

COMMUNICATIONS AND REPORTS
JANUARY 18, 2022

The following communications and reports were received, duly noted, and ordered placed on file with the Clerk:

COMMUNICATIONS

- A. State of Nevada Department of Transportation – Contract No. 3896, dated October 7, 2021. (November 2021)
- B. Email and related documents from Daniel Feldmann, Environmental Specialist with Ramaker & Associates, Inc., to the Washoe County Planning Department, dated October 8, 2020, regarding Project No. 46745, the proposed McClellan Peak antenna and equipment installation. (November 2020)
- C. An email from Lynn D’Innocenti, Senior Legal Administrative Assistant with NV Energy, dated October 14, 2020, providing an electronic copy of an amendment filed with the Public Utilities Commission regarding the construction of the Greenlink North Transmission Project. (November 2020)
- D. Two Informational Notices of Section 106 Filings from the Federal Communications Commission, dated October 14, 2020, Reference Numbers 1119307 and 1119307, regarding updates to previously submitted Section 106 Filings for the proposed McClellan Peak antenna and equipment installation within Washoe County, Nevada. (November 2020)
- E. Notice of SF-299 Application for Transportation and Utility Facilities on Federal Lands, dated October 28, 2020, for a right-of-way for the construction, operation, and decommissioning of a 200-MW solar energy generating facility, battery energy storage system, generation-tie line, and associated facilities, to be located in Washoe County, Nevada. (November 2020)

MONTHLY STATEMENTS/REPORTS

- A. Clerk of the Court, Monthly Statement for month ending November 30, 2021. (December 2021)
- B. Clerk of the Court, Corrected Monthly Statement for month ending July 31, 2021. (November 2021)
- C. Clerk of the Court, Corrected Monthly Statement for month ending August 31, 2021. (November 2021)

- D. Clerk of the Court, Corrected Monthly Statement for month ending September 30, 2021. (November 2021)
- E. Clerk of the Court, Monthly Statement for month ending October 31, 2021. (November 2021)
- F. Clerk of the Court, Monthly Statement for month ending October 31, 2020. (November 2020)
- G. Office of the Washoe County Treasurer, Monthly Statement for month ending October 31, 2021. (December 2021)
- H. Office of the Washoe County Treasurer, Monthly Statement for month ending September 30, 2021. (November 2021)
- I. Office of the Washoe County Treasurer, Monthly Statement for month ending September 30, 2020. (November 2020)

ANNUAL STATEMENTS/REPORTS

- A. City of Sparks, Annual Comprehensive Financial Report ended June 30, 2021. (January 2022)
- B. Truckee Meadows Water Reclamation Facility, Financial Statements for year ended June 30, 2021. (January 2022)
- C. Washoe County, Annual Comprehensive Financial Report ended June 30, 2021. (January 2022)
- D. Palomino Valley General Improvement District, Financial Statements ending June 30, 2021. (December 2021)
- E. Western Regional Water Commission, Financial Statements ending June 30, 2021. (November 2021)
- C. Sun Valley General Improvement District, Final Audited Financials FY19/20. (November 2020)
- D. Verdi Television Maintenance District Financial Statement for the year ending June 30, 2020. (November 2020)
- E. Western Regional Water Commission, Financial Statements ending June 30, 2020. (November 2020)

CONTRACT FORM

CONTRACT #3896

This Contract, made and entered into this 7th day of October 2021, by and between the State of Nevada Department of Transportation, hereinafter called the Department, and Q & D Construction LLC of 1050 South 21st Street, Sparks, NV 89431, hereinafter called the Contractor.

Witnesseth: The Contractor agrees with the Department that, for the consideration and agreements hereinafter mentioned and contained to be made and performed by the Department, and under the conditions expressed in a bond bearing even date with these presents, and hereunto annexed, that the Contractor shall and will at its own proper cost and expense, do all the work and furnish all the materials necessary for the substantial construction and completion, and to the satisfaction of the Department, of a portion of the highway system of the State of Nevada, being in the County of Washoe, on I-580, from the Moana Lane Interchange to the Mill Street Interchange, Route Section IR580-2, Mileposts WA 22.576 to WA 24.451, for crack sealing, pothole repair, and spall repair of concrete pavement, hereinafter called the Project, in strict conformity, in every part and particular, with the Department's Standard Specifications for Road and Bridge Construction 2014, Project Plans, Project Special Provisions, and Project Invitation to Bid, which are made a part hereof, and in full compliance with the terms of this Contract.

And the Contractor hereby further agrees to receive and accept the prices set forth in the Proposal – Contract #3896, Total Proposal Amount: One Million One Hundred Forty-Eight Thousand Four Hundred and xx/100 Dollars (\$1,148,400.00), hereto annexed and thereby made a part of this Contract, as full compensation for furnishing all materials and labor, and the doing of all work, in strict accordance with the drawings and specifications hereinbefore mentioned, to the satisfaction of the Architect/Engineer and in the manner and under the conditions hereinbefore specified.

The Department hereby promises and agrees with the Contractor, to employ, and does hereby employ, the Contractor to provide the materials and do the work according to the terms and conditions herein contained and referred to, for the prices aforesaid, and hereby contracts to pay the same at the time, in the manner, and upon the conditions set forth herein; and the parties themselves, their heirs, executors, administrators, successors, and assigns, do hereby agree to the full performance of the covenants herein contained. The Contractor further agrees that no moneys payable under this Contract shall be assigned by power of attorney, or otherwise, except upon the written consent of the Department.

In the event that a Bidder's Preference was applied to the Contractor's Proposal and Bidder's Preference contributed to the Contractor being awarded the Contract, pursuant to subsection 2 of NRS 338.1389, subsection 2 of NRS 338.147, subsection 3 of NRS 338.1693, subsection 3 of NRS 338.1727 or subsection 2 of NRS 408.3886 a contractor must submit to the Department a signed affidavit which certifies that, for the duration of the project, collectively, and not on any specific day:

- a) At least 50 percent of the workers employed on the project, including, without limitation, any employees of the Contractor and of any subcontractor engaged on the project, will hold a valid driver's license or identification card issued by the Department of Motor Vehicles of the State of Nevada;
- b) All vehicles used primarily for the project will be:
 - 1. Registered and partially apportioned to Nevada pursuant to the International Registration Plan, as adopted by the Department of Motor Vehicles pursuant to NRS 706.826; or
 - 2. Registered in this State.
- c) The Contractor and any subcontractor engaged on the project will maintain and make available for inspection within this State his or her records concerning payroll relating to the project.

Contractor agrees that failure to comply with any requirement of paragraphs (a) to (c), inclusive, above at any time during the entire duration of the Project is a material breach of this Contract and entitles the Department to liquidated damages against the party responsible for a failure to comply with a requirement of paragraphs (a) to (c), inclusive above. If a party to the Contract causes a material breach of contract between the Contractor and the Department as a result of a failure to comply with paragraphs (a) to (c), inclusive, above, the party is liable to the Department for liquidated damages in the amount of one percent (1%) of the cost of the largest contract to which he or she is a party. The Department may recover this amount directly against the party that causes the material breach, and no other party is liable to the Department for liquidated damages. These damages are not intended as a penalty. Damages are difficult to ascertain, and the Parties agree that this amount is a reasonable estimate of presumed actual damages. Contractor must provide in any contract between Contractor and any subcontractor for the apportionment of liquidated damages assessed pursuant to this section if a person other than Contractor was responsible for the breach of this Contract for the Project caused by a failure to comply with a requirement of paragraphs (a) to (c), inclusive, above. The apportionment of liquidated damages must be in proportion to the responsibility of each party for the breach.

During the performance of this contract, the contractor, for itself, its assignees and successors in interest agrees as follows:

- (1) **Compliance with Regulations:** The Contractor shall comply with the Regulation relative to nondiscrimination in federally-assisted programs of the Department of Transportation (hereinafter, "DOT") Title 49, Code of Federal Regulations, Part 21, and the Federal Highway Administration (hereinafter "FHWA") Title 23, Code of Federal Regulations, Part 200 as they may be amended from time to time, (hereinafter referred to as the Regulations), which are herein incorporated by reference and made a part of this contract.
- (2) **Nondiscrimination:** The Contractor, with regard to the work performed by it during the contract, shall not discriminate on the basis of race, color, religion, sex, sexual orientation, gender identity or expression, age, disability, or national origin and low-income status in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The Contractor shall not participate either directly or indirectly in the discrimination prohibited by 49 CFR, section 21.5 of the Regulations, including employment practices when the contract covers a program set forth in Appendix B of the Regulations.
- (3) **Solicitations for Subcontractors, Including Procurements of Materials and Equipment:** In all solicitations either by competitive bidding or negotiation made by the Contractor for work to be performed under a subcontract, including procurements of materials or leases of equipment, each potential subcontractor or supplier shall be notified by the Contractor of the Contractor's obligations under this contract and the Regulations relative to nondiscrimination on the grounds of race, color, religion, sex, sexual orientation, gender identity or expression, age, disability, or national origin and low income status.
- (4) **Information and Reports:** The Contractor shall provide all information and reports required by the Regulations or directives issued pursuant thereto, and shall permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the Nevada Department of Transportation (hereinafter, "NDOT") or the FHWA to be pertinent to ascertain compliance with such Regulations, orders and instructions. Where any information required of a Contractor is in the exclusive possession of another who fails or refuses to furnish this information the Contractor shall so certify to the NDOT, or the FHWA as appropriate, and shall set forth what efforts it has made to obtain the information.
- (5) **Sanctions for Noncompliance:** In the event of the Contractor's noncompliance with the nondiscrimination provisions of this contract, the NDOT shall impose such contract sanctions as it or the FHWA may determine to be appropriate, including, but not limited to:
 - a. withholding of payments to the Contractor under the contract until the Contractor complies, and/or
 - b. cancellation, termination or suspension of the contract, in whole or in part.

(6) **Incorporation of Provisions:** The Contractor shall include the provisions of paragraphs (1) through (6) in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Regulations, or directives issued pursuant thereto.

It is further agreed, by and between the parties hereto, that should there be any conflict between the terms of this Contract and the Proposal of the Contractor, then this Contract shall control, and nothing herein shall be considered an acceptance of the terms of such Proposal conflicting therewith.

And the Contractor hereby further agrees that the payment of the final amount due under this Contract shall release the State of Nevada and the Department of Transportation from any and all claims or liability on account of work performed under this Contract other than such claims, if any, as may be specifically excepted by the Contractor in writing at the time final payment is made.

In Witness Whereof, each party to the presents have hereunto caused this Contract to be executed by a duly authorized representative as of the year and date first above written.

Attested:

STATE OF NEVADA

Through the Department of Transportation

DocuSigned by:

Kristina Swallow

C4B612FC2C1E4FB...

Director, Department of Transportation

Chairman, Board of Directors, Department of Transportation

Dated: _____

Approved as to Form and Legality:

DocuSigned by:

Dennis Gallagher

65EE3F49CADC400...

Deputy Attorney General, Chief Counsel

DocuSigned by:

O & D Construction LLC

By:

Lance Semenko

1F6F6451C9B24F8...

Lance Semenko

President

Name and Title



PERFORMANCE BOND

Whereas, the Nevada Department of Transportation, hereinafter designated as "NDOT", has awarded to Q & D Construction LLC of 1050 South 21st Street, Sparks, NV 89431, hereinafter designated "PRINCIPAL", Contract #3896 dated October 7, 2021, for the following work: Construction of a portion of the Interstate Highway System in Washoe County, on I-580, from the Moana Lane Interchange to the Mill Street Interchange, for crack sealing, pothole repair, and spall repair of concrete pavement; and

Whereas, PRINCIPAL is required under the terms of said Contract and by law to furnish a Bond for the performance of said Contract;

Now therefore, we PRINCIPAL, and
Western Surety Company; 151 N. Franklin St., Chicago, IL 60606

(Surety Company Name and Primary Address)

hereinafter designated "SURETY", are held and firmly bound unto NDOT, in the sum of One Million One Hundred Forty-Eight Thousand Four Hundred and xx/100 Dollars (\$1,148,400.00), lawful money of the United States, being not less than one hundred percent (100%) of the estimated contract cost of the work, for the payment of which sum well and truly to be made, we bind ourselves, our heirs, executors, administrators, and successors, jointly and severally, firmly by these presents.


THE CONDITION OF THIS OBLIGATION IS SUCH, that if the above-bounden PRINCIPAL's heirs, executors, administrators, successors, or assigns, shall in all things stand to and abide by, and well and truly keep and faithfully perform the covenants, conditions, and agreements in the Contract and any alterations made as therein provided, on PRINCIPAL's part to be kept and performed at the time and in the manner therein specified, and in all respects according to their true intent and meaning; and shall indemnify and save harmless NDOT, its officers and agents, as therein stipulated; then this obligation shall become null and void. Otherwise, it shall be and remain in full force and virtue.

SURETY, for value received, hereby stipulates and agrees that no change, extension of time, alteration or addition to the terms of Contract, or to the work to be performed thereunder, shall in any way affect its obligation on this Bond, and it does hereby waive notice of any such change, extension of time, alteration or addition to the terms of the Contract or to the work.

And SURETY, for value received, hereby stipulates and agrees, if requested to do so by NDOT, to perform and fully complete the work mentioned and described in said Contract, pursuant to the terms, conditions and covenants thereof, if for any cause, said Principal fails or neglects to so perform and fully complete said work; the said SURETY further agrees to commence said work to full completion within twenty (20) days after notice thereof from NDOT, and to fully complete the same with all due diligence and in accordance with the plans and specifications.

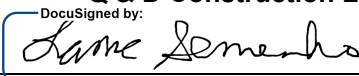
And SURETY, for value received, further stipulates and agrees that should NDOT incur attorney's fees or other expenses for the enforcement of the Contract or this Bond, the same shall be paid by SURETY to NDOT.

The Surety Company hereby certifies that it is duly authorized by certificate of authority issued by the State of Nevada Division of Insurance to conduct business in the State of Nevada.

By: 
2C822B0AF9D3478
Attorney in Fact (on file with the NV Division of Insurance)

Name: Andrea Cantlon

Date: 10/11/2021

Q & D Construction LLC
By: 
1F6F6451C9B2463
Signature on behalf of Principal

Name and Title: Lance Semenka President

LP Insurance Services LLC

Name of Resident Agent

300 E 2nd St., Ste 1300

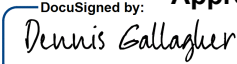
Resident Agent Street Address

Reno, NV 89501

Resident Agent City and State

NOTE TO SURETY ON BOND: Certificates of authority for Attorneys in Fact must be on file with the Department of Transportation and the Insurance Commissioner of the State of Nevada.

Bond No(s): 30131629

Approval of Bond
By: 
85EEF4A1C614
Deputy Attorney General, Chief Counsel 10/11/2021
Date

PAYMENT BOND

Whereas, the Nevada Department of Transportation, hereinafter designated as "NDOT", has awarded to Q & D Construction LLC of 1050 South 21st Street, Sparks, NV 89431, hereinafter designated "PRINCIPAL", Contract #3896 dated October 7, 2021, for the following work: Construction of a portion of the Interstate Highway System in Washoe County, on I-580, from the Moana Lane Interchange to the Mill Street Interchange, for crack sealing, pothole repair, and spall repair of concrete pavement; and

Whereas, PRINCIPAL is required under the terms of said Contract and by law to furnish a Bond for labor and materials used in said Contract;

Now therefore, we PRINCIPAL, and
Western Surety Company; 151 N. Franklin St., Chicago, IL 60606

(Surety Company Name and Primary Address)

hereinafter designated "SURETY", are held and firmly bound unto NDOT, in the sum of One Million One Hundred Forty-Eight Thousand Four Hundred and xx/100 Dollars (\$1,148,400.00), lawful money of the United States, being not less than one hundred percent (100%) of the estimated contract cost of the work, for the payment of which sum well and truly to be made, we bind ourselves, our heirs, executors, administrators, and successors, jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION IS SUCH, that if the above-bounden PRINCIPAL's heirs, executors, administrators, successors, or assigns, shall in all things stand to and abide by, and well and truly keep and faithfully perform the covenants, conditions, and agreements in the Contract and any alterations made as therein provided, on PRINCIPAL's part to be kept and performed at the time and in the manner therein specified, and in all respects according to their true intent and meaning; and shall indemnify and save harmless NDOT, its officers and agents, as therein stipulated; then this obligation shall become null and void. Otherwise, it shall be and remain in full force and virtue.

SURETY, for value received, hereby stipulates and agrees that no change, extension of time, alteration or addition to the terms of Contract, or to the work to be performed thereunder, shall in any way affect its obligation on this Bond, and it does hereby waive notice of any such change, extension of time, alteration or addition to the terms of the Contract or to the work.

And SURETY, for value received, hereby stipulates and agrees, if requested to do so by NDOT, to perform and fully complete the work mentioned and described in said Contract, pursuant to the terms, conditions and covenants thereof, if for any cause, said Principal fails or neglects to so perform and fully complete said work; the said SURETY further agrees to commence said work to full completion within twenty (20) days after notice thereof from NDOT, and to fully complete the same with all due diligence and in accordance with the plans and specifications.

And SURETY, for value received, further stipulates and agrees that should NDOT incur attorney's fees or other expenses for the enforcement of the Contract or this Bond, the same shall be paid by SURETY to NDOT.

The Surety Company hereby certifies that it is duly authorized by certificate of authority issued by the State of Nevada Division of Insurance to conduct business in the State of Nevada.

DocuSigned by:
By: Andrea Cantlon
2C822B0AF9D3478
Attorney in Fact (on file with the NV Division of Insurance)

Name: Andrea Cantlon

Date: 10/11/2021

Q & D Construction LLC
DocuSigned by:
By: Lance Semenka
1F6F6451C9B2463
Signature on behalf of Principal

Name and Title: Lance Semenka President

LP Insurance Services LLC

Name of Resident Agent

300 E 2nd St., Ste 1300

Resident Agent Street Address

Reno, NV 89501

Resident Agent City and State



NOTE TO SURETY ON BOND: Certificates of authority for Attorneys in Fact must be on file with the Department of Transportation and the Insurance Commissioner of the State of Nevada.

Bond No(s): 30131629

Approval of Bond
DocuSigned by:
Dennis Gallagher
85EEF4A1C614
Deputy Attorney General, Chief Counsel 10/11/2021
Date

Nevada Department of Transportation

Bid Proposal



The undersigned, as bidder, declares that the only person or parties interested in this proposal as principals are those named herein, that this proposal is made without collusion with any other person, firm, or corporation, that they have carefully examined the proposed form of contract and the plans and specifications therein referred to and made a part thereof, and they propose and agree, if this proposal is accepted, that they will contract with the Nevada Department of Transportation, in the form of the contract prescribed, to provide all necessary machinery, tools, apparatus and other means of construction, and to do all work and furnish all the materials specified in the contract and annexed plans and specifications, in the manner and time prescribed and according to the requirements of the Engineer as therein set forth, it being understood and agreed that the quantities shown herein are approximate only and are subject to increase or decrease, and that they will accept full payment.

Contract Number: 3896

Location: I-580, from the Moana Lane Interchange to the Mill Street Interchange

County: WASHOE

Contractor Profile:

Contractor: Q & D Construction LLC
 Contractor ID: 18
 Address: 1050 South 21st Street
 Sparks, NV 89431
 Phone: (775) 786-2677
 Fax: (775) 786-5136
 Email: jbean@qdconstruction.com

Acknowledgment of Addenda:

Seq#	Date	User
1	10/4/2021	Jeff Bean
2	10/4/2021	Jeff Bean

Proposal Guaranty

Surety 2000
 Bond Authorization Code or Check#SNV21968644

Bond Amount: \$57,420.00

Bid Opening Date: October 04, 2021 01:30 PM**Contract Number:** 3896**Location:** I-580, from the Moana Lane Interchange to the Mill Street Interchange**County:** WASHOE
Project Funding: STATE**Description:** crack sealing, pothole repair, and spall repair of concrete pavement**Proposal For:** Q & D Construction LLC**District:** DISTRICT 2

Seq#	Item#	Description	Unit	Quantity	Unit Price	Extended Price
1	4090375	SPALL REPAIR	SQFT	3,138.000	\$183.50	\$575,823.00
2	4090715	CRACK SEALING	LINFT	670.000	\$21.50	\$14,405.00
3	5020360	CONCRETE BRIDGE DECK REPAIR	FA	1.000	\$17,500.00	\$17,500.00
4	6240130	UNIFORMED TRAFFIC CONTROL OFFICER	FA	1.000	\$21,000.00	\$21,000.00
5	6240140	TRAFFIC CONTROL SUPERVISOR	DAY	30.000	\$620.00	\$18,600.00
6	6250490	RENT TRAFFIC CONTROL DEVICES	LS	1.000	\$385,772.00	\$385,772.00
7	6280120	MOBILIZATION	LS	1.000	\$114,000.00	\$114,000.00
8	6370110	TEMPORARY POLLUTION CONTROL	LS	1.000	\$1,300.00	\$1,300.00
Total Bid for Award Consideration:						\$1,148,400.00

Western Surety Company

POWER OF ATTORNEY APPOINTING INDIVIDUAL ATTORNEY-IN-FACT

Know All Men By These Presents, That WESTERN SURETY COMPANY, a South Dakota corporation, is a duly organized and existing corporation having its principal office in the City of Sioux Falls, and State of South Dakota, and that it does by virtue of the signature and seal herein affixed hereby make, constitute and appoint

Teri Lynn Wood, Patricia Owens, Nick Rossi, Nina Dedeker, Andrea Cantlon, Breanna Boatright, Peter Kitowski, Individually

of Reno, NV, its true and lawful Attorney(s)-in-Fact with full power and authority hereby conferred to sign, seal and execute for and on its behalf bonds, undertakings and other obligatory instruments of similar nature

- In Unlimited Amounts -

and to bind it thereby as fully and to the same extent as if such instruments were signed by a duly authorized officer of the corporation and all the acts of said Attorney, pursuant to the authority hereby given, are hereby ratified and confirmed.

