

WASHOE COUNTY, NEVADA
REGIONAL COMMUNICATIONS SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Revenues				
Intergovernmental Revenues:				
Local contributions	\$ 1,768,923	\$ 2,367,187	\$ 598,264	\$ 4,938,810
Miscellaneous:				
Investment earnings	13,620	59,462	45,842	30,246
Net increase (decrease) in the fair value of investments		(54,470)	(54,470)	37,126
Reimbursements		18,581	18,581	
Total Revenues	1,782,543	2,390,760	608,217	5,006,182
Expenditures				
Public Safety Function:				
Salaries and wages	458,540	532,887	(74,347)	433,955
Employee benefits	226,412	225,270	1,142	230,910
Services and supplies	987,183	514,699	472,484	808,771
Capital outlay	60,000	39,259	20,741	31,093
Total Expenditures	1,732,135	1,312,115	420,020	1,504,729
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	50,408	1,078,645	1,028,237	3,501,453
Other Financing Sources (Uses)				
Transfers Out		(930,863)	(930,863)	(750,000)
Net Change in Fund Balances	50,408	147,782	97,374	2,751,453
Fund Balances, July 1	1,086,158	4,493,506	3,407,348	1,742,053
Fund Balances, June 30	\$ 1,136,566	\$ 4,641,288	\$ 3,504,722	\$ 4,493,506

WASHOE COUNTY, NEVADA
REGIONAL PERMITS SYSTEM FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Revenues				
Intergovernmental Revenues:				
Local contributions	\$ 335,666	\$ 294,106	\$ (41,560)	\$ 236,772
Charges for services	183,294	249,402	66,108	186,159
Miscellaneous:				
Investment earnings	2,700	5,809	3,109	8,109
Net increase (decrease) in the fair value of investments	-	(7,059)	(7,059)	14,395
Total Revenues	521,660	542,258	20,598	445,435
Expenditures				
Services and Supplies:				
General Government Function	532,848	466,569	66,279	398,998
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,188)	75,689	86,877	46,437
Other Financing Sources (Uses)				
Transfers:				
Health Fund	69,489	72,552	(3,063)	54,360
Total Other Financing Sources (uses)	69,489	72,552	(3,063)	54,360
Net Change in Fund Balances	58,301	148,241	89,940	100,797
Fund Balances, July 1	510,516	572,914	62,398	472,117
Fund Balances, June 30	\$ 568,817	\$ 721,155	\$ 152,338	\$ 572,914

WASHOE COUNTY, NEVADA
CENTRAL TRUCKEE MEADOWS REMEDIATION DISTRICT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Revenues				
Charges for Services:				
Remediation fees	\$ 1,250,000	\$ 1,250,486	\$ 486	\$ 1,249,277
Miscellaneous:				
Investment earnings	99,097	68,070	(31,027)	106,095
Net increase (decrease) in the fair value of investments	-	(45,398)	(45,398)	148,230
Total Revenues	1,349,097	1,273,158	(75,939)	1,503,602
Expenditures				
Health and Sanitation Function:				
Salaries and wages	596,454	391,818	204,636	528,764
Employee benefits	310,723	220,462	90,261	257,509
Services and supplies	2,175,411	792,776	1,382,635	1,490,962
Total Expenditures	3,082,588	1,405,056	1,677,532	2,277,235
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,733,491)	(131,898)	1,601,593	(773,633)
Fund Balances, July 1	4,275,033	4,899,561	624,528	5,673,194
Fund Balances, June 30	\$ 2,541,542	\$ 4,767,663	\$ 2,226,121	\$ 4,899,561

WASHOE COUNTY, NEVADA
ROADS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
County Option MVFT 1.0 Cent	\$ 767,990	\$ 805,330	\$ 37,340	\$ 780,210
Intergovernmental Revenues:				
Federal grants	17,277	17,277	-	21,437
State shared revenues:				
Motor vehicle fuel tax (1.25 cents)	3,506,509	3,726,954	220,445	3,563,242
Motor vehicle fuel tax (1.75 cents)	1,893,190	1,999,983	106,793	1,935,440
Motor vehicle fuel tax (3.6/2.35 cents)	3,421,625	3,705,322	283,697	3,563,376
Charges for Services:				
Street, curb and gutter cut fees	750,000	572,625	(177,375)	769,395
Other	-	23,860	23,860	3,711
Miscellaneous:				
Investment earnings	88,580	92,349	3,769	148,956
Net increase (decrease) in the fair value of investments	-	(71,876)	(71,876)	218,007
Other	74,159	130,784	56,625	430,417
Total Revenues	10,519,330	11,002,608	483,278	11,434,191
Expenditures				
Public Works Function:				
Salaries and wages	4,127,523	3,780,568	346,955	3,625,887
Employee benefits	2,228,433	2,067,095	161,338	2,040,985
Services and supplies	6,441,108	5,643,960	797,148	5,693,549
Capital outlay	4,406,677	2,827,697	1,578,980	3,635,420
Total Expenditures	17,203,741	14,319,320	2,884,421	14,995,841
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,684,411)	(3,316,712)	3,367,699	(3,561,650)
Other Financing Sources (Uses)				
Transfers:				
General Fund	1,073,620	1,073,620	-	1,063,620
Capital Facilities Fund	1,950,000	1,950,000	-	1,950,000
Total Other Financing Sources (Uses)	3,023,620	3,023,620	-	3,013,620
Net Change in Fund Balances	(3,660,791)	(293,092)	3,367,699	(548,030)
Fund Balances, July 1	7,976,218	10,061,362	2,085,144	10,609,392
Fund Balances, June 30	\$ 4,315,427	\$ 9,768,270	\$ 5,452,843	\$ 10,061,362

WASHOE COUNTY, NEVADA
MARIJUANA ESTABLISHMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Revenues				
Licenses and Permits:				
General Business Licenses	\$ 1,000,000	\$ 1,270,462	\$ 270,462	\$ 1,048,894
Miscellaneous:				
Investment earnings	-	8,292	8,292	12,600
Net increase (decrease) in the fair value of investments	-	(13,307)	(13,307)	8,440
Total Revenues	1,000,000	1,265,447	265,447	1,069,934
Expenditures				
General Government				
Services and supplies	1,000	425	575	401
Total Expenditures	1,000	425	575	401
Excess (Deficiency) of Revenues Over (Under) Expenditures	999,000	1,265,022	266,022	1,069,533
Other Financing Sources (Uses)				
Transfer to General Fund	(999,000)	(925,077)	73,923	(1,194,000)
Net Change in Fund Balances	-	339,945	339,945	(124,467)
Fund Balances, July 1	19,327	94,860	75,533	219,327
Fund Balances, June 30	\$ 19,327	\$ 434,805	\$ 415,478	\$ 94,860

WASHOE COUNTY, NEVADA
INDIGENT TAX LEVY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	\$ 10,015,330	\$ 10,115,317	\$ 99,987	\$ 9,461,747
Intergovernmental Revenues:				
Federal Grants	1,078,885	862,730	(216,155)	406,099
State Grants	1,082,182	767,894	(314,288)	1,054,267
Charges for Services:				
Other	1,062,745	926,361	(136,384)	920,029
Miscellaneous:				
Contributions and donations	130,000	130,000	-	50,300
Investment earnings	60,000	104,786	44,786	261,729
Net increase (decrease) in the fair value of investments	-	(34,555)	(34,555)	424,874
Other	4,413,250	4,284,613	(128,637)	4,228,292
Total Revenues	17,842,392	17,157,146	(685,246)	16,807,337
Expenditures				
Welfare Function:				
Salaries and wages	5,608,907	5,033,399	575,508	4,023,818
Employee benefits	3,189,575	2,763,760	425,815	2,267,354
Services and supplies	25,249,652	24,153,708	1,095,944	21,398,339
Capital outlay	99,131	120,633	(21,502)	29,798
Total Expenditures	34,147,265	32,071,500	2,075,765	27,719,309
Excess (Deficiency) of Revenues Over (Under) Expenditures	(16,304,873)	(14,914,354)	1,390,519	(10,911,972)
Other Financing Sources (Uses)				
Transfers In:				
General Fund	22,166,393	22,166,393	-	19,342,046
Transfers Out				
Child Protective Services	(7,498,422)	(7,498,422)	-	(1,429,665)
Public Works Construction	-	(2,484,235)	(2,484,235)	(7,520,365)
Total Other Financing Sources (Uses)	14,667,971	12,183,736	(2,484,235)	10,392,016
Net Change in Fund Balances	(1,636,902)	(2,730,618)	(1,093,716)	(519,956)
Fund Balances, July 1	5,257,694	6,849,948	1,592,254	7,369,904
Fund Balances, June 30	\$ 3,620,792	\$ 4,119,330	\$ 498,538	\$ 6,849,948



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DEBT SERVICE FUNDS

DEBT SERVICE FUNDS

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

Nonmajor Debt Service Fund:

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Special Assessment Debt Service Fund

To account for assessments, penalties, investment income and other resources to retire debt issued for improvements benefiting those properties against which the special assessments are levied 134

District 29 – Mt. Rose: sewer project
District 32 – Spanish Springs Valley Ranches Roads
District 37 – Spanish Springs Sewer Phase 1a
District 39 – Lightning W Water System

Debt Service Fund

To account for ad valorem taxes specifically apportioned and appropriated for the retirement of ad valorem supported debt principal and interest, as well as payment of debt supported by other legal resources transferred from various governmental funds..... 135

WASHOE COUNTY, NEVADA
NONMAJOR DEBT SERVICE FUNDS
BALANCE SHEET
JUNE 30, 2021

	Debt Service Fund	Special Assessment Debt Service Fund	Total
Assets			
Cash and investments	\$ 5,899,488	\$ 2,059,817	\$ 7,959,305
Other taxes receivable	-	3,383,539	3,383,539
Interest receivable	-	4,359	4,359
Property taxes receivable	23,810	-	23,810
Total Assets	<u>\$ 5,923,298</u>	<u>\$ 5,447,715</u>	<u>\$ 11,371,013</u>
Liabilities			
Accounts payable	\$ -	\$ 641	\$ 641
Other liabilities	-	15,125	15,125
Total Liabilities	<u>-</u>	<u>15,766</u>	<u>15,766</u>
Deferred Inflows of Resources			
Unavailable revenue-grants and other revenue	-	3,383,540	3,383,540
Unavailable revenue-property taxes	19,870	-	19,870
Total Deferred Inflows of Resources	<u>19,870</u>	<u>3,383,540</u>	<u>3,403,410</u>
Fund Balances			
Restricted	<u>5,903,428</u>	<u>2,048,409</u>	<u>7,951,837</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 5,923,298</u>	<u>\$ 5,447,715</u>	<u>\$ 11,371,013</u>

WASHOE COUNTY, NEVADA
NONMAJOR DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2021

	Debt Service Fund	Special Assessment Debt Service Fund	Total
Revenues			
Taxes:			
Ad valorem	\$ 2,940,029	\$ -	\$ 2,940,029
Special assessments	-	758,360	758,360
Miscellaneous:			
Investment earnings	-	20,715	20,715
Net increase (decrease) in the fair value of investments	-	(16,619)	(16,619)
Assessment interest	-	228,211	228,211
Penalties	-	29,201	29,201
Total Revenues	2,940,029	1,019,868	3,959,897
Expenditures			
Services and Supplies:			
Investment pool allocations	-	1,094	1,094
Debt Service:			
General Obligation Bonds:			
Ad Valorem Supported Debt:			
Principal	2,379,000	-	2,379,000
Interest	624,893	-	624,893
Debt service fees and other fiscal charges	22,118	-	22,118
Revenue-Backed:			
Principal	14,904,970	-	14,904,970
Interest	1,676,002	-	1,676,002
Debt service fees and other fiscal charges	2,835	-	2,835
Bond issue costs	70,085	-	70,085
Total General Obligation Bonds	19,679,903	-	19,679,903
Revenue Bonds:			
Principal	1,996,208	-	1,996,208
Interest	890,968	-	890,968
Debt service fees and other fiscal charges	3,980	-	3,980
Total Revenue Bonds	2,891,156	-	2,891,156
Special Assessment Bonds:			
Principal	-	637,472	637,472
Interest	-	129,253	129,253
Debt service fees and other fiscal charges	-	25,905	25,905
Total Assessment Bonds	-	792,630	792,630
Total Expenditures	22,571,059	793,724	23,364,783
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,631,030)	226,144	(19,404,886)
Other Financing Sources (Uses)			
Refunding bonds issued	9,695,000	-	9,695,000
Refunding payment to escrow agent	140,000	-	140,000
Transfers:			
General Fund	6,248,891	-	6,248,891
Regional Communication System	130,862	-	130,862
Infrastructure Fund	2,325,839	-	2,325,839
Other Restricted Fund	1,462,931	-	1,462,931
Total Other Financing Sources (Uses)	20,003,523	-	20,003,523
Net Change in Fund Balances	372,493	226,144	598,637
Fund Balances, July 1	5,530,935	1,822,265	7,353,200
Fund Balances, June 30	\$ 5,903,428	\$ 2,048,409	\$ 7,951,837

WASHOE COUNTY, NEVADA
SPECIAL ASSESSMENT DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Special assessments	\$ 490,000	\$ 758,360	\$ 268,360	\$ 516,163
Miscellaneous:				
Investment earnings	10,800	20,715	9,915	27,991
Net increase (decrease) in the fair value of investments	-	(16,619)	(16,619)	41,506
Assessment interest	245,000	228,211	(16,789)	214,314
Penalties	14,000	29,201	15,201	21,062
Other	-	-	-	137,206
Total Revenues	759,800	1,019,868	260,068	958,242
Expenditures				
Services and Supplies:				
Investment pool allocations	1,000	1,094	(94)	726
Debt Service:				
Special Assessment Bonds:				
Principal	277,472	637,472	(360,000)	508,545
Interest	136,128	129,253	6,875	148,996
Debt service fees and other fiscal charges	26,200	25,905	295	28,195
Total Expenditures	440,800	793,724	(352,924)	686,462
Excess (Deficiency) of Revenues Over (Under) Expenditures	319,000	226,144	(92,856)	271,780
Fund Balances, July 1	1,989,136	1,822,265	(166,871)	1,550,485
Fund Balances, June 30	\$ 2,308,136	\$ 2,048,409	\$ (259,727)	\$ 1,822,265

WASHOE COUNTY, NEVADA
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	\$ 2,837,681	\$ 2,940,029	\$ 102,348	\$ 3,380,270
Total Revenues	2,837,681	2,940,029	102,348	3,380,270
Expenditures				
Debt Service:				
General Obligation Bonds:				
Ad Valorem Supported Debt:				
Principal	2,379,000	2,379,000	-	2,288,000
Interest	624,894	624,893	1	717,736
Debt service fees and other fiscal charges	27,060	22,118	4,942	24,930
Revenue-Backed:				
Principal	5,280,970	14,904,970	(9,624,000)	15,524,847
Interest	1,931,208	1,676,002	255,206	1,972,843
Debt service fees and other fiscal charges	5,875	2,835	3,040	70,295
Bond issue costs	-	70,085	(70,085)	-
Total General Obligation Bonds	10,249,007	19,679,903	(9,430,896)	20,598,651
Revenue Bonds:				
Principal	1,996,964	1,996,208	756	2,156,762
Interest	966,271	890,968	75,303	970,388
Debt service fees and other fiscal charges	24,110	3,980	20,130	3,980
Total Revenue Bonds	2,987,345	2,891,156	96,189	3,131,130
Total Expenditures	13,236,352	22,571,059	(9,334,707)	23,729,781
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,398,671)	(19,631,030)	(9,232,359)	(20,349,511)
Other Financing Sources (Uses)				
Refunding bonds issued	-	9,695,000	9,695,000	10,694,000
Bond proceeds	-	140,000	140,000	-
Transfers:				
General Fund	6,314,872	6,248,891	(65,981)	6,018,031
Regional Communication System		130,862	130,862	-
Truckee River Flood Management				
Infrastructure Fund	2,331,556	2,325,839	(5,717)	2,324,169
Other Restricted Fund	1,558,970	1,462,931	(96,039)	1,707,405
Total Other Financing Sources (Uses)	10,205,398	20,003,523	9,798,125	20,743,605
Net Change in Fund Balances	(193,273)	372,493	565,766	394,094
Fund Balances, July 1	3,705,720	5,530,935	1,825,215	5,136,841
Fund Balances, June 30	\$ 3,512,447	\$ 5,903,428	\$ 2,390,981	\$ 5,530,935



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CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets other than those financed by proprietary funds, or for assets that will be held in trust for individuals, private organizations, or other governments.

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Nonmajor Capital Projects Funds:

Parks Capital Projects Fund

Resources are derived from residential construction taxes, grants, financing proceeds and related investment earnings, which are legally restricted to the improvement, expansion and acquisition of new and existing parks and open space 139

Capital Improvements Fund

Resources are derived from financing proceeds, grants, special assessments, transfers and investment earnings, which are appropriated for various major capital projects 140

Capital Facilities Tax Fund

Resources are derived from capital facilities ad valorem taxes and investment earnings. Proceeds are restricted for the purchase, renovation and repayment of financing of capital assets 142

Regional Permits Capital Fund

Resources are derived from County pay-as-you-go capital funds and reimbursements from the Cities of Reno and Sparks and the Washoe County Health District, under the terms of the inter-local agreement, and any regional technology fees to recover portions of the project's implementation costs 143

WASHOE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2021

	Parks Capital Projects Fund	Capital Improvements Fund	Capital Facilities Tax Fund	Regional Permits Capital Fund	Total
Assets					
Cash and investments	\$ 12,692,855	\$ 24,550,138	\$ 2,207,137	\$ 242,809	\$ 39,692,939
Property taxes receivable	-	-	64,250	-	64,250
Interest receivable	30,048	50,830	5,893	545	87,316
Due from other governments	255,537	101,266	-	-	356,803
Total Assets	\$ 12,978,440	\$ 24,702,234	\$ 2,277,280	\$ 243,354	\$ 40,201,308
Liabilities					
Accounts payable	\$ 552,442	\$ 376,817	\$ -	\$ -	\$ 929,259
Contracts/retention payable	30,414	119,087	-	-	149,501
Due to other governments	-	-	229,162	-	229,162
Total Liabilities	582,856	495,904	229,162	-	1,307,922
Deferred Inflows of Resources					
Unavailable revenue - property taxes	-	-	53,138	-	53,138
Total Deferred Inflows of Resources	-	-	53,138	-	53,138
Fund Balances					
Restricted	12,395,584	24,206,330	1,994,980	243,354	38,840,248
Total Fund Balances	12,395,584	24,206,330	1,994,980	243,354	38,840,248
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 12,978,440	\$ 24,702,234	\$ 2,277,280	\$ 243,354	\$ 40,201,308

WASHOE COUNTY, NEVADA
NONMAJOR CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2021

	Parks Capital Projects Fund	Capital Improvements Fund	Capital Facilities Tax Fund	Regional Permits Capital Fund	Total
Revenues					
Taxes:					
Ad valorem	\$ -	\$ 24	\$ 8,429,473	\$ -	\$ 8,429,497
Residential construction tax	642,204	-	-	-	642,204
Intergovernmental	282,336	442,691	-	-	725,027
Miscellaneous	380,980	83,706	14,248	467	479,401
Total Revenues	1,305,520	526,421	8,443,721	467	10,276,129
Expenditures					
Intergovernmental	-	-	5,989,953	-	5,989,953
Capital Outlay:					
General government	-	300,976	-	139	301,115
Judicial	-	986,458	-	-	986,458
Public safety	-	4,307,198	-	-	4,307,198
Public works	-	678,660	-	-	678,660
Health and welfare	-	3,463,770	-	-	3,463,770
Culture and recreation	1,504,077	172,200	-	-	1,676,277
Total Capital Outlay	1,504,077	9,909,262	-	139	11,413,478
Debt Service:					
Bond Issue Costs	-	280,551	-	-	280,551
Total Expenditures	1,504,077	10,189,813	5,989,953	139	17,683,982
Excess (Deficiency) of Revenues Over (Under) Expenditures	(198,557)	(9,663,392)	2,453,768	328	(7,407,853)
Other Financing Sources (Uses)					
County property sales	1,485	-	-	-	1,485
Proceeds from bond issued	-	9,135,000	-	-	9,135,000
Bond premium	-	1,411,220	-	-	1,411,220
Transfers in	-	7,654,595	-	-	7,654,595
Transfers out	-	-	(1,950,000)	-	(1,950,000)
Total Other Financing Sources (Uses)	1,485	18,200,815	(1,950,000)	-	16,252,300
Net Change in Fund Balances	(197,072)	8,537,423	503,768	328	8,844,447
Fund Balances, July 1	12,592,656	15,668,907	1,491,212	243,026	29,995,801
Fund Balances, June 30	\$ 12,395,584	\$ 24,206,330	\$ 1,994,980	\$ 243,354	\$ 38,840,248

WASHOE COUNTY, NEVADA
PARKS CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Residential construction tax	\$ 445,000	\$ 642,204	\$ 197,204	\$ 548,414
Intergovernmental Revenues:				
Federal grants	395,537	282,336	(113,201)	-
State grants	707,500	-	(707,500)	-
Miscellaneous:				
Investment earnings	254,849	142,711	(112,138)	227,095
Net increase (decrease) in the fair value of investments	-	(134,531)	(134,531)	329,718
Contributions and donations	640,911	372,800	(268,111)	-
Other	357,227	-	(357,227)	-
Total Revenues	2,801,024	1,305,520	(1,495,504)	1,105,227
Expenditures				
Capital Outlay:				
Culture and Recreation Function:				
District One	1,667,957	10,483	1,657,474	4,087
District Two	515,289	47,285	468,004	8,993
District Three	172	172	-	1,704
District Four	1,276,448	786	1,275,662	569
Special projects	1,539,592	434,257	1,105,335	144,900
Bond projects	3,113,006	1,011,094	2,101,912	1,244,603
Total Capital Outlay	8,112,464	1,504,077	6,608,387	1,404,856
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,311,440)	(198,557)	5,112,883	(299,629)
Other Financing Sources (Uses)				
County Property Sales	-	1,485	1,485	9,734
Total Other Financing Sources (Uses)	-	1,485	1,485	9,734
Net Change in Fund Balances	(5,311,440)	(197,072)	5,114,368	(289,895)
Fund Balances, July 1	12,113,609	12,592,656	479,047	12,882,551
Fund Balances, June 30	\$ 6,802,169	\$ 12,395,584	\$ 5,593,415	\$ 12,592,656

WASHOE COUNTY, NEVADA
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	\$ -	\$ 24	\$ 24	\$ -
Intergovernmental Revenues:				
Federal grants	200,000	-	(200,000)	-
State grants	2,033,948	242,691	(1,791,257)	153,271
Local contributions	200,000	200,000	-	-
Charges for Services:				
Miscellaneous:				
Investment earnings	37,500	295,494	257,994	406,537
Net increase (decrease) in the fair value of investments	-	(288,627)	(288,627)	360,549
Contributions and donations	551,492	-	(551,492)	-
Other	485,898	76,839	(409,059)	20,069
Total Revenues	3,508,838	526,421	(2,982,417)	940,426
Expenditures				
Capital Outlay:				
General Government Function:				
Infrastructure	631,705	194,649	437,056	751,926
Other	551,468	106,327	445,141	1,130,252
Total General Government Function	1,183,173	300,976	882,197	1,882,178
Judicial Function:				
Mills Lane Justice Center Chiller Replacement	-	-	-	3,808
Downtown Master Plan	6,676	-	6,676	28,450
District Court Capital Expansion	298,692	11,900	286,792	102,258
75 Court Street Improvements	594,094	276,186	317,908	377,008
SJC Building Improvements	419,746	409,189	10,557	7,854
RJC Hearing Room Upgrades	354,395	15,016	339,379	19,460
Other	575,111	274,167	300,944	848,619
Total Judicial Function	2,248,714	986,458	1,262,256	1,387,457
Public Safety Function:				
Detention Center improvements	1,342,658	1,259,321	83,337	333,282
Nevada Shared Radio System	905,326	702,803	202,523	1,417,960
Other	19,148,915	2,345,074	16,803,841	50,428
Total Public Safety Function	21,396,899	4,307,198	17,089,701	1,801,670
Public Works Function:				
Air and water quality improvements	2,719,846	247,089	2,472,757	173,339
Washoe County facilities parking lots	579,776	280,777	298,999	-
Major Maintenance Replacement	1,152,500	-	1,152,500	-
North Valley's Mitigation Strategy	2,458,016	138,920	2,319,096	41,984
Other	265,768	11,874	253,894	108,283
Total Public Works Function	7,175,906	678,660	6,497,246	323,606
Welfare Function:				
CPS Visitation Center	-	-	-	13,590
Our Place Campus Remodel	3,463,933	3,329,635	134,298	11,389,586
Other	690,000	134,135	555,865	-
Total Welfare Function	4,153,933	3,463,770	690,163	11,403,176

(CONTINUED)

WASHOE COUNTY, NEVADA
CAPITAL IMPROVEMENTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Culture and Recreation Function:				
Parks infrastructure	643,653	147,384	496,269	18,666
Other	588,628	24,816	563,812	121,247
Total Culture and Recreation Function	1,232,281	172,200	1,060,081	139,913
Debt Service Function:				
Bond issuance cost	-	280,551	(280,551)	-
Total Expenditures	37,390,906	10,189,813	27,201,093	16,938,000
Excess (Deficiency) of Revenues Over (Under) Expenditures	(33,882,068)	(9,663,392)	24,218,676	(15,997,574)
Other Financing Sources (Uses)				
Proceeds from bond issued	\$ 15,000,000	\$ 9,135,000	\$ (5,865,000)	\$ -
Bond premium	-	1,411,220	1,411,220	-
Transfers:				
General Fund	670,000	3,010,000	2,340,000	4,334,098
Other Restricted Fund	1,568,266	159,122	(1,409,144)	879,958
Indigent Tax Levy Fund	-	2,484,235	2,484,235	7,520,366
Library Expansion	358,000	-	(358,000)	-
Animal Services	553,170	451,238	(101,932)	-
Regional Permits Capital Fund	-	-	-	900,000
Enhanced E911	-	750,000	750,000	-
Regional Communication System	-	800,000	800,000	-
Total Other Financing Sources (Uses)	18,149,436	18,200,815	51,379	13,634,422
Net Change in Fund Balances	(15,732,632)	8,537,423	24,270,055	(2,363,152)
Fund Balances, July 1	17,533,500	15,668,907	(1,864,593)	18,032,059
Fund Balances, June 30	<u>\$ 1,800,868</u>	<u>\$ 24,206,330</u>	<u>\$ 22,405,462</u>	<u>\$ 15,668,907</u>

WASHOE COUNTY, NEVADA
CAPITAL FACILITIES TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Revenues				
Taxes:				
Ad valorem	\$ 8,346,111	\$ 8,429,473	\$ 83,362	\$ 7,884,948
Miscellaneous:				
Investment earnings	30,000	39,181	9,181	46,429
Net increase (decrease) in the fair value of investments	-	(24,933)	(24,933)	36,387
Total Revenues	8,376,111	8,443,721	67,610	7,967,764
Expenditures				
Intergovernmental:				
State of Nevada apportionment	5,007,667	5,025,476	(17,809)	4,702,504
Reno/Sparks apportionment	938,937	920,332	18,605	861,185
Other	42,203	44,145	(1,942)	37,617
Total Intergovernmental	5,988,807	5,989,953	(1,146)	5,601,306
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,387,304	2,453,768	66,464	2,366,458
Other Financing Sources (Uses)				
Transfers:				
Roads Fund	(1,950,000)	(1,950,000)	-	(1,950,000)
Total Other Financing Sources (Uses)	(1,950,000)	(1,950,000)	-	(1,950,000)
Net Change in Fund Balances	437,304	503,768	66,464	416,458
Fund Balances, July 1	1,399,903	1,491,212	91,309	1,074,754
Fund Balances, June 30	\$ 1,837,207	\$ 1,994,980	\$ 157,773	\$ 1,491,212

WASHOE COUNTY, NEVADA
REGIONAL PERMITS CAPITAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Revenues				
Intergovernmental Revenues:				
Local contributions	\$ -	\$ -	\$ -	15,683
Miscellaneous:				
Investment earnings	13,500	467	(13,033)	8,182
Total Revenues	13,500	467	(13,033)	23,865
Expenditures				
Capital Outlay:				
General Government Function	27,000	139	26,861	46
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(13,500)	328	13,828	23,819
Other Financing Sources (Uses)				
Transfers:				
General Fund	-	-	-	(900,000)
Total Other Financing Sources (uses)	-	-	-	(900,000)
Net Change in Fund Balances	(13,500)	328	13,828	(876,181)
Fund Balances, July 1	205,707	243,026	37,319	1,119,207
Fund Balances, June 30	\$ 192,207	\$ 243,354	\$ 51,147	\$ 243,026



ENTERPRISE FUNDS

ENTERPRISE FUNDS

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises—where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Major Enterprise Fund:

Utilities Fund

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Established on April 1, 1983, the fund accounts for water planning and operations of County-owned or operated water and sewer systems, including the related capital assets and depreciation.145

Building and Safety Fund

Established on July 1, 2001, the fund accounts for issuance of building permits and other fees directly related to building and development in the County, including related capital assets and depreciation.148

Nonmajor Enterprise Funds:

Golf Course Fund

Established on July 1, 1982, the fund accounts for operations of two County golf courses – Washoe and Sierra Sage, including related capital assets and depreciation.153

WASHOE COUNTY, NEVADA
UTILITIES FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Operating Revenues				
Charges for Services:				
Utility fees	\$ 17,394,547	\$ 18,781,923	\$ 1,387,376	\$ 17,613,597
Services to other funds	1,840	2,353	513	6,719
Other	543,131	572,688	29,557	523,131
Total Operating Revenues	17,939,518	19,356,964	1,417,446	18,143,447
Operating Expenses				
Salaries and wages	2,429,678	1,570,770	858,908	1,643,846
Employee benefits	1,290,701	666,490	624,211	1,012,601
Services and supplies	10,584,514	5,516,421	5,068,093	6,291,283
Depreciation/amortization	3,807,642	3,984,318	(176,676)	3,610,404
Total Operating Expenses	18,112,535	11,737,999	6,374,536	12,558,134
Operating Income (Loss)	(173,017)	7,618,965	7,791,982	5,585,313
Nonoperating Revenues (Expenses)				
Investment earnings	1,649,633	1,290,635	(358,998)	1,881,272
Net increase (decrease) in the fair value of investments	-	(1,189,726)	(1,189,726)	2,985,586
Federal grants	-	24,672	24,672	-
Nongovernmental grants	49,184	35,664	(13,520)	14,146
Gain (loss) on asset disposition	-	(5,521)	(5,521)	(11,183)
Interest/bond insurance costs	(210,949)	(234,264)	(23,315)	(430,945)
Connection fee refunds/credits	(25,000)	(64,760)	(39,760)	(158,152)
Other nonoperating revenue	-	-	-	18,305
Total Nonoperating Revenues (Expenses)	1,462,868	(143,300)	(1,606,168)	4,299,029
Income (Loss) Before Capital Contributions and Transfers	1,289,851	7,475,665	6,185,814	9,884,342
Capital Contributions				
Hook-up fees	9,625,000	10,576,468	951,468	6,231,230
Contributions from contractors	530,000	1,817,088	1,287,088	524,964
Total Capital Contributions	10,155,000	12,393,556	2,238,556	6,756,194
Transfers In (Out)				
Equipment Services Fund	-	-	-	(76,760)
Total Transfers In (Out)	-	-	-	(76,760)
Change in Net Position	\$ 11,444,851	19,869,221	\$ 8,424,370	16,563,776
Net Position, July 1		248,645,469		232,081,693
Net Position, June 30		\$ 268,514,690		\$ 248,645,469

WASHOE COUNTY, NEVADA
UTILITIES FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from customers	\$ 17,394,547	\$ 18,512,226	\$ 1,117,679	\$ 17,264,288
Cash received from services to other funds	1,840	2,353	513	6,719
Cash received from program loans	3,584	13,830	10,246	9,373
Other operating receipts	542,042	600,571	58,529	559,194
Cash payments for personnel costs	(3,720,379)	(2,389,349)	1,331,030	(2,529,969)
Cash payments for services and supplies	(10,584,513)	(4,641,421)	5,943,092	(6,350,867)
Cash payments for program loans	(20,000)	-	20,000	-
Cash payments for refund of hookup fees	(25,000)	(64,760)	(39,760)	(158,152)
Net Cash Provided (Used) by Operating Activities	3,592,121	12,033,450	8,441,329	8,800,586
Cash Flows From Noncapital Financing Activities:				
Federal grants	-	929	929	3,509
Nongovernmental grants	49,184	30,683	(18,501)	14,146
Net Cash Provided (Used) by Noncapital Financing Activities	49,184	31,612	(17,572)	17,655
Cash Flows From Capital and Related Financing Activities:				
Hookup fees	9,625,000	10,968,190	1,343,190	6,134,689
Other capital contributions	-	(216)	(216)	(205)
Other nonoperating receipts	-	5,521	5,521	18,305
Proceeds from debt issued	16,480,000	13,269,485	(3,210,515)	195,188
Principal paid on financing	(2,316,984)	(2,316,983)	1	(2,338,075)
Interest paid on financing	(210,949)	(177,290)	33,659	(213,158)
Bond issue costs	-	-	-	(231,017)
Proceeds from asset disposition	-	(5,521)	(5,521)	-
* Acquisition of capital assets	(41,190,000)	(20,949,517)	20,240,483	(3,884,516)
Net Cash Provided (Used) by Capital and Related Financing Activities	(17,612,933)	793,669	18,406,602	(318,789)
Cash Flows From Investing Activities:				
Investment earnings (loss)	1,647,138	198,963	(1,448,175)	4,859,231
Net Cash Provided (Used) by Investing Activities	1,647,138	198,963	(1,448,175)	4,859,231
Net Increase (Decrease) in Cash and Cash Equivalents	(12,324,490)	13,057,694	25,382,184	13,358,683
Cash and Cash Equivalents, July 1	113,924,246	117,087,076	3,162,830	103,728,393
Cash and Cash Equivalents, June 30	\$ 101,599,756	\$ 130,144,770	\$ 28,545,014	\$ 117,087,076

