16	16	16
7	7	7	7	7
7	7	7	7	7
1	1	1	1	1
16	16	16	16	16
1	1	1	1	1
137.50	146.00	146.80	158.24	158.77
14.60	17.00	17.00	17.90	19.05
51.40	55.50	55.60	58.10	59.27
3.96	3.96	4.02	4.02	4.02



Compliance Section  
June 30, 2022

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, each major fund, and the aggregate remaining fund information of County of Douglas, Nevada (County), as of and for the year ended June 30, 2022, 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 28, 2022. Our report includes an emphasis of matter related to the County’s adoption of the provisions of Government Accounting Standards Board (GASB) Statement No. 87, *Leases*, for the year ended June 30, 2022.

**Report on 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 the 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 identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Responses as items 2022-001 through 2022-006 that we consider to be significant deficiencies.

## **Report on Compliance and Other Matters**

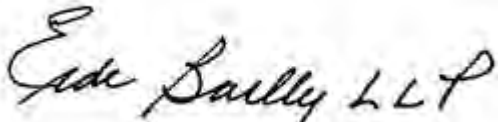
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material 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*.

## **The County's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Responses. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **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 cursive script that reads "Eide Bailly LLP".

Sacramento, California  
November 28, 2022

**2022-001      Review of Financial System User Roles**  
**Type of Finding: Significant Deficiency**

*Criteria:*

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

*Condition:*

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 2021-001.

*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. See County's Separate Corrective Action Plan.

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 continue to work with Technology Services to develop policies and procedures that will outline processes and responsibilities and provide a timeframe for review of roles. As the County begins the process of selecting and eventually implementing a new Enterprise Resource Planning (ERP) system during the next fiscal year, this component will be an integral part of the planning component of the planning, selection and implementation processes.

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

**2022-002**

**Capital Assets**

**Type of Finding: Significant Deficiency**

*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:*

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 2021-006.

*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. See County's Separate Corrective Action Plan.

Management agrees with the finding, and this finding has primarily been resolved during Fiscal Year 2021-22. 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. The County has also contracted with a consultant to perform a final review at year end. 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.

<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

**2022-003**      **Budget**  
**Type of Finding: Significant Deficiency**

*Criteria:*

Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. A key component of internal controls is to ensure they address compliance with certain significant statutes. Pursuant to NRS 354.598005(2), a budget augmentation becomes effective upon delivery to the State of Nevada Department of Taxation of an executed copy of the resolution providing thereof.

*Condition Found:*

During our testing of the adopted budget, we noted the budget resolutions submitted to the State of Nevada Department of Taxation for the period January 1, 2022, through June 30, 2022 were submitted after the required due date.

*Context:*

Pursuant to NRS 354.598005(2), the County is required to submit budget augmentations approved by the governing board to the State of Nevada Department of Taxation prior to the end of the fiscal year.

*Repeat Finding from Prior Year(s):*

No.

*Cause:*

The County did not have adequate internal controls to ensure the appropriate budget documents were submitted to the State of Nevada Department of Taxation.

*Effect:*

Since the final approved resolution were not received timely, the budget augmentation approved for the period January 1, 2022, through June 30, 2022 were not considered approved by the State of Nevada Department of Taxation. However, the County confirmed with the Department of Taxation that the County's budget schedules did not require to be revised.

*Recommendation:*

We recommend the County enhance internal controls to ensure the appropriate budget documents are submitted to the State of Nevada Department of Taxation in a timely manner.



*Views of Responsible Officials and Planned Corrective Actions:*

*Management's or Department's Response:*

We concur. See County's Separate Corrective Action Plan.

Management agrees with this finding, and will be developing processes to ensure that the budget augmentation will be submitted in a timely and appropriate manner to the Department of Taxation.

<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

**2022-004**

**Budget Monitoring**

**Type of Finding: Significant Deficiency**

*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):*

Yes, prior year finding 2021-007.

*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.

*Recommendation:*

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. See County's Separate Corrective Action Plan.

During Fiscal Year 2021-2022 budget-to-actuals were formally monitored in November 2021, March/April 2022, and again in August 2022 prior to closing the fiscal year, as well as during the review of purchase requisitions and other accounting transactions. Additionally, financial system budgetary controls were tested during Fiscal Year 2021-2022 and implemented in July 2022 (Fiscal Year 2022-2023).

<i>Name of Responsible Person:</i>	Terri Willoughby, CFO
<i>Name of Department Contact:</i>	Terri Willoughby, CFO
<i>Projected Implementation Date:</i>	December 31, 2022

**2022-005      Town of Gardnerville – Revenue Generation Process**  
**Type of Finding: Significant Deficiency**

*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):*

Yes, prior year finding 2021-008.

*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.

*Recommendation:*

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. See County's Separate Corrective Action Plan.

This finding has been resolved during the fiscal year. Finance staff met with Town of Gardnerville staff to ensure that proper segregation of duties was implemented, and that sufficient evidence of review is being retained going forward. Due to the Town's limited staff, Finance staff are assisting the Town by providing an additional layer of review when necessary, during the preparation of the monthly accounting entries to record the Town's revenues.

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

**2022-006 Town of Gardnerville – Accounts Payable Voucher Criteria**  
**Type of Finding: Significant Deficiency**

*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):*

Yes, prior year finding 2021-009.

*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. See County's Separate Corrective Action Plan.

Management agrees with the finding, and this has been resolved. Finance staff have revised the form and the Accounts Payable staff have been trained to review the voucher signatures to ensure that appropriate segregation of duties is present before processing the vouchers.

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