This Power of Attorney is made and executed pursuant to and by authority of the By-Law printed on the reverse hereof, duly adopted, as indicated, by the shareholders of the corporation.

In Witness Whereof, WESTERN SURETY COMPANY has caused these presents to be signed by its Vice President and its corporate seal to be hereto affixed on this 22nd day of August, 2021.



WESTERN SURETY COMPANY

Paul T. Bruflat

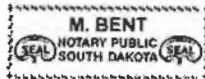
Paul T. Bruflat, Vice President

State of South Dakota }
County of Minnehaha } ss

On this 22nd day of August, 2021, before me personally came Paul T. Bruflat, to me known, who, being by me duly sworn, did depose and say: that he resides in the City of Sioux Falls, State of South Dakota; that he is the Vice President of WESTERN SURETY COMPANY described in and which executed the above instrument; that he knows the seal of said corporation; that the seal affixed to the said instrument is such corporate seal; that it was so affixed pursuant to authority given by the Board of Directors of said corporation and that he signed his name thereto pursuant to like authority, and acknowledges same to be the act and deed of said corporation.

My commission expires

March 2, 2026



M. Bent

M. Bent, Notary Public

CERTIFICATE

I, L. Nelson, Assistant Secretary of WESTERN SURETY COMPANY do hereby certify that the Power of Attorney hereinabove set forth is still in force, and further certify that the By-Law of the corporation printed on the reverse hereof is still in force. In testimony whereof I have hereunto subscribed my name and affixed the seal of the said corporation this 20th day of September, 2021.



WESTERN SURETY COMPANY

L. Nelson

L. Nelson, Assistant Secretary

Authorizing By-Law

ADOPTED BY THE SHAREHOLDERS OF WESTERN SURETY COMPANY

This Power of Attorney is made and executed pursuant to and by authority of the following By-Law duly adopted by the shareholders of the Company.

Section 7. All bonds, policies, undertakings, Powers of Attorney, or other obligations of the corporation shall be executed in the corporate name of the Company by the President, Secretary, and Assistant Secretary, Treasurer, or any Vice President, or by such other officers as the Board of Directors may authorize. The President, any Vice President, Secretary, any Assistant Secretary, or the Treasurer may appoint Attorneys in Fact or agents who shall have authority to issue bonds, policies, or undertakings in the name of the Company. The corporate seal is not necessary for the validity of any bonds, policies, undertakings, Powers of Attorney or other obligations of the corporation. The signature of any such officer and the corporate seal may be printed by facsimile.

- (6) **Incorporation of Provisions:** The Contractor shall include the provisions of paragraphs (1) through (6) in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Regulations, or directives issued pursuant thereto.

It is further agreed, by and between the parties hereto, that should there be any conflict between the terms of this Contract and the Proposal of the Contractor, then this Contract shall control, and nothing herein shall be considered an acceptance of the terms of such Proposal conflicting therewith.

And the Contractor hereby further agrees that the payment of the final amount due under this Contract shall release the State of Nevada and the Department of Transportation from any and all claims or liability on account of work performed under this Contract other than such claims, if any, as may be specifically excepted by the Contractor in writing at the time final payment is made.

In Witness Whereof, each party to the presents have hereunto caused this Contract to be executed by a duly authorized representative as of the year and date first above written.

Attested:

STATE OF NEVADA

Through the Department of Transportation

Director, Department of Transportation

Chairman, Board of Directors, Department of Transportation

Dated: October 13, 2021

Approved as to Form and Legality:

DocuSigned by:

Dennis Gallagher

65EE3F49C4CD400...

Deputy Attorney General, Chief Counsel

DocuSigned by:

O & D Construction LLC

Lance Semenko

By:

1F6F6451C9B24F8...

Lance Semenko

President

Name and Title



Nevada Department of Transportation

Estimate of Quantities Report

Quantities shown are approximate and subject to change

Bid Opening Date: October 04, 2021 01:30 PM

District: DISTRICT 2

Contract Number: 3896

Estimate Range: R15 \$745,000.01 to \$890,000

Location: I-580, from the Moana Lane Interchange to the Mill Street Interchange

Description: crack sealing, pothole repair, and spall repair of concrete pavement

Project No(s): SPI-580-1(036)

Project Funding: STATE

Seq#	Item Number	Unit of Measure	Quantity	Description
1	4090375	SQFT	3,138.000	SPALL REPAIR
2	4090715	LINFT	670.000	CRACK SEALING
3	5020360	FA	1.000	CONCRETE BRIDGE DECK REPAIR
4	6240130	FA	1.000	UNIFORMED TRAFFIC CONTROL OFFICER
5	6240140	DAY	30.000	TRAFFIC CONTROL SUPERVISOR
6	6250490	LS	1.000	RENT TRAFFIC CONTROL DEVICES
7	6280120	LS	1.000	MOBILIZATION
8	6370110	LS	1.000	TEMPORARY POLLUTION CONTROL

NEVADA DEPARTMENT OF TRANSPORTATION

INVITATION TO BID

Contract No. 3896

I-580, from the Moana Lane Interchange to the Mill Street Interchange, in Washoe County

Crack Sealing, Pothole Repair, and Spall Repair of Concrete Pavement

Engineer's Estimate: R15 (\$745,000.01 to \$890,000.00)

State Bidder's Preference applies to this project



For questions regarding bid preparation, obtaining plans, specifications and project documents, please contact:

NDOT Contract Services
1263 South Stewart Street, Room 101
Carson City, NV 89712
Phone: (775) 888-7070
Hours: 8:00am – 5:00pm Monday to Friday

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BID PREPARATION

The bid opening date and time for this project (unless modified by an addenda) is October 4, 2021, 1:30:00 PM, PDT. It is the responsibility of the Contractor to ensure their bid, subcontractor reports and any supporting documentation is received by the Nevada Department of Transportation (NDOT) via the Electronic Bidding System (iCX) no later than the submittal deadlines. NDOT will not be responsible for bids and reports not completed and/or successfully transmitted by the deadline for submittal.

The right is reserved to reject any or all proposals, or to accept the proposal deemed best for the interests of the State of Nevada.

All bids are subject to NDOT verification.

1. Contractors and subcontractors are required to hold a valid Contractor's license of a class corresponding to the work to be done, in accordance with the provisions of NRS 624, prior to submitting a bid.
2. All bidders must be prequalified in accordance with the provisions of NRS 408, and the prequalification statement must be current through the date the contract is awarded.
3. Bidders are responsible to comply with all State, County and Local laws, statutes, policies and procedures required to perform the scope of work. All bidders must comply with the requirements of doing business in Nevada, as directed by the Office of the Secretary of State (including a State Business License), and any other County or Local agencies as may be applicable.
4. All Contractors doing business in Nevada must have a Federal Tax Identification Number.
5. Carefully review the accompanying plans and specifications for this contract. Any questions regarding the project must be submitted in writing via the Department's website at <http://www.nevadadot.com/doing-business/contractors-construction>. Questions should be submitted before 4:00 pm Pacific Time 10 days prior to the scheduled bid opening to ensure an answer. Questions submitted after the deadline will be answered at the discretion of the Project Manager.
6. All proposals must be accompanied by a proposal guaranty (bid bond or other guaranty) made unconditionally payable to the Nevada Department of Transportation in the amount equal to 5% of total bid amount. The guaranty may be cash, cashier's check, certified check, money order, bank draft, an undertaking executed by a corporate surety company authorized to do business in the State of Nevada, an electronic bid bond validated with Surety 2000 or SurePath, or any other guaranty that may be especially approved by the Department. Such proposal guaranty is to be forfeited to the Department should the bidder to whom the contract is awarded fail to enter into the contract within 20 days of the award of the contract.
7. No bids can be accepted after the time set for opening bids. Electronic bids cannot be submitted to the vault after the bid opening time. NDOT cannot make any exceptions due to bidder's internet services or any other emergency situations.
8. The successful bidder will enter into a contract with NDOT using the standard contract form, a draft of which is included in this document.

STATE BIDDER'S PREFERENCE

This is a State funded project. Nevada-owned businesses meeting the qualifications of NRS 338.1389 and holding a valid Certificate of Eligibility issued by the Nevada State Contractor's Board are eligible to receive a 5% bidder's preference in the evaluation of their proposal for ranking purposes. A Uniform Affidavit of Certification

for Preference Bidding (Bidder's Preference Affidavit) must be acknowledged via the NDOT Electronic Bidding system no later than 2 hours after the bid opening. Bidders must also upload their Certificate of Eligibility via the NDOT Electronic Bidding System (iCX).

DOCUMENTS INCORPORATED INTO THE CONTRACT

1. The Qualified Products List (QPL) dated June 22, 2021, shall be used on this contract.

DOCUMENTS TO ASSIST IN BID PREPARATION

1. Transportation Management Plans (TMP) * (see disclaimer below)
2. CADD files * (see disclaimer below)
3. Project Workforce (Apprenticeship Utilization Act of 2019:
 - a. AUA Project Workforce Checklist (form attached)
 - b. AUA Request for Waiver (form attached)also available at:
<https://www.nevadadot.com/doing-business/external-civil-rights/contract-compliance>
4. Other files * (see disclaimer below)
 - a. Informational Purposes Only Documents
 - b. Flood Control
5. The FHWA Publications "Manual on Uniform Traffic Control Devices, 2009 (MUTCD)" and the "Standard Highway Signs" may be purchased using links provided at: <http://mutcd.fhwa.dot.gov/ser-pubs.htm>.
6. The "Rental Rate Blue Book" may be purchased from Equipment Watch at: <https://equipmentwatch.com> or by calling 1-800-669-3282.
7. The Nevada Sign Supplement, 2006, is available at:
<http://www.nevadadot.com/home/showdocument?id=4462>
8. The following is a list of documents available for purchase from NDOT Contract Services:

• Standard Specifications for Road and Bridge Construction, 2014**	\$20.00
• Digital Elevation Models (Disclaimer and Agreement required at time of purchase)	\$10.00
• Standard Plans for Road and Bridge Construction, 2017**	\$15.00
• Construction Stakeout Manual	\$ 7.00
• Construction Site Best Management Practices Manual (BMPs)	\$30.00

**also available at no charge in pdf format at:
<http://www.nevadadot.com/doing-business/about-ndot/ndot-divisions/engineering/design/standard-specifications-and-plans>
9. Employment lists may be obtained from the Nevada Department of Employment, Training and Rehabilitation.

***DISCLAIMER**

If available, additional electronic engineering data—plans, profiles, maps, digital elevation models, images, and their associated cartographic or survey information—compiled for specific Nevada Department of Transportation (NDOT) applications only, are available for download for the above referenced contract. Documents or links can be found on the Contract Documents tab on the website here: <https://www.nevadadot.com/doing-business/contractors-construction/contract-services/bid-letting>. They are for informational purposes only.

This digital information is furnished by NDOT and/or its representatives as a courtesy and is accepted or used by the recipient with the understanding that the State of Nevada and/or its representatives make no warranties, expressed or implied, concerning the accuracy, completeness, reliability or suitability of this data, of its

constituent parts, or of any supporting data. Recompilation of the raw data provided, exceeding the Horizontal/Vertical metadata accuracies and portraying it as a separate dataset or improved dataset, is prohibited.

Further, the reselling of this data is prohibited. Should one make use of this information in any submittal report, or other document, such submittal, report or other document shall bear the stamp of a professional engineer licensed to practice in the State of Nevada, certifying said information is accurate and signifying the assumption of any and all risk and liability with respect to the provision and use of the information.

Furthermore, the recipient agrees that it will make no claim against NDOT and/or its representatives arising from the related use of the information whether sounding in contract, tort or any other legal theory, and expressly waives any and all such claims.

The recipient shall indemnify NDOT and/or its representatives and it shall be liable for all costs and attorney's fees incurred in the defense of and in securing dismissal of such claim whether brought by the undersigned company or any entity to whom the undersigned company sold or otherwise provided this data.

AFFIRMATIVE ACTION

The Nevada Department of Transportation (NDOT) hereby notifies all bidders that it will affirmatively ensure that in any contract entered into pursuant to this advertisement, minority business enterprises will be afforded full opportunity to submit bids in response to this invitation and will not be discriminated against on the basis of race, color, religion, sex, sexual orientation, gender identity or expression, age, disability or national origin in consideration for an award.

NDOT hereby notifies all bidders that it will not discriminate in the award of this contract on the basis of race, color, religion, sex, sexual orientation, gender identity or expression, age, disability or national origin in consideration for an award.

NDOT will on its own initiative, take affirmative action, including the imposition of contract sanctions and the initiation of appropriate legal proceedings under any applicable State or Federal law to achieve equal employment opportunity on all Projects and will actively cooperate with the Federal Highway Administration in all investigations and enforcement actions undertaken by the Federal Highway Administration. In conjunction with the above statement, the Department will not issue plans to an irresponsible bidder. Subsection (B) of Section 112 of Title 23 United States Code has been amended by adding at the end thereof, the following: "Contracts for the construction of each project shall be awarded only on the basis of the lowest responsive bid submitted by a bidder meeting established criteria of responsibility."

NDOT will, in addition to the other Equal Employment Opportunity provisions which are enumerated elsewhere in the Special Provisions, require an affirmative action program from each Contractor who holds an individual contract or subcontract in excess of \$10,000.00. This program, which included certain specific items relative to this project, can be submitted on the Department-furnished form.

The following requirements apply to the person, firm, association or corporation in order for the bid to be considered.

**NOTICE OF REQUIREMENT FOR AFFIRMATIVE ACTION TO ENSURE
EQUAL EMPLOYMENT OPPORTUNITY (EXECUTIVE ORDER 11246)**

The Offeror's or Bidder's attention is called to the "Equal Opportunity Clause" and the "Standard Federal Equal Employment Specifications" set forth herein.

FEMALE PARTICIPATION STATEWIDE

Time Period	Goal
Until further notice	6.9%

MINORITY PARTICIPATION STATEWIDE

SMSA Counties, NV Clark	13.9%
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163 Las Vegas, NV
 4120 Las Vegas, NV
 Non-SMSA Counties, NV Esmeralda, NV Lincoln, NV Nye 12.6%
 SMSA Counties, NV Washoe 8.2%
 164 Reno, NV
 6720 Reno, NV
 Non-SMSA Counties, NV Churchill, NV Douglas, 9.2%
 NV Elko, NV Eureka, NV Humboldt, NV Lander,
 NV Lyon, NV Mineral, NV Pershing, NV Storey,
 NV White Pine, NV Carson City

These goals are applicable to all the Contractor's construction work (whether or not it is Federal or federally assisted) performed in the covered area. If the contractor performs construction work in a geographical area located outside of the covered area, it shall apply the goals established for such geographical area where the work is actually performed. With regard to this second area, the contractor also is subject to the goals for both its federally involved and non-federally involved construction.

The Contractor's compliance with the Executive Order and the regulations in 41 CFR part 60-4 shall be based on its implementation of the Equal Opportunity Clause, specific affirmative action obligations required by the specifications set forth in 41 CFR 60-4.3(a), and its efforts to meet the goals. The hours of minority and female employment and training must be substantially uniform throughout the length of the contract, and in each trade, and the contractor shall make a good faith effort to employ minorities and women evenly on each of its projects. The transfer of minority or female employees or trainees from Contractor to Contractor or from project to project for the sole purpose of meeting the Contractor's goals shall be a violation of the contract, the Executive Order and the regulations in 41 CFR part 60-4. Compliance with the goals will be measured against the total work hours performed.

The Contractor shall provide written notification to the Director of the Nevada Department of Transportation and the Director of the Office of Federal Contract Compliance Programs within 10 working days of award of any construction subcontract in excess of \$10,000 at any tier for construction work under the contract resulting from this solicitation. The notification shall list the name, address and telephone number of the subcontractor; employer identification number of the subcontractor; estimated dollar amount of the subcontract; estimated starting and completion dates of the subcontract; and the geographical area in which the subcontract is to be performed.

During the performance of this contract, the contractor agrees as follows:

- (1) The contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity or expression, age, disability, or national origin. The contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to race, color, religion, sex, sexual orientation, gender identity or expression, age, disability or national origin. Such action shall include, but not be limited to the following: employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of this nondiscrimination clause.
- (2) The contractor will, in all solicitations or advancements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity or expression, age, disability or national origin.
- (3) The contractor will send to each labor union or representative of workers with which he has a collective bargaining agreement or other contract or understanding, a notice, to be provided by the agency contracting officer, advising the labor union or workers' representative of the contractor's commitments under Section 202 of Executive Order No. 11246 of September 24, 1965, and shall post copies of the notice in conspicuous places available to employees and applicants for employment.
- (4) The contractor will comply with all provisions of Executive Order No. 11246 of Sept. 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.
- (5) The contractor will furnish all information and reports required by Executive Order No. 11246 of September 24, 1965, and by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will

permit access to his books, records, and accounts by the contracting agency and the Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

- (6) In the event of the contractor's noncompliance with the nondiscrimination clauses of this contract or with any of such rules, regulations, or orders, this contract may be cancelled, terminated, or suspended in whole or in part and the contractor may be declared ineligible for further Government contracts in accordance with procedures authorized in Executive Order No. 11246 of Sept. 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order No. 11246 of September 24, 1965, or by rule, regulation, or order of the Secretary of Labor, or as otherwise provided by law.
- (7) The contractor will include the provisions of paragraphs (1) through (7) in every subcontract or purchase order unless exempted by rules, regulations, or orders of the Secretary of Labor issued pursuant to Section 204 of Executive Order No. 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The contractor will take such action with respect to any subcontract or purchase order as may be directed by the Secretary of Labor as a means of enforcing such provisions including sanctions for noncompliance: Provided, however, that in the event the contractor becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction, the contractor may request the United States to enter into such litigation to protect the interests of the United States." [Sec. 202 amended by EO 11375 of Oct. 13, 1967, 32 FR 14303, 3 CFR, 1966-1970 Comp., p. 684, EO 12086 of Oct. 5, 1978, 43 FR 46501, 3 CFR, 1978 Comp., p. 230, EO 13672 of July 21, 2014, 79 FR 42971].

The Contractor shall take such action with respect to any subcontract or procurement as NDOT or the FHWA may direct as a means of enforcing such provisions including sanctions for non-compliance: provided, however, that, in the event a Contractor becomes involved in, or is threatened with, litigation with a subcontractor or supplier as a result of such direction, the Contractor may request NDOT to enter into such litigation to protect the interests of NDOT, and, in addition, the Contractor may request the United States to enter into such litigation to protect the interests of the United States.

SMALL BUSINESS ENTERPRISES

In accordance with NRS 408.32872 to NRS 408.38728, NDOT notifies all bidders and proposers that it will affirmatively ensure that certified Small Business Enterprises (SBE) firms will be afforded full opportunity to submit bids and proposals and will not be discriminated against on the basis of race, color, religion, sex, sexual orientation, gender identity or expression, age, disability or national origin. in consideration for an award. Although there is no contract specific goal associated with this contract, NDOT encourages Contractors to also ensure non-discrimination in the award and administration of subcontracts to help remove barriers to the participation of SBEs and to assist in the development of firms that can compete successfully in the marketplace outside the SBE program.

Note: In addition to Nevada Certified Small Business Enterprises (SBE), All Nevada Certified Disadvantaged Business Enterprises (DBE) are considered an SBE.

OSHA/MSDS REQUIREMENTS

In compliance with the multi-employer worksite provisions of the Occupational Safety and Health Administration's (OSHA) Hazard Communication Standard 29 CFR Part 1910.1200 (e) (2) the Contractor is required to provide current Material Safety Data Sheets (MSDS) for all hazardous chemicals [as defined in 29 CFR Part 1910.1200 (c)] to be used by the Contractor in this contract. It will be the Contractor's responsibility to submit a list of all hazardous chemicals to be used on this contract 7 days in advance of the pre-construction conference. MSDS must be submitted prior to the beginning of any phase of work which requires the use of the hazardous chemical. An MSDS shall be submitted prior to use of the hazardous chemical on the contract, for any additional hazardous material not covered by the original list.

CLEAN WATER ACT

The bidder's attention is directed to Sections 401 and 404 of the Clean Water Act (CWA). This contract must be constructed under a United States Army Corps of Engineers nationwide permit obtained by the Department subject to conditions outlined in Subsection 108.04. This contract must be constructed pursuant to the Nevada

Division of Environmental Protection's 401 Water Quality Certification obtained by the Department subject to conditions outlined in Section 637. Compliance with all rules, regulations, special stipulations and laws pertaining to the CWA shall be the responsibility of the Contractor and the cost of said compliance shall not be measured or paid for directly, but the cost thereof shall be considered in the contract unit price bid for other items of work.