(CONTINUED)

WASHOE COUNTY, NEVADA
UTILITIES FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ (173,017)	\$ 7,618,965	\$ 7,791,982	\$ 5,585,313
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation/amortization	3,807,642	3,984,319	176,677	3,610,404
Net pension expense	-	46,899	46,899	127,832
Net OPEB expense	-	(233,675)	(233,675)	(38,460)
Construction in progress write-offs	-	218,810	218,810	31,167
Program loan interest	(17,504)	1,350	18,854	3,365
Imputed rental expense	-	6,627	6,627	5,431
Hookup fee refunds	(25,000)	(64,760)	(39,760)	(158,152)
Change in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	-	(10,988)	(10,988)	(170,776)
Due from other governments	-	(209,409)	(209,409)	(199,520)
Due from other funds	-	(8,791)	(8,791)	-
Notes receivable	-	12,480	12,480	6,008
Prepaid lease expense	-	3,100	3,100	3,100
Other receivables	-	(49,073)	(49,073)	-
Increase (decrease) in:				
Accounts payable	-	717,702	717,702	(421,554)
Accrued salaries and benefits	-	11,421	11,421	11,581
Compensated absences	-	23,266	23,266	25,525
Due to other governments	-	182,831	182,831	105,664
Due to other funds	-	(196,207)	(196,207)	216,608
Unearned revenue	-	(47,300)	(47,300)	22,987
Other liabilities	-	25,883	25,883	34,063
Total Adjustments	3,765,138	4,414,485	649,347	3,215,273
Net Cash Provided (Used) by Operating Activities	\$ 3,592,121	\$ 12,033,450	\$ 8,441,329	\$ 8,800,586
 *Acquisition of Capital Assets Financed by Cash	 \$ 41,190,000	 \$ 20,949,517	 \$ 20,240,483	 \$ 3,884,516
Capital contributions received	-	1,817,088	(1,817,088)	524,964
Increase (decrease) in contracts/retention payable	-	(164,189)	164,189	1,938,337
Total Acquisition of Capital Assets	\$ 41,190,000	\$ 22,602,416	\$ 18,587,584	\$ 6,347,817

WASHOE COUNTY, NEVADA
BUILDING AND SAFETY FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Operating Revenues				
Charges for Services:				
Building permits	\$ 3,200,000	\$ 4,380,380	\$ 1,180,380	\$ 3,262,730
Other	10,000	11,345	1,345	7,065
Total Operating Revenues	3,210,000	4,391,725	1,181,725	3,269,795
Operating Expenses				
Salaries and wages	1,772,723	1,415,517	357,206	1,347,803
Employee benefits	991,332	626,879	364,453	794,309
Services and supplies	1,043,866	870,915	172,951	948,269
Depreciation/amortization	21,800	20,058	1,742	20,058
Total Operating Expenses	3,829,721	2,933,369	896,352	3,110,439
Operating Income (Loss)	(619,721)	1,458,356	2,078,077	159,356
Nonoperating Revenues (Expenses)				
Investment earnings	30,000	88,187	58,187	82,133
Net increase (decrease) in the fair value of investments		(88,321)	(88,321)	145,301
Total Nonoperating Revenues (Expenses)	30,000	(134)	(30,134)	227,434
Income (Loss) Before Transfers	(589,721)	1,458,222	2,047,943	386,790
Transfers				
Equipment Services Fund	-	-	-	(23,950)
Change in Net Position	\$ (589,721)	1,458,222	\$ 2,047,943	362,840
Net Position, July 1		489,163		126,323
Net Position, June 30		\$ 1,947,385		\$ 489,163

WASHOE COUNTY, NEVADA
BUILDING AND SAFETY FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from customers	\$ 3,210,000	\$ 4,801,839	\$ 1,591,839	\$ 3,626,661
Cash payments for personnel costs	(2,710,466)	(2,137,573)	572,893	(2,115,471)
Cash payments for services and supplies	(1,026,503)	(915,216)	111,287	(961,044)
Net Cash Provided (Used) by Operating Activities	(526,969)	1,749,050	2,276,019	550,146
Cash Flows From Capital and Related Financing Activities:				
Acquisition of capital assets	(70,000)	(1)	69,999	(23,950)
Net Cash Provided (Used) by Capital and Related Financing Activities	(70,000)	(1)	69,999	(23,950)
Cash Flows From Investing Activities:				
Investment earnings	30,000	2,440	(27,560)	226,756
Net Increase (Decrease) in Cash and Cash Equivalents	(566,969)	1,751,489	2,318,458	752,952
Cash and Cash Equivalents, July 1	3,970,645	5,517,807	1,547,162	4,764,855
Cash and Cash Equivalents, June 30	<u>\$ 3,403,676</u>	<u>\$ 7,269,296</u>	<u>\$ 3,865,620</u>	<u>\$ 5,517,807</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ (552,269)	1,458,356	\$ 2,010,625	\$ 159,356
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	21,800	20,058	(1,742)	20,058
Net pension expense	-	28,982	28,982	82,067
Net other post employment benefits expense	-	(177,841)	(177,841)	(74,478)
Change in liabilities:				
Increase (decrease) in:				
Accounts payable	-	(44,301)	(44,301)	(12,775)
Accrued salaries and benefits	-	11,601	11,601	9,640
Compensated absences	3,500	42,081	38,581	9,412
Unearned revenue	-	410,114	410,114	356,866
Total Adjustments	25,300	290,694	265,394	390,790
Net Cash Provided (Used) by Operating Activities	<u>\$ (526,969)</u>	<u>\$ 1,749,050</u>	<u>\$ 2,276,019</u>	<u>\$ 550,146</u>

**WASHOE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUND
STATEMENT OF NET POSITION
JUNE 30, 2021**

	Golf Course Fund
Assets	
Current Assets:	
Cash and investments	\$ 3,948,020
Accounts receivable	92,316
Interest receivable	8,842
Total Current Assets	<u>4,049,178</u>
Noncurrent Assets:	
Capital Assets:	
Nondepreciable:	
Land	608,353
Plant capacity	825,150
Depreciable:	
Land improvements	4,080,561
Buildings and improvements	1,258,356
Equipment	164,804
Less accumulated depreciation	<u>(4,909,960)</u>
Total Noncurrent Assets	<u>2,027,264</u>
Total Assets	<u>6,076,442</u>
Deferred Outflows of Resources	
Deferred outflows of resources related to pensions	<u>25,302</u>
Liabilities	
Current Liabilities:	
Accounts payable	6,465
Accrued salaries and benefits	752
Miscellaneous	3,611
Due to other governments	<u>64,374</u>
Total Current Liabilities	75,202
Noncurrent Liabilities:	
Other long term liabilities - pensions	<u>454,659</u>
Total Noncurrent Liabilities	<u>454,659</u>
Total Liabilities	<u>529,861</u>
Deferred Inflows of Resources	
Deferred inflows of resources related to pensions	<u>40,509</u>
Net Position	
Net investment in capital assets	2,027,264
Unrestricted	<u>3,504,110</u>
Total Net Position	<u>\$ 5,531,374</u>

WASHOE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Golf Course Fund</u>
Operating Revenues	
Charges for Services:	
Golf course fees	\$ 327,551
Miscellaneous	<u>40,000</u>
Total Operating Revenues	<u>367,551</u>
Operating Expenses	
Salaries and wages	25,971
Employee benefits	11,678
Services and supplies	262,453
Depreciation/amortization	<u>73,455</u>
Total Operating Expenses	<u>373,557</u>
Operating Income (Loss)	<u>(6,006)</u>
Nonoperating Revenues (Expenses)	
Investment earnings	55,502
Net increase (decrease) in the fair value of investments	(47,761)
Other nonoperating revenue	<u>5,637</u>
Total Nonoperating Revenues (Expenses)	<u>13,378</u>
Change in Net Position	7,372
Net Position, July 1	<u>5,524,002</u>
Net Position, June 30	<u><u>\$ 5,531,374</u></u>

**WASHOE COUNTY, NEVADA
NONMAJOR ENTERPRISE FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021**

	Golf Course Fund
Increase (Decrease) In Cash and Cash Equivalents	
Cash Flows From Operating Activities:	
Cash received from customers	\$ 263,926
Cash received from other sources	40,000
Cash payments for personnel costs	(37,754)
Cash payments for services and supplies	(579,888)
Net Cash Provided (Used) by Operating Activities	(313,716)
Cash Flows From Investing Activities:	
Investment earnings	19,148
Net Increase in Cash and Cash Equivalents	(294,568)
Cash and Cash Equivalents, July 1	4,242,588
Cash and Cash Equivalents, June 30	\$ 3,948,020
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
Operating income (loss)	\$ (6,006)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation/amortization	73,455
Net Pension Expense	1,131
Change in assets and liabilities:	
(Increase) decrease in:	
Accounts receivable	(63,625)
Increase (decrease) in:	
Accounts payable	(78,098)
Accrued salaries and benefits	(1,236)
Due to other government	(242,948)
Other liabilities	3,611
Total Adjustments	(307,710)
Net Cash Provided (Used) by Operating Activities	\$ (313,716)

WASHOE COUNTY, NEVADA
GOLF COURSE FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Operating Revenues				
Charges for Services:				
Golf courses	\$ 299,000	\$ 327,551	\$ 28,551	\$ 177,449
Other	40,000	40,000	-	280,000
Total Operating Revenues	339,000	367,551	28,551	457,449
Operating Expenses				
Salaries and wages	46,443	25,971	20,472	26,975
Employee benefits	10,904	11,678	(774)	12,247
Services and supplies	287,730	262,453	25,277	562,337
Depreciation/amortization	208,400	73,455	134,945	73,638
Total Operating Expenses	553,477	373,557	179,920	675,197
Operating Income (Loss)	(214,477)	(6,006)	208,471	(217,748)
Nonoperating Revenues (Expenses)				
Investment earnings	15,200	55,502	40,302	83,290
Net increase (decrease) in the fair value of investments	-	(47,761)	(47,761)	93,918
Gain (loss) on asset disposition	-	-	-	2,804,138
Other nonoperating revenue	-	5,637	5,637	3,758
Total Nonoperating Revenues (Expenses)	15,200	13,378	(1,822)	2,985,104
Income (Loss)	(199,277)	7,372	206,649	2,767,356
Change in Net Position	\$ (199,277)	7,372	\$ 206,649	2,767,356
Net Position, July 1		5,524,002		2,756,646
Net Position, June 30		\$ 5,531,374		\$ 5,524,002

WASHOE COUNTY, NEVADA
GOLF COURSE FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from customers	\$ 339,000	\$ 263,926	\$ (75,074)	\$ 180,351
Cash from other sources	-	40,000	40,000	280,000
Cash payments for personnel costs	(57,347)	(37,754)	19,593	(35,827)
Cash payments for services and supplies	(287,730)	(579,888)	(292,158)	(363,448)
Net Cash Provided (Used) by Operating Activities	(6,077)	(313,716)	(307,639)	61,076
Cash Flows From Capital and Related Financing Activities:				
Dispositions of capital assets	-	-	-	3,138,910
Acquisition of capital assets	(2,332,800)	-	2,332,800	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(2,332,800)	-	2,332,800	3,138,910
Cash Flows From Investing Activities:				
Investment earnings	16,500	19,148	2,648	169,814
Net Increase (Decrease) in Cash and Cash Equivalents	(2,322,377)	(294,568)	2,027,809	3,369,800
Cash and Cash Equivalents, July 1	3,163,714	4,242,588	1,078,874	872,788
Cash and Cash Equivalents, June 30	<u>\$ 841,337</u>	<u>\$ 3,948,020</u>	<u>\$ 3,106,683</u>	<u>\$ 4,242,588</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ (214,477)	\$ (6,006)	\$ 208,471	\$ (217,748)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation/amortization	208,400	73,455	(134,945)	73,638
Net pension expense	-	1,131	1,131	1,819
Net effluent water expense	-	-	-	(192,996)
Change in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	-	(63,625)	(63,625)	2,902
Increase (decrease) in:				
Accounts payable	-	(78,098)	(78,098)	84,563
Accrued salaries and benefits	-	(1,236)	(1,236)	1,576
Due to other governments	-	(242,948)	(242,948)	307,322
Other Liabilities	-	3,611	3,611	-
Total Adjustments	208,400	(307,710)	(516,110)	278,824
Net Cash Provided (Used) by Operating Activities	<u>\$ (6,077)</u>	<u>\$ (313,716)</u>	<u>\$ (307,639)</u>	<u>\$ 61,076</u>



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INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS

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

	<u>Page</u>
Risk Management Fund	
To account for revenues received for providing the County with property and liability insurance, workers' compensation and unemployment compensation insurance.....	160
Health Benefits Fund	
To account for the self-insured health plan and other contractual health insurance plans.....	162
Equipment Services Fund	
To account for revenues received for maintaining and purchasing automobiles and other vehicles and specialized large equipment for use by other County departments.....	164

WASHOE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2021

	Risk Management Fund	Health Benefits Fund	Equipment Services Fund	Total
Assets				
Current Assets:				
Cash and investments	\$ 37,529,283	\$ 15,438,388	\$ 4,208,173	\$ 57,175,844
Accounts receivable	25,880	5,197,468	-	5,223,348
Interest receivable	79,033	38,792	-	117,825
Inventory	-	-	331,777	331,777
Other assets	9,983	-	-	9,983
Due from other governments	-	122,825	-	122,825
Prepaid lease expense	-	-	57,719	57,719
Total Current Assets	37,644,179	20,797,473	4,597,669	63,039,321
Noncurrent Assets:				
Restricted cash and investments	2,274,000	-	-	2,274,000
Long-term prepaids	-	-	73,127	73,127
Long-term deposits	-	-	2,164,372	2,164,372
Capital Assets:				
Construction in progress	-	-	2,538,067	2,538,067
Buildings and improvements	-	-	24,990	24,990
Equipment	-	-	31,916,058	31,916,058
Less accumulated depreciation	-	-	(22,053,360)	(22,053,360)
Total Noncurrent Assets	2,274,000	-	14,663,254	16,937,254
Total Assets	39,918,179	20,797,473	19,260,923	79,976,575
Liabilities				
Current Liabilities:				
Accounts payable	261,541	443,836	376,323	1,081,700
Accrued salaries and benefits	15,422	15,264	55,700	86,386
Compensated absences	44,942	54,005	194,874	293,821
Deferred revenue	-	336,166	-	336,166
Due to other governments	-	11,300	19	11,319
Pending claims	6,693,000	4,926,000	-	11,619,000
Total Current Liabilities	7,014,905	5,786,571	626,916	13,428,392
Noncurrent Liabilities:				
Compensated absences	15,955	19,172	69,183	104,310
Pending claims	9,137,000	-	-	9,137,000
Pending claims payable from restricted cash	2,274,000	-	-	2,274,000
Total Noncurrent Liabilities	11,426,955	19,172	69,183	11,515,310
Total Liabilities	18,441,860	5,805,743	696,099	24,943,702
Net Position				
Net investment in capital assets	-	-	12,425,754	12,425,754
Restricted for future claims	21,476,319	14,991,730	-	36,468,049
Unrestricted	-	-	6,139,070	6,139,070
Total Net Position	\$ 21,476,319	\$ 14,991,730	\$ 18,564,824	\$ 55,032,873

WASHOE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021

	Risk Management Fund	Health Benefits Fund	Equipment Services Fund	Total
Operating Revenues				
Charges for Services:				
Self insurance fees	\$ 7,371,934	\$ 53,886,340	\$ -	\$ 61,258,274
Equipment service billings	-	-	8,843,545	8,843,545
Miscellaneous	334,385	3,316,735	21,407	3,672,527
Total Operating Revenues	7,706,319	57,203,075	8,864,952	73,774,346
Operating Expenses				
Salaries and wages	390,339	383,931	1,347,581	2,121,851
Employee benefits	192,252	207,231	812,538	1,212,021
Services and supplies	4,501,459	56,137,665	3,559,084	64,198,208
Depreciation	-	-	1,976,993	1,976,993
Total Operating Expenses	5,084,050	56,728,827	7,696,196	69,509,073
Operating Income (Loss)	2,622,269	474,248	1,168,756	4,265,273
Nonoperating Revenues (Expenses)				
Investment earnings	366,117	171,870	115,531	653,518
Net increase (decrease) in the fair value of investments	(347,755)	(157,564)	-	(505,319)
Gain (loss) on asset disposition	32,038	-	227,879	259,917
Federal grants	-	917,267	-	917,267
Other nonoperating revenue	-	27,575	-	27,575
Total Nonoperating Revenues (Expenses)	50,400	959,148	343,410	1,352,958
Income (Loss) Before Capital Contributions and Transfers	2,672,669	1,433,396	1,512,166	5,618,231
Capital Contributions				
Contributions from other funds	-	-	366,097	366,097
Transfers				
General Fund	3,000,000	-	-	3,000,000
Change in Net Position	5,672,669	1,433,396	1,878,263	8,984,328
Net Position, July 1	15,803,650	13,558,334	16,686,561	46,048,545
Net Position, June 30	\$ 21,476,319	\$ 14,991,730	\$ 18,564,824	\$ 55,032,873

**WASHOE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021**

	Risk Management Fund	Health Benefits Fund	Equipment Services Fund	Total
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from customers	\$ -	\$ 28,830,562	\$ -	\$ 28,830,562
Cash received from other funds	7,371,934	25,846,599	8,843,545	42,062,078
Cash received from others	308,505	3,344,311	21,407	3,674,223
Cash payments for personnel costs	(564,659)	(586,240)	(2,136,576)	(3,287,475)
Cash payments for services and supplies	(4,898,270)	(57,218,314)	(3,210,337)	(65,326,921)
Net Cash Provided (Used) by Operating Activities	2,217,510	216,918	3,518,039	5,952,467
Cash Flows From Noncapital Financing Activities:				
Federal grants	-	917,267	-	917,267
Transfers from General Fund	3,000,000	-	-	3,000,000
Net Cash Provided (Used) by Noncapital Financing Activities	3,000,000	917,267	-	3,917,267
Cash Flows From Capital and Related Financing Activities:				
Proceeds from asset disposition	32,038	-	-	32,038
*Acquisition of capital assets	-	-	(1,402,778)	(1,402,778)
Net Cash Provided (Used) by Capital and Related Financing Activities	32,038	-	(1,402,778)	(1,370,740)
Cash Flows From Investing Activities:				
Investment earnings (loss)	51,144	24,902	-	76,046
Net Increase (Decrease) in Cash and Cash Equivalents	5,300,692	1,159,087	2,115,261	8,575,040
Cash and Cash Equivalents, July 1	34,502,591	14,279,301	2,092,912	50,874,804
Cash and Cash Equivalents, June 30	<u>\$ 39,803,283</u>	<u>\$ 15,438,388</u>	<u>\$ 4,208,173</u>	<u>\$ 59,449,844</u>

(CONTINUED)

WASHOE COUNTY, NEVADA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021

	Risk Management Fund	Health Benefits Fund	Equipment Services Fund	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ 2,622,269	\$ 474,248	\$ 1,168,756	\$ 4,265,273
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	-	-	1,976,993	1,976,993
Other nonoperating revenues	-	27,575	115,531	143,106
Change in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	(25,880)	888,915	-	863,035
Inventory	-	-	20,567	20,567
Prepaid lease	-	-	48,752	48,752
Due from other governments	-	(122,825)	-	(122,825)
Other assets	141,388	-	-	141,388
Increase (decrease) in:				
Accounts payable	199,913	(986,649)	164,416	(622,320)
Accrued salaries and benefits	3,587	2,951	5,862	12,400
Compensated absences	14,345	1,971	17,681	33,997
Due to other governments	-	11,300	(519)	10,781
Due to other funds	(59,112)	-	-	(59,112)
Other liabilities	-	13,432	-	13,432
Pending claims	(679,000)	(94,000)	-	(773,000)
Total Adjustments	(404,759)	(257,330)	2,349,283	1,687,194
Net Cash Provided (Used) by Operating Activities	\$ 2,217,510	\$ 216,918	\$ 3,518,039	\$ 5,952,467
 *Acquisition of Capital Assets Financed by Cash	\$	\$	\$ 1,402,778	\$ 1,402,778
Capital transferred from other funds	-	-	366,097	366,097
Capital asset value acquisition correction	-	-	227,879	227,879
Increase (decrease) in accounts payable	-	-	164,416	164,416
Total Acquisition of Capital Assets	\$ -	\$ -	\$ 2,161,170	\$ 2,161,170

WASHOE COUNTY, NEVADA
RISK MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Operating Revenues				
Charges for Services:				
Insurance premiums	\$ 7,176,002	\$ 7,371,934	\$ 195,932	\$ 7,262,074
Miscellaneous:				
Other	50,000	334,385	284,385	88,324
Total Operating Revenues	7,226,002	7,706,319	480,317	7,350,398
Operating Expenses				
Salaries and wages	410,096	390,339	19,757	401,924
Employee benefits	210,620	192,252	18,368	203,191
Services and supplies	7,785,411	4,501,459	3,283,952	5,319,415
Total Operating Expenses	8,406,127	5,084,050	3,322,077	5,924,530
Operating Income (Loss)	(1,180,125)	2,622,269	3,802,394	1,425,868
Nonoperating Revenues (Expenses)				
Investment earnings	327,200	366,117	38,917	602,365
Net increase (decrease) in the fair value of investments	-	(347,755)	(347,755)	822,363
Miscellaneous:				
Other nonoperating revenue	-	32,038	32,038	-
Total Nonoperating Revenues (Expenses)	327,200	50,400	(276,800)	1,424,728
Income (Loss) before Transfers	(852,925)	2,672,669	3,525,594	2,850,596
Transfers				
General Fund	-	3,000,000	3,000,000	(3,000,000)
Change in Net Position	\$ (852,925)	5,672,669	\$ 3,525,594	(149,404)
Net Position, July 1		15,803,650		15,953,054
Net Position, June 30		\$ 21,476,319		\$ 15,803,650

WASHOE COUNTY, NEVADA
RISK MANAGEMENT FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from other funds	\$ 7,176,002	\$ 7,371,934	\$ 195,932	\$ 7,262,074
Cash received from others	50,000	308,505	258,505	88,324
Cash payments for personnel costs	(620,716)	(564,659)	56,057	(609,686)
Cash payments for services and supplies	(7,785,411)	(4,898,270)	2,887,141	(6,964,917)
Net Cash Provided (Used) by Operating Activities	(1,180,125)	2,217,510	3,397,635	(224,205)
Cash Flows From Noncapital and Related Financing Activities:				
Transfers from General Fund	-	3,000,000	3,000,000	(3,000,000)
Cash Flows From Capital and Related Financing Activities:				
Proceeds from asset disposition	-	32,038	32,038	-
Cash Flows From Investing Activities:				
Investment earnings	327,200	51,144	(276,056)	1,439,760
Net Increase (Decrease) in Cash and Cash Equivalents	(852,925)	5,300,692	6,153,617	(1,784,445)
Cash and Cash Equivalents, July 1	32,446,079	34,502,591	2,056,512	36,287,036
Cash and Cash Equivalents, June 30	<u>\$ 31,593,154</u>	<u>\$ 39,803,283</u>	<u>\$ 8,210,129</u>	<u>\$ 34,502,591</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	<u>\$ (1,180,125)</u>	<u>\$ 2,622,269</u>	<u>\$ 3,802,394</u>	<u>\$ 1,425,888</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Change in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	-	(25,880)	(25,880)	-
Other assets	-	141,388	141,388	(139,392)
Change in liabilities:				
Increase (decrease) in:				
Accounts payable	-	199,913	199,913	55,778
Accrued salaries and benefits	-	3,587	3,587	1,708
Compensated absences	-	14,345	14,345	(6,279)
Due to other funds	-	(59,112)	(59,112)	59,112
Pending claims	-	(679,000)	(679,000)	(1,621,000)
Total Adjustments	-	(404,759)	(404,759)	(1,650,073)
Net Cash Provided (Used) by Operating Activities	<u>\$ (1,180,125)</u>	<u>\$ 2,217,510</u>	<u>\$ 3,397,635</u>	<u>\$ (224,205)</u>

WASHOE COUNTY, NEVADA
HEALTH BENEFITS FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Operating Revenues				
Charges for Services:				
Insurance premiums	\$ 55,798,650	\$ 53,886,340	\$ (1,912,310)	\$ 52,201,971
Miscellaneous:				
Other	1,877,200	3,316,735	1,439,535	3,924,050
Total Operating Revenues	57,675,850	57,203,075	(472,775)	56,126,021
Operating Expenses				
Salaries and wages	433,427	383,931	49,496	398,577
Employee benefits	228,107	207,231	20,876	202,462
Services and supplies	58,658,805	56,137,665	2,521,140	56,972,111
Total Operating Expenses	59,320,339	56,728,827	2,591,512	57,573,150
Operating Income (Loss)	(1,644,489)	474,248	2,118,737	(1,447,129)
Nonoperating Revenues (Expenses)				
Investment earnings (net)	90,000	171,870	81,870	240,895
Net increase (decrease) in the fair value of investments	-	(157,564)	(157,564)	399,487
Federal grants	265,000	917,267	652,267	458,977
Other nonoperating revenue	-	27,575	27,575	54,575
Total Nonoperating Revenues (Expenses)	355,000	959,148	604,148	1,153,934
Change in Net Position	\$ (1,289,489)	1,433,396	\$ 2,722,885	(293,195)
Net Position, July 1		13,558,334		13,851,529
Net Position, June 30		\$ 14,991,730		\$ 13,558,334

WASHOE COUNTY, NEVADA
HEALTH BENEFITS FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from customers	\$ 28,636,684	\$ 28,830,562	\$ 193,878	\$ 26,546,741
Cash received from other funds	27,161,966	25,846,599	(1,315,367)	25,196,603
Cash received from others	1,877,200	3,344,311	1,467,111	3,342,118
Cash payments for personnel costs	(658,534)	(586,240)	72,294	(594,006)
Cash payments for services and supplies	(57,237,605)	(57,218,314)	19,291	(54,977,292)
Net Cash Provided (Used) by Operating Activities	(220,289)	216,918	437,207	(485,836)
Cash Flows From Noncapital Financing Activities:				
Federal grants	265,000	917,267	652,267	458,977
Cash Flows From Investing Activities:				
Investment earnings (loss)	90,000	24,902	(65,098)	646,375
Net Increase (Decrease) in Cash and Cash Equivalents	134,711	1,159,087	1,024,376	619,516
Cash and Cash Equivalents, July 1	12,582,849	14,279,301	1,696,452	13,659,785
Cash and Cash Equivalents, June 30	<u>\$ 12,717,560</u>	<u>\$ 15,438,388</u>	<u>\$ 2,720,828</u>	<u>\$ 14,279,301</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	<u>\$ (1,644,489)</u>	<u>\$ 474,248</u>	<u>\$ 2,118,737</u>	<u>\$ (1,447,129)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Other nonoperating revenues	-	27,575	27,575	54,575
Change in assets and liabilities:				
(Increase) decrease in:				
Accounts receivable	-	888,915	888,915	(475,169)
Reimbursements receivable	-	-	-	(636,507)
Due from other governments	-	(122,825)	(122,825)	-
Deposits	-	-	-	11,081
Increase (decrease) in:				
Accounts payable	-	(986,649)	(986,649)	562,738
Accrued salaries and benefits	-	2,951	2,951	3,352
Compensated absences	3,000	1,971	(1,029)	3,681
Other liabilities	-	13,432	13,432	16,542
Due to other governments	-	11,300	11,300	-
Pending claims	1,421,200	(94,000)	(1,515,200)	1,421,000
Total Adjustments	1,424,200	(257,330)	(1,681,530)	961,293
Net Cash Provided (Used) by Operating Activities	<u>\$ (220,289)</u>	<u>\$ 216,918</u>	<u>\$ 437,207</u>	<u>\$ (485,836)</u>

WASHOE COUNTY, NEVADA
EQUIPMENT SERVICES FUND
SCHEDULE OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Operating Revenues				
Charges for Services:				
Equipment service billings	\$ 9,740,026	\$ 8,843,545	\$ (896,481)	\$ 8,515,148
Miscellaneous:				
Other	50,000	21,407	(28,593)	19,278
Total Operating Revenues	9,790,026	8,864,952	(925,074)	8,534,426
Operating Expenses				
Salaries and wages	1,456,397	1,347,581	108,816	1,381,438
Employee benefits	913,713	812,538	101,175	866,937
Services and supplies	4,093,284	3,559,084	534,200	3,957,108
Depreciation	2,132,670	1,976,993	155,677	2,086,259
Total Operating Expenses	8,596,064	7,696,196	899,868	8,291,742
Operating Income (Loss)	1,193,962	1,168,756	(25,206)	242,684
Nonoperating Revenues (Expenses)				
Investment earnings	115,531	115,531	-	117,969
Gain (loss) on asset disposition	200,000	227,879	27,879	135,240
Total Nonoperating Revenues (Expenses)	315,531	343,410	27,879	253,209
Income (Loss) Before Capital Contributions and Transfers	1,509,493	1,512,166	2,673	495,893
Capital Contributions				
Contributions from other funds	300,000	366,097	66,097	203,895
Transfers				
Building and Safety Fund	-	-	-	23,950
Utilities Fund	-	-	-	76,760
Total Transfers	-	-	-	100,710
Change in Net Position	\$ 1,809,493	1,878,263	\$ 68,770	800,498
Net Position, July 1		16,686,561		15,886,063
Net Position, June 30		\$ 18,564,824		\$ 16,686,561

WASHOE COUNTY, NEVADA
EQUIPMENT SERVICES FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Increase (Decrease) in Cash and Cash Equivalents				
Cash Flows From Operating Activities:				
Cash received from other funds	\$ 9,740,026	\$ 8,843,545	\$ (896,481)	\$ 8,515,148
Cash received from others	50,000	21,407	(28,593)	19,278
Cash payments for personnel costs	(2,370,110)	(2,136,576)	233,534	(2,261,036)
Cash payments for services and supplies	(3,977,753)	(3,210,337)	767,416	(3,873,525)
Net Cash Provided (Used) by Operating Activities	3,442,163	3,518,039	75,876	2,399,865
Cash Flows from Noncapital Financing Activities:				
Transfer from Water Resources Fund	-	-	-	76,760
Transfer from Building and Safety Fund	-	-	-	23,950
Net Cash Provided (Used) by Noncapital Financing Activities	-	-	-	100,710
Cash Flows From Capital and Related Financing Activities:				
Proceeds from asset disposition	200,000	-	(200,000)	135,240
*Acquisition of capital assets	(3,619,361)	(1,402,778)	2,216,583	(1,992,588)
Net Cash Provided (Used) by Capital and Related Financing Activities	(3,419,361)	(1,402,778)	2,016,583	(1,857,348)
Net Increase (Decrease) in Cash and Cash Equivalents	22,802	2,115,261	2,092,459	643,227
Cash and Cash Equivalents, July 1	2,409,664	2,092,912	(316,752)	1,449,685
Cash and Cash Equivalents, June 30	<u>\$ 2,432,466</u>	<u>\$ 4,208,173</u>	<u>\$ 1,775,707</u>	<u>\$ 2,092,912</u>

(CONTINUED)

WASHOE COUNTY, NEVADA
EQUIPMENT SERVICES FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Budget	Actual	Variance	Actual
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ 1,193,962	\$ 1,168,756	\$ (25,206)	\$ 242,684
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	2,132,670	1,976,993	(155,677)	2,086,259
Other nonoperating revenue	115,531	115,531	-	117,969
Change in assets and liabilities:				
(Increase) decrease in:				
Inventory	-	20,567	20,567	(27,305)
Prepaid lease expense	-	48,752	48,752	48,751
Increase (decrease) in:				
Accounts payable	-	164,416	164,416	(56,242)
Accrued salaries and benefits	-	5,862	5,862	11,489
Compensated absences	-	17,681	17,681	(24,150)
Due to other governments	-	(519)	(519)	410
Total Adjustments	2,248,201	2,349,283	101,082	2,157,181
Net Cash Provided (Used) by Operating Activities	\$ 3,442,163	\$ 3,518,039	\$ 75,876	\$ 2,399,865
*Acquisition of Capital Assets Financed by Cash	\$ 3,619,361	\$ 1,402,778	\$ 2,216,583	\$ 1,992,588
Capital transferred from other funds	-	366,097	(366,097)	-
Capital Assets value acquisition correction	-	227,879	(227,879)	-
Increase (decrease) in accounts payable	-	164,416	(164,416)	-
Total Acquisition of Capital Assets	\$ 3,619,361	\$ 2,161,170	\$ 1,458,191	\$ 1,992,588



FIDUCIARY FUNDS

FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held in a trustee or agency capacity for others and cannot be used to support the County's own programs.