If, in the duration of this contract, any change to the project is considered, the party proposing the change shall be responsible for (1) insuring that the project continues in compliance with Sections 401 and 404 of the CWA and (2) any resultant delays and/or increased costs.

CLEAN AIR REQUIREMENTS

This project is located in Washoe County, Nevada. The bidder shall contact the Washoe County District Health Department (Air Quality Division) regarding special considerations concerning air quality requirements in the county.

Compliance with all rules, regulations, special stipulations, and laws pertaining to air quality shall be the responsibility of the Contractor and the cost of said compliance will be measured and paid for as specified in Section 637. Contractor penalties associated with non-compliance of these rules, regulations, special stipulations and laws shall not be sufficient cause for increases in costs or time to the contract.

BID PROTESTS

1. Applicability

This section sets forth the exclusive protest remedies available with respect to this Invitation to Bid. These provisions prescribe the exclusive procedures for protests regarding:

- a) a bidder protesting the determination that the apparent-low bid is responsive to the requirements of this Invitation to Bid and related specifications, or as to whether the apparent-low bidder is responsible, as applicable.
- b) if the Department provides notice of its intention to award a bid to the apparent second-low bidder, the determination that the apparent second-low bid is responsive to the requirements of this Invitation to Bid and related specifications, or as to whether the apparent second-low bidder is responsible, as applicable.
- c) a bidder's own bid being deemed non-responsive by the Department

2. Deadlines for Protests

Protests concerning the issues described in subsection 1(a) must be received by the Department as soon as the basis for the protest is known, but no later than 5:00pm seven (7) calendar days after the announcement of the apparent-low bidder is made. Announcement of the apparent-low bidder will be made by either:

- a) the Unofficial Bid Results being made publicly available, or
- b) direct notification to all bidders, or
- c) in the case of a change to the apparent-low bidder, the updated/revised Unofficial Bid Results being made publicly available.

Protests concerning the issues described in subsection 1(b) must be received by the Department as soon as the basis for the protest is known, but no later than 5:00pm five (5) calendar days after the publishing of a notice of intent to award to the apparent second-low bidder. Announcement of the Department's intention to award to the apparent second-low bidder will be made by either:

- a) the notice of such intention being made publicly available, or
- b) direct notification to all bidders.

Protests concerning the issues described in subsection 1(c) must be received by the Department as soon as the basis for the protest is known, but no later than 5:00pm five (5) calendar days after bidder's receipt of notice that their bid is non-responsive.

Notices under this section will be deemed to be received by the bidder either:

- a) on the day, they are emailed to the person who submitted the bid; or

- b) two (2) calendar days after they are sent via regular mail to the address on file with the Department;
or
- c) on the day, they are made publicly available; whichever is earlier.

3. **Content of Protests**

Protests filed in accordance with this section must completely and succinctly state the grounds for protest, its legal authority, and its factual basis, and include all factual and legal documentation in sufficient detail to establish the merits of the protest.

All protests must contain the following affirmation:

The undersigned does hereby affirm that the preceding Protest is submitted in accordance with the relevant protest requirements and that foregoing facts cited in this Protest are true and correct to the best of my knowledge.

Date Signed

Signature

Printed Name

4. **Filing of Protest**

The notice of protest must be clearly marked as a "Notice of Protest" and submitted to:

Notice of Protest
Project/Bid Number _____
Nevada Department of Transportation
Attn: Administrative Services Division Chief
1263 S Stewart St. #101
Carson City, NV 89712

A courtesy copy may be sent via email to NDOTContractServices@dot.nv.gov.

5. **Burden of Proof**

The protestant has the burden of proving their protest by clear and convincing evidence. The Department may, in its sole discretion, discuss the protest with the protestant and other bidders. No hearing will be held on the protest. The protest will be decided on the basis of written submissions.

6. **Decision on Protests**

The Department Director, or his/her designee, will issue a written decision regarding each protest within thirty (30) calendar days after the receipt of the detailed statement of protest submitted under this section. The decision by the Department Director, or his/her designee, will be final. The written decision of the Department Director, or his/her designee, will be final, binding, and not subject to appeal.

7. **Protestant's Payment of Costs**

If a protest is denied, the bidder filing the protest may be liable for the Department's costs reasonably incurred to defend against or resolve the protest, including legal and consultant fees and costs and any unavoidable damages sustained by the Department as a consequence of the protest.

At the sole discretion of the Department, a bidder filing a notice of protest may be required to submit to the Department, at the time the notice of protest is filed, evidence of a bond posted with a good and solvent surety authorized to do business in Nevada or submit other security, in a form approved by the Department. If a bond or other security is required, the Department will hold such bond or other security until a determination is made on the protest. A bond posted, or other security submitted with a notice of protest must be in an amount equal to:

- (a) Twenty-five (25) percent of the total value of the bid submitted by the bidder filing the notice of protest; or
- (b) Two hundred fifty thousand dollars (\$250,000); whichever is less.

If the protest is upheld, the bond posted, or other security submitted with the notice of protest will be returned to the person who posted the bond or submitted the security. If the protest is rejected, the Department may make a claim against the bond or other security in an amount equal to the expenses incurred by the Department because of the unsuccessful protest. Any money remaining after the claim has been satisfied will be returned to the person who posted the bond or submitted the security.

8. Rights and Obligations of Bidders

Each bidder, by submitting their bid, expressly recognizes and agrees to the limitation on its rights to protest provided in this section, and expressly waives all other rights and remedies that may be available to the bidder under Federal and State laws. These provisions are included in the Invitation to Bid expressly in consideration for such waiver and agreement by the bidders. If bidder disregards, disputes, or does not follow the exclusive protest remedies provided in this section, it shall indemnify and hold the Department and its officers, employees, agents, and consultants harmless from and against all liabilities, fees, and costs, including legal and consultant fees and costs and damages incurred or suffered as a result of such bidder's actions. Each bidder, by submitting a bid, shall be deemed to have irrevocably and unconditionally agreed to this indemnity obligation.

A notice of protest filed in accordance with the provisions of this section operates as a stay of action in relation to the awarding or execution of any contract until a determination on the protest is made by the Department. A person who makes an unsuccessful bid may not seek any type of judicial intervention until the Department has made a determination on the protest and awarded the contract.

Neither the Department nor any authorized representative of the Department is liable for any costs, expenses, attorney's fees, loss of income or other damages sustained by a person who makes a bid, whether or not the person files a notice of protest.

DEPARTMENT DISCLAIMERS

This Invitation to Bid does not commit the Department to enter into any contract. The Department assumes no obligations, responsibilities, or liabilities, fiscal or otherwise, to reimburse all or part of the costs incurred or alleged to have been incurred by parties considering a response to and/or responding to this Invitation to Bid. All of such costs shall be borne solely by each bidder.

In no event shall the Department be bound by, or liable for, any obligations with respect to the Project until such time (if at all) as the contract, if any, in form and substance satisfactory to the Department, has been authorized and executed by the Department and, then, only to the extent set forth therein. In submitting a bid in response to this Invitation to Bid the bidder is specifically acknowledging these disclaimers.

BID CHECKLIST

To submit a bid, the bidder must have access to iCX software on the web. For information on obtaining and using iCX, contact NDOT Contract Services at NDOTContractservices@dot.nv.gov or via phone (775) 888-7070, option 3.

- ☐ Enter Bid Bond Information:
 - a. Enter and validate an electronic bid bond number in Electronic Bidding System (iCX). Must be Surety2000 or SurePath if submitting electronically.
 - b. **Alternatively, submit a paper proposal guaranty to NDOT Contract Services, 1263 S. Stewart Ave., Carson City, NV 89712, prior to bid opening time.**
 - i. In the Electronic Bidding System (iCX), enter proposal guaranty surety type and then bond or check #, then select "Validate Bond".
 - ii. The status will change to "Validated", HOWEVER, NDOT MUST STILL RECEIVE YOUR PAPER GUARANTY PRIOR TO BID OPENING.
- ☐ Complete the Suspension and Debarment certification via the NDOT Electronic Bidding System (iCX).
- ☐ Submit the bid to the secure vault. All subcontractor and supplier information listed, certifications acknowledged, and any additional documentation uploaded before bid submission will automatically be submitted with the bid.
- ☐ Acknowledge the Uniform Affidavit of Certification for Preference Bidding (Bidder's Preference Affidavit) via the NDOT Electronic Bidding system no later than 2 hours after the bid opening. Bidders must also upload their Certificate of Eligibility via the NDOT Electronic Bidding System (iCX). All Bidder's Preference documentation completed before bid submission will automatically be submitted with the bid.
- ☐ Submit any updated subcontractor and supplier information that is listed after bid submission. Subcontractors exceeding 1% of the contract (or \$50,000.00, whichever is greater) or subcontractors which will exceed \$250,000.00, must be submitted within **2 hours after bid opening**. A list of all subcontractors and suppliers used and not used must be submitted by **5:00 pm the next business day following the bid opening**. All subcontractor and supplier information listed before bid submission will automatically be submitted with the bid.
- ☐ **Project Workforce Information:**
 - a. **Prior to bid opening**, the prime Contractor shall upload a completed Project Workforce Checklist, provided by the Department, into the Department's Electronic Bidding System (iCX), in the Good Faith Effort section, until further notice (form attached).
 - b. **By 5:00 pm the next business day following bid-opening**, the apparent 3 lowest bidders shall upload a completed Project Workforce Checklist for all named subcontractors into the Department's Electronic Bidding System (iCX), in the Good Faith Effort section, until further notice (form attached).
 - c. **Within 10 days of bid-opening**, the apparent low bidder shall submit a Request for Waiver form, provided by the Department, for the prime Contractor and all named subcontractors. All supporting documentation for waivers, shall be submitted with the Request for Waiver form. The Request for Waiver form and supporting documentation shall be sent via email, fax or delivered to the Department's Contract Compliance Office, ContractComplianceProjects@dot.nv.gov . If waivers are not needed, please indicate such on the Request for Waiver form, and submit as directed above (form attached).

A request for waiver may be submitted for one of the following:

- i. No Registered Apprentice Programs exist for the craft/type of work required by the project.

- ii. A request of Apprentices was denied, or not acted upon with 5 business days of submission.
- iii. The project required the performance of uniquely complex or hazardous work.

Failure to submit the workforce/apprentice utilization forms and supporting documentation described above, within the required time, may deem the bid non-responsive.

NEVADA DEPARTMENT OF TRANSPORTATION
Project Workforce Checklist
For Compliance with the Nevada Apprenticeship Utilization Act, 2019

Contract No.: _____ Contractor/Subcontractor: _____

Craft/Trade	More than 3 Employees Anticipated?	Anticipate Needing Waiver?
Air Balance Technician	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Alarm Installer (see also Electrician)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Boilermaker	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Bricklayer , can also include tile setter, terrazzo workers and marble masons.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Carpenter , can also include cement masons, floor coverer, millwright and piledriver (non-equipment), plasterers and terrazzo workers.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Electrician includes communication technician, line, neon sign and wireman. Can also include alarm installer.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Elevator Constructor	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Glazier (see also Painters and Allied Trades)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Hod Carrier (see also Laborers) includes brick-mason tender and plaster tender.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Iron Worker can also include fence erectors (steel/iron)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Laborer includes asbestos abatement, fence erector (non-steel/iron), flag person, highway striping and traffic barrier erector. Can also include cement masons, hod carrier brick mason tender and plaster tender	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Lubrication and Service Engineer	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Mason , can also include cement mason, plasterer, tile setter, terrazzo workers and marble masons	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Mechanical Insulator	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Millwright (see also carpenter)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Operating Engineer , can also include equipment greaser, piledriver, soils and material tester, steel fabricator/erector (with equipment), surveyor (non-licensed) and well driller.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Painters and Allied Trades , can also include glaziers, floor coverers, and tapers.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Plumber/Pipefitter	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Refrigeration	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Roofer (not sheet metal)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Sheet Metal Worker , can also include air balance technician.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Sprinkler Fitter	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Truck Driver	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Well Driller (see also Operating Engineer)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>

I affirm I am fully authorized to sign on behalf of the contractor/subcontractor listed above, and that the information provided is true and correct to the best of my knowledge. Additionally, I acknowledge any changes to the anticipated workforce, which may have an impact on compliance with the Nevada Apprenticeship Utilization Act, 2019, will require the submittal of a revised form within five (5) calendar days of the change.

Signed: _____ Date: _____

Name and Title: _____

Nevada Department of Transportation
Contract Compliance Office
1263 South Stewart Street
Carson City, NV 89712

Phone: (775) 888-7497
Fax: (775) 888-7235
contractcomplianceprojects@dot.nv.gov

Rev. 02/2020

NEVADA DEPARTMENT OF TRANSPORTATION
Request for Waiver
For Compliance with the Nevada Apprenticeship Utilization Act, 2019

Contract No.: _____ Contractor/Subcontractor: _____

Contact: _____ License Number: _____

Phone: _____ Fax: _____ e-mail: _____

☐ **No waivers needed for this contractor/subcontractor in any crafts/trades.**

☐ Waiver needed for the following craft(s)/trade(s) _____

as there are no apprentices available from an Apprenticeship Program registered by the Nevada State Apprenticeship Council within the jurisdiction where the public work is to be completed. Please describe why an Apprentice is not available or cannot be provided:

☐ Waiver needed for the following craft(s)/trade(s) _____

as the contractor/subcontractor listed above requested Apprentices from a registered Apprenticeship Program and the request has been denied or not approved within 5 business days. Please describe why an Apprentice is not available or cannot be provided:

☐ Waiver needed for the following craft(s)/trade(s) _____

as the contractor/subcontractor is required to perform uniquely complex or hazardous tasks on the project, as described below, that require the skill and expertise of a journeyman:

Please attach all additional documentation/evidence needed to support the request for waiver.

I affirm I am fully authorized to sign on behalf of the contractor/subcontractor listed above, and that the information provided is true and correct to the best of my knowledge.

Signed: _____ Date: _____

Name and Title: _____

Nevada Department of Transportation
Contract Compliance Office
1263 South Stewart Street
Carson City, NV 89712

Phone: (775) 888-7497
Fax: (775) 888-7235
contractcomplianceprojects@dot.nv.gov

STATE OF NEVADA

STEVE SISOLAK
GOVERNOR

TERRY REYNOLDS
DIRECTOR

SHANNON M. CHAMBERS
LABOR COMMISSIONER



OFFICE OF THE LABOR COMMISSIONER
3300 WEST SAHARA AVENUE, SUITE 225
LAS VEGAS, NEVADA 89102
PHONE: (702) 486-2650
FAX (702) 486-2660

OFFICE OF THE LABOR COMMISSIONER
1818 COLLEGE PARKWAY, SUITE 102
CARSON CITY, NV 89706
PHONE: (775) 684-1890
FAX (775) 687-6409

2021 PREVAILING WAGE RATES WASHOE COUNTY

DATE OF DETERMINATION: October 1, 2020

**APPLICABLE FOR PUBLIC WORKS PROJECTS OVER \$100,000 BID/AWARDED
OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021***

Pursuant to Nevada Revised Statutes (NRS) section 338.030(9)(a), "If the contract for a public work: (a) Is to be awarded pursuant to a competitive bidding process, the prevailing wages in effect at the time of the opening of the bids for a contract for a public work must be paid until the completion or termination of the contract or for the 36 months immediately following the date on which the bids were opened, whichever is earlier." For contracts not awarded pursuant to competitive bidding, please see NRS section 338.030(9)(b). However, if a project exceeds 36 months new wage rates may apply pursuant to NRS section 338.030(9)(10). Prevailing Wage Rates may be adjusted based on Collective Bargaining Agreements (CBA's) and adjustments to those agreements. (See NRS 338.030)

As Amendments/Revisions are made to the wage rates, these will be posted on the website for each respective Region. Please review regularly for any Amendments/Changes that are posted or contact our offices directly for further assistance.

[AIR BALANCE TECHNICIAN](#)
[ALARM INSTALLER](#)
[BOILERMAKER](#)
[BRICKLAYER](#)
[CARPENTER](#)
[CEMENT MASON](#)
[ELECTRICIAN-COMMUNICATION TECH.](#)
[ELECTRICIAN-LINE](#)
[ELECTRICIAN-NEON SIGN](#)
[ELECTRICIAN-WIREMAN](#)
[ELEVATOR CONSTRUCTOR](#)
[FENCE ERECTOR](#)
[FLAGPERSON](#)
[FLOOR COVERER](#)
[GLAZIER](#)
[HIGHWAY STRIPER](#)
[HOD CARRIER-BRICK MASON](#)
[HOD CARRIER-PLASTERER TENDER](#)
[IRON WORKER](#)
[LABORER](#)
[LUBRICATION AND SERVICE ENGINEER](#)
[\(MOBILE AND GREASE RACK\)](#)

[MECHANICAL INSULATOR](#)
[MILLWRIGHT](#)
[OPERATING ENGINEER](#)
[OPERATING ENG. STEEL](#)
[FABRICATOR/ERECTOR](#)
[OPERATING ENGINEER-PILEDRIIVER](#)
[PAINTER](#)
[PILEDRIIVER](#) (NON-EQUIPMENT)
[PLASTERER](#)
[PLUMBER/PIPEFITTER](#)
[REFRIGERATION](#)
[ROOFER](#) (Does not include sheet metal roofs)
[SHEET METAL WORKER](#)
[SOIL TESTER \(CERTIFIED\)](#)
[SOILS AND MATERIALS TESTER](#)
[SPRINKLER FITTER](#)
[SURVEYOR](#) (NON-LICENSED)
[TAPER](#)
[TILE /TERRAZZO WORKER/MARBLE MASON](#)
[TRAFFIC BARRIER ERECTOR](#)
[TRUCK DRIVER](#)
[WELL DRILLER](#)

Nevada Revised Statutes (NRS) 338.010(21) "Wages" means:

- a) The basic hourly rate of pay; and
- b) The amount of pension, health and welfare, vacation and holiday pay, the cost of apprenticeship training or other similar programs or other bona fide fringe benefits which are a benefit to the workman.

NRS 338.035 Discharge of part of obligation of contractor or subcontractor engaged on public work to pay wages by making certain contributions in name of workman.

"Bona fide fringe benefit" means a benefit in the form of a contribution that is made not less frequently than monthly to an independent third party pursuant to a fund, plan or program: (a) Which is established for the sole and exclusive benefit of a worker and his or her family and dependents; and (b) For which none of the assets will revert to, or otherwise be credited to, any contributing employer or sponsor of the fund, plan or program. The term includes, without limitation, benefits for a worker that are determined pursuant to a collective bargaining agreement and included in the determination of the prevailing wage by the Labor Commissioner pursuant to NRS 338.030.

Please see NRS 338.010 for further details on "Bona fide fringe benefits" and reporting requirements and exceptions.

Job Descriptions for Recognized Classes of Workmen

Regarding job descriptions for public works projects, please take notice of the following:

1. The job description links have been redacted to include ONLY the scope of work for the craft.
2. Pursuant to NAC 338.0095(1)(a), "A workman employed on a public work must be paid based on the type of work that the workman actually performs on the public work and in accordance with the recognized class of the workman."
3. The work description for a particular class is not intended to be jurisdictional in scope.
4. Any person who believes that a type of work is not classified, or who otherwise needs clarification pertaining to the recognized classes or job descriptions, shall contact the Labor Commissioner, in writing, for a determination of the applicable classification and pay rate for a particular type of work.
5. The job descriptions set forth or referenced herein supersede any and all descriptions previously agreed upon by the Labor Commissioner in any settlement agreements or stipulations arising out of contested matters.
6. The following specific provisions, where applicable, shall prevail over any general provisions of the job descriptions:
 - Amendments to the prevailing wage determinations;
 - Group Classifications and/or descriptions recognized by the Labor Commissioner and included with wage determinations for a particular type of work in a particular county.

Zone Rates

The zone rate has been added to each applicable craft.

Premium Pay

Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment set forth in the Collective Bargaining Agreement or on a weekend or holiday.

PREVAILING WAGE RATES INCLUDE THE BASE RATE AS WELL AS ALL APPLICABLE FRINGES

CRAFT	RATE	Union or Non-union Rate
AIR BALANCE TECHNICIAN		
		Union
Air Balance Technician-Journeyman		66.45
Air Balance Technician-Foreman		70.28
Air Balance Technician-General Foreman		74.10
<p>See AIR BALANCE TECHNICIAN JOB DESCRIPTION</p> <p>ADD ZONE RATE In addition to AIR BALANCE rates add the applicable amounts per hour, calculated based on a road from the courthouse in Reno, Nevada:</p> <p>Zone 1- 1 to 75 miles \$0.00 (including the City of Fallon and the Fallon Naval Air Base) Zone 2- 75 to 100 miles \$5.00 Zone 3- over 100 miles \$10.00 the employee shall be provided reasonable lodging and meal expenses.</p> <p>ADD PREMIUM PAY</p> <p>All hourly rates are subject to Over Time (One and one half 1 ½) of the Regular rate:</p> <ol style="list-style-type: none"> For all hours worked over Eight (8) Hours in one day or shift. For the first Eight (8) Hours work on Saturday. <p>All hourly rates are subject to Double Time of the Regular Rate:</p> <ol style="list-style-type: none"> For all hours worked over Ten (10) Hours in one day or shift. For all hours worked over Eight (8) Hours on Saturday. For all hours worked on Sunday, New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Nevada Day, Thanksgiving Day, Day after Thanksgiving, Day before Christmas, and Christmas Day. 		
ALARM INSTALLER		Non-Union
Alarm Installer		32.77
<p>ALARM INSTALLER Includes but is not limited to:</p> <ol style="list-style-type: none"> Installing or testing electrical protective signaling systems used to provide notification of fire, burglary or other irregularities on the premises of the subscriber of the system; Installing of wiring and signaling units; Repairing electrical protective signaling systems Starting up, programming and documenting systems; 		
BOILERMAKER		Non-Union
Boilermaker		67.92
BOILERMAKER		

Includes but is not limited to:

1. Constructing, assembling, maintaining and repairing stationary steam boilers and boiler house auxiliaries;
2. Aligning structures or plate sections to assemble boiler frame tanks or vats;
3. Assisting in the testing of assembled vessels, directing cleaning of boilers and boiler furnaces;
4. Inspecting and repairing boiler fittings, including, without limitation, safety valves, regulators, automatic-control mechanisms, water columns and auxiliary machines.

BRICKLAYER	Non-Union
Bricklayer-Journeyman	39.38
Bricklayer-Foreman	39.38
Bricklayer-General Foreman	39.38

BRICKLAYER, includes but is not limited to:

1. Laying materials, including without limitation, brick, structural tile and blocks of concrete, cinder, glass, gypsum and terra cotta, but not including stone, to construct or repair walls, partitions, arches, sewers, and other structures;
2. Laying and aligning bricks, blocks or tiles to build or repair structures for high temperature equipment, including, without limitation, cupola, kilns, ovens and furnaces; and
3. Fastening or fusing brick or other building materials to structures with wire clamps, anchor holes, torches or cement.
4. Pointing-cleaning-caulking of all types of masonry; caulking of window frames encased in masonry on brick, stone or cement structures, including grinding and cutting out on such work and sand blasting, steam cleaning and gunite work.
5. Pointing, cleaning and weatherproofing of buildings, grain elevators and chimneys built of stone, brick or concrete, including grinding and cutting out, sand blasting and gunite work on the same.

CARPENTER	Union
Carpenter-Journeyman	51.26
Carpenter-Foreman	54.56
Carpenter-General Foreman	58.19

See CARPENTER JOB DESCRIPTION

ADD ZONE RATE

(Building and Heavy Highway and Dam Construction)

In addition to CARPENTER rates add the applicable amounts per hour, calculated from the Washoe County Courthouse:

Zone 1-	0 to 75 miles	\$0.00 (Road miles from the Washoe County Courthouse)
Zone 2-	75-150 miles	\$4.00
Zone 3-	150-300 miles	\$5.00
Zone 4-	over 300 miles	\$6.00

ADD PREMIUM PAY

Any work performed over eight (8) hours per day and on Saturdays shall be compensated at time and

one-half (1-1/2x) the appropriate hourly rate. All work performed on Sundays, holidays and over twelve (12) hours in one (1) day shall be compensated at two times (2x) the appropriate hourly rate.

CEMENT MASON	Union
Cement Mason-Journeyman	45.12
Cement Mason-Foreman	48.37

See CEMENT MASON JOB DESCRIPTION

ADD ZONE RATE

In addition to CEMENT MASON rates add the applicable amounts per hour, calculated from the Reno Post Office, 50 So. Virginia St., Reno, Nevada:

Zone 1-	0-90 miles	\$0.00
Zone 2-	91 miles and over	\$6.00

ADD PREMIUM PAY

OVERTIME – Any worked performed over eight (8) hours per day shall be compensated at time and one half the hourly rate. All work performed after twelve (12) consecutive hours shall be paid at double the hourly rate. All worked performed on Saturdays shall be compensated at time and one half the hourly rate. All Sunday and Holiday work shall be paid for at double time.

ELECTRICIAN-COMMUNICATION TECHNICIAN	Union
Communication Installer	38.52
Communication Technician	42.50
Senior Technician	45.59

See ELECTRICIAN-COMMUNICATION TECH JOB DESCRIPTION

ADD ZONE RATE

In addition to Electrician Communication Tech rates add the applicable amounts per hour, calculated from the Washoe County Courthouse:

Zone 1-	0-70 miles	\$0.00
Zone 2-	71-90 miles	\$5.00
Zone 3 -	91 miles and over	\$7.00

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For the first eight (8) hours worked on Saturday

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over eight (10) hours in one day or shift.
2. For any hours worked on Sunday
3. For any hours worked on Holidays

Shift Rates

1. Swing shift to be paid at seventeen-point three (17.3) percent the regular straight time rate for hours between 4:30 p.m. and 1:00 a.m.
2. Graveyard shift to be paid at thirty-one-point four (33.4) percent the regular straight time rate for hours between 12:30 a.m. and 9:00 a.m.
3. Shifts are established for at least five (5) consecutive days or double the regular straight time rate shall be paid.

****Note – Double the straight time rate is the max rate paid. (No pyramiding of overtime rates)**

ELECTRICIAN-LINE	Union
Electrician-Groundman	42.28
Electrician-Lineman	64.02
Electrician-Foreman	70.19
Electrician-General Foreman	76.56
Heavy Equipment Operator	52.19

See ELECTRICIAN LINEMAN JOB DESCRIPTION

ADD PREMIUM PAY

Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment set forth in the Collective Bargaining Agreement or on a weekend or holiday.

ELECTRICIAN-NEON SIGN	Union
Electrician-Neon Sign	54.44

ELECTRICIAN-NEON SIGN, includes but is not limited to:

1. Installing, servicing and repairing plastic, neon and illuminated signs;
2. Ascending ladders or operating hydraulic or electric hoist to install, service, or examine sign to determine cause of malfunction;
3. Wiring, rewiring or removing defective parts and installing new parts using electrician's tools;
4. Removing sign or part of sign for repairs, such as structural fabrication, scroll repair, or transformer repair;

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift, either before or after the shift.
2. For up to 8 hours worked on Saturday from midnight to midnight.

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over eleven (11) hours in one day or shift, Monday thru Friday.
2. For all hours worked in excess of 8 hours on Saturday, Sundays or Holidays.

SHIFT DIFFERENTIAL

Second Shift (Swing) will be an additional \$0.75 cents per hour.

Third Shift (Graveyard) will be an additional \$1.00 per hour.

HIGH TIME (Working at heights)

1. All employees working at height of 65 feet and subject to a direct fall shall be paid an additional \$2.25 per hour in addition to their normal rate for a minimum of 2 hours.

2. All employees working at height of 125 feet or when repelling below 65 feet shall be paid an additional \$3.25 per hour in addition to their normal rate for a minimum of 4 hours.

FOREMAN

1. First employee on the job must have a CDL and Welder certification and shall be paid \$1.00 per hour in addition to their normal rate of pay.
2. When supervising (5) or more workers shall be paid an additional \$1.25 per hour.

ELECTRICIAN-WIREMAN	Union
Wireman	61.64
Cable Splicer	65.91
Wireman-Foreman	65.91
Wireman-General Foreman	70.18

See ELECTRICIAN-WIREMAN JOB DESCRIPTION

ADD ZONE RATE

In addition to Electrician rates add the applicable amounts per hour, calculated from the Washoe County Courthouse:

Zone 1-	0-70 miles	\$0.00
Zone 2-	71-90 miles	\$8.00
Zone 3 -	91 miles and over	\$10.00

ADD PREMIUM PAY

Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For the first eight (8) hours worked on Saturday

Double the regular straight time hourly rate shall be paid for all time:

3. For all hours worked over ten (10) hours in one day or shift.
4. For any hours worked on Sunday
5. For any hours worked on Holidays

Shift Rates

1. Swing shift to be paid at seventeen-point three (17.3) percent the regular straight time rate for hours between 4:30 p.m. and 1:00 a.m.
2. Graveyard shift to be paid at thirty-one-point four (33.4) percent the regular straight time rate for hours between 12:30 a.m. and 9:00 a.m.
3. Shifts are established for at least five (5) consecutive days or double the regular straight time rate shall be paid.

****Note – Double the straight time rate is the max rate paid. (No pyramiding of overtime rates)**

ELEVATOR CONSTRUCTOR	Union
Elevator Constructor-Journeyman Mechanic	110.13
Elevator Constructor-Mechanic in Charge	119.55

ELEVATOR CONSTRUCTOR, includes but is not limited to:

1. Assembling, installing, repairing and maintaining electric and hydraulic freight and passenger elevators, escalators and dumbwaiters;
2. Cutting prefabricated sections of framework, rails and other elevator components to specified dimensions, using acetylene torch, power saw, and disc grinder;
3. Installing cables, counterweights, pumps, motor foundations, escalator drives, guide rails, elevator cars, and control panels, using hand tools;

ADD PREMIUM PAY

Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment set forth in the Collective Bargaining Agreement or on a weekend or holiday.

FENCE ERECTOR

Non-Union

Fence Erector

44.68

FENCE ERECTOR

Includes but is not limited to:

1. Erecting or repairing chain link, wooden, tortoise, wire/wire mesh, or temporary fencing;
2. Mixing and pouring concrete around bases of posts and tamping soil into post hole to embed post;
3. Digging post holes with a spade, post hole digger or power-driven auger;
4. Aligning posts through the use of lines or by sighting;
5. Verifying vertical alignment of posts with a plumb bob or spirit level;

FLAGPERSON

Union

Flagperson

39.06

FLAG PERSON, includes but is not limited to:

1. Directing movement of vehicular traffic through construction projects;
2. Distributing traffic control signs and markers along site in designated pattern;
3. Informing drivers of detour routes through construction sites;

ADD LABORER ZONE RATE

(Highway and Dam Construction only)

In addition to LABORER rates add the applicable amounts per hour, calculated based on a road miles from either the Carson City Courthouse or the Washoe County Courthouse:

Zone 1-	0 to 75 miles	\$0.00
Zone 2-	75 to 150 miles	\$4.00
Zone 3-	150 to 300 miles	\$5.00
Zone 4-	300 miles and over	\$6.00

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For any hours worked on Saturday from midnight to midnight.

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over twelve (12) hours in one day or shift.
2. For any hours worked on Sunday from midnight to midnight.
3. For any hours worked on holidays from midnight to midnight.

FLOOR COVERER	Union
Floor Coverer-Journeyman	46.44
Floor Coverer-Foreman	48.76
See FLOOR COVERER JOB DESCRIPTION	
ADD PREMIUM PAY Shift work 1. \$2.00 per hour will be added to the taxable net wage to shift schedule of hours worked between 6:00 p.m. and 6:00 a.m. The Union must be notified in advance before utilizing shift work on a particular job. One and one half (1 ½) time -shall be calculated using one (1) hour of the taxable net wage and one half (1/2) the base wage (Article 23, section 5), to be paid for all time: 1. For all hours worked over ten (10) hours in one day or shift. 2. For any hours worked on Saturday from midnight to midnight Double time -shall be calculated using one (1) hour of the taxable net wage and one (1) of the base wage (Article 23, section 5), to be paid for all time: 1. For any hours worked on Sunday from midnight to midnight 2. For any hours worked on holidays from midnight to midnight	
GLAZIER	Non-Union
Glazier Journeyman	23.90
GLAZIER Includes but is not limited to: 1. Installing, setting, cutting, preparing, or removal of glass, or materials used in lieu thereof, including, without limitation, in windows, doorways, showers, bathtubs, skylights and display cases; 2. Installing glass on surfaces, including, without limitation, fronts of buildings, interior walls and ceilings; 3. Installing pre-assembled framework for windows and doors designed to be fitted with glass panels, including stained glass windows by using hand tools; 4. Loading and arranging of glass on trucks at the site of the public work;	
HIGHWAY STRIPER	Union
Highway Striper	44.68
See HIGHWAY STRIPER JOB DESCRIPTION	
ADD LABORER ZONE RATE (Highway and Dam Construction only) In addition to LABORER rates add the applicable amounts per hour, calculated based on a road miles from either the Carson City Courthouse or the Washoe County Courthouse: Zone 1- 0 to 75 miles \$0.00 Zone 2- 75 to 150 miles \$4.00 Zone 3- 150 to 300 miles \$5.00 Zone 4- 300 miles and over \$6.00	

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

3. For all hours worked over eight (8) hours in one day or shift.
4. For any hours worked on Saturday from midnight to midnight.

Double the regular straight time hourly rate shall be paid for all time:

4. For all hours worked over twelve (12) hours in one day or shift.
5. For any hours worked on Sunday from midnight to midnight.
6. For any hours worked on holidays from midnight to midnight.

HOD CARRIER-BRICK MASON TENDER

Union

Brick Mason-Journeyman

41.98

Brick Mason-Foreman

42.38

See HOD CARRIER-BRICK MASON TENDER JOB DESCRIPTION

ADD ZONE RATE

In addition to Hod Carrier Brick Mason Tender rates add the applicable amounts per hour, calculated based on road miles from the Washoe County Courthouse:

Zone 1- 35 to 75 miles \$1.25

Zone 2- 76 miles and over \$7.50

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For any hours worked on Saturday from midnight to midnight.

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over twelve (12) hours in one day or shift.
2. For any hours worked on Sunday from midnight to midnight.
3. For any hours worked on holidays from midnight to midnight.

HOD CARRIER-PLASTERER TENDER

Union

Plasterer Tender-Journeyman

42.77

Plasterer Tender-Gun Tender

43.77

Plasterer Tender-Foreman

44.13

See HOD CARRIER-PLASTERER JOB DESCRIPTION

ADD ZONE RATE

In addition to Hod Carrier Plasterer rates add the applicable amounts per hour, calculated based on road miles from So. Virginia St., Reno, Nevada:

Zone 1 1-70 miles \$0.00

Zone 2 70 miles and over \$8.00

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For any hours worked on Saturday from midnight to midnight.

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over twelve (12) hours in one day or shift.
2. For any hours worked on Sunday from midnight to midnight.
3. For any hours worked on holidays from midnight to midnight.

IRON WORKER	Union
Ironworker-Journeyman	74.49
Ironworker-Foreman	78.59
Ironworker-General Foreman	83.10

See IRON WORKER JOB DESCRIPTION

ADD ZONE RATE SEE AMENDMENT 4 FOR ZONE RATES, SEE AMENDMENT 4A & 4B

In addition to Iron Worker rates add the applicable amounts per hour, calculated based on a road mile from the Reno City Hall.

Zone 1- 60 - 75 Miles	\$3.13
Zone 2- 75 - 100 Miles	\$6.26
Zone 3- 100 miles and over	\$7.50

Travel Reimbursement First Day In/ Last Day Out

Zone 1 - 60 - 75 Miles	\$25.00
Zone 2- 75 - 100 Miles	\$50.00
Zone 3- 100 miles and over	\$60.00
Each additional 50 miles	\$25.00

ADD PREMIUM PAY

One and one half (1X) the regular straight time hourly rate shall be paid:

1. For the first two (2) hours worked in excess of eight (8) on a regular workday Monday-Friday
2. For the first eight (8) hours on Saturday

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over ten (10) hours in one day or shift.
2. For any hours worked on Sunday.
3. For all hours worked over eight (8) on Saturday
4. For all hours worked on Holidays

Shift Pay

1. 2nd shift add 6% of hourly wage
2. 3rd shift add 13% of hourly wage
3. Dedicated shift add 6% of hourly wage

LABORER	Union
<u>SEE GROUP CLASSIFICATIONS</u>	
Landscaper	36.77
Furniture Mover	38.27
Group 1	41.93
Group 1A	39.06

Group 2	42.03
Group 3	42.18
Group 4	42.43
Group 4A	44.93
Group 5	42.73
Group 6	
Nozzlemen, Rodmen	41.73
Gunmen, Materialmen	42.13
Reboundmen	41.78
Gunit Foremen	42.83

See LABORER JOB DESCRIPTION

ADD ZONE RATE

LABORER (Highway and Dam Construction only)

In addition to LABORER rates add the applicable amounts per hour, calculated based on a road miles from either the Carson City Courthouse or the Washoe County Courthouse:

Zone 1-	0 to 75 miles	\$0.00
Zone 2-	75 to 150 miles	\$4.00
Zone 3-	150 to 300 miles	\$5.00
Zone 4-	300 miles and over	\$6.00

LABORER (Building Construction)

In addition to LABORER rates add the applicable amounts per hour, calculated based on road miles from either the Carson City Courthouse or the Washoe County Courthouse:

Zone 1-	0 to 75 miles	\$0.00
Zone 2-	75 to 150 miles	\$4.00
Zone 3-	150 to 300 miles	\$5.00
Zone 4-	300 miles and over	\$6.00

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For any hours worked on Saturday from midnight to midnight.

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over twelve (12) hours in one day or shift.
2. For any hours worked on Sunday from midnight to midnight.
3. For any hours worked on holidays from midnight to midnight.

LUBRICATION AND SERVICE ENGINEER (MOBILE AND GREASE RACK)	Union
Lubrication and Service Engineer (mobile and grease rack)	62.81

ADD ZONE RATE

In addition to: **LUBRICATION AND SERVICE ENGINEER (MOBILE AND GREASE RACK)** rates add the applicable amounts per hour calculated based on a road miles from the Carson City Courthouse or Washoe County Courthouse.

Zone 1-	0 to 75 miles	\$0.00
Zone 2-	75 to 150 miles	\$4.00
Zone 3-	150 to 300 miles	\$5.00
Zone 4-	301 miles and over	\$6.00

ADD PREMIUM PAY

1. One and one-half (1-1/2) times the applicable straight-time rate for the day, shift, work, equipment and classification shall be paid for all work (including repair work and field survey work) performed on Saturday and before a shift begins and after it ends, except when operating equipment servicing a craft that is receiving double time on commercial building construction, in which case double time shall be paid.

2. Overtime. The following rates shall apply on Sundays and holidays and all work before a shift begins and after it ends:

Holidays. Double the applicable straight-time rate shall be paid for all work (including repair, maintenance and field survey work) performed on Sundays and the following holidays: New Year's Day (January 1); Memorial Day (last Monday in May); Independence Day (July 4); Labor Day (1st Monday in September); Nevada Admission Day (last Friday in October); Thanksgiving Day (4th Thursday in November); the day after Thanksgiving Day; and Christmas Day (December 25). Holidays falling on Sunday shall be observed on the following Monday. Holiday hours shall be reckoned on the same basis as Sunday hours.

Saturday Shift Period. On any shift, Saturday shall be the twenty-four-hour period commencing at 12:00 midnight Friday.

Sunday Shift Period. On any shift, Sunday shall be the twenty-four-hour period commencing at 12:00 midnight Saturday.

3. For hours worked in excess of (12) on any such workday, an Employee shall be paid two (2) times the regular straight-time rate of pay for each hour so worked.

MECHANICAL INSULATOR	Union
Mechanical Insulator-Mechanic	67.85
Mechanical Insulator-Foreman	71.85
Mechanical Insulator-General Foreman	73.85

MECHANICAL INSULATOR, includes but is not limited to:

1. Covering and lining structures with cork, canvas, tar paper, magnesia and related materials;
2. Installing blown-on insulation on pipe and machinery;
3. Lining of mechanical room surfaces and air handling shafts;
4. Filling and damming of fire stops and penetrations including, but not limited to, electrical and mechanical systems;
5. Foam applications for the purpose of thermal, acoustical, or fire protective purposes, including RTV foams or equivalents, applied to mechanical or electrical systems;
6. Duct lining and duct wrapping, direct application and installation of fire protection of grease ducts, exhaust systems, or any other ductwork for acoustical or thermal purposes;
7. Insulation of field joints on pre-insulated underground piping and the pouring of Gilsilite or its equivalent;

8. The application of material, including metal and PVC jacketing, on piping, fittings, valves, flanges, boilers, ducts, plenums, flues, tanks, vats, equipment and any other hot or cold surface for the purpose of thermal control;

ADD ZONE RATE

In addition to MECHANICAL INSULATOR rates add the applicable amounts per hour, calculated based on a radius figured from Reno City Hall:

Zone 1-	0-20 miles	\$1.25
Zone 2-	21-40 miles	\$2.50
Over	40 miles	\$10.63

ADD PREMIUM PAY

Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment set forth in the Collective Bargaining Agreement or on a weekend or holiday.

MILLWRIGHT	Union
Millwright-Journeyman	66.36
Millwright-Welder	67.36
Millwright-Foreman	70.23
Millwright-General Foreman	74.49

See MILLWRIGHT JOB DESCRIPTION

ADD ZONE RATE

In addition to MILLWRIGHT rates, add the applicable amounts per hour, calculated on road miles from the Washoe County Courthouse:

Zone 1-	1 to 15 miles	\$0.00
Zone 2-	15 to 35 miles	\$2.50
Zone 3-	over 35 miles	\$4.25

ADD PREMIUM PAY

First two (2) hours outside the regular constituted shift shall be at the rate of time and one-half (1½X).