	<u>Page</u>
Pension (and Other Post Employee Benefit) Trust Funds	
Pension plans and OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively.....	170
Investment Trust Funds	
Used to report fiduciary activities from the external portion of investment pools and individual investment accounts for assets that are for the benefit of individuals and Washoe County does not have administrative involvement with the assets or direct financial involvement with the assets.	171
Custodial Funds	
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.....	172

WASHOE COUNTY
STATEMENT OF NET POSITION
FIDUCIARY FUNDS
June 30, 2021

	Pension (and Other Post Employee Benefit) Trust Funds	Investment Trust Funds	Custodial Funds	Total
Assets				
Current Assets:				
Cash and cash equivalents	\$ 4,468,704	\$ 180,305,362	\$ 40,901,204	\$ 225,675,270
Unrealized gain/loss	119,189	(90,170)	-	29,019
Investments	351,765,993	-	-	351,765,993
Accounts receivable	-	452,680	-	452,680
Property tax receivable	-	-	3,103,215	3,103,215
Interest receivable	9,528	387,087	-	396,615
Financial assurances	-	-	80,893	80,893
Due from other funds	-	-	86,022,720	86,022,720
Other assets	-	27,627	40,860	68,487
Total Current Assets	356,363,414	181,082,586	130,148,892	667,594,892
Liabilities				
Current Liabilities:				
Accounts payable	-	112,297	21,591	133,888
Accrued salaries and benefits	2,117	74,792	-	76,909
Unclaimed property	-	-	400,852	400,852
Taxes payable	-	-	5,763,055	5,763,055
Due to other governments	-	358,197	2,042,583	2,400,780
Due to others	3,875,065	9,330	-	3,884,395
Excess trust deed sales	-	-	304,850	304,850
Clearing	-	-	731,357	731,357
Deposits	-	-	7,996	7,996
Total Current Liabilities	3,877,182	554,616	9,272,284	13,704,082
Deferred Inflows of Resources				
Deferred inflows of resources related to revenue	-	-	3,103,215	3,103,215
Net Position				
Restricted for:				
Postemployment benefits other than pensions	352,486,232	-	-	352,486,232
Pool participants	-	180,527,970	-	180,527,970
Individuals, organizations, and other governments	-	-	117,773,393	117,773,393
Total Net Position	\$ 352,486,232	\$ 180,527,970	\$ 117,773,393	\$ 650,787,595

WASHOE COUNTY, NEVADA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Other Post Employment Benefits Trust Funds	Investment Trust Funds	Custodial Funds	Total
ADDITIONS				
Public transit tax	\$ -	\$ 37,660,544	\$ -	\$ 37,660,544
Taxes	-	-	370,924,098	370,924,098
Intergovernmental revenues	17,000,000	138,983,571	66,867,612	222,851,183
Licenses and permits	-	-	2,568	2,568
Charges for services	-	7,851,022	25,757	7,876,779
Fines and forfeitures	-	-	51,786,488	51,786,488
Miscellaneous				
Insurance premiums	3,869,161	-	-	3,869,161
Water surcharge	-	1,707,861	-	1,707,861
Reimbursements	2,600,406	8,390,240	-	10,990,646
Investment earnings	12,669,632	2,233,780	460	14,903,872
Net increase (decrease) in the fair value of investments	63,121,307	(2,188,923)	-	60,932,384
Building Income	-	-	62,705	62,705
Refunds	-	-	(232,573)	(232,573)
Rental Income	-	275,297	-	275,297
Project Income	-	361,440	-	361,440
Contributions	-	64,426	342,448	406,874
Other	-	10,002,262	94,429,558	104,431,820
Total Additions	99,260,506	205,341,520	584,209,121	888,811,147
DEDUCTIONS				
Salaries and wages	-	7,669,144	-	7,669,144
Employee benefits	-	262,971	-	262,971
Services and supplies	23,115,026	165,113,779	531,022,657	719,251,462
Total Deductions	23,115,026	173,045,894	531,022,657	727,183,577
Net increase (decrease) in fiduciary net position	76,145,480	32,295,626	53,186,464	161,627,570
Net Position, July 1 as restated	276,340,752	148,232,344	(21,435,791)	403,137,305
Net Position, June 30	\$ 352,486,232	\$ 180,527,970	\$ 31,750,673	\$ 564,764,875

WASHOE COUNTY, NEVADA
OTHER POST EMPLOYMENT BENEFITS TRUST FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	<u>2021</u>	<u>2020</u>
	<u>Actual</u>	<u>Actual</u>
ADDITIONS		
Intergovernmental revenues	17,000,000	20,290,159
Miscellaneous		
Insurance premiums	3,869,161	3,667,479
Reimbursements	2,600,406	1,760,602
Investment earnings	12,669,632	13,714,502
Net increase (decrease) in the		
fair value of investments	63,121,307	3,669,736
Total Additions	<u>99,260,506</u>	<u>43,102,478</u>
DEDUCTIONS		
Services and supplies	<u>23,115,026</u>	<u>21,752,416</u>
Total Deductions	<u>23,115,026</u>	<u>21,752,416</u>
Change in Net Position	<u>76,145,480</u>	<u>21,350,062</u>
Net Position, July 1	<u>276,340,752</u>	<u>254,990,690</u>
Net Position, June 30	<u><u>\$ 352,486,232</u></u>	<u><u>\$ 276,340,752</u></u>

WASHOE COUNTY, NEVADA
INVESTMENT TRUST FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	<u>2021</u>	<u>2020</u>
	<u>Actual</u>	<u>Actual</u>
ADDITIONS		
Public transit tax	\$ 37,660,544	\$ 32,858,331
Taxes	-	-
Intergovernmental revenues	138,983,571	133,498,055
Charges for service	7,851,022	6,319,166
Miscellaneous		
Water surcharge	1,707,861	1,586,390
Reimbursements	8,390,240	7,071,177
Investment earnings	2,233,780	2,822,829
Net increase (decrease) in the fair value of investments	(2,188,923)	3,225,322
Rental Income	275,297	273,803
Project Income	361,440	-
Contributions	64,426	167,749
Other	10,002,262	8,290,837
Total Additions	<u>205,341,520</u>	<u>196,113,659</u>
DEDUCTIONS		
Salaries and wages	7,669,144	6,246,593
Employee benefits	262,971	243,210
Services and supplies	165,113,779	163,259,366
Total Deductions	<u>173,045,894</u>	<u>169,749,169</u>
Change in Net Position	\$ 32,295,626	26,364,490
Net Position, July 1	<u>148,232,344</u>	<u>121,867,854</u>
Net Position, June 30	<u><u>180,527,970</u></u>	<u><u>\$ 148,232,344</u></u>

WASHOE COUNTY, NEVADA
CUSTODIAL FUNDS
SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	<u>2021</u>	<u>2020</u>
	<u>Actual</u>	<u>Actual</u>
ADDITIONS		
Taxes	\$ 370,924,098	\$ 345,055,723
Licenses and permits	2,568	2,090
Intergovernmental revenues	66,867,612	59,099,709
Charges for service	25,757	73,136
Fines and forfeitures	51,786,488	34,612,691
Miscellaneous		
Investment earnings	460	3,610
Building Income	62,705	29,408
Refunded revenue	(232,573)	(321,771)
Contributions	342,448	512,140
Other	94,429,558	51,876,378
Total Additions	584,209,121	490,943,114
DEDUCTIONS		
Services and supplies	531,022,657	471,413,142
Total Deductions	531,022,657	471,413,142
Change in Net Position	53,186,464	19,529,972
Net Position, July 1 as restated	(21,435,791)	(40,965,763)
Net Position, June 30	\$ 31,750,673	\$ (21,435,791)



STATISTICAL SECTION
(unaudited)

STATISTICAL SECTION

This part of the County's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the Management's Discussion and Analysis, financial statements and note disclosures, says about the government's overall financial health.

Schedules

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time..... 1.1 – 1.5

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue source, ad valorem taxes. 2.1 – 2.4

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future. 3.1 – 3.4

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place. 4.1 – 4.2

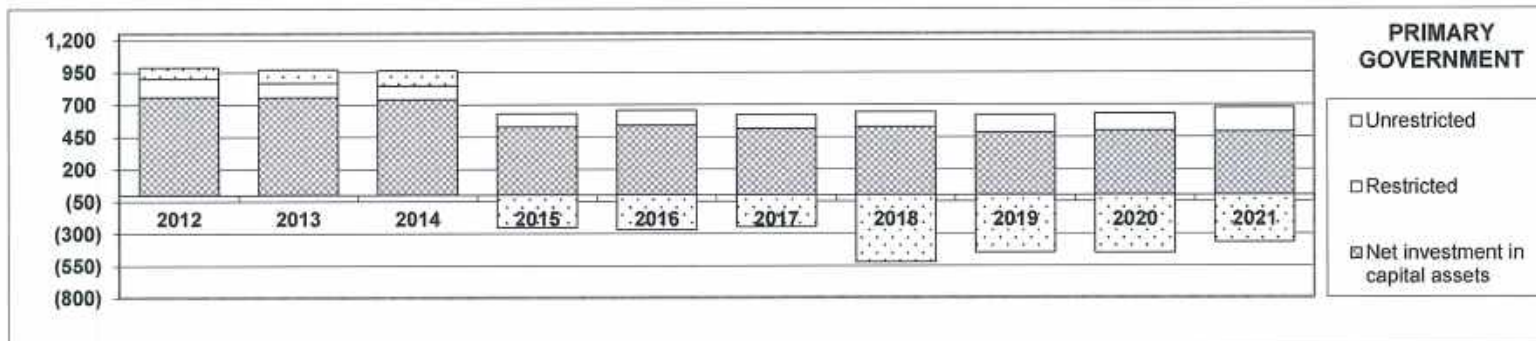
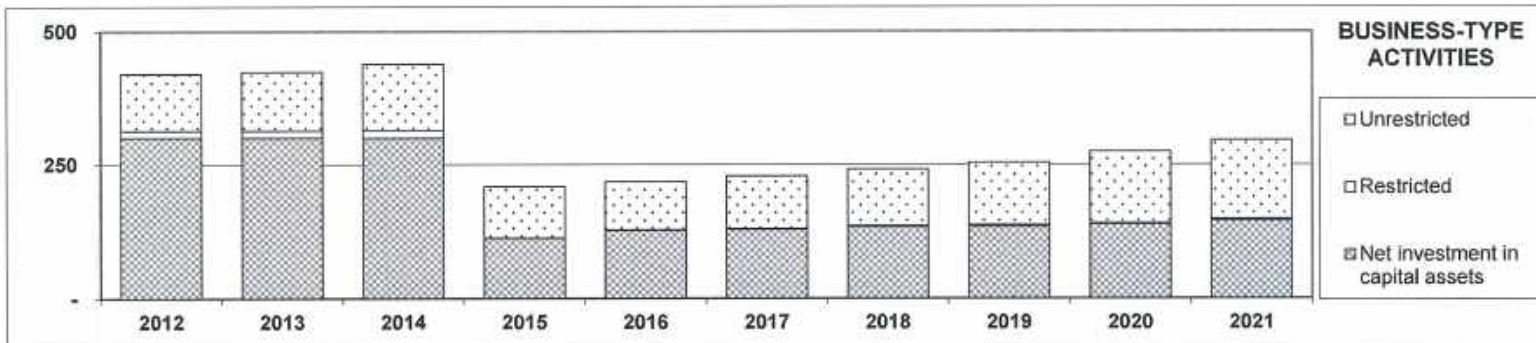
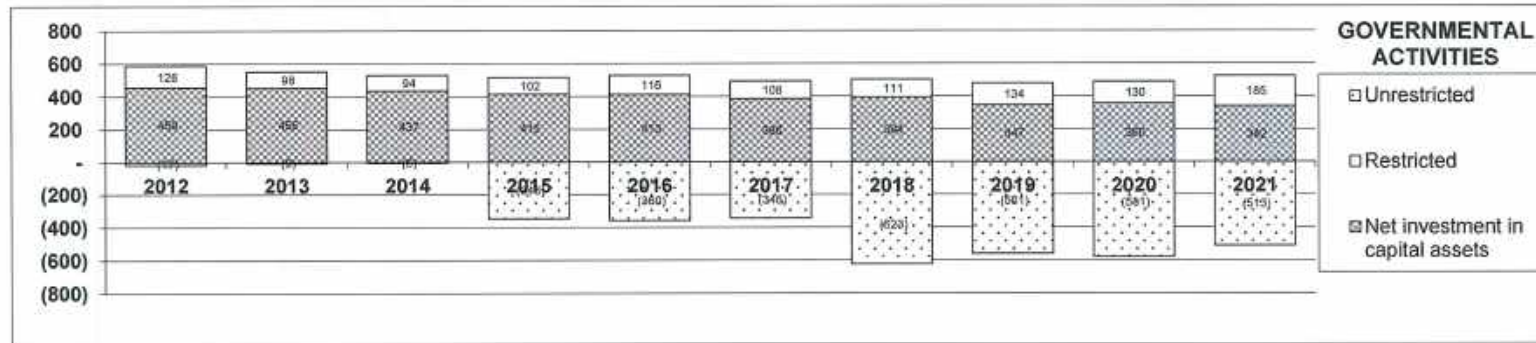
Operating Information

These schedules contain service and capital asset data to help the reader understand how the information in the County's financial report relates to the services provided and the activities performed..... 5.1 – 5.3

Sources:

Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

WASHOE COUNTY, NEVADA
NET POSITION TREND BY COMPONENT LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)



WASHOE COUNTY, NEVADA
NET POSITION BY COMPONENT LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

		Fiscal Year Ended June 30,									
		2012 ⁵	2013	2014	2015 ⁸	2016	2017	2018 ⁹	2019	2020	2021
Governmental Activities ⁶											
Net investment in capital assets ¹	\$	459,302	\$ 455,643	\$ 437,044	\$ 415,132	\$ 412,863	\$ 385,853	\$ 394,493	\$ 347,147	\$ 359,922	\$ 341,530
Restricted		128,284	98,124	94,056	102,385	116,440	107,899	111,377	133,879	130,298	184,689
Unrestricted ²		(17,395)	(8,579)	(6,492)	(347,987)	(360,030)	(346,079)	(623,439)	(561,238)	(581,037)	(513,050)
Total Governmental Activities Net Position	\$	570,191	\$ 545,188	\$ 524,608	\$ 169,530	\$ 169,273	\$ 147,673	\$ (117,569)	\$ (80,212)	\$ (90,817)	\$ 13,169
Business-type Activities ⁷											
Net investment in capital assets ¹	\$	300,261	\$ 300,163	\$ 299,618	\$ 112,543	\$ 126,705	\$ 128,947	\$ 133,532	\$ 134,143	\$ 138,476	\$ 145,824
Restricted ³		12,804	12,801	13,461	1,234	1,122	1,151	2,157	3,027	1,515	3,021
Unrestricted		107,298	111,894	126,597	95,088	90,505	98,187	105,278	116,673	133,810	146,837
Total Business-type Activities Net Position	\$	420,363	\$ 424,858	\$ 439,676	\$ 208,865	\$ 218,332	\$ 228,285	\$ 240,967	\$ 253,843	\$ 273,801	\$ 295,682
Primary Government											
Net investment in capital assets ¹	\$	759,563	\$ 755,806	\$ 736,662	\$ 527,675	\$ 539,568	\$ 514,800	\$ 528,025	\$ 481,290	\$ 498,398	\$ 487,354
Restricted		141,088	110,925	107,517	103,619	117,562	109,050	113,534	136,906	131,813	187,710
Unrestricted		89,903	103,315	120,105	(252,899)	(269,525)	(247,892)	(518,161)	(444,565)	(447,227)	(366,213)
Total Primary Government Net Position ⁴	\$	990,554	\$ 970,046	\$ 964,284	\$ 378,395	\$ 387,605	\$ 375,958	\$ 123,398	\$ 173,631	\$ 182,984	\$ 308,851

Information is presented on the accrual basis of accounting.

¹ Capital Assets include land, intangibles, infrastructure, construction in progress, buildings and improvements, equipment and software.

² Negative unrestricted net position in fiscal year 2012 resulted from OPEB and property tax refund liabilities in excess of unrestricted resources. In 2012 and 2013, the negative balance includes bonded debt liability of \$19 million for capital assets transferred to a local joint powers authority for flood management. In 2018, GASB 75 went into effect. This change made governmental entities recognize "other post employment benefits" on the financials.

³ The decrease in restricted net position in fiscal year 2015 was due to the sale of the water resource division.

⁴ Accounting standards require that net position be reported in three components in the financial statements: net investment in capital assets; restricted; and unrestricted. Net position is considered restricted only when an external party, such as grantors, contributors, state or federal government, places a restriction on how resources may be used, or through enabling legislation enacted by the County.

⁵ The decrease in governmental net position in 2012 includes \$50 million in capital assets and \$17.8 million in restricted funds transferred to a local joint powers authority for flood management.

⁶ Fiscal year 2012 has been restated to exclude the component units, Sierra and/or Truckee Meadows Fire Protection District that are now discretely presented.

⁷ Business-type activity amounts have been restated to remove South Truckee Meadows General Improvement District (STMGID). Effective FY13, STMGID is no longer a component unit of the County.

⁸ Total Governmental Activities Net Position was reduced due to the recognition of GASB 68 in FY2015. Total Business-type Activities Net Position was impacted by the transfer of the Washoe County water resource division to Truckee Meadows Water Authority (TMWA) during FY2015.

⁹ Total Governmental Activities Net Position was reduced due to the recognition of GASB 75 in FY2018.

WASHOE COUNTY, NEVADA
CHANGES IN NET POSITION LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental Activities										
General government	\$ 107,954	\$ 85,898	\$ 80,958	\$ 85,674	\$ 100,763	\$ 89,304	\$ 85,803	\$ 85,657	\$ 121,091	\$ 115,871
Judicial	55,469	57,573	59,317	59,055	62,341	72,190	77,136	76,304	84,177	79,233
Public safety	125,573	138,149	137,584	141,623	144,615	165,745	168,377	177,010	192,592	179,342
Public works	39,675	37,188	48,420	49,794	50,188	49,151	45,124	37,197	40,103	26,617
Health and sanitation	18,429	18,785	18,384	18,901	18,607	21,217	22,159	22,693	24,383	31,154
Welfare	68,137	66,370	65,651	68,457	73,678	82,507	88,059	84,459	100,398	99,080
Culture and recreation	24,989	23,614	21,803	18,729	19,320	23,857	24,470	23,299	24,380	21,781
Community support	309	343	178	186	198	330	255	180	199	112
Interest on long-term debt	7,174	7,349	5,525	6,252	6,721	5,500	5,657	5,142	4,477	4,355
Total Governmental Activities Expenses	447,709	435,269	437,820	448,671	476,431	509,801	517,040	511,941	591,800	557,545
Business-type Activities^{2,3}										
Utilities ¹	30,029	30,844	28,300	22,889	11,511	11,215	11,981	19,274	13,064	11,776
Golf courses	874	979	952	955	945	454	268	281	582	334
Building permits	1,372	1,329	1,357	1,603	1,700	2,102	2,313	2,807	2,941	2,694
Total Business-type Activities Expenses	32,275	33,152	30,609	25,447	14,156	13,771	14,562	22,362	16,587	14,804
Total Primary Government Expenses	\$ 479,984	\$ 468,421	\$ 468,429	\$ 474,118	\$ 490,587	\$ 523,572	\$ 531,602	\$ 534,303	\$ 608,387	\$ 572,349
Program Revenues										
Governmental Activities										
Charges for Services										
General government	\$ 32,902	\$ 31,306	\$ 27,106	\$ 28,618	\$ 32,878	\$ 32,600	\$ 34,215	\$ 35,424	\$ 43,497	\$ 42,504
Judicial	10,056	10,412	9,904	9,386	9,465	10,145	9,976	9,134	7,889	7,577
Public safety	13,075	15,311	16,205	15,763	16,860	17,027	18,436	21,750	20,908	31,283
Other	10,061	10,521	15,261	24,280	21,517	23,707	27,220	21,641	29,050	29,857
Operating grants, interest and contributions	64,561	63,432	57,083	55,602	60,753	60,503	65,595	77,323	74,700	113,936
Capital grants, interest and contributions	25,205	7,413	12,245	9,378	20,716	16,573	21,990	14,791	19,286	12,597
Total Governmental Activities	155,860	138,395	137,804	143,027	162,189	160,555	177,432	180,063	195,330	237,754
Business-type Activities^{2,3}										
Charges for Services										
Utilities	30,466	31,539	32,287	23,595	14,374	15,008	15,678	17,450	18,143	19,357
Golf courses	1,090	1,037	854	1,424	1,374	(914)	185	184	458	368
Building permits	1,401	1,724	2,491	2,792	2,890	3,024	3,605	3,696	3,270	4,392
Operating grants, interest and contributions	94	449	112	7	11	109	911	3,758	36	66

(CONTINUED)

WASHOE COUNTY, NEVADA
CHANGES IN NET POSITION LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Business-type Activities (continued)										
Capital grants, interest and contributions	\$ 1,921	\$ 4,448	\$ 8,107	\$ 5,438	\$ 4,508	\$ 6,447	\$ 11,809	\$ 9,764	\$ 9,560	\$ 12,393
Total Business-type Activities										
Program Revenues	34,972	39,197	43,851	33,256	23,157	23,674	32,188	34,852	31,467	36,576
Total Primary Government										
Program Revenues	\$ 190,832	\$ 177,592	\$ 181,655	\$ 176,283	\$ 185,346	\$ 184,229	\$ 209,620	\$ 214,915	\$ 226,797	\$ 274,330
Net (Expense)/Revenue										
Governmental activities	\$ (291,849)	\$ (296,874)	\$ (300,016)	\$ (305,644)	\$ (314,242)	\$ (349,246)	\$ (339,608)	\$ (331,878)	\$ (396,470)	\$ (319,791)
Business-type activities	2,697	6,045	13,242	7,809	9,001	9,903	17,626	12,490	14,880	21,772
Total Primary Government										
Net (Expense) Revenue	\$ (289,152)	\$ (290,829)	\$ (286,774)	\$ (297,835)	\$ (305,241)	\$ (339,343)	\$ (321,982)	\$ (319,388)	\$ (381,590)	\$ (298,019)
General Revenues and Other Changes in Net Position Governmental Activities										
Taxes and Intergovernmental										
Ad valorem	\$ 172,540	\$ 167,294	\$ 168,009	\$ 175,981	\$ 183,821	\$ 188,474	\$ 196,142	\$ 205,759	\$ 219,924	\$ 234,745
Consolidated	70,985	75,489	80,809	88,435	95,605	100,336	111,301	116,837	121,150	142,376
Other intergovernmental	18,840	18,530	19,832	21,414	22,935	24,374	26,861	28,119	28,578	33,349
Unrestricted investment earnings	3,403	174	1,594	1,927	2,747	158	917	4,958	6,418	452
Other	9,045	8,934	8,981	11,109	8,877	12,649	9,902	9,934	9,873	12,055
Extraordinary/special items	(67,832)	-	-	-	-	-	-	-	-	-
Transfers	(45)	1,450	211	-	-	-	-	-	-	-
Total Governmental Activities	206,936	271,871	279,436	298,866	313,985	325,991	345,123	365,607	385,943	422,977
Business-type Activities^{2,3}										
Unrestricted investment earnings	3,040	(100)	1,591	1,011	1,667	-	1	386	5,271	108
Other	-	-	-	-	(150)	50	-	-	-	-
Extraordinary/special items ⁴	-	-	-	(235,202)	-	-	-	-	-	-
Transfers	45	(1,450)	(211)	-	-	-	-	-	-	-
Total Business-type Activities	3,085	(1,550)	1,380	(234,191)	1,517	50	1	386	5,271	108
Total Primary Government										
General Revenues and Other Changes	\$ 210,021	\$ 270,321	\$ 280,816	\$ 64,675	\$ 315,502	\$ 326,041	\$ 345,124	\$ 365,993	\$ 391,214	\$ 423,085
Change in Net Position										
Governmental activities	\$ (84,913)	\$ (25,003)	\$ (20,580)	\$ (6,778)	\$ (257)	\$ (23,255)	\$ 5,515	\$ 33,729	\$ (10,527)	\$ 103,186
Business-type activities	5,782	4,495	14,622	(226,382)	10,518	9,953	17,627	12,876	20,151	21,880
Total Primary Government										
Change in Net Position	\$ (79,131)	\$ (20,508)	\$ (5,958)	\$ (233,160)	\$ 10,261	\$ (13,302)	\$ 23,142	\$ 46,605	\$ 9,624	\$ 125,066

Note: Information is presented on the accrual basis of accounting.

1 Fiscal year 2011 include amounts for Sierra and/or Truckee Meadows FPDs. Fiscal year 2012 has been restated to exclude these component units that are now discretely presented.

2 Business-type activity amounts are restated to remove South Truckee Meadows General Improvement District (STMGID). Effective FY13, STMGID is no longer a component unit of the County.

3 Fiscal year 2013 has been restated as a result of a reorganization which formed the Community Services Department. Certain expenditures were reclassified to different functions to better reflect activities within the General Government and Public Works functions.

4 In 2015, Washoe County Water Resources was transferred to Truckee Meadows Water Authority.

		Fiscal Year Ended June 30,									
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	General Fund										
	Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Unreserved	-	-	-	-	-	-	-	-	-	-
	Nonspendable	1	-	19	163	157	38	-	2	-	150
	Restricted ⁶	750	801	792	766	879	750	3,494	3,754	24,550	27,663
	Committed	4,718	4,598	4,519	3,229	4,722	3,191	169	806	692	445
	Assigned ⁴	6,009	6,727	1,107	1,765	2,735	1,551	1,402	2,680	707	2,257
	Unassigned ⁵	24,845	26,908	40,170	45,377	44,946	45,041	51,991	66,658	68,319	121,974
	Total General Fund	36,323	39,034	46,607	51,300	53,439	50,571	57,056	73,900	94,268	152,489
	All Other Governmental Funds ³										
	Reserved	-	-	-	-	-	-	-	-	-	-
	Unreserved, reported in:										
	Special Revenue Funds	-	-	-	-	-	-	-	-	-	-
	Capital Projects Funds	-	-	-	-	-	-	-	-	-	-
	Nonspendable	67	75	39	59	55	66	8	25	-	6
	Restricted	96,853	75,788	72,526	73,335	87,189	74,466	73,863	89,537	93,581	118,082
	Committed	17,808	18,167	13,273	15,636	17,231	28,827	25,665	24,785	20,261	23,838
	Assigned	3,559	5,076	7,482	10,303	9,002	5,011	10,814	10,610	10,062	8,477
	Unassigned	(123)	(258)	(418)	(278)	(249)	-	(495)	(357)	(836)	(481)
	Total All Other Governmental Funds ²	118,164	98,848	92,902	99,055	113,228	108,370	109,855	124,600	123,068	149,922
Total All Governmental Funds ¹		\$ 154,487	\$ 137,882	\$ 139,509	\$ 150,355	\$ 166,667	\$ 158,941	\$ 166,911	\$ 198,500	\$ 217,336	\$ 302,411

Note: Information is presented on the modified accrual basis of accounting.

¹ Fund balances for fiscal year 2012 through 2021 have been classified in accordance with new GASB 54 fund balance reporting standards.

² The decrease in fiscal year 2012 was primarily due to the payment of \$17.8 million to the Truckee River Flood Management Authority, a joint powers authority. Fluctuations in all other governmental fund balances primarily reflect financing, construction in progress and completion of large capital projects.

³ Fiscal year 2012 have been restated to remove TMFPD and SFPD, component units that were reclassified from blended to discretely presented in 2013.

⁴ The increase in General Fund assigned fund balance from fiscal year 2014 to fiscal year 2015 was due to an increase in encumbrance carry forwards totalling \$758 thousand in fiscal year 2014.

⁵ The increase in unassigned fund balance for the General Fund from fiscal year 2014 to fiscal year 2015 is due to an increase in revenue from Ad Valorem Taxes, Consolidated Taxes and Charges for Services and the County receiving \$2.0 million of proceeds from the disposition of assets. Increase from fiscal year 2018 to fiscal year 2021 is an increase in revenue from Ad Valorem Taxes, Consolidated Taxes and Charges for Services.

⁶ The increase in General Fund restricted fund balance from fiscal year 2019 to fiscal year 2020 was due to the recording of the Incline Village Property Tax refund settlement.

WASHOE COUNTY, NEVADA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

Fiscal Year Ended June 30,

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
Taxes	\$ 178,395	\$ 170,260	\$ 170,915	\$ 177,313	\$ 185,688	\$ 190,912	\$ 199,173	\$ 208,774	\$ 221,981	\$ 237,470
Licenses and permits	9,183	9,501	9,936	9,941	10,337	12,242	13,297	14,886	14,505	16,213
Intergovernmental revenues	162,361	170,082	168,204	179,392	187,816	195,433	218,977	224,142	232,103	299,378
Charges for services	26,254	33,530	35,694	38,893	39,543	37,350	39,561	42,281	44,440	48,796
Fines and forfeits	9,999	10,528	10,490	9,963	9,326	10,427	11,016	10,053	8,851	9,487
Miscellaneous	13,399	6,915	10,981	11,606	19,495	16,794	18,884	18,553	20,615	12,156
Total Revenues	399,591	400,816	406,220	427,108	452,205	463,158	500,908	518,689	542,495	623,500
Expenditures										
Current										
General government	84,484	62,493	50,210	55,362	57,142	44,717	45,304	47,950	48,775	71,906
Judicial	53,818	54,214	55,637	56,745	61,263	70,061	73,473	75,524	79,208	78,949
Public safety	121,656	131,732	128,364	135,821	141,496	157,332	163,628	169,405	183,936	177,674
Public works	14,759	15,568	26,124	30,438	34,491	29,214	28,986	29,332	30,071	28,548
Health and sanitation	17,659	20,558	21,558	21,491	21,201	22,569	23,259	24,091	25,423	33,614
Welfare	69,045	65,639	69,364	68,372	81,454	89,881	94,801	91,582	96,328	100,451
Culture and recreation	19,474	18,859	18,201	18,688	17,512	17,894	19,226	19,167	19,608	18,592
Community support	309	343	178	214	195	327	252	177	196	107
Intergovernmental	8,243	8,447	8,790	8,943	9,442	9,612	10,144	10,483	11,022	11,714
Capital outlay	23,390	21,355	12,571	10,914	9,313	20,559	21,182	7,847	18,343	11,413
Debt Service										
Principal	37,114	21,689	7,943	9,094	33,388	9,592	7,854	16,358	20,478	19,918
Interest	7,588	7,090	5,627	5,299	5,174	4,603	4,355	4,311	3,810	3,321
Other	645	796	98	71	875	75	530	132	128	407
Total Expenditures	458,184	428,783	404,665	421,452	472,946	476,436	492,994	496,359	537,326	556,614
Excess (Deficiency) of Revenues										
Over (Under) Expenditures	(58,593)	(27,967)	1,555	5,656	(20,741)	(13,278)	7,914	22,330	5,169	66,886

(CONTINUED)

WASHOE COUNTY, NEVADA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	Fiscal Year Ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Other Financing Sources (Uses)										
Debt issued	\$ 38,518	\$ 46,919	\$ -	\$ -	\$ 33,438	\$ -	\$ -	\$ 8,359	\$ 10,694	\$ 20,241
Debt premium (discount)	-	-	-	-	2,784	-	-	-	-	-
Proceeds from asset disposition	178	49	33	2,021	831	19	50	11	52	7
Proceeds from insurance recoveries	-	-	40	-	-	-	6	1	-	-
Proceeds from sale of water rights	-	-	-	-	-	2,895	-	-	-	-
Refunding payment to escrow agent	-	(37,391)	-	-	-	-	-	-	-	140
Transfers in	54,590	34,103	30,676	31,025	34,606	49,998	54,662	60,299	63,206	63,040
Transfers out	(35,309)	(32,318)	(30,676)	(33,856)	(34,606)	(49,998)	(54,662)	(60,299)	(60,206)	(66,040)
Total Other Financing Sources (Uses)	57,977	11,362	73	(810)	37,053	2,914	56	8,371	13,746	17,388
Special Item ¹	(17,787)	-	-	6,000	-	-	-	-	-	-
Net Change in Fund Balances	\$ (18,403)	\$ (16,605)	\$ 1,628	\$ 10,846	\$ 16,312	\$ (10,364)	\$ 7,970	\$ 30,701	\$ 18,915	\$ 84,274
Debt Service as a Percentage of Noncapital Expenditures	6%	3%	3%	9%	3%	3%	4%	5%	5%	4%

Note: Information is presented on the modified accrual basis of accounting.