Saturdays up to the first ten (10) hours shall be at the rate of time and one-half (1½X). All additional hours and Sundays and holidays shall be the rate of double time (2X). When working on Sundays and holidays, there will be one dollar and fifty cents (\$1.50) per hour additional paid to Pension Annuity.

OPERATING ENGINEER	Union
<u>SEE GROUP CLASSIFICATIONS</u>	
Group 1	57.79
Group 1A	60.55
Group 2	61.08
Group 3	61.35
Group 4	62.09
Group 5	62.39
Group 6	62.56
Group 7	62.81

Group 8	63.40
Group 9	63.72
Group 10	64.07
Group 10A	64.26
Group 11	64.50
Group 11A	66.14
Group 11B	66.95
Foreman	66.14
Add 12.5% to base rate for "Special" shift	

OPERATING ENGINEER, includes but is not limited to:

Operate one or several types of power construction equipment, such as motor graders, bulldozers, scrapers, compressors, pumps, derricks, shovels, tractors, or front-end loaders to excavate, move, and grade earth, erect structures, or pour concrete or other hard surface pavement.

ADD ZONE RATE

In addition to: **OPERATING ENGINEER** rates add the applicable amounts per hour calculated based on a road miles from the Carson City Courthouse or Washoe County Courthouse

Zone 1-	0 to 75 miles	\$0.00
Zone 2-	75 to 150 miles	\$4.00
Zone 3-	150 to 300 miles	\$5.00
Zone 4-	301 miles and over	\$6.00

ADD PREMIUM PAY

1. One and one-half (1-1/2) times the applicable straight-time rate for the day, shift, work, equipment and classification shall be paid for all work (including repair work and field survey work) performed on Saturday and before a shift begins and after it ends, except when operating equipment servicing a craft that is receiving double time on commercial building construction, in which case double time shall be paid.

2. Overtime. The following rates shall apply on Sundays and holidays and all work before a shift begins and after it ends:

Holidays. Double the applicable straight-time rate shall be paid for all work (including repair, maintenance and field survey work) performed on Sundays and the following holidays: New Year's Day (January 1); Memorial Day (last Monday in May); Independence Day (July 4); Labor Day (1st Monday in September); Nevada Admission Day (last Friday in October); Thanksgiving Day (4th Thursday in November); the day after Thanksgiving Day; and Christmas Day (December 25). Holidays falling on Sunday shall be observed on the following Monday. Holiday hours shall be reckoned on the same basis as Sunday hours.

Saturday Shift Period. On any shift, Saturday shall be the twenty-four-hour period commencing at 12:00 midnight Friday.

Sunday Shift Period. On any shift, Sunday shall be the twenty-four-hour period commencing at 12:00 midnight Saturday.

3. For hours worked in excess of 12) on any such work day, an Employee shall be paid two (2) times the regular straight-time rate of pay for each hour so worked.

OPERATING ENGINEER-STEEL FABRICATOR & ERECTOR	Union
SEE GROUP CLASSIFICATIONS	
Group 1	73.09
Group 1 Truck Crane Oiler	66.92
Group 1 Oiler	64.96
Group 2	71.58
Group 2 Truck Crane Oiler	66.67
Group 2 Oiler	64.75
Group 3	70.34
Group 3 Truck Crane Oiler	66.45
Group 3 Oiler	64.53
Group 3 Hydraulic	66.12
Group 4	68.61
Group 5	67.51
Add 12.5% to base rate for "Special" Shift	

OPERATING ENGINEER, included but is not limited to:

Operate one or several types of power construction equipment, such as motor graders, bulldozers, scrapers, compressors, pumps, derricks, shovels, tractors, or front-end loaders to excavate, move, and grade earth, erect structures, or pour concrete or other hard surface pavement.

ADD ZONE RATE

In addition to: **OPERATING ENGINEER-STEEL FABRICATOR & ERECTOR** rates add the applicable amounts per hour calculated based on a road miles from the Carson City Courthouse or Washoe County Courthouse

Zone 1-	0 to 75 miles	\$0.00
Zone 2-	75 to 150 miles	\$4.00
Zone 3-	150 to 300 miles	\$5.00
Zone 4-	301 miles and over	\$6.00

ADD PREMIUM PAY

1. One and one-half (1-1/2) times the applicable straight-time rate for the day, shift, work, equipment and classification shall be paid for all work (including repair work and field survey work) performed on Saturday and before a shift begins and after it ends, except when operating equipment servicing a craft that is receiving double time on commercial building construction, in which case double time shall be paid.

2. Overtime. The following rates shall apply on Sundays and holidays and all work before a shift begins and after it ends:

Holidays. Double the applicable straight-time rate shall be paid for all work (including repair, maintenance and field survey work) performed on Sundays and the following holidays: New Year's Day (January 1); Memorial Day (last Monday in May); Independence Day (July 4); Labor Day (1st Monday in September); Nevada Admission Day (last Friday in October); Thanksgiving Day (4th Thursday in November); the day after Thanksgiving Day; and Christmas Day (December 25). Holidays falling on

Sunday shall be observed on the following Monday. Holiday hours shall be reckoned on the same basis as Sunday hours.

Saturday Shift Period. On any shift, Saturday shall be the twenty-four-hour period commencing at 12:00 midnight Friday.

Sunday Shift Period. On any shift, Sunday shall be the twenty-four-hour period commencing at 12:00 midnight Saturday.

3. For hours worked in excess of 12) on any such work day, an Employee shall be paid two (2) times the regular straight-time rate of pay for each hour so worked

OPERATING ENGINEER -PILEDRIIVER	Union
<u>GROUP CLASSIFICATIONS</u>	
Group 1	72.56
Group 1 Truck Crane Oiler	67.10
Group 1 Oiler	65.18
Group 2	71.02
Group 2 Truck Crane Oiler	66.89
Group 2 Oiler	64.98
Group 3	69.57
Group 3 Truck Crane Oiler	66.67
Group 3 Oiler	64.75
Group 4	68.06
Group 5	66.95
Group 6	65.84
Group 7	64.88
Group 8	63.92
Add 12.5% to base for "Special" Shift	

OPERATING ENGINEER, includes but is not limited to:

Operate one or several types of power construction equipment, such as motor graders, bulldozers, scrapers, compressors, pumps, derricks, shovels, tractors, or front-end loaders to excavate, move, and grade earth, erect structures, or pour concrete or other hard surface pavement.

ADD ZONE RATE

In addition to: **OPERATING ENGINEER PILEDRIVER** rates add the applicable amounts per hour calculated based on a road miles from the Carson City Courthouse or Washoe County Courthouse:

Zone 1-	0 to 75 miles	\$0.00
Zone 2-	75 to 150 miles	\$4.00
Zone 3-	150 to 300 miles	\$5.00
Zone 4-	301 miles and over	\$6.00

ADD PREMIUM PAY

1. One and one-half (1-1/2) times the applicable straight-time rate for the day, shift, work, equipment and classification shall be paid for all work (including repair work and field survey work) performed on Saturday and before a shift begins and after it ends, except when operating equipment servicing a craft that is receiving double time on commercial building construction, in which case double time shall be paid.

2. Overtime. The following rates shall apply on Sundays and holidays and all work before a shift begins and after it ends:

Holidays. Double the applicable straight-time rate shall be paid for all work (including repair, maintenance and field survey work) performed on Sundays and the following holidays: New Year's Day (January 1); Memorial Day (last Monday in May); Independence Day (July 4); Labor Day (1st Monday in September); Nevada Admission Day (last Friday in October); Thanksgiving Day (4th Thursday in November); the day after Thanksgiving Day; and Christmas Day (December 25). Holidays falling on Sunday shall be observed on the following Monday. Holiday hours shall be reckoned on the same basis as Sunday hours.

Saturday Shift Period. On any shift, Saturday shall be the twenty-four-hour period commencing at 12:00 midnight Friday.

Sunday Shift Period. On any shift, Sunday shall be the twenty-four-hour period commencing at 12:00 midnight Saturday.

3. For hours worked in excess of 12) on any such workday, an Employee shall be paid two (2) times the regular straight-time rate of pay for each hour so worked.

PAINTER	Union
Brush/Roller Painter	43.14
Spray Painter/Paperhanger	44.63
Sandblaster	44.68
Structural Steel & Steeplejack	44.68
Swing Stage	45.14
Special Coating Application-Brush	45.19
Special Coating Application-Spray	45.19
Special Coating Application-Spray Steel	45.19
Foreman	\$1.00 above highest Journeyman

See PAINTER JOB DESCRIPTION

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift unless the Union is notified when four (4) tens (10's) are instituted.
2. For any hours worked on Saturday from midnight to midnight
3. For any work performed in excess of the regular work week of forty (40) hours.

Double the regular straight time hourly rate shall be paid for all time:

1. For any hours worked on Sunday from midnight to midnight
2. For any hours worked on holidays from midnight to midnight

PILEDRIIVER	Union
Piledriver-Journeyman	51.76
Piledriver-Welder	52.76
Piledriver-Foreman	55.11

Piledriver-General Foreman	58.80
Tender	55.11
Stand-By Diver	56.11
Diver-Diving (Wet Pay)	93.96

PILEDRIVER, includes but is not limited to:

1. Operating pile drivers mounted on skids, barge, crawler, treads or locomotive crane to drive piling as foundations for structures including, without limitation, buildings, bridges and piers;
2. Barking, shoeing, splicing, form building, heading, centering, placing, driving, staying, framing, fastening, automatic pile threading, pulling and/or cutting off of piling;
3. Fabricating, forming, handling and setting of all such pre-cast, pre-stressed and post-stressed shapes that are an integral part of docks, piers, wharves, bulkheads, jetties, and similar structures;

ADD ZONE RATE

In addition to PILEDRIVER rates add the applicable amounts per hour, calculated from the Washoe County Courthouse:

Zone 1-	0 to 75 miles	\$0.00 (Road miles from the Washoe County Courthouse)
Zone 2-	75-150 miles	\$4.00
Zone 3-	150-300 miles	\$5.00
Zone 4	over 300 miles	\$6.00

ADD PREMIUM PAY:

First two (2) hours outside the regular constituted shift shall be at the rate of time and one-half (1½X).

Saturdays up to the first ten (10) hours shall be at the rate of time and one-half (1½X).

All additional hours and Sundays and holidays shall be the rate of double time (2X).

When working on Sundays and holidays, there will be one dollar and fifty cents (\$1.50) per hour additional paid to Pension Annuity.

PLASTERER	Union
Plasterer - Journeyman	46.82
Plasterer - Foreman	49.97

See PLASTERER JOB DESCRIPTION

ADD ZONE RATES

In addition to PLASTERER rates add the applicable amounts per hour, calculated from the South Virginia and Mill Street, Reno, Nevada:

Zone 1-0-70 miles	\$0.00
Zone 2-70 miles and over	\$8.00

ADD PREMIUM PAY

OVERTIME – Any worked performed over eight (8) hours per day shall be compensated at time and one half the hourly rate. All Sunday and Holiday work shall be paid for at double time.

NOZZLE MAN – Nozzle man shall receive an additional \$1.50 per hour.

FIRST ROD MAN – First Rod Man shall receive an additional \$1.50 per hour.

PLUMBER/PIPEFITTER	Union
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Plumber/Pipefitter-Journeyman	61.15
Plumber/Pipefitter-Foreman	65.10
Plumber/Pipefitter-General Foreman	69.39

See PLUMBER/PIPEFITTER JOB DESCRIPTION

ADD ZONE RATE

In addition to: PLUMBER/PIPEFITTER rates add the applicable amounts per statute air mile radius from the Nevada freeway interchange of Interstate 80 and 580.

Zone 1-	0 to 75 miles	\$0.00
Zone 2-	over 75 miles	\$8.00

A separate free zone will be established for employees permanently residing and working within a seventy-five (75) statute air mile radius of the Elko, Nevada Post Office.

Zone 1-	0 to 75 miles	\$0.00
Zone 2-	over 75 miles	\$8.00

ADD PREMIUM PAY

Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment set forth in the Collective Bargaining Agreement or on a weekend or holiday.

REFRIGERATION	Union
Refrigeration	55.34

See REFRIGERATION JOB DESCRIPTION

ADD PREMIUM PAY

Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment set forth in the Collective Bargaining Agreement or on a weekend or holiday.

ROOFER (Does not include sheet metal roofs)	Non-Union
Roofer	32.63

ROOFER

Includes but is not limited to:

1. Installing and covering roofs and structures with slate, asphalt, wood and other related materials, other than sheet metal, by using brushes, knives, punches, hammers and other tools;
2. Spraying roofs, sidings and walls with material to bind, seal, insulate or soundproof sections of a structure;
3. Installation of all plastic, slate, slag, gravel, asphalt and composition roofing, and rock asphalt mastic when used for damp and waterproofing;
4. Installation of all damp resisting preparations when applied on roofs with mop, three-knot brush, roller, swab or spray system;
5. All types of preformed panels used in waterproofing;
6. Handling, hoisting and storing of all roofing, damp and waterproofing materials;
7. The tear-off and/or removal of roofing and roofing materials;

SHEET METAL WORKER	Union
Sheet Metal Worker-Journeyman	66.45
Sheet Metal Worker-Foreman	70.28
Sheet Metal Worker-General Foreman	74.10
<p>See SHEET METAL WORKER JOB DESCRIPTION</p> <p>ADD ZONE RATE In addition to SHEET METAL rates add the applicable amounts per hour, calculated based on a road from the courthouse in Reno, Nevada:</p> <p>Zone 1- 1 to 75 miles \$0.00 (including the City of Fallon and the Fallon Naval Air Base) Zone 2- 75 to 100 miles \$5.00 Zone 3- over 100 miles \$10.00 the employee shall be provided reasonable lodging and meal expenses.</p> <p>ADD PREMIUM PAY All hourly rates are subject to Over Time (One and one half 1 ½) of the Regular rate:</p> <ol style="list-style-type: none"> For all hours worked over Eight (8) Hours in one day or shift. For the first Eight (8) Hours work on Saturday. <p>All hourly rates are subject to Double Time of the Regular Rate:</p> <ol style="list-style-type: none"> For all hours worked over Ten (10) Hours in one day or shift. For all hours worked over Eight (8) Hours on Saturday. For all hours worked on Sunday, New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Nevada Day, Thanksgiving Day, Day after Thanksgiving, Day before Christmas, and Christmas Day. 	
SOIL TESTER (CERTIFIED)	Non-Union
Soil Tester (Certified)	41.59
SOILS AND MATERIALS TESTER	Non-Union
Soils and Materials Tester	41.59
SPRINKLER FITTER	Non-Union
Sprinkler Fitter -Journeyman	26.27
<p>SPRINKLER FITTER Includes but is not limited to: Installing, dismantling, maintaining, repairing, adjusting and correcting all fire protection and fire control systems, including the installation of piping or tubing, appurtenances and equipment pertaining thereto, including both overhead and underground water mains, fire hydrants, and hydrant mains, standpipes and hose connection to sprinkler systems, sprinkler tank heaters, air lines and thermal systems used in connection with sprinkler and alarm systems.</p>	
SURVEYOR	Non-Union

Surveyor	37.64
SURVEYOR , includes but is not limited to: <ol style="list-style-type: none"> 1. Planning ground surveys designed to establish base lines, elevation and other geodetic measurements; 2. Compiling data relevant to the shape, contour, gravitation, location, elevation and dimension of land and land features on or near the surface of the Earth for engineering, map making, mining, land evaluation, construction and other purposes; 3. Surveying bodies of water to determine navigable channels and to secure data for construction of breakwaters, piers and other marine structures; 4. Computing data necessary for driving and connecting underground passages, underground storage and volume of underground deposits. 	
TAPER	Union
Taper	46.99
Taper-Foreman (Up to 7)	50.67
Taper-Foreman (More than 8)	51.67
<p>See TAPER JOB DESCRIPTION</p> <p>ADD PREMIUM PAY One and one half (1 ½) the regular straight time hourly rate shall be paid:</p> <ol style="list-style-type: none"> 1. For all hours worked over eight (8) hours in one day or shift unless the Union is notified when four (4) tens (10's) are instituted. 2. For any hours worked on Saturday from midnight to midnight <p>Double the regular straight time hourly rate shall be paid for all time:</p> <ol style="list-style-type: none"> 1. For any hours worked on Sunday from midnight to midnight 2. For any hours worked on holidays from midnight to midnight 	
TILE SETTER/TERRAZZO WORKER/MARBLE MASON-FINISHER	Union
Tile, Terrazzo and Marble Finisher –Journeyman	29.32
Tile, Terrazzo and Marble Finisher –Foreman	30.57
Tile, Terrazzo and Marble Finisher –General Foreman	32.32
<p>See TILE SETTER/TERRAZZO WORKER/MARBLE MASON-FINISHER JOB DESCRIPTION</p> <p>ADD PREMIUM PAY Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment set forth in the Collective Bargaining Agreement or on a weekend or holiday.</p>	
TILE SETTER/TERRAZZO WORKER/MARBLE MASON	Union
Tile Setter-Journeyman	39.12
Tile Setter-Foreman	40.37

Tile Setter-General Foreman		42.12												
Terrazzo/Marble Mason-Journeyman		40.62												
Terrazzo/Marble Mason-Foreman		41.87												
Terrazzo/Marble Mason-General Foreman		43.62												
<p>See TILE/TERRAZZO WORKER/MARBLE MASON JOB DESCRIPTION</p> <p>ADD ZONE RATE In addition to TILE SETTER/TERRAZZO WORKER/MARBLE MASON rates add the applicable amounts per hour, calculated based on a road miles of over fifty (50) miles from the Washoe County Courthouse in Reno, Nevada:</p> <table> <tr> <td>Zone 1-</td><td>0-50 Miles</td><td>\$0.00</td></tr> <tr> <td>Zone 2-</td><td>50-75 Miles</td><td>\$3.75</td></tr> <tr> <td>Zone 3-</td><td>Over 75 Miles</td><td>\$8.13</td></tr> </table> <p>ADD PREMIUM PAY Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment set forth in the Collective Bargaining Agreement or on a weekend or holiday.</p>			Zone 1-	0-50 Miles	\$0.00	Zone 2-	50-75 Miles	\$3.75	Zone 3-	Over 75 Miles	\$8.13			
Zone 1-	0-50 Miles	\$0.00												
Zone 2-	50-75 Miles	\$3.75												
Zone 3-	Over 75 Miles	\$8.13												
TRAFFIC BARRIER ERECTOR		Union												
Traffic Barrier Erector		41.93												
<p>TRAFFIC BARRIER ERECTOR, includes but is not limited to: Erects or places instruments to provide directional assistance to traffic on or near the public works construction project.</p> <p>ADD LABORER ZONE RATE (Highway and Dam Construction only) In addition to LABORER rates add the applicable amounts per hour, calculated based on a road miles from either the Carson City Courthouse or the Washoe County Courthouse:</p> <table> <tr> <td>Zone 1-</td><td>0 to 75 miles</td><td>\$0.00</td></tr> <tr> <td>Zone 2-</td><td>75 to 150 miles</td><td>\$4.00</td></tr> <tr> <td>Zone 3-</td><td>150 to 300 miles</td><td>\$5.00</td></tr> <tr> <td>Zone 4-</td><td>300 miles and over</td><td>\$6.00</td></tr> </table> <p>ADD PREMIUM PAY One and one half (1 ½) the regular straight time hourly rate shall be paid:</p> <ol style="list-style-type: none"> For all hours worked over eight (8) hours in one day or shift. For any hours worked on Saturday from midnight to midnight. <p>Double the regular straight time hourly rate shall be paid for all time:</p> <ol style="list-style-type: none"> For all hours worked over twelve (12) hours in one day or shift. For any hours worked on Sunday from midnight to midnight. For any hours worked on holidays from midnight to midnight. 			Zone 1-	0 to 75 miles	\$0.00	Zone 2-	75 to 150 miles	\$4.00	Zone 3-	150 to 300 miles	\$5.00	Zone 4-	300 miles and over	\$6.00
Zone 1-	0 to 75 miles	\$0.00												
Zone 2-	75 to 150 miles	\$4.00												
Zone 3-	150 to 300 miles	\$5.00												
Zone 4-	300 miles and over	\$6.00												
TRUCK DRIVER		Non-Union												
<u>Dump Trucks (Single or Multiple Units Including Semi's & Double Transfer Units), Dumpcretes and Bulk Cement Spreader)</u>														

Under 4 yds. (water level)	26.90
4 yds. & under 8 yds. (water level)	26.90
8 yds. & under 18 yds. (water level)	26.90
18 yds. & under 25 yds. (water level)	26.90
25 yds. & under 60 yds. (water level)	26.90
60 yds. & under 75 yds. (water level)	26.90
75 yds. & under 100 yds. (water level)	26.90
100 yds. & under 150 yds.(water level)	26.90
150 yds. & under 250 yds. (water level)	26.90
250 yds. & under 350 yds. (water level)	26.90
350 yds. & over (water level)	26.90
<u>Transit Mix</u>	
Under 8 yds.	26.90
8 yds. & including 12 yds.	26.90
Over 12 yds.	26.90
<u>Transit Mix (Using Boom)</u>	
Transit mix with boom shall receive 16 cents per hour above the appropriate yardage classification rate of pay when such boom is used	26.90
<u>Water & Jetting Trucks</u>	
Up to 2,500 gallons	26.90
2,500 gallons & over	26.90
DW 20's & 21's & other similar Cat type, Terry Cobra LeTourneau pulls, Tournerocker, Euclid, & similar type equipment when pulling Aqua/Pak, Water Tank Trailers, & Fuel, and/or Grease Tank Trailer, or other miscellaneous Trailers, (except as defined under "Dump Trucks")	26.90
Heavy Duty Transport (High Bed)	26.90
Heavy Duty Transport(Gooseneck low bed)	26.90
Tiltbed or Flatbed Pull Trailers	26.90
Bootman, Comb. Bootman & Road Oiler	26.90
Flat Rack (2 or 3 axle unit)	26.90
<u>Bus & Manhaul Drivers</u>	
Up to 18,000 lbs. (single unit)	26.90
18,000 lbs. & over (single unit)	26.90
Helicopter Pilot (transporting men/materials)	26.90
Lift Jitneys	26.90
<u>Winch Truck & "A" Frame Drivers</u>	
Up to 18,000 lbs.	26.90
18,000 lbs. and over	26.90
Warehousemen Spotter	26.90
Warehouse Clerk	26.90
Tire Repairmen	26.90

Truck Repairmen	26.90
Pick Up Truck & Pilot Cars (Jobsite)	26.90
Pick Up Truck & Pilot Cars (Over the road)	26.90
Truck Oil Greaser	26.90
Fuel Truck Driver	26.90
Fuel Man & Fuel Island Man	26.90
Oil Tanker	26.90
Oil Tanker with Pup	26.90
Foreman	26.90
TRUCK DRIVER Includes but is not limited to: Driving a tractor trailer combination or a truck to transport goods or materials at the site of a public work or between sites of a public work. (Also, see descriptions listed with Truck Driver rates, if any.)	
WELL DRILLER	Non-Union
Well Driller	30.35
WELL DRILLER , includes but is not limited to: <ol style="list-style-type: none"> 1. Setting, operating or tending to portable drilling rig machinery and related equipment to drill wells; 2. Extending stabilizing jackscrews to support and level a drilling rig; 3. Installing water well pumps; 4. Drillings wells for industrial water supplies, irrigation water supplies or water supplies for any other purpose; dewatering or other similar purposes; exploration; hole drilling for geologic and hydrologic information; and core drilling for geologic information. 	

GROUP CLASSIFICATIONS

LABORER, includes but is not limited to:

Group 1

- All cleanup work of debris, grounds, and building including windows and tile
- Dumpmen or Spotter (other than asphalt)
- Handling and Servicing of Flares, Watchmen
- General Laborer
- Guideposts and Highway Signs
- Guardrail Erection and Dismantling
- Limber, Brushloader and Piler
- Pavement Marking and Highway Striping
- Traffic Control Supervisor

Group 2

- Choker setter or Rigger (clearing work only) Pittsburgh
- Chipper and similar type brush shredders
- Concrete worker (wet or dry) all concrete work not listed in Group 3
- Crusher or Grizzly Tender
- Greasing Dowels
- Guinea Chaser (Stakemen)
- Panel Forms (wood or metal) handling, cleaning and stripping of Loading and unloading, (Carrying and handling of all rods and material for use in reinforcing concrete
- Railroad Trackmen (maintenance, repair or builders)
- Sloper
- Semi-Skilled Wrecker (salvaging of building materials other than those listed in Group 3)

Group 3

- Asphalt Workers (Ironers, Shovelers, Cutting Machine)
- Buggymobile
- Chainsaw, Faller, Logloader and Bucker
- Compactor (all types)
- Concrete Mixer under 1/2 yard
- Concrete Pan Work (Breadpan type), handling, cleaning\stripping
- Concrete Saw, Chipping, Grinding, Sanding, Vibrator
- Cribbing, Shoring, Lagging, Trench Jacking, Hand-Guided Lagging Hammer
- Curbing or Divider machine
- Curb Setter (precast or cut)
- Ditching Machine (hand-guided)
- Drillers Helper, Chuck Tender
- Form Raiser, Slip Forms
- Grouting of Concrete Walls, Windows and Door Jams
- Headerboardmen
- Jackhammer, Pavement Breaker, Air Spade
- Mastic Worker (wet or dry)
- Pipewrapper, Kettlemen, Potmen, and men applying asphalt, creosote and similar type materials
- All Power Tools (air, gas, or electric), Post Driver
- Riprap-Stonepaver and RockSlinger, including placing of sack concrete wet or dry
- Rototiller
- Rigging and Signaling in connection with Laborers' work
- Sandblaster, Potmen, Gunmen or Nozzlemen
- Vibra-screed
- Skilled Wrecker (removing and salvaging of sash, windows, doors, plumbing and electrical fixtures)

Group 4

- Burning and Welding in connection with Laborers' work
- Joy Drill Model TWM-2A, Gardner Denver Model DN143 and similar type drills (in accordance with Memorandum of Understanding between Laborers and Operating Engineers dated at Miami, Florida, Feb. 3, 1954) and Track Drillers, Diamond Core Drillers, Wagon Drillers, Mechanical Drillers on Multiple Units
- High scalers

- Concrete pump operator
- Heavy Duty Vibrator with Stinger 5" diameter or over
- Pipelayer, Caulker and Bander
- Pipelayer-waterline, Sewerline, Gasoline, Conduit
- Cleaning of Utility Lines
- Slip Lining of Utility Lines (including operation of Equipment)
- TV Monitoring and Grouting of Utility Lines
- Asphalt Rakers

Group 4A

- Foreman

Group 5

- Construction Specialists
- Blasters and Powdermen, all work of loading, placing, and blasting of all powder and explosives of any type, regardless of method used for such loading and placing
- Asbestos removal
- Lead abatement
- Hazardous waste
- Material removal

Group 6

- Gunit Foremen, Nozzlemen, Rodmen, Gunmen, Materialmen, Reboundmen

OPERATING ENGINEER, includes but is not limited to:

Group 1

- Engineer Assistant

Group 1A

- Heavy Duty Repairman Helper
- Oiler
- Parts man

Group 2

- Compressor Operator
- Material Loader and/or Conveyor Operator (handling building materials)
- Pump Operator

Group 3

- Bobcat or similar loader, 1/4 cu. yd. or less
- Concrete Curing Machines (streets, highways, airports, canals)
- Conveyor Belt Operator (tunnel)
- Forklift (under 20)
- Engineer Generating Plant (500 K.W.)
- Mixer Box Operator (concrete plant)
- Motorman
- Rotomist Operator

- Oiler (truck crane)

Group 4

- Concrete Mixer Operator, Skip type
- Dinky Operator
- Forklift (20' or over) or Lumber Stacker
- Ross Carrier
- Skip Loader Operator (under one (1) cu. yd.)
- Tie Spacer

Group 5

- Concrete Mixers (over one (1) cu. yd.)
- Concrete Pumps or Pumpcrete Guns
- Elevator and Material Hoist (one (1) drum)
- Groundman for Asphalt Milling and similar

Group 6

- Auger type drilling equipment up to and including 30 ft. depth digging capacity M.R.C.
- Boom Truck or Dual-Purpose a-Frame Truck
- B.L.H. Lima Road Pactor or similar
- Chip Box Spreader (Flaherty type or similar)
- Concrete Batch Plant (wet or dry)
- Concrete Saws (highways, streets, airports, canals)
- Locomotives (over thirty (30) tons)
- Maginnis International Full Slab Vibrator (airports, highways, canals and warehouses)
- Mechanical Finishers (concrete) (Clary, Johnson, Bidwell Bridge Deck or similar types)
- Mechanical Burn, Curb and/or Curb and Gutter Machine (concrete or asphalt)
- Pavement Breaker, Truck Mounted, with compressor combination
- Pavement Breaker or Tamper (with or without compressor combination)
- Power Jumbo Operator (setting slip-forms, etc., in tunnels)
- Roller Operator (except asphalt)
- Self-Propelled Tape Machine
- Self-Propelled Compactor (single engine)
- Self-Propelled Power Sweeper Operator
- Slip-Form Pump (power-driven by hydraulic, electric, air, gas, etc. lifting device for concrete forms)
- Small Rubber-Tired Tractors
- Snooper Crane, Paxton-Mitchell or similar
- Stationary Pipe Wrapping, Cleaning and Bending Machine Operator

Group 7

- Auger type drilling equipment over 30 ft. depth digging capacity M.R.C.
- Compressor (over 2)
- Concrete Conveyor or Concrete Pump, truck or equipment mounted (any assistance required shall be performed by an Assistant to Engineer) Boom length to apply Concrete Conveyor, Building Site
- Drilling and Boring Machine, vertical and horizontal (not to apply to waterliners, wagon drills or jack hammers)
- Crusher Plant Engineer

- Generators
- Kolman Loader
- Material Hoist (two (2) or more drums)
- Mine or Shaft Hoist
- Pipe Bending Machines (pipeline only)
- Pipe Cleaning Machines (tractor-propelled and supported)
- Pipe Wrapping Machines (tractor-propelled and supported)
- Portable Crushing and Screening Plants
- Post Driller And/Or Driver
- Pumps (over 2)
- Screedman (except asphaltic or concrete paving)
- Self-Propelled Boom-Type Lifting Device (center mount) (on ten (10) ton capacity or less)
- Slusher Operator
- Surface Heater and Planer Operator
- Trenching Machine (maximum digging capacity three (3) ft. depth) (Any assistance in the operation, if needed, shall be performed by an Assistant to Engineer)
- Truck-Type Loader
- Welding Machines (gasoline or diesel)

Group 8

- Asphalt Plant Engineer
- Asphalt Milling Machine
- Cast-In-Place Pipe-Laying Machine
- Combination Slusher and Motor Operator
- Concrete Batch Plant (multiple units)
- Dozer Operator
- Drill Doctor
- Elevating Grader Operator
- Grooving and Grinding Machine (highways)
- Ken Seal Operator
- Loader (up to and including two and one-half (2 1/2) cu. yds)
- Mechanical Trench Shield
- Mechanical Finishers or Spreader Machine (asphalt, Barber-Greene or similar)
- Mixermobile
- Push Cats
- Road Oil Mixing Machine Operator Wood-Mixer (and other similar Pugmill equipment)
- Roller Operator (asphalt)
- Rubber-Tired Earthmoving Equipment (up to and including thirty-five (35) cu. yds. "struck " M.R.C., Euclids, T-Pulls, DW10, 20, 21 and similar)
- Screedman (Barber-Greene and similar) (asphaltic or concrete paving)
- Self-Propelled Compactors with Dozer; Hyster 450, Cat 825 or similar
- Sheepfoot
- Small Tractor (with boom)
- Soil Stabilizer (P & H or equal)
- Timber Skidder (rubber-tired) or similar equipment
- Tractor-Drawn Scraper
- Tractor Operator
- Tractor-Mounted Compressor Drill Combination

- Trenching Machine Operator (over three (3) feet depth)
- Tri-Batch Paver
- Tunnel Badger or Tunnel Boring Machine Operator
- Tunnel Mole Boring Machine
- Vermeer T-600b Rock Cutter

Group 9

- Chicago Boom
- Combination Backhoe and Loader (up to and including 3/8 cu. yd.)
- Combination Mixer and Compressor (gunite)
- Heavy Duty Repairman and/or Welder
- Lull Hi-Lift (twenty (20) feet or over)
- Mucking Machine
- Sub-Grader (Gurries or other types)
- Tractor (with Boom) (D6 or larger)
- Track-Laying-Type Earthmoving Machine (single engine with tandem scrapers)

Group 10

- Boom-Type Backfilling Machine
- Bridge Crane
- Cargy-Lift or similar
- Chemical Grouting Machine
- Derricks (two (2) Group 10 Operators required when swing engine remote from hoist)
- Derrick Barges (except excavation work)
- Euclid Loader and similar types
- Heavy Duty Rotary Drill Rigs
- Lift-Slab (Vagtborg and similar types)
- Loader (over two and one-half (2 1/2 cu. yds. up to and including four (4) cu. yds.)
- Locomotive (over one hundred (100) tons, single or multiple units)
- Multiple-Engine Earthmoving Machines (Euclid Dozers, etc.)
- Pre-Stress Wire Wrapping Machine
- Rubber-Tired Scraper, Self-Loading
- Single-Engine Scraper (over thirty-five (35) cu. yds.)
- Shuttle Car (Reclaim Station)
- Train Loading Station
- Trenching Machine multi-engine with sloping attachments (Jefco or similar)
- Vacuum Cooling Plant
- Whirley Crane (up to and including twenty-five (25) tons)

Group 10A

- Backhoe-Hydraulic (up to and including one (1) cu. yd.)
- Backhoe (up to and including one (1) cu. yd.) (Cable)
- CMI Dual Lane Auto-Grader SP30 or similar type
- Cranes (not over twenty-five (25) tons) (hammerhead and gantry)
- Finish Blade
- Gradalls (up to and including one (1) cu. yd.)
- Motor Patrol Operator
- Power Shovels, Clamshells, Draglines, Cranes (up to and including one (1) cu. yd.)

- Rubber-Tired Scraper, Self-Loading (twin engine)
- Self-Propelled Boom-Type Lifting Device, center mount (over 10 tons up to and including 25 tons)

Group 11

- Automatic Asphalt or Concrete Slip-Form Paver
- Automatic Railroad Car Dumper
- Canal Trimmer
- Cargill Lift, Campbell or similar type
- Cranes (over twenty-five (25) tons)
- Euclid Loader when controlled from the Pullcat
- Grader, Grade Checker
- Highline Cableway Operator
- Loader (over four (4) cu. yds. up to and including twelve (12) cu. yds.)
- Multi-Engine Earthmoving Equipment (up to and including seventy-five (75) cu. yds. struck m.r.c.)
- Multi-Engine Scrapers (when used to Push Pull)
- Power Shovels, Clamshells, Draglines, Backhoes Gradalls (over one (1) cu. yd. and up to and including seven (7) cu. yds. m.r.c.)
- Self-Propelled Boom-Type Lifting Device (center mount) (over 25 tons m.r.c.)
- Self-Propelled Compactor (with multiple-propulsion power units)
- Single-Engine Rubber-Tired Earthmoving Machine, with Tandem Scraper
- Slip-Form Paver (concrete or asphalt)
- Tandem Cats and Scraper
- Tower Crane Mobile (including Rail Mount)
- Truck Mounted Hydraulic Crane when remote control equipped (over 10 tons up to and including 25 tons)
- Universal Liebherr and Tower Cranes (and similar types)
- Wheel Excavator (up to and including seven hundred fifty (750) cu. yds. per hour)
- Whirley Cranes (over twenty-five (25) tons)

Group 11A

- Band Wagons (in conjunction with Wheel Excavators)
- Operator of Helicopter) when used in construction work)
- Loader (over twelve (12) cu. yds.)
- Multi-Engine Earthmoving Equipment (over seventy-five (75) cu. yds. "struck" m.r.c.)
- Power Shovels, Clamshells, Draglines, Backhoes, and Gradalls (over seven (7) cu. yds. m.r.c.)
- Remote-Controlled Earth Moving Equipment
- Wheel Excavator (over seven hundred fifty (750) cu. yds. per hour)

Group 11B

- Holland Loader or similar or Loader (over 18 cu. yds.)

OPERATING ENGINEERS - Steel Fabricator & Erector

Group 1

- Cranes over 100 tons
- Derrick over 100 tons

- Self-Propelled Boom Type Lifting Devices over 100 tons

Group 2

- Cranes over 45 tons up to and including 100 tons
- Derrick, 100 tons and under
- Self-Propelled Boom Type Lifting Device, over 45 tons
- Tower Crane

Group 3

- Cranes, 45 tons and under
- Self-Propelled Boom Type Lifting Device, 45 tons and under

Group 4

- Chicago Boom
- Forklift, 10 tons and over
- Heavy Duty Repairman/Welder

Group 5

- Boom Cat
-

OPERATING ENGINEER -PILEDRIIVER

Group 1

- Derrick Barge Pedestal mounted over 100 tons
- Clamshells over 7 cu. yds.
- Self-Propelled Boom Type Lifting Device, over 100 tons
- Truck Crane or Crawler, land or barge mounted over 100 tons

Group 2

- Derrick Barge Pedestal mounted 45 tons up to and including 100 tons
- Clamshells up to and including 7 cu. yds.
- Self-Propelled Boom Type Lifting Device over 45 tons
- Truck Crane or Crawler, land or barge mounted, over 45 tons up to and including 100 tons

Group 3

- Derrick Barge Pedestal mounted under 45 tons
- Self-Propelled Boom Type Lifting Device 45 tons and under
- Skid/Scow Piledriver, any tonnage
- Truck Crane or Crawler, land or barge mounted 45 tons and under

Group 4

- Assistant Operator in lieu of Assistant to Engineer
- Forklift, 10 tons and over
- Heavy Duty Repairman/Welder

Group 5

No current classification

Group 6

- Deck Engineer

Group 7

No current classification

Group 8

- Deckhand
 - Fireman
-



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2020-2021 Prevailing Wage Rate Amendment 4

Amendment

- AMENDMENT 4
- Classification – Ironworker Zone Rate
- County – All Regions
- Effective – March 9, 2021

The following represents the amended wage rates.

IRON WORKER

	Union
Ironworker-Journeyman	74.49
Ironworker-Foreman	78.59
Ironworker-General Foreman	83.10

See IRON WORKER JOB DESCRIPTION

ADD ZONE RATE

In addition to Iron Worker rates add the applicable amounts per HOUR, calculated based on a road mile from the Reno or Las Vegas City Hall.

Zone 1-	60 - 75 Miles	\$3.13
Zone 2-	75 - 100 Miles	\$6.26
Zone 3-	100 miles and over	\$7.50

ADD PREMIUM PAY

One and one half (1X) the regular straight time hourly rate shall be paid:

1. For the first two (2) hours worked in excess of eight (8) on a regular workday Monday-Friday
2. For the first eight (8) hours on Saturday

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over ten (10) hours in one day or shift.
2. For any hours worked on Sunday.
3. For all hours worked over eight (8) on Saturday
4. For all hours worked on Holidays

Shift Pay

1. 2nd shift add 6% of hourly wage
2. 3rd shift add 13% of hourly wage
3. Dedicated shift add 6% of hourly wage



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2020-2021 Prevailing Wage Rate Amendment 4A

Amendment

- AMENDMENT 4A
- Classification – Ironworker Zone Rate correction
- County – All Regions
- Effective – March 24, 2021

The following represents the amended wage rates.

IRON WORKER

Union

Ironworker-Journeyman

74.49

Ironworker-Foreman

78.59

Ironworker-General Foreman

83.10

See IRON WORKER JOB DESCRIPTION

ADD ZONE RATE

In addition to Iron Worker rates add the applicable amounts per HOUR, calculated based on a road mile from the Reno or Las Vegas City Hall.

Zone 1-	60 - 75 Miles	\$2.50
Zone 2-	75 - 100 Miles	\$3.125
Zone 3-	100 miles and over	\$9.375

ADD PREMIUM PAY

One and one half (1X) the regular straight time hourly rate shall be paid:

1. For the first two (2) hours worked in excess of eight (8) on a regular workday Monday-Friday
2. For the first eight (8) hours on Saturday

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over ten (10) hours in one day or shift.
2. For any hours worked on Sunday.
3. For all hours worked over eight (8) on Saturday
4. For all hours worked on Holidays

Shift Pay

1. 2nd shift add 6% of hourly wage
2. 3rd shift add 13% of hourly wage
3. Dedicated shift add 6% of hourly wage



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2020-2021 Prevailing Wage Rate Amendment 4B

Amendment 4B

- AMENDMENT 4B
- Classification – Ironworker Zone Rate correction
- County – All Regions
- Effective – April 9, 2021

The following represents the amended wage rates.

IRON WORKER

Union

Ironworker-Journeyman

74.49

Ironworker-Foreman

78.59

Ironworker-General Foreman

83.10

See IRON WORKER JOB DESCRIPTION

ADD ZONE RATE

In addition to Iron Worker rates add the applicable amounts per DAY, calculated based on a road mile from the Reno or Las Vegas City Hall.

Zone 1-	60 - 75 Miles	\$20.00
Zone 2-	75 - 100 Miles	\$25.00
Zone 3-	100 miles and over	\$75.00

ADD PREMIUM PAY

One and one half (1X) the regular straight time hourly rate shall be paid:

1. For the first two (2) hours worked in excess of eight (8) on a regular workday Monday-Friday
2. For the first eight (8) hours on Saturday

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over ten (10) hours in one day or shift.
2. For any hours worked on Sunday.
3. For all hours worked over eight (8) on Saturday
4. For all hours worked on Holidays

Shift Pay

1. 2nd shift add 6% of hourly wage
2. 3rd shift add 13% of hourly wage
3. Dedicated shift add 6% of hourly wage

CONTRACT FORM

CONTRACT #3896

This Contract, made and entered into this _____ day of _____, _____, by and between the State of Nevada Department of Transportation, hereinafter called the Department, and _____, of _____, hereinafter called the Contractor.