¹ The special item in fiscal year 2012 was payment to the Truckee Meadows Flood Management Authority, a joint powers authority and In 2015 a State Settlement of AB595 and AB543 of \$6.0 million.

WASHOE COUNTY, NEVADA
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	Fiscal Year Ended June 30,										Change, 2012-2020
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Ad valorem ¹	\$ 173,849	\$ 167,698	\$ 168,571	\$ 174,116	\$ 183,051	\$ 188,474	\$ 195,947	\$ 205,595	\$ 221,981	\$ 233,326	34.2%
Residential construction ²	68	132	215	246	310	319	443	516	548	642	844.1%
Special assessment ³	3,053	933	676	1,374	650	625	618	545	516	758	-75.2%
Car rental fee	1,152	1,196	1,142	1,225	1,264	1,355	1,701	1,614	1,442	1,314	14.1%
Room tax	272	300	311	351	413	456	464	504	460	624	129.4%
Motor vehicle fuel tax ⁴	-	-	-	-	-	-	-	-	780	805	100.0%
	<u>\$ 178,394</u>	<u>\$ 170,259</u>	<u>\$ 170,915</u>	<u>\$ 177,312</u>	<u>\$ 185,688</u>	<u>\$ 191,229</u>	<u>\$ 199,173</u>	<u>\$ 208,774</u>	<u>\$ 225,727</u>	<u>\$ 237,469</u>	33.1%

Note: Information is provided on the modified accrual basis of accounting.

¹ The decrease in ad valorem taxes from 2012 to 2013 represents decreased property values. Since 2014, the County's ad valorem taxes have continued to grow each year. (see Schedule 2.2).

TMFPD and SFPD, discretely presented component units, are not included in the figures above.

² The recovery started in 2012 and the improving trend has continued through 2021.

³ The change in special assessment taxes corresponds to the change in special assessment debt outstanding.

⁴ Motor vehicle fuel tax was reclassified to intergovernmental revenue in 2012. The County Option MVFT 1.0 Cent was reclassified to Taxes in 2020.

WASHOE COUNTY, NEVADA
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	Fiscal Year Ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Real Property Assessed Value										
Residential	\$ 8,665,389	\$ 8,336,767	\$ 8,419,073	\$ 9,389,234	\$ 10,337,704	\$ 11,076,405	\$ 11,570,501	\$ 12,197,473	\$ 13,645,534	\$ 14,742,801
Commercial	3,306,237	3,402,688	3,330,546	3,383,703	3,375,615	3,304,064	3,306,481	3,416,482	3,634,381	4,150,701
Industrial	996,407	986,821	985,955	1,030,067	1,076,473	1,160,133	1,251,392	1,318,432	1,437,254	1,592,065
Other	1,329,717	1,374,092	1,286,207	1,172,158	265,551	661,272	308,633	974,418	795,677	(63,250)
Personal Property Assessed Value	636,409	612,022	713,824	688,878	712,632	769,547	1,004,680	1,020,217	1,114,073	1,075,951
Less: Tax Exempt Property	2,258,785	2,422,281	2,417,652	2,471,984	2,471,049	2,437,350	2,464,215	2,476,237	2,759,752	1,117,630
Total Assessed Value	<u>\$ 12,675,374</u>	<u>\$ 12,290,109</u>	<u>\$ 12,317,953</u>	<u>\$ 13,192,055</u>	<u>\$ 13,296,926</u>	<u>\$ 14,534,071</u>	<u>\$ 14,977,472</u>	<u>\$ 16,450,785</u>	<u>\$ 17,867,167</u>	<u>\$ 20,380,638</u>
Estimated Actual Taxable Value	\$ 36,215,354	\$ 35,114,597	\$ 35,194,151	\$ 37,691,586	\$ 37,991,217	\$ 41,525,917	\$ 42,792,777	\$ 47,002,243	\$ 51,049,049	\$ 58,230,394
Assessed Value to Taxable Value	35%	35%	35%	35%	35%	35%	35%	35%	35%	35%
Total Direct Tax Rate	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917

Source: Washoe County Assessor

Note: 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 improvements, less appropriate depreciation. Taxable assessed value is 35% of estimated actual value. Real property is reappraised at least every five years. Property not reappraised is revalued annually using various approved methods.

WASHOE COUNTY, NEVADA
DIRECT AND OVERLAPPING PROPERTY TAX RATES LAST TEN FISCAL YEARS
(TAX RATES PER \$100 ASSESSED VALUATION)

Fiscal Year Ended June 30,

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Washoe County										
Operating Rate	.9806	.9891	1.0037	1.0277	.9993	1.0005	1.0204	1.0145	1.0145	1.0188
Voter Approved										
Child Protective Services	.0400	.0400	.0400	.0400	.0400	.0400	.0400	.0400	.0400	.0400
Regional Animal Services	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300	.0300
Senior Services	.0100	.0100	.0100	.0100	.0100	.0100	.0100	.0100	.0100	.0100
Library Expansion	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200	.0200
Legislative Overrides										
Indigent Insurance	.0150	.0150	.0150	.0150	.0150	.0150	.0150	.0150	.0150	.0150
Indigent Health	.0700	.0600	.0600	.0600	.0600	.0600	.0600	.0600	.0600	.0600
Capital Acquisition	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500	.0500
Youth Services	.0088	.0095	.0062	.0087	.0087	.0075	.0075	.0074	.0074	.0071
Detention Center	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774	.0774
SCCRT Loss	.0050	.0050	-	-	-	-	-	-	-	-
Family Court	.0192	.0192	.0192	.0192	.0192	.0192	.0192	.0192	.0192	.0192
AB 104 Fair Share Tax	.0272	.0272	.0272	.0272	.0272	.0272	.0272	.0272	.0272	.0272
Debt Service	.0385	.0393	.0330	.0065	.0349	.0349	.0150	.0210	.0210	.0170
Total, Washoe County Direct Rate	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917	1.3917
State of Nevada	.1700	.1700	.1700	.1700	.1700	.1700	.1700	.1700	.1700	.1700
Washoe County School District	1.1385	1.1385	1.1385	1.1385	1.1385	1.1385	1.1385	1.1385	1.1385	1.1385
Total, Washoe County Unincorporated Area	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002	2.7002
Cities										
City of Reno	.9456	.9598	.9598	.9598	.9598	.9598	.9598	.9598	.9598	.9598
City of Sparks	.9161	.9161	.9161	.9598	.9598	.9598	.9598	.9598	.9598	.9598
Fire Districts										
North Lake Tahoe Fire Protection District	.5525	.6414	.6291	.6291	.6291	.6291	.6291	.6291	.6291	.6480
Sierra Fire Protection District	.5200	.5400	.5400	.5400	.5400	-	-	-	-	-
Truckee Meadows Fire Protection District	.4713	.5400	.5400	.5400	.5400	.5400	.5400	.5400	.5400	.5400
General Improvement Districts										
Gerlach	.2998	.2998	.2998	.2998	.2998	.2998	.2998	.2998	.2998	.2998
Incline Village	.1129	.1153	.1105	.1157	.1269	.1183	.1182	.1224	.1267	.1311
Palomino Valley	.4885	.4198	.4198	.4198	.4198	.4198	.4198	.4198	.4198	.4198
Other Special Districts										
Sun Valley Water & Sanitation District	.1736	.1836	.1836	.1836	.1836	.1836	.1928	.1928	.1928	.2112
Truckee Meadows Underground Water	-	-	-	-	-	-	-	-	-	-

WASHOE COUNTY, NEVADA
PRINCIPAL PROPERTY TAX PAYERS FISCAL YEARS 2021 AND 2012
(AMOUNTS EXPRESSED IN THOUSANDS)

Tax Payer	2021			2012		
	Valuation	Rank	Percent of Total Assessed Valuation	Valuation	Rank	Percent of Total Assessed Valuation
Apple Inc	\$ 123,216	1	0.62%	\$ -	-	-
Peppermill Casinos Inc	115,578	2	0.58%	98,304	1	0.78%
Icon Reno Property Owner Pool 3 NE	72,310	3	0.36%	-	-	-
Gage Village Commerical Development LLC	63,136	4	0.32%	23,379	9	-
Toll NV Limited Partnership	62,583	5	0.31%	-	-	-
Golden Road Motor Inn Inc	50,801	6	0.25%	43,655	3	0.34%
Circus Circus & Eldorado Joint Venture	49,982	7	0.25%	37,127	5	0.29%
MPT of Reno LLC	47,994	8	0.24%	-	-	-
Lennar Reno LLC	36,705	9	0.18%	-	-	-
Red Sparks Spe LLC	33,446	10	0.17%	-	-	-
Prologis NA3 LLC	-	-	-	64,053	2	0.51%
Sparks Legends Development, Inc	-	-	-	43,501	4	0.34%
International Game Technology	-	-	-	29,653	7	0.23%
Prologis NA3 NV V LLC	-	-	-	34,523	6	0.27%
Northwestern Mutual Life Insurance	-	-	-	25,992	8	0.21%
Charles River Laboratories Inc	-	-	-	22,941	10	0.18%
	655,751		3.28%	423,128		3.15%
	19,344,785		96.72%	12,252,246		96.65%
	<u>\$ 20,000,536</u>		<u>100.00%</u>	<u>\$ 12,675,374</u>		<u>99.80%</u>

Source: Washoe County Assessor's Office

Note:

The chart represents the ten largest parcel assessments based on property-owning taxpayers in the County and the respective taxable assessed values of such parcels for the fiscal years indicated. According to the Washoe County Assessor's Office, a determination of the largest parcel assessments can be made only by manually reviewing individual assessment records. Therefore, it is possible that an owner of several parcels may have an aggregate assessed value that is larger than those listed above. No independent investigation has been made of, and consequently there can be no representation as to the financial condition of the taxpayers listed above, or that such taxpayers will continue to maintain their status as major taxpayers based on the assessed valuation of their property in the County.

WASHOE COUNTY, NEVADA
PROPERTY TAX LEVIES AND COLLECTIONS FOR ALL GOVERNMENTS LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	Fiscal Year Ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Net Secured Roll Taxes Levied	\$ 422,799	\$ 411,058	\$ 411,260	\$ 424,115	\$ 440,185	\$ 452,327	\$ 473,365	\$ 500,623	\$ 535,123	\$ 572,652
Current Year										
Tax Collections	416,849	405,977	407,469	421,125	438,074	449,930	471,229	498,311	532,811	570,187
Percent of Taxes Levied	98.59%	98.76%	99.08%	99.30%	99.52%	99.47%	99.55%	99.54%	99.57%	99.57%
Delinquent Tax Collections Outstanding	5,948	5,079	3,789	2,988	2,104	2,388	2,021	1,859	2,312	3,057
Totals to Date										
Tax Collections	422,799	411,058	411,260	424,115	440,185	452,327	473,250	500,170	530,346	567,124
Percent of Taxes Levied	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	99.98%	99.91%	99.11%	99.03%

Source: Washoe County Treasurer's Office

Note: Property tax levies increased 4% in fiscal year 2018. In 2012, property levies declined 8% which was the largest recorded decline in property tax since 1982.

WASHOE COUNTY, NEVADA
RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

Fiscal Year Ended June 30,

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities										
General Bonded Debt	\$ 129,700	\$ 120,146	\$ 114,217	\$ 108,446	\$ 113,402	\$ 104,756	\$ 98,228	\$ 91,723	\$ 84,432	\$ 87,204
Revenue Bonds	43,527	42,419	41,222	39,920	38,252	37,505	36,457	35,188	32,825	30,621
Special Assessment Bonds	10,738	9,061	8,117	6,417	5,824	5,278	4,660	4,105	3,596	2,959
Total Governmental Activities	183,965	171,626	163,556	154,783	157,478	147,539	139,345	131,016	120,853	120,784
Business-type Activities										
General Bonded Debt	63,713	59,947	57,175	18,789	16,551	14,291	11,975	9,690	7,548	18,500
Total Business-type Activities	63,713	59,947	57,175	18,789	16,551	14,291	11,975	9,690	7,548	18,500
Total primary government	\$ 247,678	\$ 231,573	\$ 220,731	\$ 173,572	\$ 174,029	\$ 161,830	\$ 151,320	\$ 140,706	\$ 128,401	\$ 139,284
Percentage of personal income	1.33%	1.27%	1.17%	0.91%	0.86%	0.80%	0.75%	0.55%	0.46%	0.47%
Per capita ¹	\$ 576	\$ 536	\$ 506	\$ 393	\$ 386	\$ 359	\$ 335	\$ 296	\$ 272	\$ 291
General Bonded Debt	\$ 193,413	\$ 180,093	\$ 171,392	\$ 127,235	\$ 129,953	\$ 119,047	\$ 110,203	\$ 101,413	\$ 91,980	\$ 105,704
Less restricted resources	11,127	11,007	10,944	6,572	6,531	6,049	4,399	4,479	6,769	7,141
Total Net General Bonded Debt	\$ 182,286	\$ 169,086	\$ 160,448	\$ 120,663	\$ 123,422	\$ 112,998	\$ 105,804	\$ 96,934	\$ 85,211	\$ 98,563
Percentage of Actual Property Value ²	0.50%	0.48%	0.46%	0.35%	0.32%	0.27%	0.25%	0.21%	0.17%	0.17%
Per capita ¹	\$ 424	\$ 391	\$ 367	\$ 274	\$ 274	\$ 250	\$ 226	\$ 204	\$ 181	\$ 206

Note: Details regarding Washoe County's outstanding debt can be found in the notes to the financial statements. Where applicable, all debt is presented net of original issuance discounts, premiums, and deferred refunding charges.

¹ Population and personal income data can be found in Schedule 4.1, Washoe County Demographic and Economic Statistics. Per capita amounts are not expressed in thousands.

² See Washoe County Assessed and Estimated Actual Value of Taxable Property on Schedule 2.1 for taxable property value data.

WASHOE COUNTY, NEVADA
LEGAL DEBT MARGIN COMPUTATION LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	Fiscal Year Ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt limit	\$ 1,267,537	\$ 1,229,011	\$ 1,231,795	\$ 1,328,628	\$ 1,434,271	\$ 1,543,233	\$ 1,613,667	\$ 1,688,659	\$ 1,839,877	\$ 1,934,637
Total net debt subject to limitation	295,697	277,578	268,292	225,354	223,754	216,641	196,869	186,777	165,147	171,282
Legal Debt Margin	<u>\$ 971,840</u>	<u>\$ 951,433</u>	<u>\$ 963,503</u>	<u>\$ 1,103,274</u>	<u>\$ 1,210,517</u>	<u>\$ 1,326,592</u>	<u>\$ 1,416,798</u>	<u>\$ 1,501,882</u>	<u>\$ 1,674,730</u>	<u>\$ 1,763,355</u>
Total net debt subject to limitation as a percentage of debt limit	23%	23%	22%	17%	16%	14%	12%	11%	9%	9%

Legal Debt Margin Calculation for Fiscal Year Ended June 30, 2021

Assessed value of taxable property for fiscal year ended June 30, 2020	\$ 19,346,366
Debt limit (10% of Assessed Valuation)	\$ 1,934,637
Debt applicable to limit	
Governmental activities	\$ 120,784
Business-type activities	18,500
Reno-Sparks Convention and Visitor's Authority	80,297
Total Bonded Debt	<u>219,581</u>
Less: Special assessment bonds	2,958
Special revenue bonds	30,621
Amount available for repayment of general obligation bonds	<u>14,720</u>
Total net debt subject to debt limitation	<u>171,282</u>
Legal Debt Margin	<u>\$ 1,763,355</u>

Note: The statutory county debt limit is 10% of the assessed value of all taxable property in the County, as set forth in Chapter 244A.059 of the Nevada Revised Statutes. The statutory debt limit for recreational bonds issued by the Reno-Sparks Convention and Visitor's Authority (RSCVA) is further limited to 3% of the total assessed valuation by Nevada Revised Statutes 244A.453 and 244A.655. RSCVA's total outstanding recreational debt of \$80,297 is below the 3% limit of \$580,391

WASHOE COUNTY, NEVADA
DIRECT AND OVERLAPPING DEBT AS OF JUNE 30, 2021
(AMOUNTS EXPRESSED IN THOUSANDS)

Name of Government Unit	<u>Debt Outstanding</u>	<u>Presently Self-Supporting Debt</u>	<u>Percent Applicable¹</u>	<u>Applicable Net Debt</u>
Direct ²				
Washoe County				
Governmental Activity Bonds	\$ 87,204	\$ -	100%	\$ 87,204
Revenue Bond ³	30,621	30,621	100%	-
Special Assessment Bonds ⁴	2,959	2,959	100%	-
Total Direct Debt	<u>120,784</u>	<u>33,580</u>		<u>87,204</u>
Overlapping				
Washoe County School District	1,128,974	-	100%	1,128,974
Reno-Sparks Convention and Visitors Authority	80,297	80,297	100%	-
City of Reno	35,963	-	100%	35,963
City of Reno supported by specific revenue	346,347	346,347	100%	-
Reno - Special Assessment Bonds ³	6,801	6,801	100%	-
City of Sparks	13,264	-	100%	13,264
Sparks - Sewer and Utility Bonds	2,701	2,701	100%	-
Incline Village General Improvement District	4,404	4,404	100%	-
State of Nevada	<u>1,210,570</u>	<u>323,512</u>	13.84%	<u>124,986</u>
Total Overlapping Debt	<u>2,829,321</u>	<u>764,062</u>		<u>1,303,187</u>
Total General Obligation Direct and Overlapping Debt	<u>\$ 2,950,105</u>	<u>\$ 797,642</u>		<u>\$ 1,390,391</u>

¹ Based on fiscal year 2020-21 assessed valuation in the respective jurisdiction.

² Includes all governmental debt activities and amounts are net of related discounts, premiums and deferred refunding charges.

³ Revenue bonds are not general obligation, but are special limited obligation of the County payable solely from the pledged revenue.

⁴ Special assessment bonds are not general obligations of Washoe County, or of the City of Reno. If, however, the special assessments collected with all other available resources were insufficient to meet debt service requirements on these bonds, the respective bond ordinances require that the deficiency be made up with the government's general fund.

WASHOE COUNTY, NEVADA
PLEDGED REVENUE COVERAGE LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	Fiscal Year Ended June 30,									
	2012	2013	2014	2015	2016	2017 ⁴	2018	2019	2020	2021
Special Assessment Bonds ¹										
Pledged Revenue	\$ 1,686	\$ 1,508	\$ 1,161	\$ 1,797	\$ 1,071	\$ 966	\$ 916	\$ 804	\$ 889	\$ 1,015
Debt Service Requirements										
Principal	570	1,664	894	1,700	592	546	618	555	509	637
Interest	251	389	344	302	241	217	194	171	149	129
Total Debt Service Requirements	\$ 821	\$ 2,053	\$ 1,238	\$ 2,002	\$ 833	\$ 763	\$ 812	\$ 726	\$ 658	\$ 766
Coverage Ratios	2.05	0.73	0.94	0.90	1.29	1.27	1.13	1.11	1.35	1.33
Sales Tax Revenue Bonds ²										
Pledged Revenue	\$ 7,263	\$ 7,148	\$ 7,672	\$ 8,228	\$ 8,865	\$ 9,396	\$ 10,194	\$ 10,451	\$ 10,025	\$ 13,037
Debt Service Requirements										
Principal	595	625	655	690	800	-	-	20	885	935
Interest	826	798	768	737	703	561	561	561	538	493
Total Debt Service Requirements	\$ 1,421	\$ 1,423	\$ 1,423	\$ 1,427	\$ 1,503	\$ 561	\$ 561	\$ 581	\$ 1,423	\$ 1,428
Coverage Ratios	5.11	5.02	5.39	5.77	5.90	16.75	18.17	17.99	7.04	9.13
Car Rental Fee Revenue Bonds ³										
Pledged Revenue	\$ 1,152	\$ 1,196	\$ 1,142	\$ 1,225	\$ 1,264	\$ 1,355	\$ 1,701	\$ 1,614	\$ 1,442	\$ 1,314
Debt Service Requirements										
Principal	516	463	522	592	673	768	840	1,041	903	1,002
Interest	873	680	492	476	457	435	450	462	432	398
Total Debt Service Requirements	\$ 1,389	\$ 1,143	\$ 1,014	\$ 1,068	\$ 1,130	\$ 1,203	\$ 1,290	\$ 1,503	\$ 1,335	\$ 1,400
Coverage Ratios	0.83	1.05	1.13	1.15	1.12	1.13	1.32	1.07	1.08	0.94

Note: Coverage ratios are calculated on numbers rounded to two decimal places.

¹ Pledged revenue for Special Assessment Bonds includes assessments, assessment forfeitures, interest and penalties. Additional details regarding bonds for various assessment districts can be found in Notes 9, 10 and 11. Coverage ratios are impacted by timing differences. Cash balances are adequate for debt service. Remaining cash at June 30, 2021 in the Special Assessment Debt Service Fund is \$2,060.

² Pledged revenue for the Sales Tax Revenue Bonds represents pledged sales tax collections at the rate of 0.125% of taxable sales. Sales tax revenues are accounted for in the Truckee River Flood Management Infrastructure Fund. The bonds are payable solely from pledged sales tax revenue. Unspent sales tax revenues total \$131 at June 30, 2021.

³ Pledged revenue for the Baseball Stadium Revenue Bonds consists of a 2% short-term car rental fee. Car rental fees collected per NRS 244A.810 are accounted for in the Other Restricted Fund. Subsequently, Senior and Subordinate Car Rental Lien Revenue Bonds were issued February 2008 and are payable solely from pledged car rental fee revenues. Unspent car rental fee revenues total \$1,120 at June 30, 2021. The Covid-19 pandemic will affect car rental fees for FY21.

⁴ Debt was refinanced on the Truckee River Flood Management Fund. No Principal payments were due in FY2017 or FY2018 and a lower interest rate on the new debt resulted in lower interest costs.

WASHOE COUNTY, NEVADA
DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Population ¹	429,079	433,731	436,647	444,008	451,248	459,142	460,237	464,630	472,069	478,355
Total Personal Income ²	\$ 18,656,484	\$ 19,627,834	\$ 18,832,669	\$ 19,077,494	\$ 20,164,911	\$ 21,265,239	\$ 22,549,907	\$ 25,556,498	\$ 27,776,003	\$ 29,875,442
Per Capita Income ²	\$ 43,480	\$ 45,253	\$ 43,130	\$ 42,967	\$ 44,687	\$ 46,315	\$ 48,996	\$ 55,487	\$ 59,639	\$ 63,360
Median Age ³	37.0	37.6	37.6	37.4	37.5	37.5	37.9	38.0	38.1	38.6
School Enrollment ⁴	62,220	62,424	62,986	63,108	63,670	63,919	66,989	66,960	66,913	65,121
Unemployment Rate (Percent) ⁵	12.3	9.8	7.2	6.4	6.4	4.0	4.2	3.6	3.2	4.9
Total Labor Force ⁵	222,532	219,550	206,624	213,773	213,923	223,409	239,119	250,005	255,915	265,182
Construction Activity-Total Value ⁶	\$ 95,876	\$ 126,468	\$ 203,086	\$ 246,628	\$ 231,742	\$ 301,127	\$ 345,710	\$ 458,823	\$ 450,868	\$ 719,607
Number of New Family Units ⁶	83	74	120	255	320	378	481	572	617	692
Taxable Sales ⁷	\$ 5,522,605	\$ 5,824,726	\$ 6,370,685	\$ 6,817,589	\$ 7,550,467	\$ 7,989,009	\$ 8,531,253	\$ 8,829,864	\$ 9,250,416	\$ 11,049,067
Gross Income Gaming Revenue ⁸	\$ 738,152	\$ 741,038	\$ 744,962	\$ 765,248	\$ 789,359	\$ 738,373	\$ 779,347	\$ 785,532	\$ 630,862	\$ 837,334
Total Passenger Air Traffic ⁹	3,561,557	3,514,421	3,312,839	3,297,642	3,563,818	3,819,896	4,128,476	4,298,555	3,378,405	2,472,843

Sources:

¹ Annual population, Data Analysis 2012 US Census-Nevada; for years 2012 through 2013, per Governor Certified Population of Nevada's Counties,

Cities and Towns 2000 to 2013. 2014 data source: Washoe County Community Development, with projected growth rate applied to the 2012 US census.

2015, 2016, 2017, 2018, 2019 and 2020 data source: Nevada State Demographer's Office-NV Small Business Development Center.

² U.S. Department of Commerce, Bureau of Economic Analysis (BEA) FY 2012 and prior; Washoe County Community Development Demographic Information FY 2013 - FY 2014;

BEA 2012 Estimate with Compound Annual Growth Rate applied - FY - 2014, FY2015, FY2016, FY2017, FY2018, FY2019 and FY2020.

³ Center for Regional Studies, University of Nevada, Reno, FY 2012 - FY 2013; trend applied to US Census Bureau 2012

American Community Survey 5-Year Estimates - FY 2014, FY2015, FY2016, FY2017 and FY2018. United States Census Bureau - FY2019 and FY2020.

⁴ Washoe County School District

⁵ Total represents the average labor force during the fiscal year. Nevada State Department of Employment, Training and Rehabilitation (DETR)

⁶ Washoe County Building and Safety Department - Construction Activity-Total Value (000)

⁷ Nevada State Department of Taxation (000)

⁸ Nevada State Gaming Control Board (000)

⁹ Reno/Tahoe International Airport (RTIA). COVID-19 pandemic hit in March 2020 greatly reducing air passenger traffic in 2020 and 2021.

**WASHOE COUNTY, NEVADA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

Employer	December, 2020			December, 2011		
	Employees ¹	Rank	Percentage of Total County Employment	Employees ¹	Rank	Percentage of Total County Employment
Washoe County School District	8,750	1	3.47%	8,250	1	4.49%
Renown Medical Center	4,750	2	1.88%	2,750	4	1.50%
University of Nevada - Reno	4,750	3	1.88%	4,250	2	2.31%
Peppermill Hotel Casino - Reno	3,000	4	1.19%	2,250	5	1.22%
Grand Sierra Resort	3,000	5	1.19%	1,750	9	0.95%
Silver Legacy Resort Casino	3,000	6	1.19%	1,750	8	0.95%
Harrahs	3,000	7	1.19%	-	-	-
Eldorado Hotel & Casino	3,000	8	1.19%	-	-	-
St. Mary's	3,000	9	1.19%	1,750	10	0.95%
Washoe County	2,800	10	1.11%	2,750	3	1.50%
Atlantis Casino Resort	-	-	-	1,750	9	0.95%
Integrity Staffing Solutions	-	-	-	2,250	6	1.22%
International Game Technology PLC ²	-	-	-	2,250	7	1.22%
Total Washoe County Covered Employment	252,295			183,770		

¹ Nevada Revised Statutes Chapter 612 stipulate that actual employment for individual employers may not be published. The Nevada Department of Employment Training and Rehabilitation outsources the publication of this information to Infogroup and Nevada Workforce. Infogroup publishes employee counts in ranges of 5000. The number of employees shown are estimated using the

² International Game Technology was acquired by Gtech in 2015 becoming International Game Technology PLC

WASHOE COUNTY, NEVADA
FULL-TIME EQUIVALENT WASHOE COUNTY EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Function/Program										
General government	323.8	315.9	320.8	283.7	293.3	297.4	330.9	300.8	306.4	295.3
Judicial	458.6	452.4	463.8	471.8	495.8	514.8	512.3	511.8	514.3	515.5
Public safety	898.9	892.8	911.6	902.5	908.1	934.5	954.0	933.3	958.7	945.7
Public works	72.4	74.0	122.0	137.0	135.6	132.4	129.4	127.0	130.0	129.0
Health and sanitation	161.0	153.3	154.3	154.6	150.2	150.3	150.1	147.9	155.0	168.0
Welfare	228.6	229.7	233.9	241.5	274.1	301.0	302.0	319.5	340.2	352.7
Culture and recreation	203.9	214.4	210.3	222.7	209.6	206.6	207.5	221.8	166.7	206.5
Utilities	64.7	63.4	59.0	23.0	20.5	23.0	20.0	20.9	20.6	20.8
Golf courses ²	9.9	9.9	10.9	8.9	7.0	-	-	-	1.0	-
Building permits	12.0	12.8	13.0	14.4	15.4	18.0	16.0	16.0	16.0	17.0
Total ¹	2,433.8	2,418.6	2,499.6	2,460.1	2,509.6	2,578.0	2,622.2	2,599.0	2,608.9	2,650.6

Function/Program % of Total										
General government	13%	13%	13%	11%	12%	12%	13%	12%	12%	11%
Judicial	19%	19%	19%	19%	20%	20%	19%	19%	19%	18%
Public safety	37%	37%	36%	37%	36%	36%	36%	36%	38%	36%
Public works	3%	3%	5%	6%	5%	5%	5%	5%	5%	5%
Health and sanitation	7%	5%	6%	6%	6%	6%	6%	6%	6%	6%
Welfare	9%	9%	9%	10%	11%	11%	11%	11%	12%	12%
Culture and recreation	8%	9%	8%	9%	8%	8%	8%	9%	6%	8%
Utilities	3%	3%	2%	1%	1%	1%	1%	1%	1%	1%
Golf courses	1%	1%	1%	0%	0%	0%	0%	0%	0%	0%
Building permits	0%	1%	1%	1%	1%	1%	1%	1%	1%	1%

round

Source: Washoe County human resource system

Note Full-time equivalents are reported based on staffing as of June 30 of each fiscal year. Actual salaries may represent higher numbers of staff due to the use of seasonal workers, particularly for culture and recreation activities.

¹ Washoe County full-time equivalent employee totals declined over fiscal years 2012 to 2013 due to budget reduction programs including delays in filling open positions and reductions in force.

² In 2017, the golf course employees were reassigned to other Washoe County departments due to the hiring of an outside management firm taking over the operations of the golf courses.