Witnesseth: The Contractor agrees with the Department that, for the consideration and agreements hereinafter mentioned and contained to be made and performed by the Department, and under the conditions expressed in a bond bearing even date with these presents, and hereunto annexed, that the Contractor shall and will at its own proper cost and expense, do all the work and furnish all the materials necessary for the substantial construction and completion, and to the satisfaction of the Department, of a portion of the highway system of the State of Nevada, being in the County of Washoe, on I-580, from the Moana Lane Interchange to the Mill Street Interchange, Route Section IR580-2, Mileposts WA 22.576 to WA 24.451, for crack sealing, pothole repair, and spall repair of concrete pavement, hereinafter called the Project, in strict conformity, in every part and particular, with the Department's Standard Specifications for Road and Bridge Construction 2014, Project Plans, Project Special Provisions, and Project Invitation to Bid which are made a part hereof, and in full compliance with the terms of this Contract.

And the Contractor hereby further agrees to receive and accept the prices set forth in the Proposal – Contract #3896, Total Proposal Amount: _____ (\$ _____) hereto annexed and thereby made a part of this Contract, as full compensation for furnishing all materials and labor, and the doing of all work, in strict accordance with the plans, special provisions and specifications hereinbefore mentioned, to the satisfaction of the Engineer and in the manner and under the conditions hereinbefore specified.

The Department hereby promises and agrees with the Contractor, to employ, and does hereby employ, the Contractor to provide the materials and do the work according to the terms and conditions herein contained and referred to, for the prices aforesaid, and hereby contracts to pay the same at the time, in the manner, and upon the conditions set forth herein; and the parties themselves, their heirs, executors, administrators, successors, and assigns, do hereby agree to the full performance of the covenants herein contained. The Contractor further agrees that no moneys payable under this Contract shall be assigned by power of attorney, or otherwise, except upon the written consent of the Department.

In the event that a Bidder's Preference was applied to the Contractor's Proposal and Bidder's Preference contributed to the Contractor being awarded the Contract, pursuant to subsection 2 of NRS 338.1389, subsection 2 of NRS 338.147, subsection 3 of NRS 338.1693, subsection 3 of NRS 338.1727 or subsection 2 of NRS 408.3886 a contractor must submit to the Department a signed affidavit which certifies that, for the duration of the project, collectively, and not on any specific day:

- (a) At least 50 percent of the workers employed on the project, including, without limitation, any employees of the Contractor and of any subcontractor engaged on the project, will hold a valid driver's license or identification card issued by the Department of Motor Vehicles of the State of Nevada;
- (b) All vehicles used primarily for the project will be:
 - 1. Registered and partially apportioned to Nevada pursuant to the International Registration Plan, as adopted by the Department of Motor Vehicles pursuant to NRS 706.826; or
 - 2. Registered in this State.
- (c) The Contractor and any subcontractor engaged on the project will maintain and make available for inspection within this State his or her records concerning payroll relating to the project.

Contractor agrees that failure to comply with any requirement of paragraphs (a) to (c), inclusive, above at any time during the entire duration of the Project is a material breach of this Contract and entitles the Department to liquidated damages against the party responsible for a failure to comply with a requirement of paragraphs (a) to (c), inclusive above. If a party to the Contract causes a material breach of contract between the Contractor and the Department as a result of a failure to comply with paragraphs (a) to (c), inclusive, above, the party is liable to the Department for liquidated damages in the amount of one percent (1%) of the cost of the largest contract to which he or she is a party. The Department may recover this amount directly against the party that causes the material breach, and no other party is liable to the Department for liquidated damages. These damages are not intended as a penalty. Damages are difficult to ascertain, and the Parties agree that this amount is a reasonable estimate of presumed actual damages. Contractor must provide in any contract between Contractor and any subcontractor for the apportionment of liquidated damages assessed pursuant to this section if a person other than Contractor was responsible for the breach of this Contract for the Project caused by a failure to comply with a requirement of paragraphs (a) to (c), inclusive, above. The apportionment of liquidated damages must be in proportion to the responsibility of each party for the breach.

During the performance of this contract, the contractor, for itself, its assignees and successors in interest agrees as follows:

- (1) **Compliance with Regulations:** The Contractor shall comply with the Regulation relative to nondiscrimination in federally-assisted programs of the Department of Transportation (hereinafter, "DOT") Title 49, Code of Federal Regulations, Part 21, and the Federal Highway Administration (hereinafter "FHWA") Title 23, Code of Federal Regulations, Part 200 as they may be amended from time to time, (hereinafter referred to as the Regulations), which are herein incorporated by reference and made a part of this contract.
- (2) **Nondiscrimination:** The Contractor, with regard to the work performed by it during the contract, shall not discriminate on the basis of race, color, religion, sex, sexual orientation, gender identity or expression, age, disability, or national origin, and low- income status in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The Contractor shall not participate either directly or indirectly in the discrimination prohibited by 49 CFR, section 21.5 of the Regulations, including employment practices when the contract covers a program set forth in Appendix B of the Regulations.
- (3) **Solicitations for Subcontractors, Including Procurements of Materials and Equipment:** In all solicitations either by competitive bidding or negotiation made by the Contractor for work to be performed under a subcontract, including procurements of materials or leases of equipment, each potential subcontractor or supplier shall be notified by the Contractor of the Contractor's obligations under this contract and the Regulations relative to nondiscrimination on basis of race, color, religion, sex, sexual orientation, gender identity or expression, age, disability, or national origin and low income status.
- (4) **Information and Reports:** The Contractor shall provide all information and reports required by the Regulations or directives issued pursuant thereto, and shall permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the Nevada Department of Transportation (hereinafter, "NDOT") or the FHWA to be pertinent to ascertain compliance with such Regulations, orders and instructions. Where any information required of a Contractor is in the exclusive possession of another who fails or refuses to furnish this information the Contractor shall so certify to the NDOT, or the FHWA as appropriate, and shall set forth what efforts it has made to obtain the information.
- (5) **Sanctions for Noncompliance:** In the event of the Contractor's noncompliance with the nondiscrimination provisions of this contract, the NDOT shall impose such contract sanctions as it or the FHWA may determine to be appropriate, including, but not limited to:
 - a. withholding of payments to the Contractor under the contract until the Contractor complies, and/or
 - b. cancellation, termination or suspension of the contract, in whole or in part.

(6) **Incorporation of Provisions:** The Contractor shall include the provisions of paragraphs (1) through (6) in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Regulations, or directives issued pursuant thereto.

It is further agreed, by and between the parties hereto, that should there be any conflict between the terms of this Contract and the Proposal of the Contractor, then this Contract shall control, and nothing herein shall be considered an acceptance of the terms of such Proposal conflicting therewith.

And the Contractor hereby further agrees that the payment of the final amount due under this Contract shall release the State of Nevada and the Department of Transportation from any and all claims or liability on account of work performed under this Contract other than such claims, if any, as may be specifically excepted by the Contractor in writing at the time final payment is made.

In Witness Whereof, each party to the presents have hereunto caused this Contract to be executed by a duly authorized representative as of the year and date first above written.

Attested:

STATE OF NEVADA

Through the Department of Transportation

Director, Department of Transportation

Chairman, Board of Directors, Department of Transportation

Dated: _____

Approved as to Form and Legality:

Deputy Attorney General, Chief Counsel

By: _____

Name and Title

PERFORMANCE BOND

Whereas, the Nevada Department of Transportation, hereinafter designated as "NDOT", has awarded to _____, _____, _____, hereinafter designated "PRINCIPAL", Contract #3896 dated _____ for the following work: Construction of a portion of the Interstate Highway System in Washoe County, on I-580, from the Moana Lane Interchange to the Mill Street Interchange, for crack sealing, pothole repair, and spall repair of concrete pavement; and

Whereas, PRINCIPAL is required under the terms of said Contract and by law to furnish a Bond for the performance of said Contract;

Now therefore, we PRINCIPAL, and

(Surety Company Name and Primary Address)

hereinafter designated "SURETY", are held and firmly bound unto NDOT, in the sum of _____ (\$_____), lawful money of the United States, being not less than one hundred percent (100%) of the estimated contract cost of the work, for the payment of which sum well and truly to be made, we bind ourselves, our heirs, executors, administrators, and successors, jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION IS SUCH, that if the above-bounden PRINCIPAL's heirs, executors, administrators, successors, or assigns, shall in all things stand to and abide by, and well and truly keep and faithfully perform the covenants, conditions, and agreements in the Contract and any alterations made as therein provided, on PRINCIPAL's part to be kept and performed at the time and in the manner therein specified, and in all respects according to their true intent and meaning; and shall indemnify and save harmless NDOT, its officers and agents, as therein stipulated; then this obligation shall become null and void. Otherwise, it shall be and remain in full force and virtue.

SURETY, for value received, hereby stipulates and agrees that no change, extension of time, alteration or addition to the terms of Contract, or to the work to be performed thereunder, shall in any way affect its obligation on this Bond, and it does hereby waive notice of any such change, extension of time, alteration or addition to the terms of the Contract or to the work.

And SURETY, for value received, hereby stipulates and agrees, if requested to do so by NDOT, to perform and fully complete the work mentioned and described in said Contract, pursuant to the terms, conditions and covenants thereof, if for any cause, said Principal fails or neglects to so perform and fully complete said work; the said SURETY further agrees to commence said work to full completion within twenty (20) days after notice thereof from NDOT, and to fully complete the same with all due diligence and in accordance with the plans and specifications.

And SURETY, for value received, further stipulates and agrees that should NDOT incur attorney's fees or other expenses for the enforcement of the Contract or this Bond, the same shall be paid by SURETY to NDOT.

The Surety Company hereby certifies that it is duly authorized by certificate of authority issued by the State of Nevada Division of Insurance to conduct business in the State of Nevada.

By: _____
Attorney in Fact (on file with the NV Division of Insurance)

By: _____
Signature on behalf of Principal

Name:

Name and Title:

Date:

Name of Resident Agent

Resident Agent Street Address

Resident Agent City and State

NOTE TO SURETY ON BOND: Certificates of authority for Attorneys in Fact must be on file with the Department of Transportation and the Insurance Commissioner of the State of Nevada.

Approval of Bond

Bond No(s):

Deputy Attorney General of the State of Nevada

Date

PAYMENT BOND

Whereas, the Nevada Department of Transportation, hereinafter designated as "NDOT", has awarded to _____, _____, _____, hereinafter designated "PRINCIPAL", Contract #3896 dated _____ for the following work: Construction of a portion of the Interstate Highway System in Washoe County, on I-580, from the Moana Lane Interchange to the Mill Street Interchange, for crack sealing, pothole repair, and spall repair of concrete pavement; and

Whereas, PRINCIPAL is required under the terms of said Contract and by law to furnish a Bond for labor and materials used in said Contract;

Now therefore, we PRINCIPAL, and

(Surety Company Name and Primary Address)

hereinafter designated "SURETY", are held and firmly bound unto NDOT, in the sum of _____ (\$_____), lawful money of the United States, being not less than one hundred percent (100%) of the estimated contract cost of the work, for the payment of which sum well and truly to be made, we bind ourselves, our heirs, executors, administrators, and successors, jointly and severally, firmly by these presents.

THE CONDITION OF THIS OBLIGATION IS SUCH, that if the above-bounden PRINCIPAL's heirs, executors, administrators, successors, or assigns, shall in all things stand to and abide by, and well and truly keep and faithfully perform the covenants, conditions, and agreements in the Contract and any alterations made as therein provided, on PRINCIPAL's part to be kept and performed at the time and in the manner therein specified, and in all respects according to their true intent and meaning; and shall indemnify and save harmless NDOT, its officers and agents, as therein stipulated; then this obligation shall become null and void. Otherwise, it shall be and remain in full force and virtue.

SURETY, for value received, hereby stipulates and agrees that no change, extension of time, alteration or addition to the terms of Contract, or to the work to be performed thereunder, shall in any way affect its obligation on this Bond, and it does hereby waive notice of any such change, extension of time, alteration or addition to the terms of the Contract or to the work.

And SURETY, for value received, hereby stipulates and agrees, if requested to do so by NDOT, to perform and fully complete the work mentioned and described in said Contract, pursuant to the terms, conditions and covenants thereof, if for any cause, said Principal fails or neglects to so perform and fully complete said work; the said SURETY further agrees to commence said work to full completion within twenty (20) days after notice thereof from NDOT, and to fully complete the same with all due diligence and in accordance with the plans and specifications.

And SURETY, for value received, further stipulates and agrees that should NDOT incur attorney's fees or other expenses for the enforcement of the Contract or this Bond, the same shall be paid by SURETY to NDOT.

The Surety Company hereby certifies that it is duly authorized by certificate of authority issued by the State of Nevada Division of Insurance to conduct business in the State of Nevada.

By: _____
Attorney in Fact (on file with the NV Division of Insurance)

By: _____
Signature on behalf of Principal

Name:

Name and Title:

Date:

Name of Resident Agent

Resident Agent Street Address

Resident Agent City and State

NOTE TO SURETY ON BOND: Certificates of authority for Attorneys in Fact must be on file with the Department of Transportation and the Insurance Commissioner of the State of Nevada.

Approval of Bond

Bond No(s):

Deputy Attorney General of the State of Nevada

Date

STATE	PROJECT NO.	COUNTY	SHEET NO.
NEVADA	SPI-580-1(036)	WASHOE	1

INDEX OF SHEETS

1 - 1A	TITLE SHEETS AND LOCATION SKETCHES
4 - 11	ROADWAY PLAN AND PROFILE
LC1 - LC3	LOCATION CONTROL
SD1	SPECIAL DETAILS
B1	BRIDGE SHEETS
S1 - S2	STRUCTURE LIST

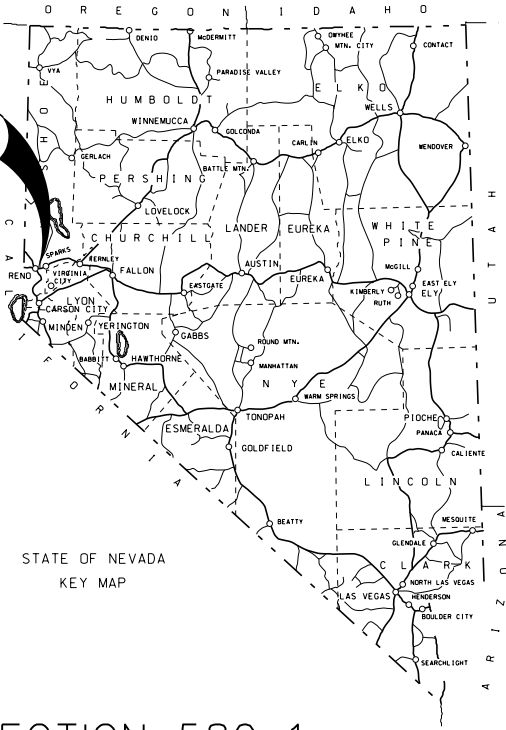
STATE OF NEVADA
DEPARTMENT OF TRANSPORTATION

CONSTRUCTION PLANS

WASHOE COUNTY

PROJECT SPI-580-1(036)
I-580-WA 22.58 to 24.451

FROM THE NEIL ROAD INTERCHANGE EXIT #62 NORTHERLY VIA
NORTH/SOUTH FREEWAY TO IR 80 AT THE US 395 INTERCHANGE



STATE OF NEVADA
KEY MAP

BEGIN ROUTE SECTION 580-1

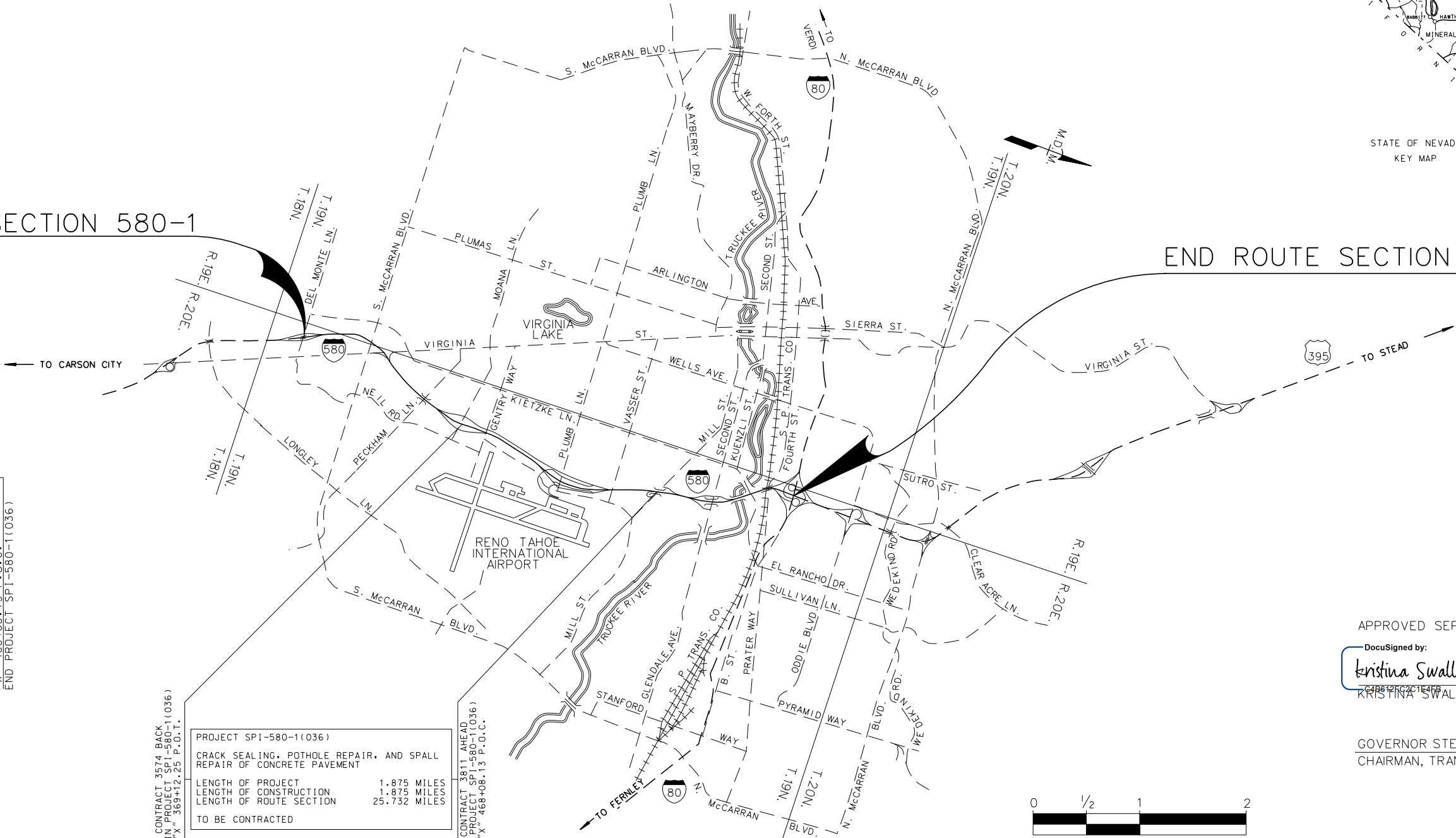
END ROUTE SECTION 580-1

ALIGNMENT BAR	
BEGIN PROJECT SPI-580-1(036)	
"X" 369+12.25 P.O.T.	
"X" 403+56.98 P.O.T.	
STRUCTURE I-1774	
"X" 403+94.25 P.O.T.	
"X" 416+13.78 P.O.C.	
STRUCTURE I-1250	
"X" 431+57.05 P.O.C.	
"X" 443+19.26 P.O.T.	
STRUCTURE I-1251	
"X" 444+39.10 P.O.T.	
"X" 468+08.13 P.O.C.	
END PROJECT SPI-580-1(036)	

CONTRACT 3574 BACK
BEGIN PROJECT SPI-580-1(036)
"X" 369+12.25 P.O.T.

PROJECT SPI-580-1(036)	
CRACK SEALING, POTHOLE REPAIR, AND SPALL REPAIR OF CONCRETE PAVEMENT	
LENGTH OF PROJECT	1.875 MILES
LENGTH OF CONSTRUCTION	1.875 MILES
LENGTH OF ROUTE SECTION	25.732 MILES
TO BE CONTRACTED	

CONTRACT 3811 AHEAD
END PROJECT SPI-580-1(036)
"X" 468+08.13 P.O.C.