WASHOE COUNTY, NEVADA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Fiscal Year Ending June 30,

Function/Program**Judicial ¹**

District Court Cases Filed

Criminal

Civil

Family

Juvenile

District Court Cases Disposed

Criminal

Civil

Family

Juvenile

Justice Courts Cases Filed

Criminal

Civil

Traffic and parking violations

Justice Courts Cases Disposed

Criminal

Civil

Traffic and parking violations

Public Safety ²

Police

Arrests (Valley and Incline)

Citations issued

Alarms

Crime lab analysis requests

Warrants processed

Detention

Bookings

Civil protective custody

Average daily population

Animal Services

Calls for service responded to

Number of animals impounded

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
District Court Cases Filed										
Criminal	2,122	3,016	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Civil	4,142	3,934	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Family	10,630	10,657	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Juvenile	1,866	2,013	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
District Court Cases Disposed										
Criminal	1,927	2,617	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Civil	2,389	3,317	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Family	6,955	10,059	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Juvenile	4,327	1,182	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Justice Courts Cases Filed										
Criminal	8,770	7,853	8,089	9,106	8,505	8,549	8,280	7,494	8,749	6,982
Civil	16,517	17,560	13,049	11,769	11,787	12,221	13,664	13,235	11,126	9,419
Traffic and parking violations	72,544	56,354	37,755	43,686	27,317	33,764	34,927	31,077	25,685	19,018
Justice Courts Cases Disposed										
Criminal	8,995	8,480	10,084	8,285	9,107	8,943	7,002	7,970	7,785	4,480
Civil	10,233	18,575	14,823	14,110	11,286	12,698	11,198	14,162	11,565	9,657
Traffic and parking violations	48,485	55,811	36,882	42,850	27,014	32,820	31,175	31,815	26,280	17,296
Public Safety ²										
Police										
Arrests (Valley and Incline)	3,654	2,993	2,389	2,587	2,865	2,590	2,436	2,641	2,253	1,955
Citations issued	11,950	13,839	11,771	12,821	13,082	12,370	12,011	8,943	6,875	6,009
Alarms	499	1,424	1,410	1,497	1,764	1,797	1,706	1,723	1,614	1,647
Crime lab analysis requests	7,379	6,378	5,809	6,406	6,238	6,966	7,525	6,293	6,365	6,872
Warrants processed	2,189	1,980	2,025	2,187	1,909	1,879	2,020	1,615	1,011	1,014
Detention										
Bookings	21,553	20,755	20,852	20,750	20,361	20,452	21,361	20,410	16,827	14,061
Civil protective custody	1,667	353	259	284	216	284	109	694	301	119
Average daily population	1,018	1,050	1,052	1,082	1,047	1,048	1,087	1,127	982	916
Animal Services										
Calls for service responded to	37,269	33,617	33,393	38,753	35,144	33,651	35,717	33,574	29,133	25,341
Number of animals impounded	12,548	14,300	13,620	13,556	13,584	13,598	13,639	13,490	11,383	7,686

(CONTINUED)

WASHOE COUNTY, NEVADA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

	Fiscal Year Ending June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Health and Sanitation ²										
Permitted food establishments	3,308	3,425	3,571	3,661	3,663	3,783	3,816	3,882	3,720	3,828
Air quality permits issued	1,315	1,334	1,377	1,440	1,429	1,232	1,607	1,139	1,200	1,364
Birth certificates issued	7,761	7,229	6,834	7,125	7,264	7,060	10,663	15,247	12,920	14,612
Death certificates issued	18,878	21,166	19,551	19,267	21,463	22,533	21,616	23,150	22,204	26,909
Welfare ²										
Adult Services ³										
Nursing home bed days	7,091	6,798	6,912	5,240	3,900	3,556	3,832	3,694	3,975	3,276
Supportive housing program bed days	20,946	22,842	25,640	35,674	47,450	44,815	58,258	57,545	31,012	41,793
Adult group care bed days	13,690	8,629	7,336	7,612	5,532	4,312	2,101	1,574	1,290	900
Our Place - Women Served ⁸	-	-	-	-	-	-	-	-	-	626
Our Place - Families Served ⁸	-	-	-	-	-	-	-	-	-	86
Total general assistance applications ⁴	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Clients receiving general assistance	18	3	1	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Served in burial	374	412	458	463	593	575	464	461	601	639
Children's Services										
Number of children in legal custody	612	811	928	1,002	1,582	1,480	901	822	790	778
Average length of stay in paid foster care (days)	422	388	356	383	390	420	510	510	570	1,064
Number of adoptions finalized	184	110	117	156	116	136	159	200	156	87
Number of adoption subsidies	1,172	1,126	1,269	1,349	2,728	2,811	2,960	3,119	3,293	2,237
Number of child welfare reports received	7,364	7,525	7,396	7,358	5,936	5,556	5,594	6,568	6,074	7,283
Number of child welfare investigations	2,469	2,178	2,196	2,038	2,045	1,951	1,944	1,936	1,822	1,863
Senior Services ⁵										
Number of unduplicated clients served	5,237	5,037	4,563	4,692	4,909	5,077	4,714	6,540	6,258	5,646
Culture and Recreation ²										
Parks and Recreation										
Golf courses - total rounds of golf ⁹	76,664	75,834	74,511	76,374	75,128	61,412	66,307	59,601	68,993	128,637
Aquatics - pool attendance ⁵	n/r	26,903	46,729	52,502	51,126	13,500	15,991	16,231	10,205	929
Library										
Visitors to libraries ('000s)	1,265	1,228	1,172	1,093	1,071	1,094	466	1,188	838	170
Volumes in collection ('000s)	760	723	668	617	513	464	484	456	425	418
Total volumes borrowed ('000s)	2,341	2,283	2,203	2,045	1,674	1,966	1,958	2,016	1,772	1,221

(CONTINUED)

**WASHOE COUNTY, NEVADA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

	Fiscal Year Ending June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Utilities/Water ² (continued)										
Water										
Customer count	22,789	23,092	23,722	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Average daily consumption (thousands of gallons)	12,194	13,143	12,929	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Peak daily consumption (thousands of gallons)	24,113	24,030	23,823	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Wastewater										
Customer count	20,354	20,572	21,068	23,545	24,523	25,339	26,122	28,324	30,167	31,992
Reclaimed Water										
Customer count	291	294	295	295	298	314	320	326	336	335
Storm Water										
Customer count	5,077	5,152	5,190	5,921	6,740	6,847	7,015	7,232	7,448	7,708
Building Permits ²										
Commercial construction	287	258	211	251	227	118	78	209	195	161
Residential construction ⁷	96	168	246	260	320	378	502	691	1,767	1,916
Miscellaneous	1,195	1,090	1,212	1,597	1,572	1,422	3,661	3,268	2,092	2,369

n/r = not reported

¹ Uniform System for Judicial Records, Nevada AOC, Planning & Analysis Division

² Various Washoe County Departments. In 2015, the Washoe County Water Resources was transferred to Truckee Meadows Water Authority (TMWA).

³ Effective 3/1/12 Adult Services implemented the Health Care Assistance Program facilitated by a third party administrator. New tracking metrics were established to monitor program effectiveness.

⁴ Effective 7/1/12 tracking information is no longer supported as the programs ended.

⁵ Bowers Pool was closed in 2011 and reopened in 2013. In 2017, the pool was closed for major maintenance. 2020 and 2021, the Covid-19 pandemic hit Washoe County starting March 2020.

⁶ The decrease in the number of unduplicated clients served can be directly attributed to the outsourcing of the Senior Law Program, July 1, 2013.

⁷ New single family dwellings.

⁸ New program called, "Our Place" (homelessness) started August 14, 2020.

WASHOE COUNTY, NEVADA
CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,

	2012	2013	2014 ³	2015	2016	2017	2018	2019	2020	2021
Function/Program										
General Government										
Information Technology										
Business applications	136	147	147	123	123	123	123	123	127	132
Networked buildings and small facilities	214	216	226	139	139	140	140	140	148	148
Network wireless coverage (square miles) ³	400	600	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440
Network personal computers	3,388	3,480	3,660	3,792	3,724	3,597	3,597	3,950	4,450	4,485
Equipment Services										
Vehicles	978	954	939	918	892	905	1,010	1,090	1,083	818
Judicial										
District court/justice courts	10	12	12	12	12	12	12	12	12	12
District court/justice courts locations	6	6	6	6	6	6	6	6	6	6
Public Safety										
Juvenile services facilities	2	2	2	2	2	1	1	1	1	1
Sheriff's detention center/substations	3	3	3	3	3	3	3	3	3	3
Sheriff's patrol aircraft (helicopters)	3	3	3	3	3	4	4	4	4	4
Sheriff's patrol/search and rescue boats (in excess of 20 feet)	2	2	3	3	3	3	3	4	4	4
Crime lab	1	1	1	1	1	1	1	1	1	1
Regional emergency operations / training center	2	2	2	2	2	2	2	2	2	2
Public Works										
Paved streets (miles)	710	723	723	723	726	721	723	725	728	733
Unpaved streets (miles)	368	368	368	362	362	362	362	362	362	362
Traffic signals	16	17	17	17	17	17	17	19	20	22
Bridges	73	73	73	73	73	67	66	67	67	77
Culture and Recreation										
Libraries	13	13	13	13	13	13	13	12	12	12
Major/regional parks	13	13	13	13	13	13	13	10	10	10
Community/neighborhood parks ¹	33	33	33	33	32	32	32	39	39	39
Developed park acreage ¹	1,872	1,872	1,872	1,877	1,870	1,870	1,885	1,885	1,885	1,885
Undeveloped park acreage	10,017	10,017	10,017	10,034	10,034	10,039	10,253	11,339	11,339	11,339

(CONTINUED)

WASHOE COUNTY, NEVADA
CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

	Fiscal Year Ended June 30,									
	2012	2013	2014 ³	2015	2016	2017	2018	2019	2020	2021
Culture and Recreation (continued)										
Special use facilities	5	5	5	6	6	6	6	7	7	7
Playgrounds ¹	46	46	46	46	45	45	45	45	45	45
Golf courses	2	2	2	2	2	2	2	3	3	3
Swimming pools/waterpark	2	2	3	3	3	3	3	3	3	3
Camping sites	64	64	64	64	64	64	64	64	64	64
Sheltered group picnic facilities	52	52	52	57	57	57	57	57	57	57
Regional shooting facilities	2	2	2	2	2	2	2	2	2	2
Baseball fields	28	28	28	28	27	27	29	29	29	29
Soccer fields	25	25	25	25	25	25	27	27	27	27
Tennis courts	22	22	22	22	22	22	22	22	22	22
Volleyball courts	7	20	20	20	20	20	20	20	20	20
Historical buildings/museums	6	6	6	6	6	6	6	6	6	6
Amphitheaters	4	4	4	4	4	4	4	4	4	4
Arboretum and botanical garden	1	1	1	1	1	1	1	1	1	1
Specialized childrens' facility	3	3	3	3	3	3	3	3	3	3
Established bicycle paths (miles)	20	20	20	20	20	20	20	20	20	23
Hiking trails (miles)	158	158	158	161	161	161	166	166	166	166
Horse arenas	5	5	5	5	5	5	7	7	7	7
Skateboard parks	3	3	3	3	3	3	3	3	3	3
Utilities										
Water										
Water mains (miles) ²	476	480	565	n/r	n/r	n/r	n/r	n/r	n/r	n/r
Wastewater										
Storm sewers (miles)	288	289	290	290	291	297	300	302	303	318
Reclaimed Water										
Reclaimed mains (miles)	n/r	40	40	40	40	40	40	42	42	44

n/r = not reported

Sources: Washoe County capital asset records and departments

¹ The decrease in FY 2016 is due to the sale of one park. Due to development, the location was no longer desirable.

² As of December 31, 2014, Washoe County and the Truckee Meadows Water Authority (TMWA) consolidated their water utilities with TMWA surviving as the water purveyor. Therefore, Washoe County is no longer in the water utility business.

³ The increase in Network Wireless coverage in FY 2014 is due to completed wireless project.



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COMPLIANCE SECTION

COMPLIANCE SECTION

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200 S. Virginia St, #655
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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 Honorable Board of County Commissioners
Washoe County, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Washoe County, Nevada (the "County"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 24, 2021. Our report includes a reference to other auditors who audited the financial statements of the County's discretely presented component unit, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002 that we consider to be material weaknesses.

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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

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results 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.

BDO USA, LLP

November 24, 2021



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200 S. Virginia St., #655
Reno, NV 89501

Independent Auditor's Report

To the Honorable Board of County Commissioners
Washoe County, Nevada

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Washoe County, Nevada (the "County") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Truckee Meadows Fire Protection District (the "District"), a discretely presented component unit of the County. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the District, is based solely on the report of the other auditors.

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. 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.

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.

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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 within one year after the date that the financial statements are issued or available to be issued.

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.
- 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.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 14 and the postemployment benefits other than pensions and pension plan information collectively presented on pages 88 through 94, 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.

Other Supplementary Information

Our audit for the year ended June 30, 2021 was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and statistical section for the year ended June 30, 2021, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended June 30, 2021 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 fund financial statements and schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole for the year ended June 30, 2021.

The County's basic financial statements for the year ended June 30, 2020 (not presented herein), were audited by other auditors whose report thereon dated December 29, 2020, expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information. The report of the other auditors dated December 29, 2020,

stated that the combining and individual fund financial statements and schedules and the schedule of expenditures of federal awards for the year ended June 30, 2020 was subjected to the auditing procedures applied in the audit of the fiscal year 2020 basic financial statements and certain additional auditing procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or the those basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and, in their opinion, was fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2020.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2021, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.

BDO USA, LLP

November 24, 2021

WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
<u>U.S. Department of Agriculture (USDA):</u>				
Direct Programs:				
Law Enforcement Agreements	10.704	16-LE11041701-008 #5	\$ 7,501	\$ -
Law Enforcement Agreements	10.704	21-LE-11041700-005	2,821	-
			<u>10,322</u>	<u>-</u>
Passed through Nevada Division of Forestry:				
Cooperative Forestry Assistance	10.664	LSR18-21-0001	26,800	-
Passed through Nevada Department of Agriculture:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	R-2400-09	17,958	-
National School Lunch Program (School Lunch)	10.555	R-2400-09	28,512	-
National School Lunch Program (School Lunch)	10.555	E053	14,567	-
			<u>43,079</u>	<u>-</u>
Total Child Nutrition Cluster			<u>61,037</u>	<u>-</u>
Passed through Nevada Department of Health and Human Services, Health Division:				
Special Supplemental Nutrition Program for Women, Infants and Children (WIC Program)	10.557	HD 17749	770,923	-
Special Supplemental Nutrition Program for Women, Infants and Children (WIC Program)	10.557	HD 17305	324,733	-
			<u>1,095,656</u>	<u>-</u>
Passed through Nevada Division of Welfare and Supportive Services:				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Supplemental Nutrition Assistance Program State Administrative Match)	10.561	ED2024	10,427	-
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Supplemental Nutrition Assistance Program State Administrative Match)	10.561	ED2124	44,533	-
			<u>54,960</u>	<u>-</u>
Total SNAP Cluster			<u>54,960</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>1,248,775</u>	<u>-</u>

WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
<u>U.S. Department of Housing and Urban Development (HUD):</u>				
Direct Programs:				
Continuum of Care Program	14.267	NV0095L9T011803	\$ 14,708	\$ -
Continuum of Care Program	14.267	NV0141L9T011900	1,766	-
Continuum of Care Program	14.267	NV0095L9T011904	63,226	-
Continuum of Care Program	14.267	NV0044L9T011910	93,954	-
Continuum of Care Program	14.267	NV0044L9T011809	8,066	8,066
			<u>181,720</u>	<u>8,066</u>
CDBG-Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants (Community Development Block Grant program for Entitlement Communities	14.218	UNKNOWN	3,562	-
Program Income	14.218	UNKNOWN	24,881	-
Community Development Block Grants/Entitlement Grants (Community Development Block Grant program for Entitlement Communities				
Program Income	14.218	UNKNOWN	<u>44,694</u>	<u>-</u>
Total CDBG-Entitlement Grants Cluster			<u>73,137</u>	<u>-</u>
CDBG-NV Governor's Office of Economic Development:				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (State CDBG)	14.228	UNKNOWN	60,137	-
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (State CDBG)	14.228	17/ED/11	182	-
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (State CDBG)	14.228	17/ED/11	17,623	17,623
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (State CDBG)	14.228	CDBG-CV 20/PS/05	31,318	31,318
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (State CDBG)	14.228	CDBG-CV 20/PS/06	30,000	30,000
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (State CDBG)	14.228	CDBG-CV 20/PS/07	11,433	-
			<u>150,693</u>	<u>78,941</u>
Total U.S. Department of Housing and Urban Development			<u>405,550</u>	<u>87,007</u>
<u>U.S. Fish and Wildlife Service (FWS):</u>				
Passed through Nevada Department of Wildlife				
Fish and Wildlife Cluster:				
Wildlife Restoration	15.611	SG20-06	<u>255,536</u>	<u>-</u>
Total U.S. Fish and Wildlife Service			<u>255,536</u>	<u>-</u>

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WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
<u>U.S. Department of Justice (DOJ):</u>				
Direct Programs:				
Child Exploitation	16.UNKNOWN	UNKNOWN	\$ 25,186	\$ -
Operation SOS	16.UNKNOWN	UNKNOWN	2,728	-
COVID-19-Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0440	22,531	-
Crime Victim Assistance/Discretionary Grants	16.582	2018-V3-GX-0062	290,602	-
Crime Victim Assistance/Discretionary Grants	16.582	2020-V3-GX-0131	21,322	-
			<u>311,924</u>	<u>-</u>
State Criminal Alien Assistance Program	16.606	2019-AP-BX-0219	8,013	-
State Criminal Alien Assistance Program	16.606	2019-AP-BX-0804	73,754	-
			<u>81,767</u>	<u>-</u>
DNA Backlog Reduction Program	16.741	2018-DN-BX-0145	14,640	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	2018-CD-BX-0072	22,950	-
Equitable Sharing Program	16.922	UNKNOWN	31,391	-
Program Income	16.922	UNKNOWN	3,180	-
			<u>34,571</u>	<u>-</u>
Passed through Reno Police Department:				
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	UNKNOWN	17,645	-
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	2017-DJ-BX-0396	1,594	-
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	2019-DJ-BX-0830	40,091	-
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	2020-DJ-BX-0494	19,750	-
			<u>79,080</u>	<u>-</u>
Passed through Nevada Department of Public Safety, Office of Criminal Justice Assistance:				
COVID-19-Coronavirus Emergency Supplemental Funding Program	16.034	20-CESF-31	30,709	-
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	17-JAG-53	2,611	-
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	18-JAG-43	21,891	-
Edward Byrne Memorial Justice Assistance Grant Program (Byrne JAG Program)	16.738	19-JAG-25	16,083	-
			<u>40,585</u>	<u>-</u>

(CONTINUED)

WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass- Through Number	Expenditures	Payments to Subrecipients
<u>U.S. Department of Justice (DOJ) (continued):</u>				
Passed through Rady Children's Hospital:				
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	NV20/21-01	\$ 10,000	\$ -
Passed through National Children's Alliance:				
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	RENO-NV-4OC21	12,258	-
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	RENO-NV-4QIAA20	52,056	-
			64,314	-
Passed through Nevada Department of Health and Human Services, Child and Family Services Division:				
Crime Victim Assistance	16.575	UNKNOWN	27,584	-
Crime Victim Assistance	16.575	16575-18-055	29,242	-
Crime Victim Assistance	16.575	16575-18-057	11,251	-
Crime Victim Assistance	16.575	16575-18-059	1,374	-
Crime Victim Assistance	16.575	16575-18-058	73,707	-
Crime Victim Assistance	16.575	16575-19-070	10,000	-
Crime Victim Assistance	16.575	16575-19-068	275,838	-
Crime Victim Assistance	16.575	16575-19-069	1,000,000	-
Crime Victim Assistance	16.575	16575-19-038	66,732	-
Crime Victim Assistance	16.575	16575-19-126	199,850	-
Crime Victim Assistance	16.575	16575-19-039	43,493	-
Crime Victim Assistance	16.575	16575-19-037	92,333	-
			1,831,404	-
Passed through Las Vegas Metropolitan Police Department:				
Missing Children's Assistance	16.543	2017-MC-FX-K019	64,841	-
Missing Children's Assistance	16.543	2020-MC-FX-K001	47,324	-
			112,165	-
Passed through Nevada Department of Public Safety, Office of Criminal Justice Assistance:				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	19-FSI-03	52,635	-
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	20-FSI-04	55,476	-
			108,111	-

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WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
<u>U.S. Department of Justice (DOJ) (continued):</u>				
Passed through Nevada Office of the Attorney General:				
Violence Against Women Formula Grants	16.588	UNKNOWN	\$ 8,113	\$ -
Violence Against Women Formula Grants	16.588	2020-VAWA-53	142,702	-
			<u>150,815</u>	<u>-</u>
 National Sexual Assault Kit Initiative	16.833	2016-SAKI-03	55,500	-
National Sexual Assault Kit Initiative	16.833	2016-SAKI-04	52,288	-
			<u>107,788</u>	<u>-</u>
 Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2019-AR-BX-K003	7,292	-
 Passed through Community Resources for Justice, Inc:				
Justice Reinvestment Initiative	16.827	2019-ZB-BX-K003	28,206	-
 Total U.S. Department of Justice			<u>3,086,766</u>	<u>-</u>
<u>U.S. Department of Transportation (DOT):</u>				
Passed through Regional Transportation Commission:				
Transit Services Programs Cluster:				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	NV-2018-013	11,154	-
 Passed through Nevada Department of Public Safety, Office of Traffic Safety:				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	21-AL-2	38,991	-
State and Community Highway Safety	20.600	JF-2020-WCSO-00013	25,190	-
State and Community Highway Safety	20.600	JF-2021-WCSO-00009	23,240	-
State and Community Highway Safety	20.600	TS-2020-WC DA-00088	61,329	-
State and Community Highway Safety	20.600	TS-2021-WC DA-00194	54,770	-
			<u>203,520</u>	<u>-</u>
 National Priority Safety Programs	20.616	TS-2019-WC	26,496	-
National Priority Safety Programs	20.616	TS-2020-WCSO-00031	11,217	-
National Priority Safety Programs	20.616	TS-2021-WC DA-00194	99,136	-
			<u>136,849</u>	<u>-</u>
 Total Highway Safety Cluster			<u>340,369</u>	<u>-</u>
 Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	TS-2021-WCSO-00041	21,398	-

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WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
<u>U.S. Department of Transportation (DOT) (continued):</u>				
Passed through Nevada Emergency Response Commission:				
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	20-HMEP-16-02	\$ 190	\$ -
Total U.S. Department of Transportation			373,111	-
<u>Department of the Treasury:</u>				
Direct Programs:				
COVID-19 - Emergency Rental Assistance Program	21.023	1505-0266	1,523,065	1,514,915
Passed through Nevada Health Response:				
COVID-19 - Coronavirus Relief Fund	21.019	UNKNOWN	18,663,406	1,966,373
Passed through Nevada Governor's Finance Office:				
COVID-19 - Coronavirus Relief Fund	21.019	UNKNOWN	500,000	-
COVID-19 - Coronavirus Relief Fund	21.019	UNKNOWN	162,650	-
			662,650	-
Passed through Nevada Department of Health and Human Services Health Division:				
COVID-19 - Coronavirus Relief Fund	21.019	SG 25013	5,144,530	-
COVID-19 - Coronavirus Relief Fund	21.019	HD 17475-1	333,106	-
			5,477,636	-
Passed through Nevada Department of Agriculture:				
COVID-19 - Coronavirus Relief Fund	21.019	NV CARES CFR 21-13	280,000	-
Passed through Nevada Secretary of State:				
COVID-19 - Coronavirus Relief Fund	21.019	-	589,088	-
Total Department of the Treasury			27,195,845	3,481,288
<u>National Endowment for the Arts:</u>				
Direct Programs:				
Promotion of the Arts Grants to Organizations and Individuals	45.024	17-4292-7089	1,433	-
Total National Endowment for the Arts			1,433	-
<u>Institute of Museum and Library Services:</u>				
Passed through Nevada State Library, Archives and Public Records:				
Grants to States	45.310	2020-14	9,926	-
COVID-19-Grants to States	45.310	CARES-20	21,308	-
Total Institute of Museum and Library Services			31,234	-

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WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
<u>U.S. Environmental Protection Agency (EPA):</u>				
Direct Programs:				
Air Pollution Control Program Support	66.001	A-00905421-0	\$ 507,750	\$ -
Air Pollution Control Program Support	66.001	A-00905420	220,312	-
			<u>728,062</u>	<u>-</u>
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	PM - 98T03401	40,028	-
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	PM-98T030401-1	42,442	-
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act				
In-kind Costs	66.034	UNKNOWN	40,144	-
			<u>122,614</u>	<u>-</u>
Passed through Nevada Department of Conservation and Natural Resources, Division of Environmental Protection:				
State Public Water System Supervision	66.432	DEP 20-005	35,185	-
Clean Water State Revolving Fund Cluster:				
Capitalization Grants for Clean Water State Revolving Funds	66.458	CS-32000119	2,176,562	-
Capitalization Grants for Clean Water State Revolving Funds	66.458	CS-32000120	2,819,479	-
Total Clean Water State Revolving Fund Cluster			<u>4,996,041</u>	<u>-</u>
Leaking Underground Storage Tank Trust Fund Corrective Action Program (Leaking UST Corrective Action Program)	66.804	DEP 17-028	47,376	-
			<u>47,376</u>	<u>-</u>
Total U.S. Environmental Protection Agency			<u>5,929,278</u>	<u>-</u>
<u>Election Assistance Commission:</u>				
Passed through Nevada Secretary of State				
2018 HAVA Election Security Grants	90.404	90.404-C016	199,083	-
2018 HAVA Election Security Grants	90.404	90.404-0017	2,995	-
2018 HAVA Election Security Grants	90.404	NV18101001	51,619	-
			<u>51,619</u>	<u>-</u>
Total Election Assistance Commission			<u>253,697</u>	<u>-</u>
<u>U.S. Department of Health and Human Services (HHS):</u>				
Direct Programs:				
Food and Drug Administration-Research (General Grant Funding Program 93103)	93.103	5U18FD006275-03	61,463	-

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WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass- Through Number	Expenditures	Payments to Subrecipients
U.S. Department of Health and Human Services (HHS) (continued):				
Passed through Nevada Aging and Disability Services Division:				
Family Planning-Services (FP Services)				
Program Income	93.217	6FPHPA096051-04-02	\$ 297,323	\$ -
Family Planning-Services (FP Services)	93.217	5 FPHPA006463-03-00	842,668	-
			<u>1,139,991</u>	<u>-</u>
Aging Cluster:				
Special Programs for the Aging-Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	16-000-59-BC3X-20	44,212	-
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	16-000-04-2C2X-20	13,305	-
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	16-000-04-2C3X-21	49,598	-
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	16-000-07-1H1-20	672	-
Program Income	93.045	16-000-07-1H1-20	22,724	-
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	16-000-66-1X-21	29,553	-
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	16-000-04-2H-20	335,074	-
Program Income	93.045	16-000-04-2H-20	6,519	-
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	2001NVOACM-03	42,732	-
Program Income	93.045	2001NVOACM-03	62,534	-
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	2001NVOAHD-03	412,236	-
Program Income	93.045	2001NVOAHD-03	24,429	-
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	210INVOAHD-00	17,098	-
			<u>1,016,474</u>	<u>-</u>
Nutrition Services Incentive Program (NSIP)	93.053	16-000-57-NX-21	331,667	-
Total Aging Cluster			<u>1,392,353</u>	<u>-</u>
Passed through Zero to Three: National Center for Infants, Toddlers and Families:				
Maternal and Child Health Federal Consolidated Programs	93.110	5 U2DMC32394-03-00	38,592	-
Passed through Nevada Department of Health and Human Services Health Division:				
Public Health Emergency Preparedness (PERLC: PREPAREDNESS AND EMERGENCY RESPONSE LEARNING CENTER PERLC Supporting PHEP; awards other than PHEP Cooperative agreement not recorded under 93074)	93.069	HD 17699	816,940	-
Public Health Emergency Preparedness (PERLC: PREPAREDNESS AND EMERGENCY RESPONSE LEARNING CENTER PERLC Supporting PHEP; awards other than PHEP Cooperative agreement not recorded under 93074)	93.069	HD 17787	101,191	-
			<u>918,131</u>	<u>-</u>

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WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
<u>U.S. Department of Health and Human Services (HHS) (continued):</u>				
Passed through Nevada Department of Health and Human Services Health Division (continued):				
Guardianship Assistance	93.090	UNKNOWN	\$ 11,905	\$ -
Project Grants and Cooperative Agreements for Tuberculosis Control Programs (Tuberculosis Prevention and Control and Laboratory Program)				
Program Income	93.116	HD 16362	206	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs (Tuberculosis Prevention and Control and Laboratory Program)	93.116	HD 17493	61,307	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs (Tuberculosis Prevention and Control and Laboratory Program)	93.116	SG 25003	55,417	-
			<u>116,930</u>	<u>-</u>
Injury Prevention and Control Research and State and Community Based Programs (National Center for Injury Prevention and Control)	93.136	HD 17389	10,169	-
Injury Prevention and Control Research and State and Community Based Programs (National Center for Injury Prevention and Control)	93.136	HD 17435	9,555	-
Injury Prevention and Control Research and State and Community Based Programs (National Center for Injury Prevention and Control)	93.136	HD 17914	66,589	-
Injury Prevention and Control Research and State and Community Based Programs (National Center for Injury Prevention and Control)	93.136	SG 25001	48,838	-
Injury Prevention and Control Research and State and Community Based Programs (National Center for Injury Prevention and Control)	93.136	HD 17513	43,450	-
			<u>178,601</u>	<u>-</u>
Substance Abuse and Mental Health Services-Projects of Regional and National Significance (PRNS)	93.243	1H79TI081956-01	278,834	-
Immunization Cooperative Agreements	93.268	HD 17724	132,419	-
Immunization Cooperative Agreements	93.268	HD 17838	96,529	-
Immunization Cooperative Agreements	93.268	SG 25024	163,589	-
Program Income	93.268	HD 17838	10,295	-
Immunization Cooperative Agreements	93.268	SG 25163	282,789	-
			<u>685,621</u>	<u>-</u>
National State Based Tobacco Control Programs (National Tobacco Control Program)	93.387	SG 25144	11,021	-
National State Based Tobacco Control Programs (National Tobacco Control Program)	93.387	HD 17799	109,059	-
			<u>120,080</u>	<u>-</u>

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WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
<u>U.S. Department of Health and Human Services (HHS) (continued):</u>				
Passed through Nevada Department of Health and Human Services Health Division (continued):				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	HD 17753	\$ 1,100,391	\$ -
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	HD 17803	6,334,365	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	HD 17669	137,978	-
			<u>7,572,734</u>	<u>-</u>
Public Health Emergency Response: Cooperative Agreement for Emergency Response: COVID-19 - Public Health Crisis Response	93.354	HD 17631	171,133	-
National Bioterrorism Hospital Preparedness Program (HPP)	93.889	HD 17700	218,339	-
National Bioterrorism Hospital Preparedness Program (HPP)	93.889	HD 17660	149,481	-
National Bioterrorism Hospital Preparedness Program (HPP)	93.889	HD 17786	98,956	-
			<u>466,776</u>	<u>-</u>
HIV Care Formula Grants	93.917	SG 25204	30,580	-
HIV Care Formula Grants	93.917	HD 17604	87,611	-
			<u>118,191</u>	<u>-</u>
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs (National Breast and Cervical Cancer Early Detection Program NBCCEDP)	93.919	UNKNOWN	17,355	-
HIV Prevention Activities-Health Department Based (HIV Prevention Program)	93.940	SG 25028-1	119,549	-
HIV Prevention Activities-Health Department Based (HIV Prevention Program)	93.940	SG 25032	29,350	-
HIV Prevention Activities-Health Department Based (HIV Prevention Program)	93.940	HD 17524	28,950	-
HIV Prevention Activities-Health Department Based (HIV Prevention Program)	93.940	HD 17428	162,571	-
			<u>340,420</u>	<u>-</u>
Block Grants for Community Mental Health Services	93.958	SG 25006	133,012	-
Block Grants for Community Mental Health Services	93.958	HD 17373	18,750	-
			<u>151,762</u>	<u>-</u>
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977	SG 25044	68,245	-
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977	HD 17517	83,688	-
			<u>151,933</u>	<u>-</u>

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WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
<u>U.S. Department of Health and Human Services (HHS) (continued):</u>				
Passed through Nevada Department of Health and Human Services Health Division (continued):				
Preventive Health and Health Services Block Grant	93.991	HD 17865	\$ 17,474	\$ -
Preventive Health and Health Services Block Grant	93.991	HD 17452	19,162	-
			<u>36,636</u>	<u>-</u>
Maternal and Child Health Services Block Grant to the States (MCH Block Grants)	93.994	HD 17632	59,596	-
Passed through Nevada Department of Health and Human Services Child and Family Services Division:				
CCDF Cluster:				
Child Care and Development Block Grant	93.575	CC2105	368,607	-
Adoption Incentive Payments	93.603	93603-19-003	12,787	-
Adoption Incentive Payments	93.603	AI-13-013	107,785	-
			<u>120,572</u>	<u>-</u>
Children's Justice Grants to States	93.643	93643-18-004	13,521	-
Children's Justice Grants to States	93.643	93643-19-003	51,825	-
			<u>65,346</u>	<u>-</u>
Foster Care-Title IV-E	93.658	UNKNOWN	11,053,758	255,458
Adoption Assistance	93.659	UNKNOWN	10,086,524	-
Social Services Block Grant (SSBG Program)	93.667	1129	663,807	-
Chafee Foster Care Independence Program (CFCIP; Independent Living Program)	93.674	93674-20-003	241,303	-
Chafee Foster Care Independence Program (CFCIP; Independent Living Program)	93.674	93674-21-103	83,296	-
			<u>324,599</u>	<u>-</u>
Promoting Safe and Stable Families	93.556	93556-20-042	25,856	-
Promoting Safe and Stable Families	93.556	93556-20-043	46,172	-
Promoting Safe and Stable Families	93.556	93556-20-044	31,397	-
Promoting Safe and Stable Families	93.556	93556-20-045	63,102	-
Promoting Safe and Stable Families	93.556	93645-19-009	62,500	-
Promoting Safe and Stable Families	93.556	IVB-2-13-062	21,370	-
			<u>250,397</u>	<u>-</u>

(CONTINUED)

WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
<u>U.S. Department of Health and Human Services (HHS) (continued):</u>				
Passed through Nevada Department of Health and Human Services Child and Family Services Division (continued):				
Stephanie Tubbs Jones Child Welfare Services Program	93.645	93645-20-006	\$ 59,624	\$ -
Stephanie Tubbs Jones Child Welfare Services Program	93.645	93645-20-103	82,028	-
			<u>141,652</u>	<u>-</u>
Passed through Nevada Aging & Disability Services Division:				
National Family Caregiver Support, Title III, Part E	93.052	16-000-45-EX-19	5,898	-
National Family Caregiver Support, Title III, Part E	93.052	16-000-05-EX-21	67,721	-
			<u>73,619</u>	<u>-</u>
Passed through Association of Food and Drug Officials:				
Food and Drug Administration-Research (General Grant Funding Program 93103)	93.103	G-SP-1910-07782	3,000	-
Food and Drug Administration-Research (General Grant Funding Program 93103)	93.103	G-T-1909-07602	3,000	-
Food and Drug Administration-Research (General Grant Funding Program 93103)	93.103	G-MP-2009-08772	16,150	-
Food and Drug Administration-Research (General Grant Funding Program 93103)	93.103	G-FPTF-1910-07844	135	-
			<u>22,285</u>	<u>-</u>
Passed through Nevada Division of Welfare and Supportive Services:				
Temporary Assistance for Needy Families	93.558	TANF2102	195,766	-
Child Support Enforcement	93.563	UNKNOWN	3,123,560	-
Program Income	93.563	UNKNOWN	12,617	-
			<u>3,136,177</u>	<u>-</u>
Grant to States for Access and Visitation Programs	93.597	1701NVSAVP	22,807	-
Passed through Centers for Medicare & Medicaid Services:				
Medicare-Prescription Drug Coverage (Medicare Part D)	93.770	CMS-10156	917,267	-
Passed through Nevada System of Higher Education, Board of Regents:				
Opioid STR	93.788	UNR-21-48	37,155	-
Opioid STR	93.788	UNR-20-65	10,790	-
			<u>47,945</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>41,520,165</u>	<u>255,458</u>

(CONTINUED)

WASHOE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Award or Pass-Through Number	Expenditures	Payments to Subrecipients
<u>Executive Office of the President, Office of National Drug Control Policy:</u>				
Passed through Las Vegas Metropolitan Police Department:				
High Intensity Drug Trafficking Areas Program (HIDTA)	95.001	G20NV0001A	\$ 110,804	\$ -
High Intensity Drug Trafficking Areas Program (HIDTA)	95.001	G18NV0001A	1,911	-
High Intensity Drug Trafficking Areas Program (HIDTA)	95.001	G19NV0001A	136,777	-
			<u>249,492</u>	<u>-</u>
Passed through Nevada High Intensity Drug Trafficking Area:				
High Intensity Drug Trafficking Areas Program (HIDTA)	95.001	G20NV0001A	75,673	-
Total Executive Office of the President, Office of National Drug Control Policy			325,165	-
<u>U.S. Department of Homeland Security (DHS):</u>				
Direct Programs:				
Immigration and Customs Enforcement	97.UNKNOWN	UNKNOWN	308	-
Passed through United Way of Northern Nevada and Sierra:				
Emergency Food and Shelter National Board Program	97.024	589600-031	52,242	-
Passed through Nevada Department of Public Safety Division of Emergency Management:				
Emergency Management Performance Grant (EMPG)	97.042	97042.20S	1,352	-
Emergency Management Performance Grant (EMPG)	97.042	UNKNOWN	106,897	-
Emergency Management Performance Grant (EMPG)	97.042	97042.19	25,510	-
			<u>133,759</u>	<u>-</u>
Homeland Security Grant Program (HSGP and THSGP)	97.067	97067.18-3000	69,317	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	97067.19-3000	199,840	-
Homeland Security Grant Program (HSGP and THSGP)	97.067	97067.20	100,131	-
			<u>369,288</u>	<u>-</u>
Total U.S. Department of Homeland Security			555,597	-
Total Federal Financial Assistance			\$ 81,182,151	\$ 3,823,753

The notes to the Schedule of Federal Awards are an integral part of this schedule.

WASHOE COUNTY, NEVADA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1 – REPORTING ENTITY

The Washoe County reporting entity is defined in Note 1 to its basic financial statements. All federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies, is included in the schedule. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of Washoe County, it is not intended to and does not present the financial position, changes in fund balance, or cash flows of Washoe County.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

The Schedule of Expenditures of Federal Awards is prepared on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County has not elected to use the 10% de minimis indirect cost rate.

NOTE 3 – NONCASH EXPENDITURES

The expenditures reported include noncash items as follows:

National School Lunch Program (School Lunch Program [10.555])

Expenditures of \$14,567 for this program represent the dollar value of food commodities served at the County's juvenile detention facilities. The value of commodities is determined by the U.S. Department of Agriculture.

Surveys, Studies, Investigations, Demonstrations and Special Purpose Activities Relating to the Clean Air Act (66.034)

The expenditures include \$40,144 representing the value of sample analyses obtained at no charge to Washoe County.

NOTE 4 – PROGRAM INCOME

Expenditures reported include income received by the grantee, directly generated by grant-supported activity and includes the following programs:

PROGRAM	ASSISTANCE LISTING NUMBER	AMOUNT
Community Development Block Grants/Entitlement Grants	14.218	\$ 69,575
Equitable Sharing Program	16.922	3,180
Special Programs for the Aging-Title III, Part C-Nutrition Services	93.045	116,206
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	206
Family Planning Services	93.217	297,323
Immunization Cooperative Agreements	93.268	10,295
Child Support Enforcement	93.563	12,617
Total Program Income		\$ 509,402

Washoe County, Nevada

Schedule of Findings and Questioned Costs Fiscal Year Ended June 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

Yes

Significant deficiency(ies) identified?

None reported

Noncompliance material to financial statements noted?

No

Federal Awards

Internal control over major federal program:

Material weakness(es) identified?

No

Significant deficiency(ies) identified?

Yes

Type of auditors' report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

No

Identification of major federal programs:

Assistance Listing

<i>Number</i>	<i>Name of Federal Program or Cluster</i>	<i>Agency</i>
16.575	Crime Victims Assistance	Department of Justice
21.019	Coronavirus Relief Fund	Department of the Treasury
66.458	Capitalization Grants for Clean Water State Revolving Funds	Environmental Protection Agency
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases	Department of Health and Human Services
93.658	Foster Care - Title IV-E	Department of Health and Human Services
93.659	Adoption Assistance	Department of Health and Human Services

Dollar threshold used to distinguish between a type A and type B program:

\$2,435,464

Auditee qualified as low-risk auditee?

No

Washoe County, Nevada

Schedule of Findings and Questioned Costs (continued) Fiscal Year Ended June 30, 2021

Section II - Financial Statement Findings Required to be Reported in Accordance with Government Auditing Standards
--

Finding 2021-001 **Contingent Assets Related to Performance Bonds**

Material Weakness

<i>Criteria</i>	Performance bonds are contingent assets based on paragraph 112 of GASB Statement No. 62, <i>Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements</i> , and, as such, should not be recognized as assets the County's financial statements.
<i>Condition</i>	In connection with the adoption of GASB 84, <i>Fiduciary Activities</i> , the County recorded contingent assets associated with performance bonds totaling \$78,666,923 in the General fund and \$7,355,798 in the Roads Special Revenue fund.
<i>Cause</i>	The County's internal controls over financial reporting did not function as intended. Specifically, the review of the journal entries made to adopt GASB 84 did not detect the improper recognition of assets related to performance bonds.
<i>Effect</i>	Total assets and total liabilities in the General Fund and Roads Special Revenue Fund were each overstated by \$78,666,923 and \$7,355,798, respectively, which resulted in an audit adjustment to correct the misstatements.
<i>Recommendation</i>	We recommend that the County enhance its internal controls to ensure that contingent assets are not reported in the County's financial statements.
<i>Views of Responsible Officials</i>	Washoe County has previously reported, and had been audited, on the reporting of performance bonds associated with the County's Community Services Department. This reporting of these bonds resulted in

Washoe County, Nevada

Schedule of Findings and Questioned Costs (continued) Fiscal Year Ended June 30, 2021

Finding 2021-002 Recognition of Unearned Grant Revenue

Material Weakness

<i>Criteria</i>	A recipient government should recognize resources received from granting agencies as liabilities until all applicably eligibility requirements are met, including the incurrence of eligible expenditures.
<i>Condition</i>	Federal grant funding of \$5,041,598 for Emergency Rental Assistance was recognized as revenue prior to the incurrence of eligible expenditures. Pursuant to the award document, the County may be required to repay excess funding that is not spent on eligible expenditures.
<i>Cause</i>	The County's internal controls over financial reporting did not function as intended. Specifically, the review process to ensure proper recognition of grant revenue did not detect the improper recognition of grant revenue related to the Emergency Rental Assistance federal grant program.
<i>Effect</i>	Total revenue and fund balance in the Other Restricted Special Revenue Fund was overstated by \$5,041,598, which resulted in an audit adjustment to correct the overstatement.
<i>Recommendation</i>	We recommend that the County enhance its internal controls to ensure that resources received from granting agencies are recorded as liabilities until all applicably eligibility requirements are met.
<i>Views of Responsible Officials</i>	Washoe County will continue to monitor funds that are fully received by granting agencies for their use, availability and proper financial recording.

Washoe County, Nevada

Schedule of Findings and Questioned Costs (continued) Fiscal Year Ended June 30, 2021

Section III - Federal Award Assistance Findings and Questioned Costs

Finding 2021-003	U.S. Department of Health and Human Services Passed through Nevada Department of Health and Human Services Child and Family Services Division Foster Care - Title IV-E, CFDA 93.658 Allowable Activities and Costs Significant Deficiency in Internal Control over Compliance
Award Number(s)	Affects grant awards 2001NVFOST and 2101NVFOST included under CFDA 93.658 on the Schedule of Expenditures of Federal Awards.
Criteria	The <i>OMB Compliance Supplement</i> requires that non-federal entities receiving federal awards establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements.
Condition	During our testing of payments, we noted that a special 10% rate increase was correctly paid in August, but incorrectly excluded for October and December.
Cause	The Human Services Agency (HSA) did not have an adequate internal controls to approve the appropriate amount of payments.
Effect	Inaccurate payment requests are made.
Context/Sampling	A nonstatistical sample of 10 payments, totaling \$26,527.30, out of a population of 4,726 charges, totaling \$5,259,175.06, was selected for testing. Three payments the amount paid was inappropriate.
Questioned costs	None
Repeat finding from prior year	No
Recommendation	We recommend the HSA enhance internal control policies over the preparation and review of payment requests.
Views of Responsible Officials	Washoe County Human Services Agency Department will continue to work with management on creating and following internal controls to assist in the assurance of proper funding requests.

Washoe County, Nevada

Schedule of Findings and Questioned Costs (continued) Fiscal Year Ended June 30, 2021

Finding 2021-004	U.S. Department of Health and Human Services Passed through Nevada Department of Health and Human Services Child and Family Services Division Foster Care - Title IV-E, CFDA 93.658 Allowable Activities and Costs Significant Deficiency in Internal Control over Compliance
Award Number(s)	Affects grant awards 2001NVFOST and 2101NVFOST included under CFDA 93.658 on the Schedule of Expenditures of Federal Awards.
Criteria	The <i>OMB Compliance Supplement</i> requires that non-federal entities receiving federal awards establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements.
Condition	During our testing of maintenance payments we noted that one payment was incorrectly calculated and one day was inappropriately not paid for a 14-day period.
Cause	The HSA did not have adequate internal controls to ensure payments to recipients are calculated appropriately.
Effect	Payments are calculated inappropriately.
Context/Sampling	A nonstatistical sample of 10 payments, totaling \$26,527.30, out of a population of 4,726 charges, totaling \$5,259,175.06, was selected for testing. For one payment the amount paid was inappropriate.
Questioned costs	None
Repeat finding from prior year	No
Recommendation	We recommend HSA enhance internal controls to ensure payments are calculated appropriately.
Views of Responsible Officials	Washoe County Human Services Agency Department will continue to work with management on creating and following internal controls to assist in the assurance of proper funding requests.

Washoe County, Nevada

Schedule of Findings and Questioned Costs (continued) Fiscal Year Ended June 30, 2021

Finding 2021-005	U.S. Department of Health and Human Services Passed through Nevada Department of Health and Human Services Child and Family Services Division Crime Victims Assistance, CFDA 16.575 Reporting Deficiency in Internal Control over Compliance
Award Number(s)	Affects grant award 16575-19-126 included under CFDA 16.575 on the Schedule of Expenditures of Federal Awards.
Criteria	The <i>OMB Compliance Supplement</i> requires that non-federal entities receiving federal awards establish and maintain internal controls designed to reasonably ensure compliance with federal laws, regulations, and program compliance requirements.
Condition	During our testing of monthly reports we noted that one report was submitted after the reporting deadline of the 15 th of the following month.
Cause	The Human Services Agency did not have adequate internal controls to ensure reports were submitted timely.
Effect	Reports were not submitted by the required reporting deadline.
Context/Sampling	A nonstatistical sample of 8 monthly reports out of a population of 81, was selected for testing from the District Attorney's Office and the Human Services Agency.
Questioned costs	None
Repeat finding from prior year	No
Recommendation	We recommend the Human Services Agency enhance internal controls to ensure reports are filed timely.
Views of Responsible Officials	Washoe County District Attorney's and Human Services Agency will continue to review and follow internal controls to assist in the assurance of timely reports.



Washoe County Human Services Agency
CORRECTIVE ACTION PLAN FOR AUDIT FINDING

Date: 11/22/2021
Division: Finance and Administration

Corrective Action Plan

Audit Report Number:

Finding Number: 2021-003 to 005

Finding: Special COVID rate increases applied to months incorrectly. Based on the rate review at SA4.05.N.06, August, October, and December were supposed to have a special rate increase of 10%. This special rate increase was correctly paid in August, but incorrectly paid for October and December. Both months were not paid the special rate. Instead, September payments were accidentally given the 10% increase.

Foster Care maintenance payment incorrectly calculated. October 1-14 should be a payment for 14 days, not the 13 days that were actually paid. The child was not compensated for one day's expenses, in amount of \$115.

Corrective Action Taken or To Be Taken: As for the rate increase portion of this finding, communication on months intended for rate changes will be clearer from the rate setting meetings to the Unity team responsible for inputting rate changes into the payment system. Rate changes will clearly state dates of services and payment dates affected by any rate changes. As for the foster care payment date, there is no corrective action plan because the agency does not agree with the findings.

If already taken,
date of completion: N/A

If to be taken, estimated
date of completion: Date of next recurring foster care rate meeting.

Agency Response

Does the Agency Agree with
finding?:

Yes ☐ No ☐ Partially ☒

If No or Partial, Please
explain reason(s) why:

As indicated in the "Corrective Action Taken or To Be Taken" response, the part of this finding the agency does not agree with is the payment of days. The County pays based on midnights. If someone is discharged on the 14th, they are paid for 13 days."

Agencies are not permitted to make duplicate Foster Care Maintenance payments: If a client is discharged on a date (the 14th in this sample) and then admitted to another foster care placement on the 14th, then both placements would receive foster care placement payment for the 14th. To prevent duplicate payments all placements are paid for admission date and not discharge date. Washoe County and the other two Nevada regions use Unity to create foster care maintenance payments; not creating a payment for the discharge date is an established procedure and control to prevent duplicate payments for all three regions. All placements are appropriately treated in this manner in the Unity system.

Washoe County Human Services Agency | Corrective Action Plan for Audit Finding Form

The audit findings from BDO do not share any authoritative guidance that Washoe County violates.

Additional Comments: Link to DHHS "Title IV-E Foster Care Eligibility Review Guide"
https://www.acf.hhs.gov/sites/default/files/documents/cb/title_iv_e_review_guide.pdf

Division Responsible for Corrective Action Plan

Name, Title: Pamela Mann, Division Director – Finance and Administration
Address or Mailstop: 350 S. Center Street
City, State, Zip Code: Reno, NV 89501
Phone Number: 775.685.6698
Email: pmann@washoecounty.gov

Reviewed and Approved

Pamela Mann

November 23, 2021

Pamela Mann, MBA, CPSM, CPP

11/23/2021

Signature of Director

Date

DOCUMENTATION OF THE GALENA CREEK SCHOOLHOUSE
WASHOE COUNTY'S PENULTIMATE ONE-ROOM SCHOOL

Prepared for:

Washoe County Department of
Regional Parks and Open Space
2601 Plumas Street
Reno, NV 89509

Prepared by:

Mella Rothwell Harmon, M.S.
with the assistance of Sandra Hedicke Clark, Jim McCarty, and Anne Leek
Kautz Environmental Consultants, Inc.
5200 Neil Road, Suite 200
Reno, Nevada 89502

KEC Project No. 728

November 2009

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Introduction

The Washoe County, Nevada Department of Regional Parks and Open Space acquired the historic Galena Creek Schoolhouse in September 2006 with assistance from the Question 1 bond fund, passed by the Nevada voters in 2002. In September 2009, the Parks Department contracted with Kautz Environmental Consultants, Inc. (KEC) to document the school per the Nevada State Historic Preservation Office's *Documentation Standards for Historical Resources of State and Local Significance*.

The Galena Creek Schoolhouse is located at 16000 Callahan Road (APN 045-472-28) in Reno, Nevada (SE 1/4 of the SW 1/4 of Section 2, T.17N,R.19E., U.S.G.S. 7.5' Topographic Quadrangle *Washoe City, Nev.*, 1994) (Figures 1 and 2). The 1950 15-minute *Mt. Rose, Nev.* topographic quadrangle shows the Galena School just below the section line in Section 11, however various deeds transferring the school property describe it as being in Section 2 (Figure 3). The school building is presently located adjacent to the Phillip and Annie Callahan Park, one of Washoe County's newest. The County plans to restore the historic school building for use as a visitor center. These plans include the demolition of an addition built in the 1980s. A detached garage was removed in 2009 (Figures 4 and 5).

This report serves to document the present condition of the building , while presenting the history of the school set against the broader historic context of rural education in Nevada. It also brings to light the school's association with a brief, but important time in the career of the poet Joanne de Longchamps. For the purpose of this report, the property is being referred to as the Galena Creek Schoolhouse. This is to distinguish the historic structure from the institution.

Methodology

Field Visit

On October 5, 2009, Mella Harmon, architectural historian with Kautz Environmental Consultants, Inc., visited the Galena Creek Schoolhouse for the purpose of conducting photographic documentation of the interior and exterior of the school, and the two buildings slated for demolition. A Pentax P30 film camera loaded with black-and-white 35-mm film was used for this purpose. Digital photographs were also taken. In addition, Ms. Harmon took measurements of the buildings and prepared written descriptions of the construction details of the buildings.

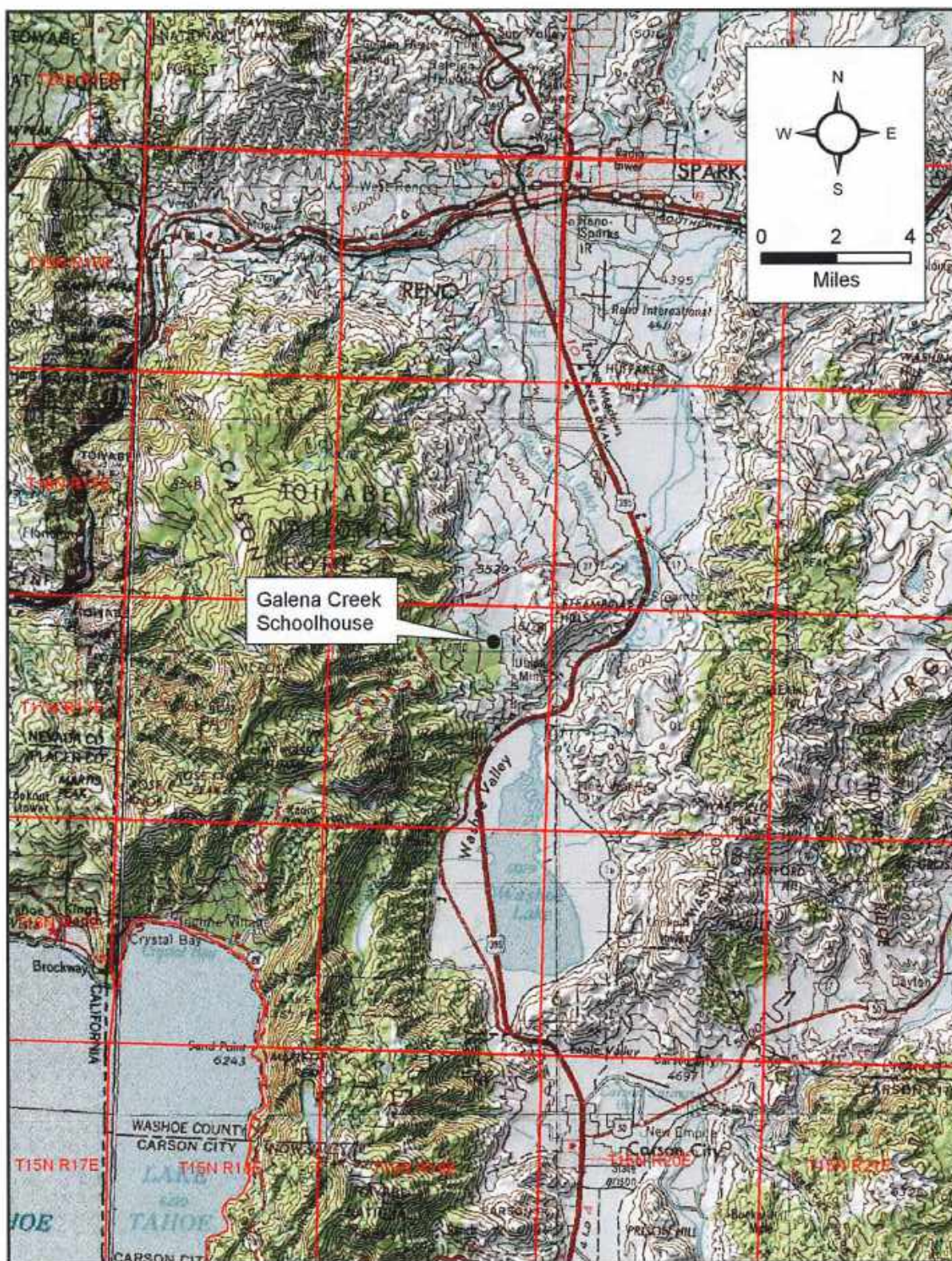


Figure 1 Project Vicinity Map. Base Maps: *Chico, California; Nevada* (1958, Revised 1970) and *Reno, Nevada; California* (1958, Revised 1971), 1:250,000 Scale Topographic Quadrangles, U.S.G.S. T.15-22N., R.17-21E.

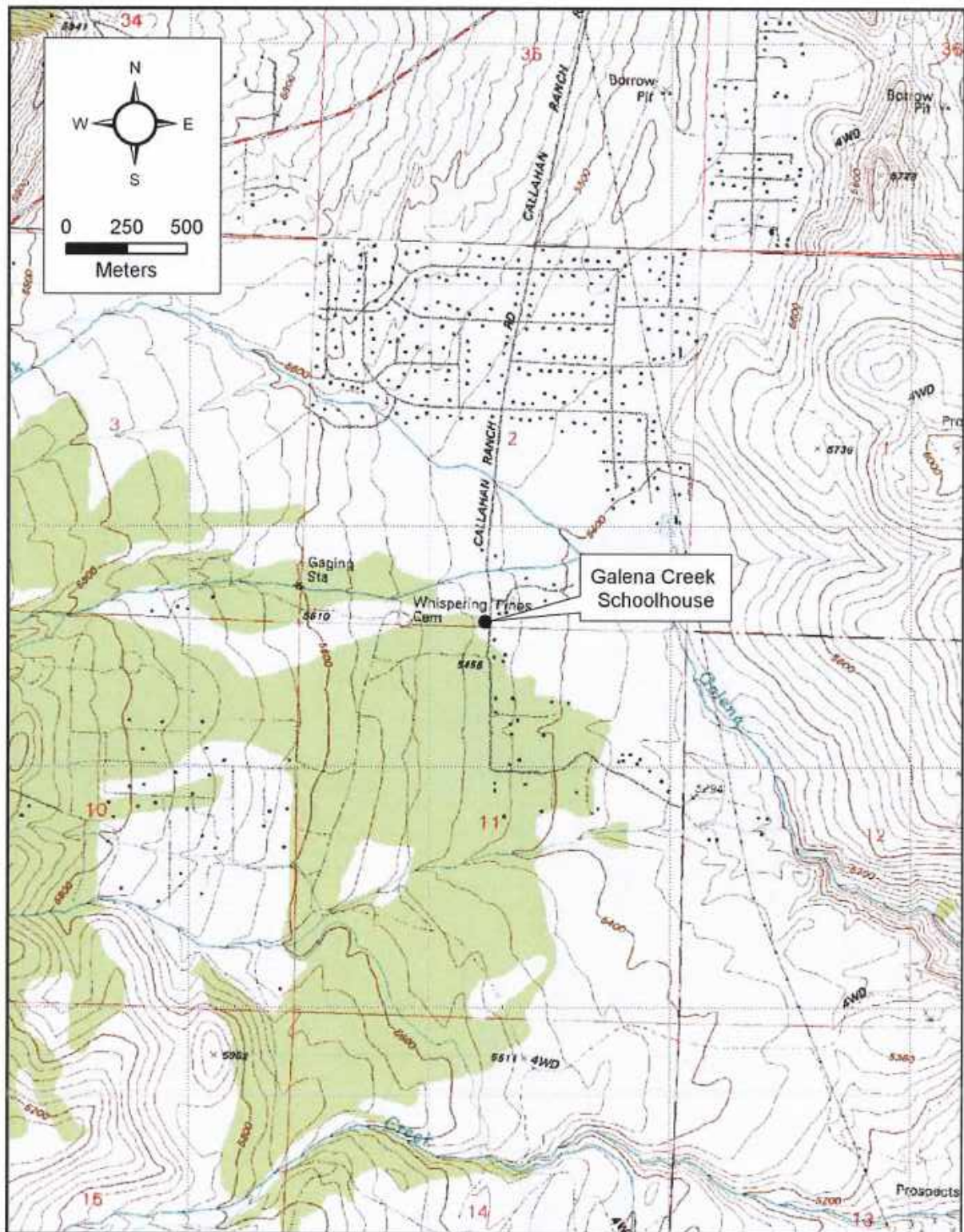


Figure 2 Site Location Map. Base Maps: Mount Rose NE, and Washoe City, NV, 7.5' Topographic Quadrangles, U.S.G.S., 1994. T.17-18N., R.19E.

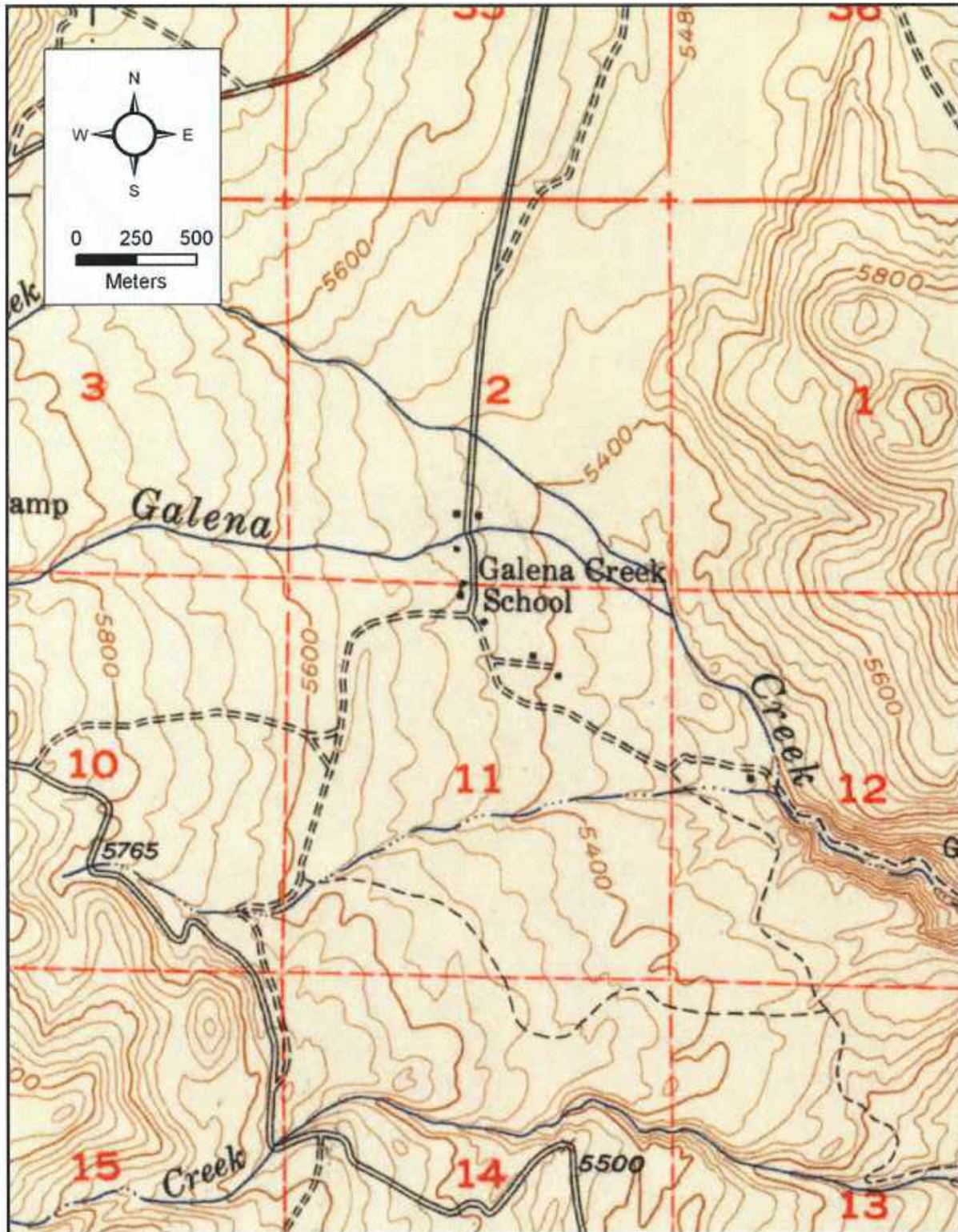


Figure 3 Galena Creek Schoolhouse on Historic Map. Base Map: *Mt. Rose, Nev., 15' Topographic Quadrangle*, U.S.G.S., 1950, 1:62,500 Scale (Displayed at 1:24,000 Scale). T.17-18N., R.19E.



Figure 4 Site Overlaid on Orthophoto. Base Orthophoto from National Agriculture Imagery Program (NAIP), 2006, Courtesy of UNR Keck Library. Displayed at 1:3,000 Scale. T.17-18N., R.19E.

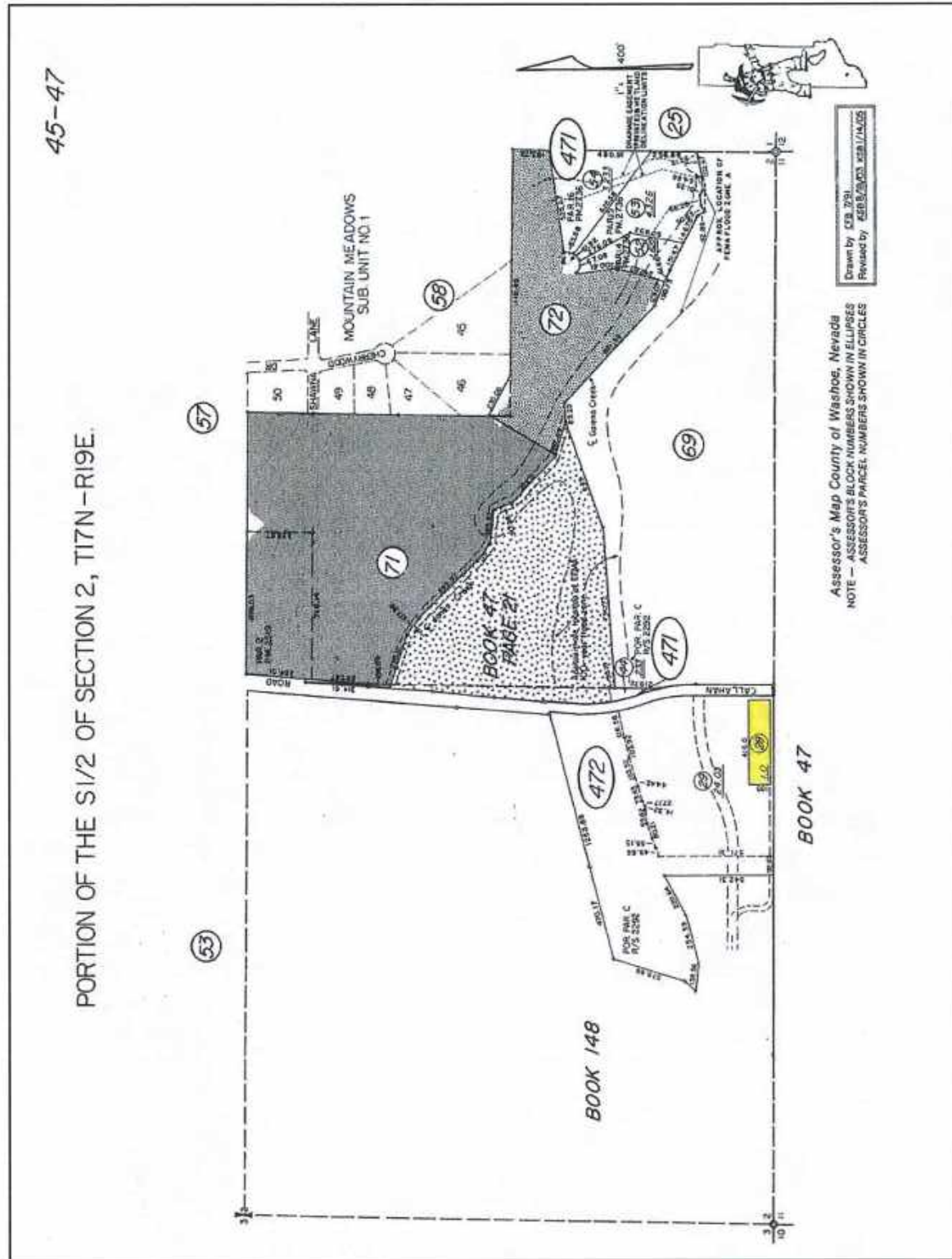


Figure 5

Archival Research

Ms. Harmon consulted a number of archival sources for information regarding the Galena Schoolhouse and its historic context. The Special Collections Library at the University of Nevada, Reno has in its collections several reports and theses on the history of Nevada's educational system, as well as Harry Callahan's oral history, prepared by the Oral History Program at UNR. The Nevada Historical Society provided historic photographs, as well as primary and secondary sources on the school and the Callahan family. The Nevada State Archives provided a bibliography of sources relating to Nevada's educational history, including the administrative history of the Nevada Department of Education. Several National Register of Historic Places nominations were acquired from the State Historic Preservation Office, including the multi-property cover *School Buildings of Nevada*. The Washoe County Assessor's office provided information on the construction date of the addition. Numerous newspaper articles on the school and its closure in 1959 were downloaded from Newspaperarchive.com. The Nevada Women's History Project website and other on-line sources also proved useful.

Description

The Galena Creek Schoolhouse, which is also referred to as the Galena School, was built in 1940 by the Works Progress Administration (WPA), one of President Franklin Roosevelt's New Deal programs. The building's architectural style defies classification. Were it a residence, the school would be identified as being in the Minimal Traditional style, with a simple floor plan of 841 square feet and little exterior ornamentation. However, because of the use of local field stone it might be classified as a late example of Folk Vernacular, or a Plan Book schoolhouse, two Nevada school styles recognized in the *School Buildings of Nevada* Multiple Property cover (McBride and Bedeau 2008). Based on its age *vis-à-vis* the chronological continuum of school styles, the latter is likely the most appropriate stylistic designation. The school's most impressive exterior feature is the multi-colored field stone of which it is constructed (Figure 6). Today, the stone can be found in great abundance around the school. While some of Nevada's larger New Deal schools were designed by local architects, it is unlikely a professional designer played a role in the construction of the Galena Creek School House.

In plan view, the school building is a simple cross-gable L plan, with the gables meeting near the front of the building on the north side (Figure 7). The main mass of the building is oriented east/west, with the front elevation facing east. A single chimney, made of the same local stone, projects nearly to the height of the peak of the gables at the junction of the two wings (Figure 8). The roof of the main mass is a medium-pitched gable, while the gable roof of the smaller wing is more steeply pitched. Both roofs are presently covered in composition shingles. The eaves overhang slightly, the rafters are enclosed, and fascia boards cap the edges. The gable ends are sheathed in

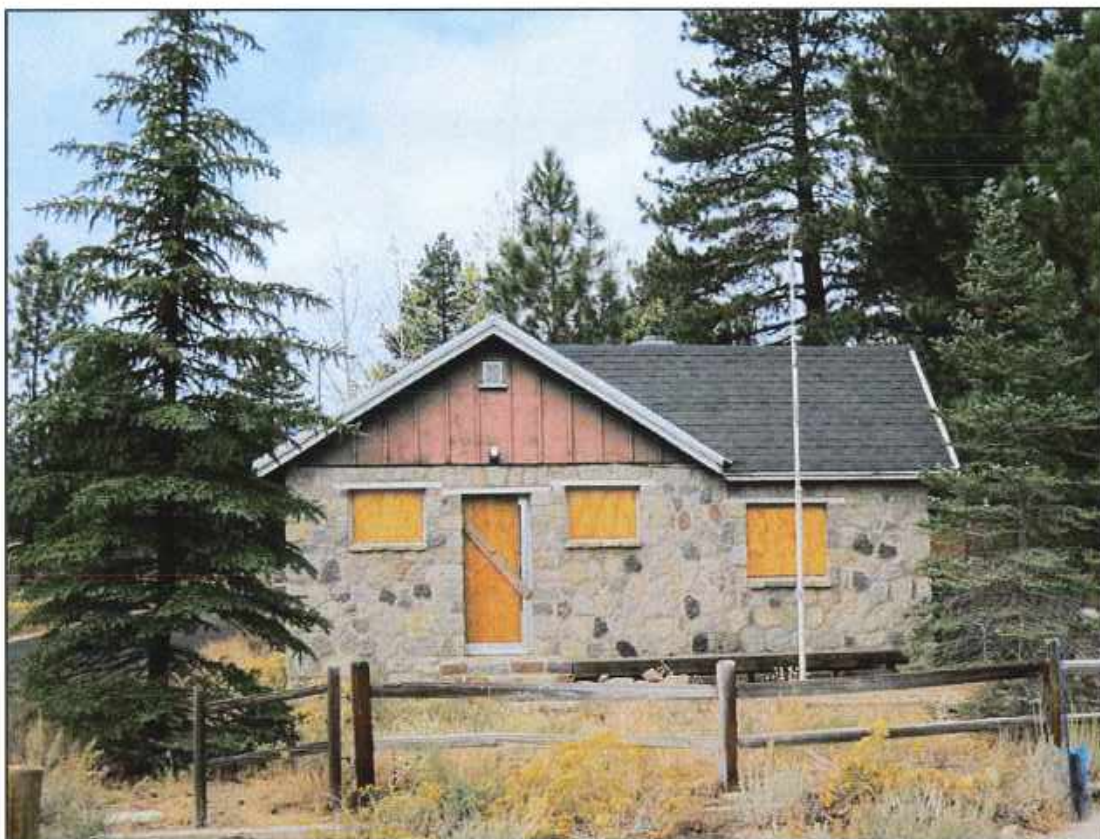


Figure 6 The WPA used colorful local field stone, cut on-site, in the construction of the Galena Creek Schoolhouse (front [east] elevation, facing west).

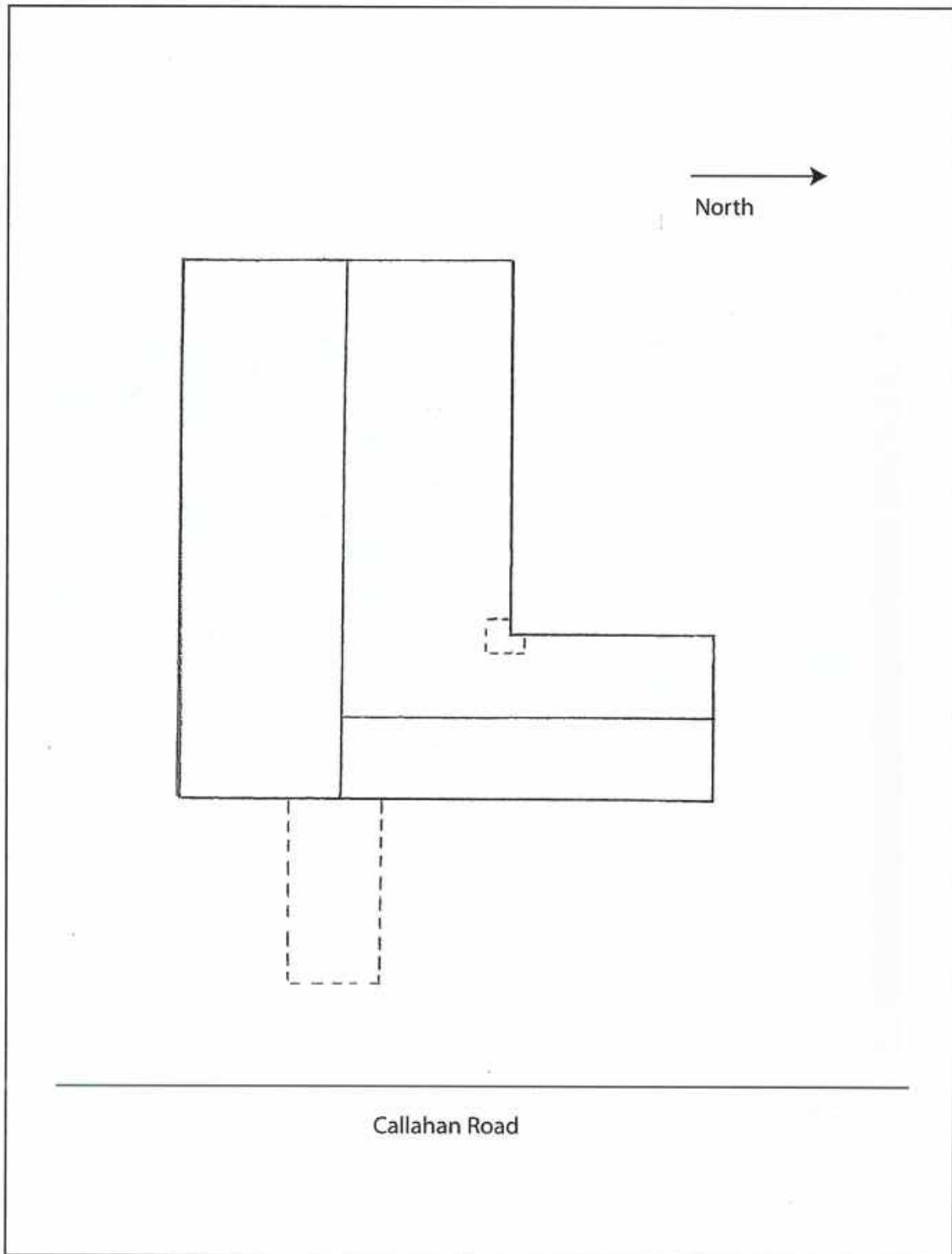


Figure 7 Plan view of the historic Galena Creek Schoolhouse.



Figure 8 The stone chimney is located at the rear of the school at the junction of the two wings (facing southeast).

vertical board-and-batten with centrally-placed decorative metal vents. The rear gable end has a hatch door below the vent (Figure 9). There is a modern skylight on the north slope of the roof over the main school room.

The stone walls are randomly laid and mortared. Concrete has been used as mortar in some places, most likely representing repairs over time (Figure 10). The stone of various colors was collected from the surrounding area and was split on-site by a stonemason (Callahan 1988, 22). There is no evidence of any foundation other than stone. Despite the presence of small vents at ground level, the floor's structural members are not visible, and there is no evidence of a basement.

Fenestration consists of a main entry on the east façade. The doorway is three feet wide, and is slightly offset in the wall. It is unlikely that the present door is original, although at the time of the site visit it was covered with plywood in order to deter vandalism. Two stone steps lead to the small uncovered front entrance porch, and there is a modern wooden deck to the north. There are two small windows, three feet five inches wide and two feet four inches high, on either side of the door. The stone sill is nine inches deep. These windows have multiple lights, but exterior plywood and interior shutters prevented a clear view (Figure 11). A window, three feet nine inches by three feet five inches, is located in the east wall of the north wing. In the north end of the wing, which is a mere nine feet wide, there is evidence of a slightly offset door that has been blocked with the same local stone (Figure 12). The lintel remains as does the outline of the door. There is a fourteen-foot-wide bank of four six-over-six double-hung windows on the south elevation of the primary wing, which would have been the main source of natural light for the school (Figure 13). The windows are four-and-a-half feet tall, with nine-inch wide sills. There is a single three-by-three-foot wood-framed window in the rear (west) elevation (Figure 14).

The north elevation of the main room is only visible from the inside of the 1980s addition (Figure 15). It does not appear that there were any windows on this wall, but there is a door located to the west of the chimney (Figures 16-17). It is not clear whether this is an original opening or if it was installed as part of the addition. Intuition suggests the latter.

The interior of the school building has been severely altered by a modern remodel that appears to date to c. 1987, when the addition was built. An attempt was made to secure an accurate date for these modifications. The Washoe County Assessor's appraisal file indicates that in 1987, during reappraisal, an appraiser noted the addition and red-tagged it. This suggests that it was built without a building permit. It also demonstrates that the addition post-dates the demolished detached garage, which was built in 1983 under building permit #4772 (Washoe County Assessor). Hence, we can surmise that the addition was built between 1984 and 1987.

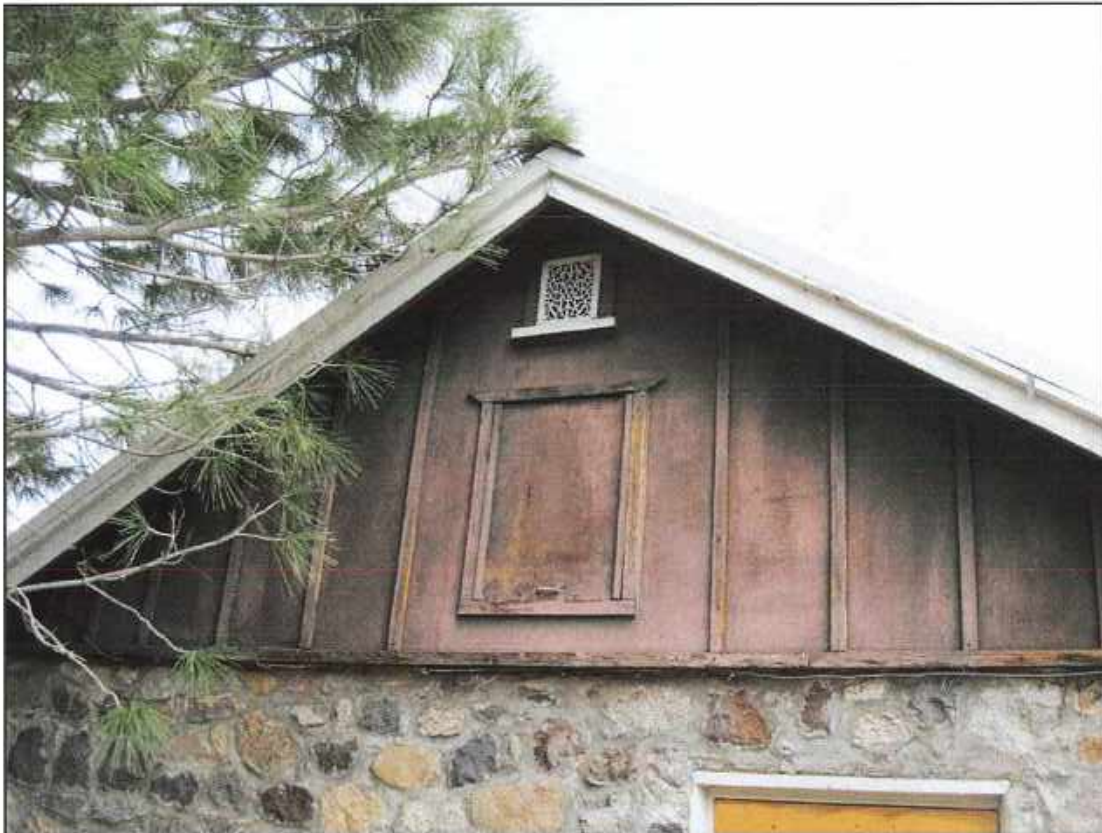


Figure 9 Metal vents are located in each of the three gable ends. The rear (west) elevation, seen here, also has a hatch door.



Figure 10 In several areas, cement has been used to repair the mortar joints. The example shown here is on the south elevation next to the bank of four windows (facing northeast).



Figure 11 Fenestration on the front (east) elevation consists of a single door and two small windows. There is a stone porch with stone steps leading to the front door (facing northwest).



Figure 12 The north elevation of the wing showing the door filled in with local field stone. The front elevation of the c. 1980s addition is on the right (facing south).



Figure 13 The main source of light for the school room was the bank of four windows on the south elevation. In keeping with the school standards of the day, the light from the windows shone on the students' left (facing northwest).

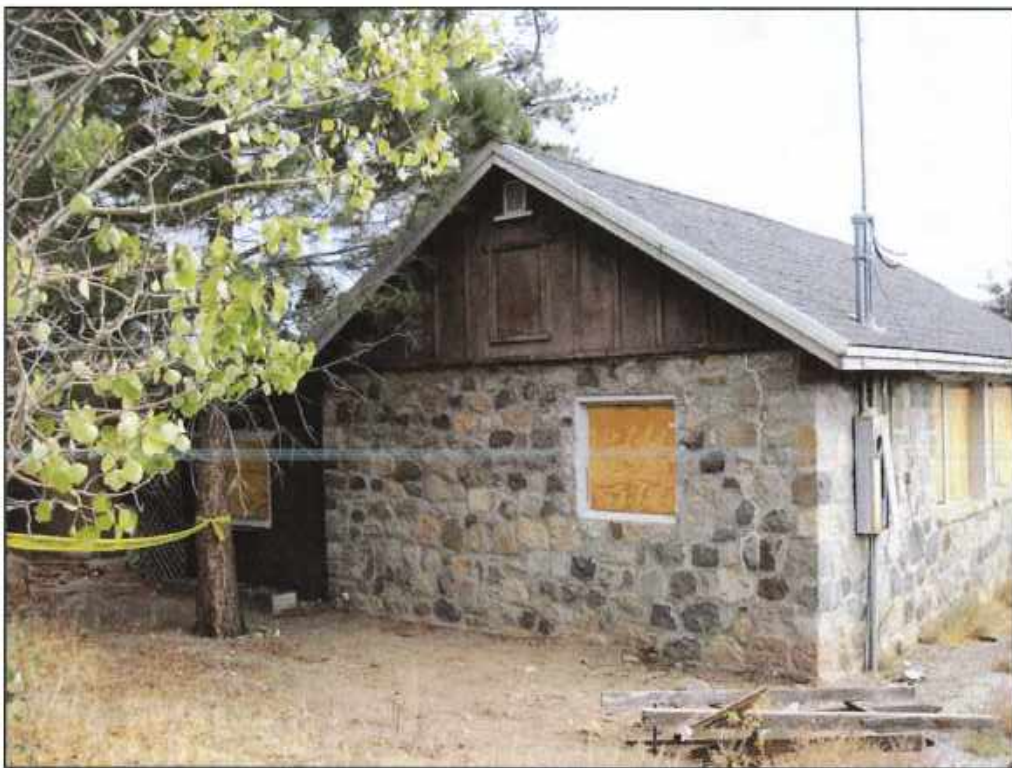


Figure 14 There is a single small window on the rear (west) elevation (facing northeast).



Figure 15 The north wall of the schoolhouse is presently inside the c. 1980s addition. There do not appear to have been windows on this elevation (facing southeast).



Figure 16 Inside the c. 1980s addition, a door leads into the schoolhouse. The door is located next to the chimney and it appears to not be an original feature of the school (facing southeast).



Figure 17 The ash clean out on the chimney, labeled CAHILL.

Inside, the walls of the school room have been covered with an imitation brick material and dark laminated wood paneling (Figures 18-20). The bank of four windows remains relatively intact. It was the standard of the day for classrooms to be lighted from the students' left side. This suggests the students desks faced west. A modern door leads to the north wing, which was converted to a bathroom (Figure 21). The floor has been covered in modern wood (Figure 22), and the northwest corner of the room has been converted into a small kitchen with a modern skylight above (Figure 23). A modern drop ceiling of fiberboard panels obscures the view of the original ceiling (Figure 24). A modern free-standing wood stove stands on a raised brick platform along the north wall and vents through the chimney. Historic documents indicate that the original source of heat for the classroom was an oil stove, which likely also vented into the chimney (Norris 1951) (see Figure 21).

It is not known what function the small north wing served in the original school, although it probably housed the cloak room. Norris (1951) reports that the Galena School had no running water for either drinking or cleaning. Instead, water was obtained from a nearby creek.¹ A 1951 report on Nevada's rural schools listed the Galena School as being without indoor toilets. The WPA was known for its outhouses, which followed a design prepared by the U.S. Health Service, and were installed in rural areas throughout the state including several schools. The Galena Creek Schoolhouse may have had one or two WPA outhouses, although evidence of this has not been found.

The modern (c. 1987) addition extends to the north of the school building and comprises a long narrow space encompassing a total of 989 square feet (Figures 25-27). The northernmost portion of the addition is a 474 square-foot garage that was converted into living space at some point (Figure 28). Attached to the far northeast corner of the garage conversion is a small six-by-five-foot structure that houses the well pump (Figure 29). The addition sits on a concrete foundation, is sheathed in vertical plywood, and has a nearly flat roof, with the exception of the garage conversion, which has a low-pitched gable. The little well house also sits on a concrete foundation, has a shed roof, and is sheathed in horizontal tongue-and-groove siding. There is a narrow door on the south end of its east elevation. The well house appears to be older than the addition and it is assumed to relate to the well mentioned earlier. Fenestration in the addition was obscured by plywood, which was installed on the outside in order to deter vandalism (Figure 30). Until recently, there was a two-car garage with a living unit above, built in 1983, located behind the school house, but it has since been demolished (see Figure 4).

¹ Newspaper accounts mention a well that had been dug for the school. It is not known when this was done, but it was likely sometime between 1951 and 1959 (*Nevada State Journal*, 1957c, 13).



Figure 18 The interior of the school room (facing southeast). The original bank of windows remains, but the interior walls have been covered in artificial brick and wood paneling.



Figure 19 The interior of the school room (facing southwest). This view shows the modern flooring, the skylight over the kitchen, and the drop ceiling.

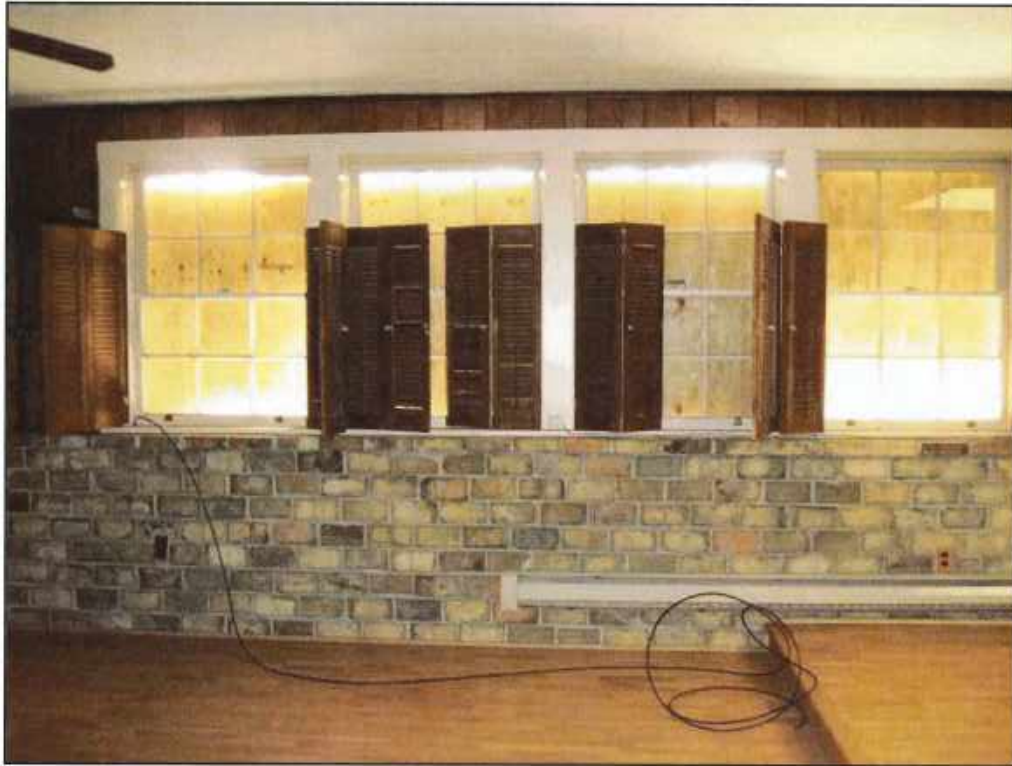


Figure 20 The interior of the school room (facing south) showing the intact main bank of windows. The location of the windows indicate that the students' desks faced west.



Figure 21 The interior of the school room (facing northeast showing the front door and the modern door into the wing, which is presently a bathroom for the addition.



Figure 22 The interior of the school room (facing west) showing the location of the kitchen in the northwest corner and the modern skylight over it.



Figure 23 The interior of the school room (facing north) showing the modern kitchen.



Figure 24 The interior of the school room was modified with a drop ceiling and a skylight over the kitchen.

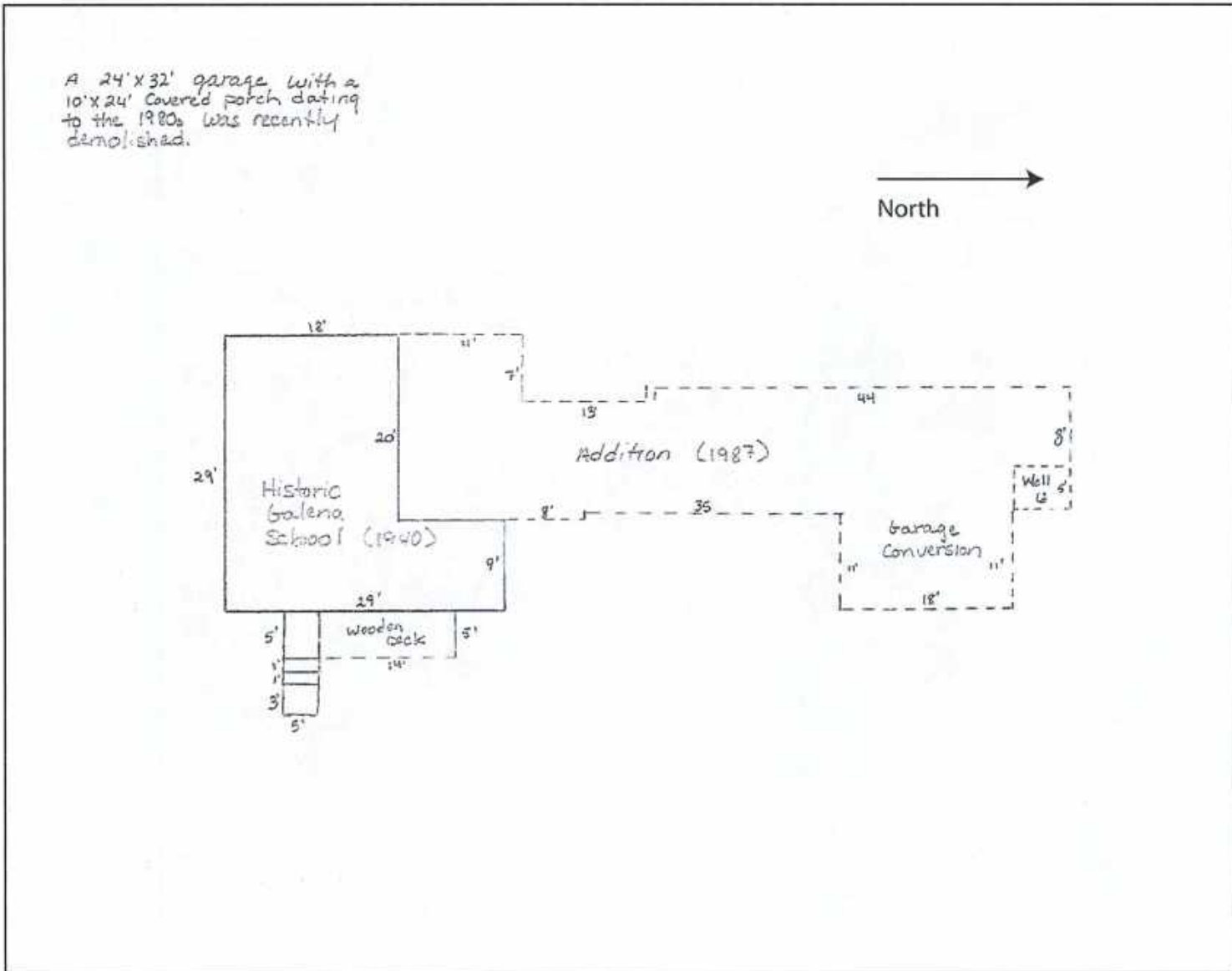


Figure 25



Figure 26 An overview of the rear of the schoolhouse and the addition from the back of the lot (facing southeast).

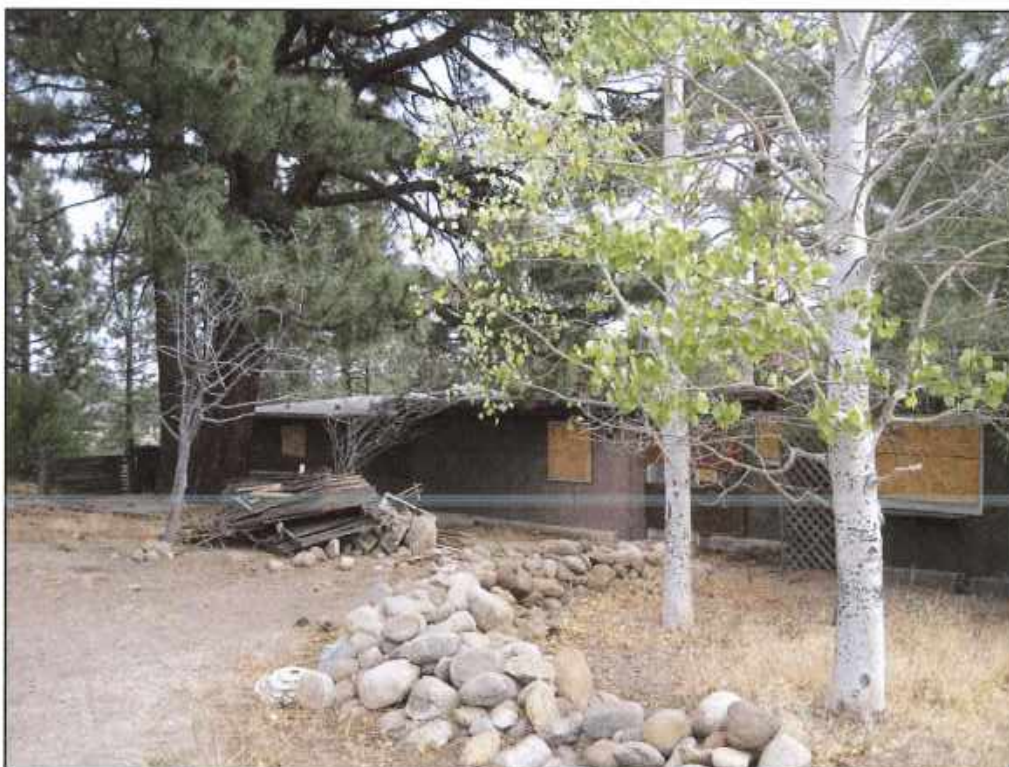


Figure 27 The rear (west) elevation of the north end of the long c. 1980s addition (facing northeast).

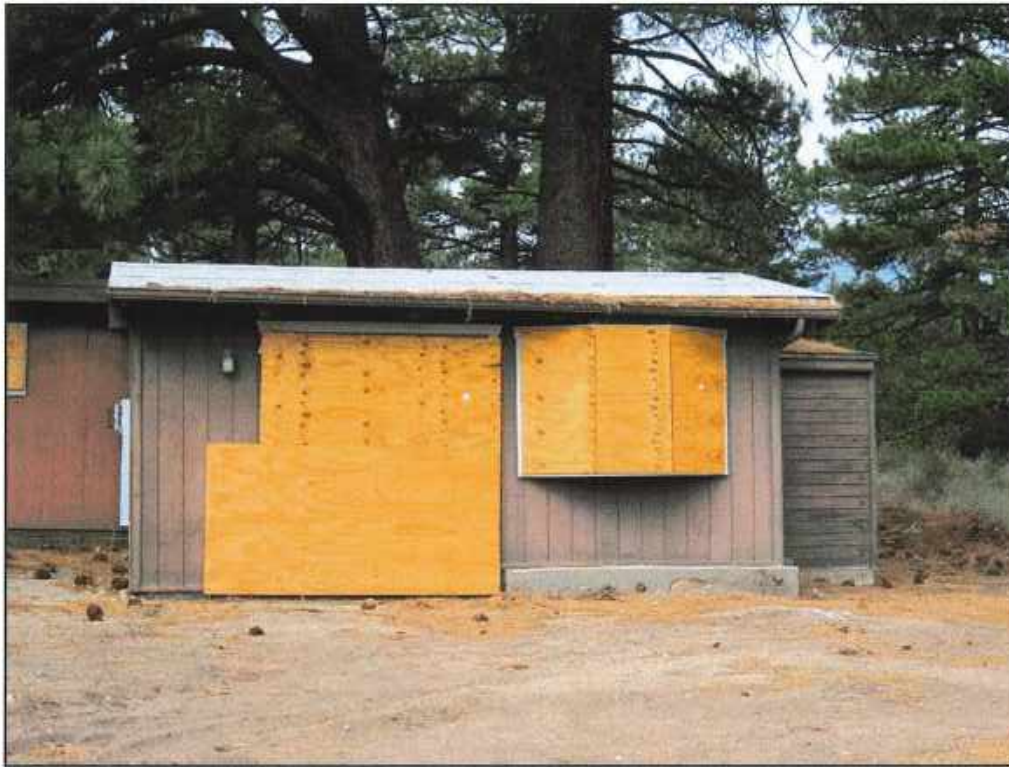


Figure 28 The front (east) elevation of the north end of the c. 1980s addition (facing west). This section is a converted garage. The little well house is attached at the right.

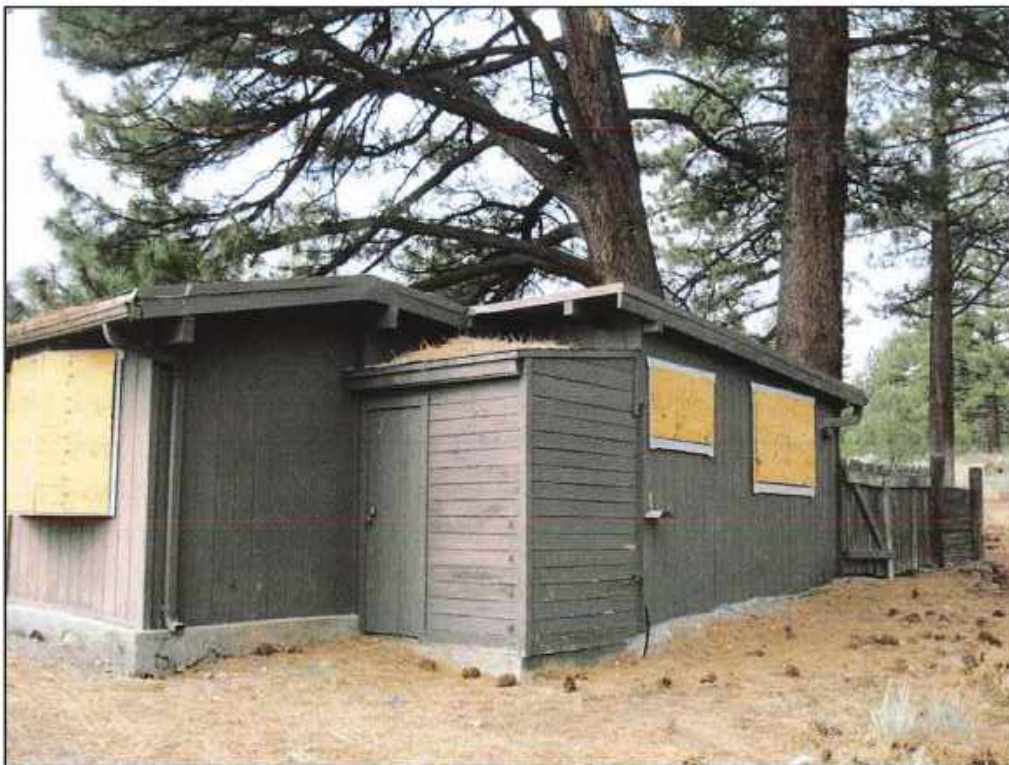


Figure 29 The east and north elevations of the well house attached to the converted garage (facing southwest). Based on historic accounts, it seems likely the well house was built before the school was closed in 1959.



Figure 30 The front (east) elevation of the southern portion of the c. 1980s addition (facing southwest).

Historical Narrative

The Galena Creek Schoolhouse represents a period in Nevada's educational history when the days of the rural one-room school were coming to an end. As a rural school, the Galena Creek Schoolhouse is also important for its association with the Callahan Ranch, on which it sat. Nevada's basin-and-range topography influenced the need for rural schools. Remote mining towns were mostly located in the mountains, while farms and ranches filled the valleys. The largest towns (now cities) of Reno, Elko, Ely, Winnemucca, and Las Vegas were major stops on railroad lines, but there were small towns along the routes, each with a rural school. The definition of a rural school takes into account the general population of the area, the student population, as well as its remoteness from urban centers (Norris 1951, 14-17). The Galena Creek Schoolhouse is also associated with the efforts of the Works Progress Association during the Great Depression, and it played a significant role in the career of Reno poet Joanne DeLongchamps, who owned the building from c. 1971 until c. 1982.

Galena Townsite

The first school on Mount Rose was associated with the mining town of Galena, which was established in 1860, along with the mining district of the same name, by A. J. and R. S. Hatch. The name Galena refers to the high lead content of the ores, which several mills were built to reduce, and was applied to a hill and a creek, as well as the town. Located as it was on the mountain slopes above Pleasant Valley, Galena also milled lumber, which was in great demand across the valley on the Comstock Lode. The local businessmen ultimately gave up mining at Galena and moved the town a half mile away to a spot on Galena Creek. The town flourished in its new location, and soon it boasted a population of more than 300 (Angel 1958, 643). Galena had a reputation as a “lively” place, and among the buildings in town were stores, saloons, a bank, and a school that was probably built in 1861 or 1862 (Bullis n.d., 11). George Peckham recalled attending the Galena school in 1864 and he noted that the school functioned as the public hall, hosting dances and other functions (Peckham 1920, 21, 27). As was the case with many early mining towns in Nevada, Galena’s existence came to an end as the result of a fire on May 27, 1865. The next Galena School would not appear until 1908.

The Callahan Ranch

Matthew Callahan founded the Callahan Ranch on Mount Rose in 1885, when he bought his first eighty acres in Section 12, T. 17 N., R. 19 E. from Sarah Lizzie Greiner (also Griner). In 1891, Callahan expanded his ranch operations into Sections 2 and 11 by purchasing an additional 160 acres from Gaspard Ghiggeri. Matthew and his brother Phil had emigrated from Lancaster, England to Sacramento, California, where they established a brick-making business. Before the mining slump of the 1880s forced them to pursue ranching, the brothers had expanded their brick business to Susanville, Carson City, and Virginia City. On his ranch property, Matthew Callahan raised a variety of fruit, grains, and vegetables, which he irrigated by ditches leading from Galena Creek. He raised chickens, ducks, sheep, and cattle, and the Callahans also kept a dairy herd. Until the 1940s, dairy farming was the primary activity at the ranch (Harmon et al. 1997, 10-11).

The Callahan Ranch, as well as other ranches in the area, was relatively isolated and at an elevation (c. 5500 feet above sea level) that often brought heavy snow in the winter. Some of the ranch families in the area lived in Reno over the winter, but the Callahans did not. The Callahan children attended school in Washoe City until 1908 when the family hired a teacher and started a school on the ranch (Callahan 1988, 22, Harmon et al. 1997, 11). As was the custom, children from surrounding ranches attended the closest ranch school, and over the years, Callahan relatives established households and ranches close by and contributed their share of children to the student population. A number of buildings on the Callahan Ranch had been brought from Virginia City and were reassembled at Galena as needed. One such building became the second Galena School,

referred to as the Galena Creek School, re-erected in 1908 (*Reno Evening Gazette* 1959a, 11). An early photograph shows a rather ramshackled wooden structure looking very much like the small miner's cabin it no doubt had originally been (Figure 31). The little ranch school continued in operation until 1940, when the WPA built the new one on land donated to the Galena School District by the Callahan family (*Reno Evening Gazette* 1959a, 11).



Figure 31 Galena Creek School No. 2, a house brought from Virginia City and reconstructed in 1908 on the Callahan Ranch to serve the ranch's children and children from surrounding ranches. This photograph by an unidentified photographer was taken c. 1950s. The building was later bulldozed. (Courtesy of the Nevada Historical Society).

The 1940 Galena Creek Schoolhouse

By 1940, the 1908 schoolhouse was in need of replacement and the WPA was in need of projects that would provide jobs for local men. Nevada received a large amount of federal money during the Great Depression relative to the size of its population. One of President Franklin Roosevelt's earliest New Deal programs, the Works Progress Administration (WPA), was established in 1935 to oversee construction and renovation of public buildings, among other projects, such as the Federal Writers' Project and the Federal Art Project. The WPA provided work to local unemployed people on projects that received funding from the government with some percentage of matching funds coming from the sponsoring agency. In Nevada, the WPA paved 142 miles of new roads, repaired and upgraded another 900 miles of existing roads, built 133 public buildings and 50 bridges, and renovated and/or

modernized schools, courthouses, and community halls across the state (McBride and Bedeau 2008, 8).

There is little in the way of primary or secondary sources on the construction of the Galena Creek Schoolhouse. The first mention of it appears in the August 4, 1940 edition of the *Nevada State Journal* (1940a, 20), which reports: "Allocation of \$8463 for two proposed Nevada WPA projects, calling for improvements at the Galena school in Washoe County and to the state fair grounds in Fallon, has been approved in Washington D.C. according to Senator Pat McCarran." The allotment for the construction of the schoolhouse, a fuel shed, and other "appurtenant works" was \$2856. An October 26 article in the same publication describes the decrease in the number of WPA workers over the previous year, but Gilbert Ross, Nevada's WPA director, noted that WPA crews were in the process of building three new schools in Nevada, and remodeling and improving a dozen others. The article further explained the way WPA project funding worked. The sponsoring agency, which in this case would have been the county, the school supervision district, or the Galena School District (which included one school), provided matching funds of about 25 percent of the cost of the project. The federal government also paid \$6 per relief worker on the project toward additional material and equipment (*Nevada State Journal* 1940c, 14). No other mention of the Galena School can be found in the newspapers of the time. However, on November 24, 1940, the *Nevada State Journal* (1940d, 20) reported that the Gold Hill School, another WPA school project, would open the following month. Since the new Gold Hill school was a two-room schoolhouse and had a central heating system, modern plumbing, and electricity, it likely took longer to construct than the smaller and simpler Galena School. Hence, we can assume the Galena School was ready for occupancy by January 1941, if not before.

It is not known who drew the plans for the school (or if there were any), but there were state guidelines in place that needed to be followed. In 1917, the Nevada legislature passed legislation that provided plans for a model rural school. In 1924, the state department of education published the *Nevada Rural School Standards*, which addressed the size of the building (fifteen square feet of floor space per pupil), lighting (windows should be placed on the left side of the building), ventilation, and sanitation (McBride and Bedeau 2008, 15). These features would be expected to be present at the Galena Creek Schoolhouse. In terms of size and lighting, the school clearly met the requirements. The bank of four windows is located on the left side of the building (with the students facing west) and the 841 square feet were ample to support the average student body of fourteen first- through eighth-graders. Although, the school exhibited certain deficiencies (lack of running water being one), it was a prime example of a Nevada rural school and it served its community well until the winds of change began to blow in the mid 1950s.

The first word that the Galena School might be considered for closure came in January 1956 when Proctor Hug, assistant superintendent of the Washoe County School District, inspected several of

the one-room schools in the district and reported that the water situation at the old Franktown School was so bad that the school should be eliminated. Contributing to the notion of eliminating rural schools was the recent restructuring of the state school system to county-wide school districts with centralized administrations. More on this will follow. Hug and school superintendent Earl Wooster visited three rural schools that year: Franktown, Verdi, and Galena. At the time, Galena Creek School accommodated fourteen children in eight grades in a single room. Hug's report on the visit noted that the Galena trustees wanted the school to remain open (*Reno Evening Gazette*, 1956, 18). In addition, he reported that the school's present condition was satisfactory, but there was a need for a paved playground and a more efficient method of heating (*Nevada State Journal* 1956, 6).

By May 1957, the battle to save Galena and the smaller one-room school at Sutcliffe was on. On May 14, a group of parents from both schools stressed the wholesome life provided by rural schools and petitioned the school board to reconsider closure of the two schools. Harry Callahan, the patriarch of the large Callahan family, spoke on behalf of the Galena Creek School. The petition also noted some of the physical features of the stone school, including the good well, the septic tank built for 40 students, and the expensive fence surrounding the school yard (these must have been later additions). The school board's arguments against Galena and Sutcliffe were predictable: Teachers for rural schools were hard to find and costs to run the schools were excessive. The proposal was to close Galena and to send the students to Brown Elementary at the foot of Mt. Rose Road (*Reno Evening Gazette* 1957, 15). When the school board met again on June 4, it voted to keep the Galena and Sutcliffe schools open for one more year (*Nevada State Journal* 1957a, 8). When the 1957-58 school year began on Tuesday, August 31, 1957, Galena was on the list of county schools with principal Alma D. Gould (*Nevada State Journal* 1957b, 6). Barely two and a half months went by before the school was under attack again, this time by the county health department. A September 25th inspection of the school determined that the sanitary facilities were unsatisfactory, noting that fourteen students—both boys and girls—shared the same toilet facilities, a lack of hot water, a minimum of storage space, and an unsealed well. Superintendent Earl Wooster responded that fixing the deficiencies would require the construction of a new building or the elimination of the school (*Nevada State Journal*, 1957c, 13). The cost to remedy the situation was estimated to be \$2,000, but by November 1957, the board had not made a decision (*Nevada State Journal* 1957d, 16).

As the 1958-59 school year approached, it was another one-room school in Washoe County that got the ax. The old Glendale School in Sparks had been in operation for ninety-five years, but the State Department of Education decided to withdraw its funding as an "isolated school." This gave Galena School a reprieve and left only two one-room schoolhouses in operation in the Washoe County School District. The two hangers-on were the Bonham School in the remote town of Flanigan, and the Galena Creek School. Galena opened the school year under the direction of Hazel Olsen (*Reno Evening Gazette* 1958b, 2).

The end came for the Galena Creek School in 1959. The State Board of Education had recommended closure and was withdrawing funding for it, and the county school board tended to agree despite a showing of supporters who argued that it would be difficult to transport the Galena students to Brown Elementary in the winter. Ironically, the other problem was that the student body had grown to 18, several beyond the maximum capacity of the school. Building an addition to a building that had so many structural and functional deficiencies was simply not feasible (*Reno Evening Gazette* 1959a, 11). When the 1959-60 school year opened, the last remaining one-room schoolhouse in Washoe County was the Bonham School in Flanigan, a small settlement west of Pyramid Lake at the junction of the Western Pacific and the Southern Pacific (now the Union Pacific) railroads (*Reno Evening Gazette* 1959b, 2; Carlson 1974, 114).

The residents of Galena Creek did not give up easily, however. Over the winter, they gathered hundreds of petitions and met with county and state education officials. A bill was introduced in the 1960 state legislature ²(ACR11) directing the superintendent of public instruction to reopen the school (*Nevada State Journal* 1960, 6). The editors of the *Reno Evening Gazette* criticized the bill, stating that it was a waste of the legislators' time (*Reno Evening Gazette* 1960c, 6). Whether the bill failed or was allowed to die is not known, but regardless, the Galena Creek Schoolhouse never reopened. The Bonham School survived until 1969, but by then, there were only three students enrolled, and the teacher from the previous school year had retired. The children, mostly from the Big Canyon Ranch would be bussed to Sparks, a one-way trip of an hour and a half. The closure of the Bonham School brought to an end the era of one-room schools in Washoe County (*Nevada State Journal*, 1969, 14).

Rural Schools in Nevada's Educational System

From its beginning, Nevada's ability to provide adequate education for its children had been challenged by the boom-and-bust nature of its main industries, mining and agriculture, and the remoteness of its settlements. In his thesis on the transition to the county unit of organization, Robert Gaw states: "For many years general apathy, the sparseness of settlement in the State, and Nevada's geographic handicaps, including its few poor roads, limited the development of an adequate educational system" (1956, 37). With few sizable towns in the nineteenth century, the rural school was the norm, and each school was effectively a separate school district. These rural schools, by definition employing from one to four teachers, were often extremely remote (Gaw 1956, 4). Oversight beyond the local level was problematical, at best. Finding qualified teachers who

² Since 1867, the Nevada legislature has met biennially in odd-numbered years. In 1958, voters passed a constitutional amendment to allow for annual legislative sessions. In 1960, they approved an initiative to return to biennial sessions. This caused 1960 to be the only regular annual legislative session in Nevada History (Nevada State Archives n.d.).

were willing to live in isolated areas, often in crude accommodations, was another challenge for rural schools.

In 1953, in response to population pressures, increased urbanization, and transportation and communication improvements, the Nevada Legislature authorized governor Charles Russell to appoint a school survey to conduct a comprehensive study of Nevada's public school system and to make recommendations for its improvement. The Division of Surveys and Field Services of George Peabody College for Teachers, in Nashville, Tennessee, was engaged to conduct the study. As a result of the survey, the legislature in 1955 made a major revision to the Nevada School Code to take effect in 1956. The old system of local school districts overseen by local supervision districts was replaced by a county unit district organization. This reduced the number of school districts to seventeen and centralized all school services from administration to transportation (Gaw 1956, 1-3). One of the effects of the change to the public school system, especially in Washoe County, was the pressure brought to bear on rural one-room schools to consolidate with larger urban schools.

In the late 1940s, Louise Norris, a rural teacher herself, undertook a master's program in the Department of Education at the University of Nevada. Her thesis, accepted in 1951, was entitled *Environmental Factors that Affect the Educational Development of Rural Children in Nevada*, and its purpose was to determine whether the educational development of children in rural communities in Nevada was affected by the rural environment in which they lived. Rural education had been a matter of national concern since 1909, when the publication of the report of the Commission on Country Life was issued. The attention on rural education climaxed in 1944, when a conference on the subject was held at the White House at the invitation of President and Mrs. Franklin Roosevelt. The conference concluded that despite the fact that there were still many rural schools in America, urbanization, brought about by industrialization, favored urban schools in the competition for financing, qualified teachers, adequate facilities, and auxiliary services (Norris 1951, 4-9).

Norris's Nevada study focused on six aspects of the rural environment that had an affect on the educational development of the children involved including 1) the character and facilities of the school building and grounds, 2) the existence of auxiliary services, e.g., transportation and libraries, 3) the availability of health and medical attention, 4) teacher qualifications, 5) the children's opportunities for group contacts, and 6) the educational background of the home (Norris 1951, 11). Norris based her investigation on a sampling of thirty-six one- and two-room schools (grades one

through eight) in three of Nevada's five supervision districts³ (Norris 1951, 19) (Figure 32). The schools Ms. Norris selected represented the range of rural communities in the state, agricultural-, mining-, and transportation-related. Washoe County was part of the Fourth Supervision District, as were Churchill, Mineral, Douglas, Lyon, Storey, and Ormsby counties (now Carson City) (Figure 33). Norris selected two schools in Washoe County for her study: The Lakeside School, on the Pyramid Lake Indian Reservation, and the Galena Creek School (Norris 1951, 42).

The most significant issues involving Nevada's rural schools according to Ms. Norris's research had to do with the adequacy of the school facility (Galena Creek School had electric lights, but no electrical outlets, no running water or indoor toilets), and access to auxiliary services such as transportation, libraries, and nursing and medical care. In the area of transportation, rural school students tended to walk, ride horseback, or be driven by a family member because school bus service was either limited or unavailable. During the winter, rural students missed significantly more school days than urban students simply because they could not get to school (Norris 1951, 72-73). The state provided limited funds for library books for rural schools, and the burden was placed on the teacher to provide more books from the state or local libraries (Norris 1951, 74-76). Norris also noted health at rural schools as a problem area. Only one of the thirty-six schools she studied had a hot lunch program. Galena Creek School, with no electrical outlets, had no means to provide hot lunches. And without running water, the students could not wash their hands before eating. Galena rated higher in health care, as it had the services of a visiting nurse and doctor, dental check ups, and immunizations (Norris 1951, 77-82).

Norris's study found that many of Nevada's rural school facilities needed improvement, but that the largest drawback was the limited access to social contacts and advantages, as well as exposure to music and art. Norris believed these issues could be overcome and that Nevada's rural schools could be improved (Norris 1951, 101-108). However, at the time of her research, Ms. Norris could not anticipate the change in Nevada's school system that began with the 1956 shift from local school districts to the county unit district system. In Robert Gaw's study of the transition between these two systems, he concluded that rural principals and the former rural district boards were more concerned about the benefits in the area of instruction and services to be derived from the county system than were their counterparts in urban schools (Gaw 1956, 102). As it turned out, the remote one- and two-room schools quickly became the victims of the transition and they, with the exception of the Bonham School, would cease to exist in Washoe County within five years.

³ The county system of supervision had been rejected by the state legislature in 1907, when it established five supervision districts to oversee the numerous school districts in the state. Each supervision district had an education supervisor. The supervisors were also called deputy superintendents, because they were state officials reporting to the state superintendent of public instruction (Norris 1951, 19).

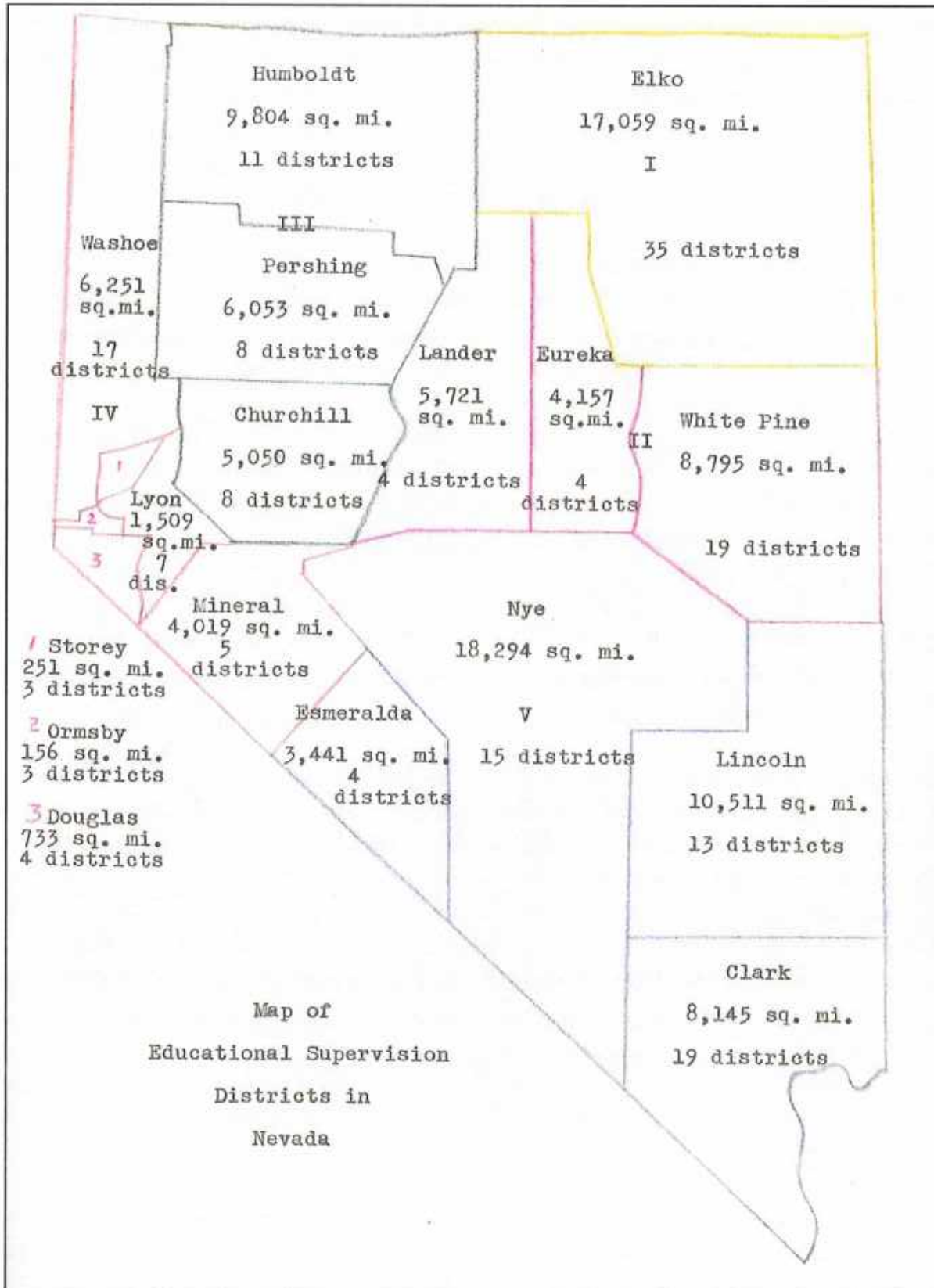


Figure 32 A map of the Nevada's school supervision districts, which operated from 1907 until the state went to county unit organization in 1956 (from Norris 1951, 26).

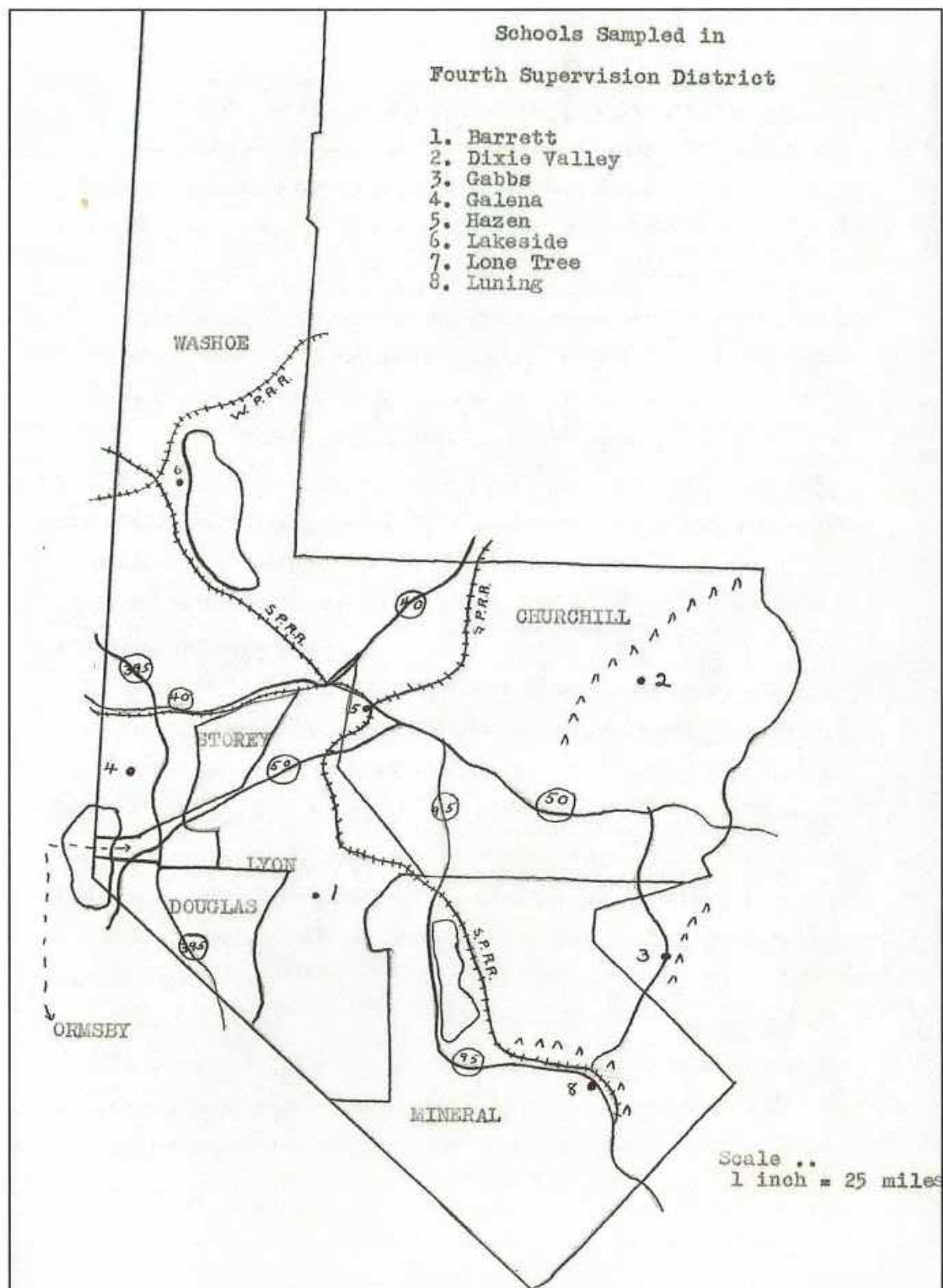


Figure 33 A map of Supervision District No. 3, in which the Galena Creek Schoolhouse was located (from Norris 1951, 42).

The Joanne de Longchamps Connection

Following the closure of the Galena Creek Schoolhouse, the local children were transported to Brown Elementary School and the little building was left empty. The Washoe County School District retained ownership of the school until 1971, when it held an auction for the building and the acre of land on which it sits. The successful bidders were Galen and Joanne de Longchamps.⁴ Galen De Longchamps was the adopted son of Reno's pre-eminent architect, Frederic DeLongchamps, and his wife Joanne was a prominent member of Reno's arts community and Nevada's foremost poet of the 1960s and 1970s. She was both a collagist and a poet, and she worked alongside Nevada's notable artists and writers, the likes of Walter Van Tilburg Clark, Robert Laxalt, Robert Caples, Richard Guy Walton, Jim McCormick, and others (Griffin 2008).

Joanne (née Joan Cutten) and Galen de Longchamps were married in 1941. Joanne had grown up in Hollywood, but she moved to Reno with Galen, who at the time of their marriage was a mining engineer. She soon enrolled at the University of Nevada, where she studied art and writing. The de Longchamps's only child, son Dare, was born in 1949. Over the years, Joanne achieved success with her art and poetry. Her poems were published in regional and national magazines and literary journals, followed by several books of poetry. Thematically, her poetry and art embraced the natural and animal world, and especially the Nevada landscape. Although she never graduated from college, she later taught poetry and in 1973 she was appointed the first Walter Van Tilburg Clark Chair in Creative Writing at the University of Nevada. In 1983, not long before her death, she was awarded an Honorary Doctor of Letters degree (Special Collections Library, n.d.).

The Galena Creek Schoolhouse became a place of inspiration for Joanne de Longchamps. In a letter dated December 9, 1974, she wrote, "Three years ago Galen and I acquired an acre of land at timberline. It lies under the dominion of Mount Rose and Galena Creek. In one corner of this acre is the schoolhouse—a one room building of hand-cut local stone" (Klos 1991). There were few buildings in the vicinity of the schoolhouse at the time, and the quiet and the natural setting heightened her awareness of the landscape. The environment influenced a fifth book of poetry, published in late 1975, entitled *The Schoolhouse Poems*. Many of the poems in this volume were derived from her experiences and observations at the schoolhouse with titles such as "The School Marm" and "Diary Entry: Galena Creek." Of the local lizards, de Longchamps wrote, "Lizards in their checkered skins match these stones. After exercise, immobile, they flatten in the sun or launch like arrows, gone" (Gordon 1976; Essa 1976). An excerpt of one poem, "Late Letter to Walter Clark," who is symbolized as a hawk, and which was written a year after Walter Van Tilburg Clark's death, demonstrates de Longchamps's ability to weave the physical place into her imagery:

⁴ Joanne de Longchamps changed the spelling of her name at some point in her career (Nevada On-line Encyclopedia, accessed 26 October 2009).

*Marking the year's circle
in your absence,
I date this mid-November.
Here at timberline, the creek shallows
freeze in sharp nights, thaw toward noon
Mount Rose has her first shawl of snow
Just now "a hawk sailed up
out of the white mountain."
A year for hawks –
my year for watching them.
They cross your trembling valley
between two peaks exalted Rose
and the humped black hulk of Peavine.*

(from Essa 1976)

On January 17, 1976, an article about the poet and a review of *The Schoolhouse Poems* ran in the *Reno Evening Gazette*. The article described the influences the schoolhouse had on Joanne de Longchamps's writing. Sadly, her son's death ten days after the article ran drained the positive energy of the place. On January 27, 1976, Joanne and Galen's son, Dare, committed suicide by carbon monoxide poison while visiting the schoolhouse. Dare was 26 years old and a student at the University of Michigan. After Dare's death, Joanne was never again able to visit the schoolhouse (*Reno Evening Gazette* 1976; Klos 1991). The de Longchamps retained ownership of the property until 1982. In June 1983, the couple divorced and five months later, Joanne de Longchamps died of cancer. Despite the tragedy that ended her ties to the schoolhouse, the inspiration she derived from her time at the timberline was clearly an important period in her career.

Summary

The Galena Creek Schoolhouse reflects several important themes in Nevada educational history. It played a role as a ranch school, serving the large Callahan family and children from surrounding ranches. As a product of the Works Progress Administration, it is associated, along with a number of other school buildings, with the contributions of that agency during the Great Depression. And within seventeen years after its construction, the Galena Creek Schoolhouse was a key player—and Washoe County's penultimate victim—in Nevada's transition from a system of individual school systems, which allowed rural schools the freedom to exist, to a county system that favored urban schools and the consolidation of educational services. It also served as a place of inspiration for Reno's prominent poet and artist, Joanne de Longchamps.

For a number of years, the school building, and its 1980s addition, served as a single family dwelling. In 2006, Washoe County Department of Regional Parks and Open Space purchased it to complement its newest park, the Philip and Annie Callahan Park. In September 2006, the Parks Department hosted a reunion of students who attended the Galena Creek School. The oldest of the students, Violet “Baye” Sloane, the oldest living Callahan at the time, had attended the 1908 school in 1923. The Callahans, of which there are many, are pleased that the schoolhouse will be preserved and will again serve the community (*Reno Gazette-Journal* 2006, 6A, 6B). With renewed interest in the accomplishments of Joanne de Longchamps, Reno’s literary and arts community will surely be delighted to have another place at which to pay tribute to her prodigious talents.

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