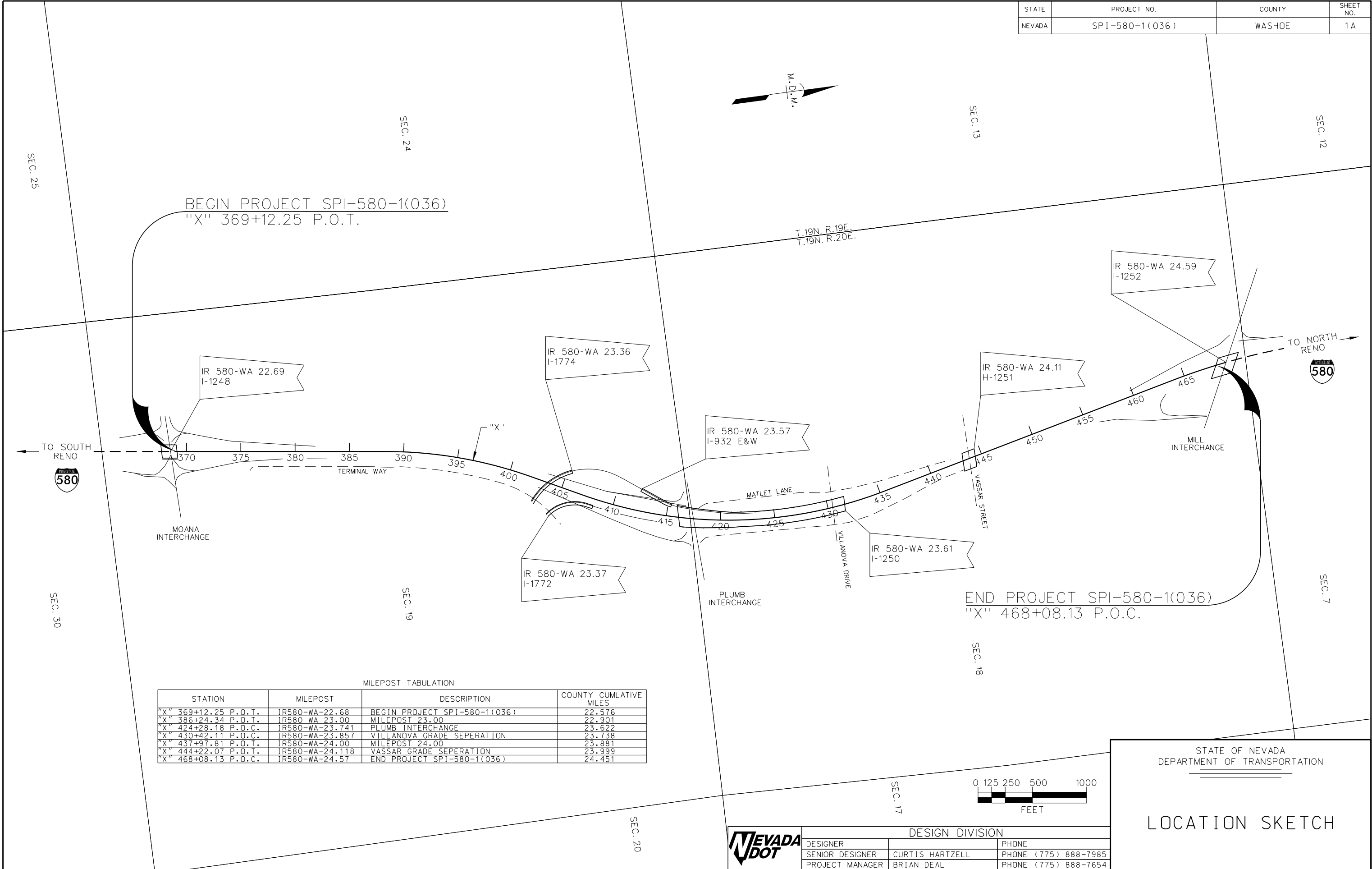
APPROVED SEPTEMBER 8, 2021

DocuSigned by:
Kristina Swallow, DIRECTOR, DEPT. OF
TRANSPORTATION

GOVERNOR STEVE SISOLAK
CHAIRMAN, TRANSPORTATION BOARD



STATE	PROJECT NO.	COUNTY	SHEET NO.
NEVADA	SPI-580-1(036)	WASHOE	1A



MILEPOST TABULATION			
STATION	MILEPOST	DESCRIPTION	COUNTY CUMULATIVE MILES
"X" 369+12.25 P.O.T.	IR580-WA-22.68	BEGIN PROJECT SPI-580-1(036)	22.576
"X" 386+24.34 P.O.T.	IR580-WA-23.00	MILEPOST 23.00	22.901
"X" 424+28.18 P.O.C.	IR580-WA-23.741	PLUMB INTERCHANGE	23.622
"X" 430+42.11 P.O.C.	IR580-WA-23.857	VILLANOVA GRADE SEPERATION	23.738
"X" 437+97.81 P.O.T.	IR580-WA-24.00	MILEPOST 24.00	23.881
"X" 444+22.07 P.O.T.	IR580-WA-24.118	VASSAR GRADE SEPERATION	23.999
"X" 468+08.13 P.O.C.	IR580-WA-24.57	END PROJECT SPI-580-1(036)	24.451



DESIGN DIVISION		
DESIGNER		PHONE
SENIOR DESIGNER	CURTIS HARTZELL	PHONE (775) 888-7985
PROJECT MANAGER	BRIAN DEAL	PHONE (775) 888-7654

STATE OF NEVADA
DEPARTMENT OF TRANSPORTATION

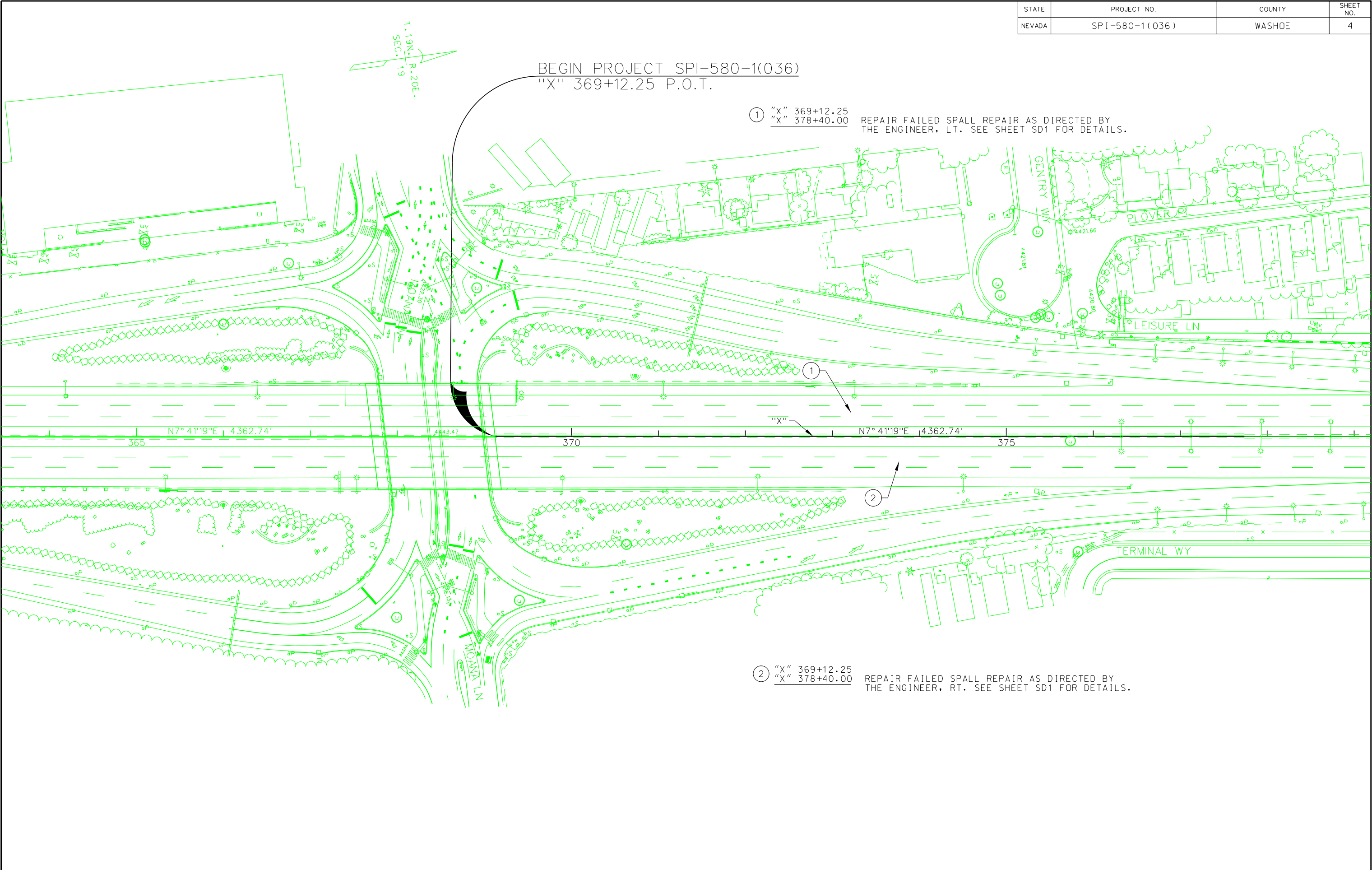
LOCATION SKETCH

STATE	PROJECT NO.	COUNTY	SHEET NO.
NEVADA	SPI-580-1(036)	WASHOE	4

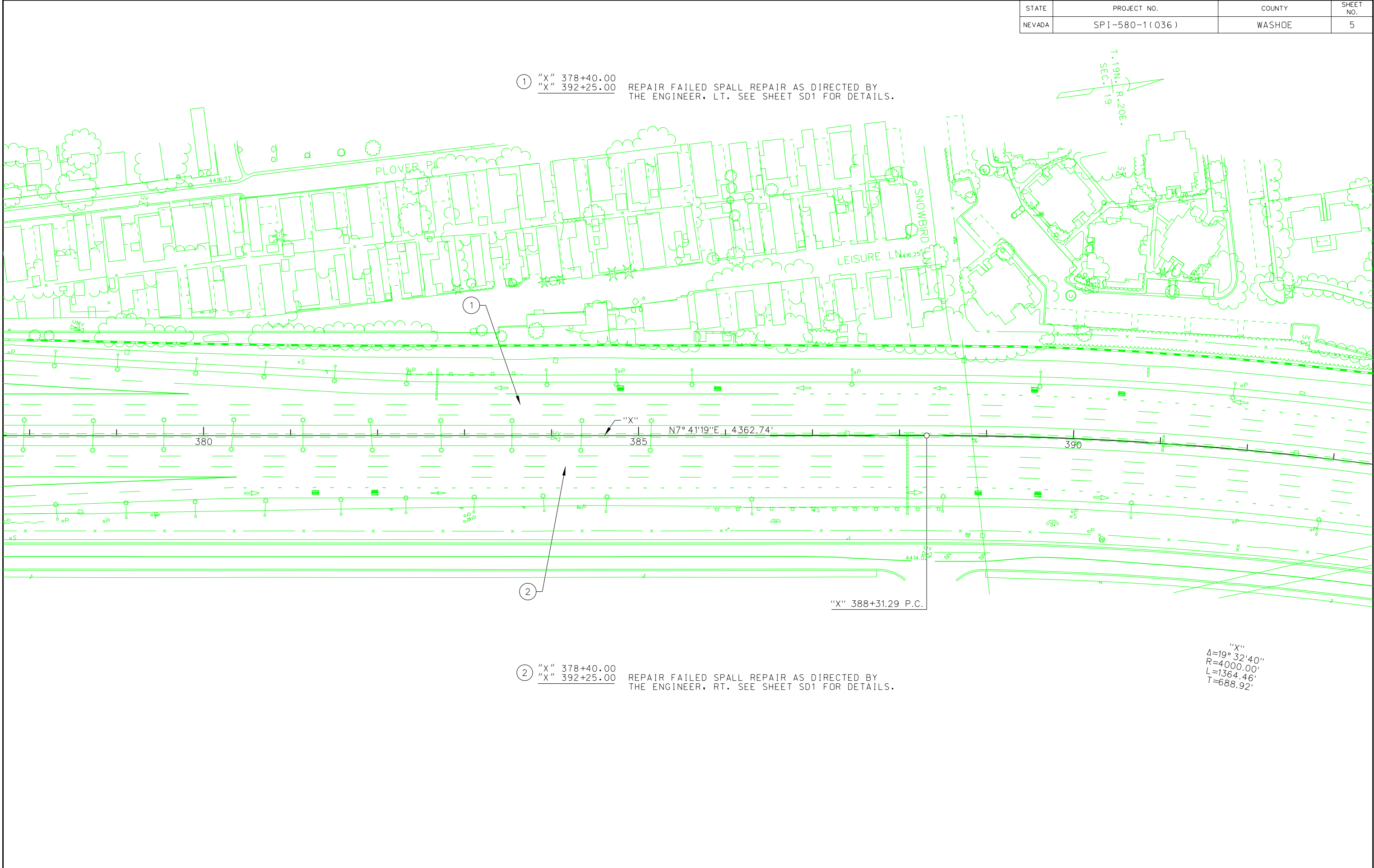
BEGIN PROJECT SPI-580-1(036)
"X" 369+12.25 P.O.T.

① "X" 369+12.25
"X" 378+40.00 REPAIR FAILED SPALL REPAIR AS DIRECTED BY
THE ENGINEER, LT. SEE SHEET SD1 FOR DETAILS.

② "X" 369+12.25
"X" 378+40.00 REPAIR FAILED SPALL REPAIR AS DIRECTED BY
THE ENGINEER, RT. SEE SHEET SD1 FOR DETAILS.



STATE	PROJECT NO.	COUNTY	SHEET NO.
NEVADA	SPI-580-1(036)	WASHOE	5

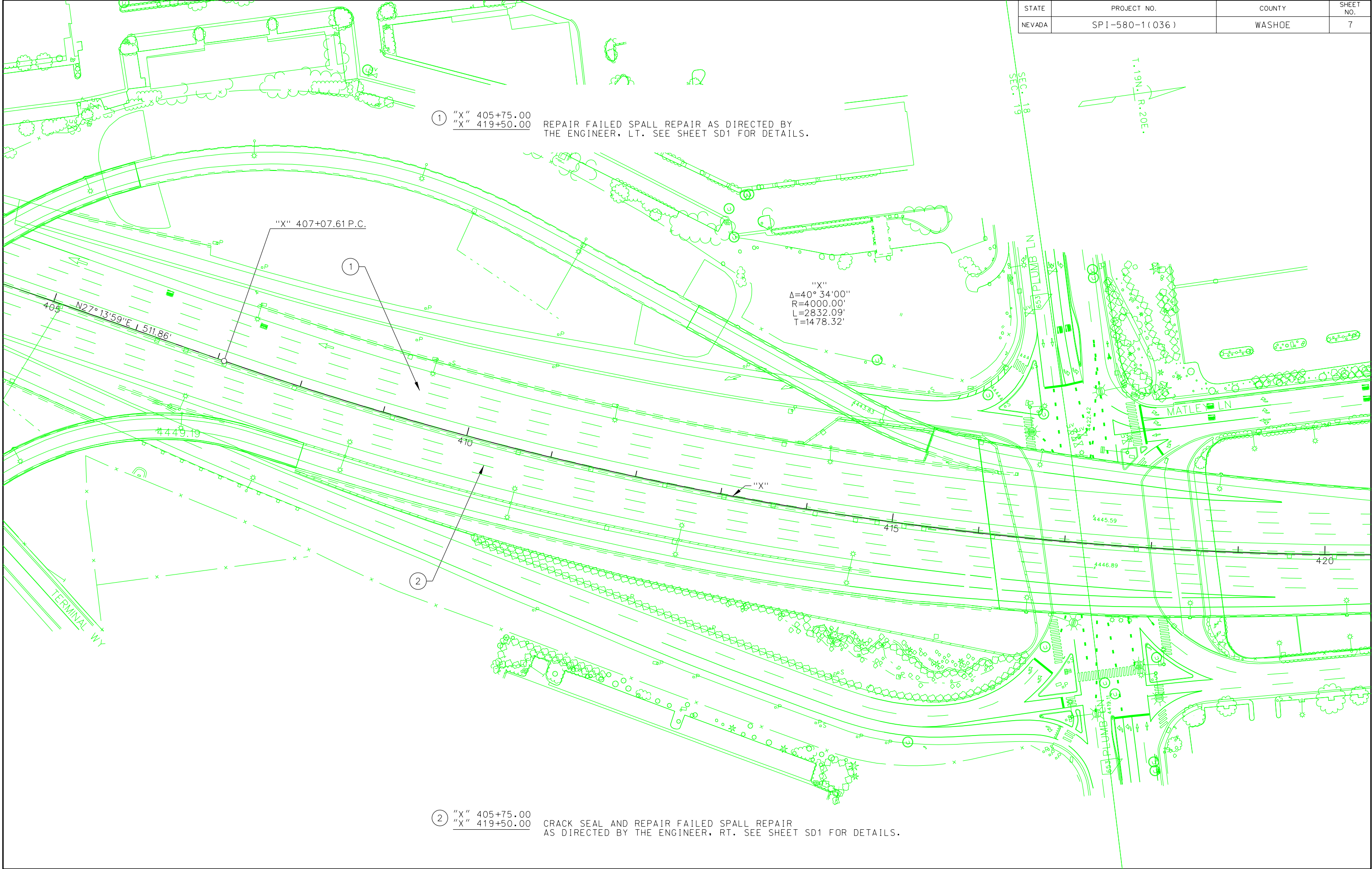


① "X" 378+40.00
"X" 392+25.00 REPAIR FAILED SPALL REPAIR AS DIRECTED BY
THE ENGINEER, LT. SEE SHEET SD1 FOR DETAILS.

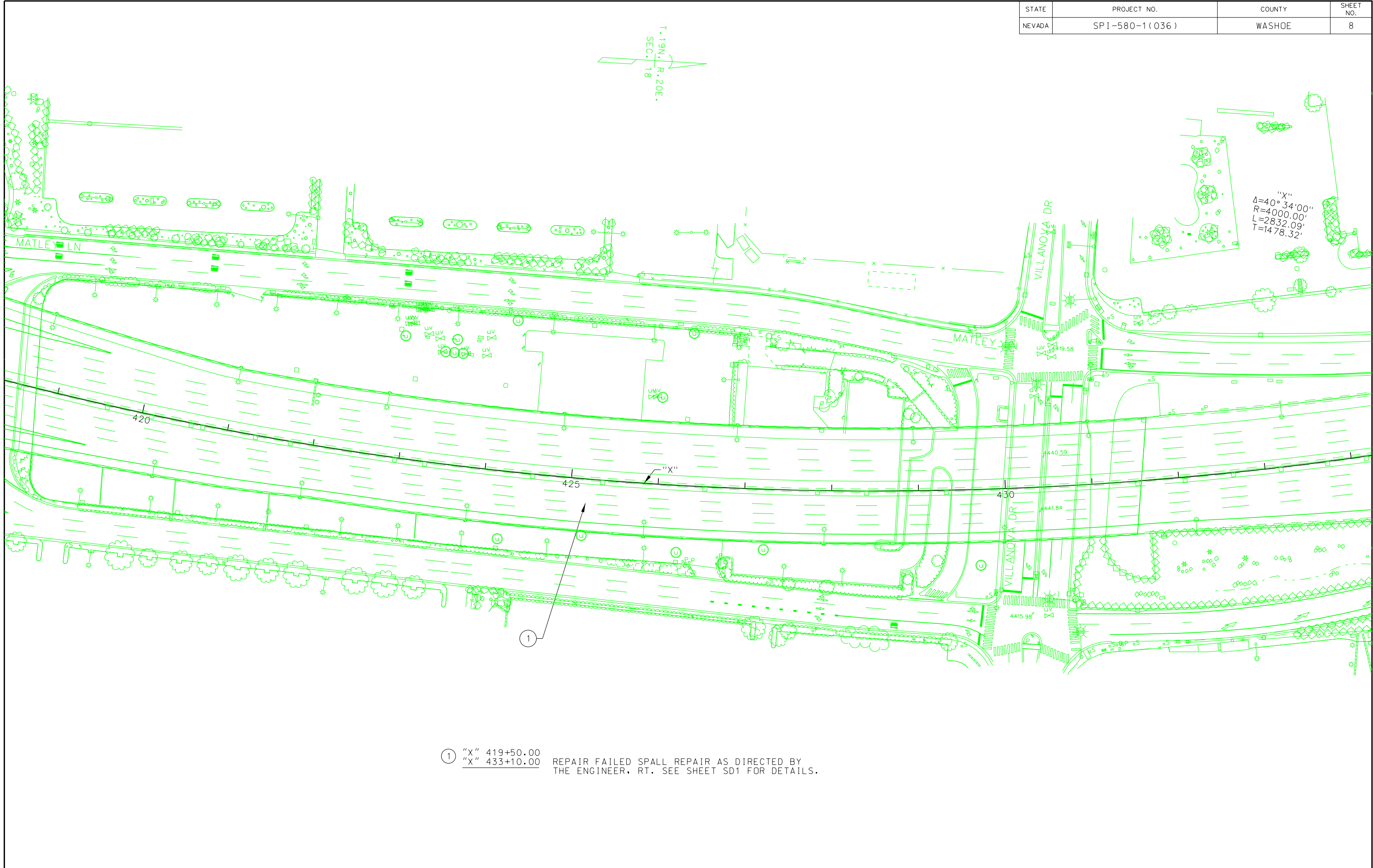
② "X" 378+40.00
"X" 392+25.00 REPAIR FAILED SPALL REPAIR AS DIRECTED BY
THE ENGINEER, RT. SEE SHEET SD1 FOR DETAILS.

"X"
Δ=19° 32' 40"
R=4000.00'
L=1364.46'
T=688.92'

STATE	PROJECT NO.	COUNTY	SHEET NO.
NEVADA	SPI-580-1(036)	WASHOE	7

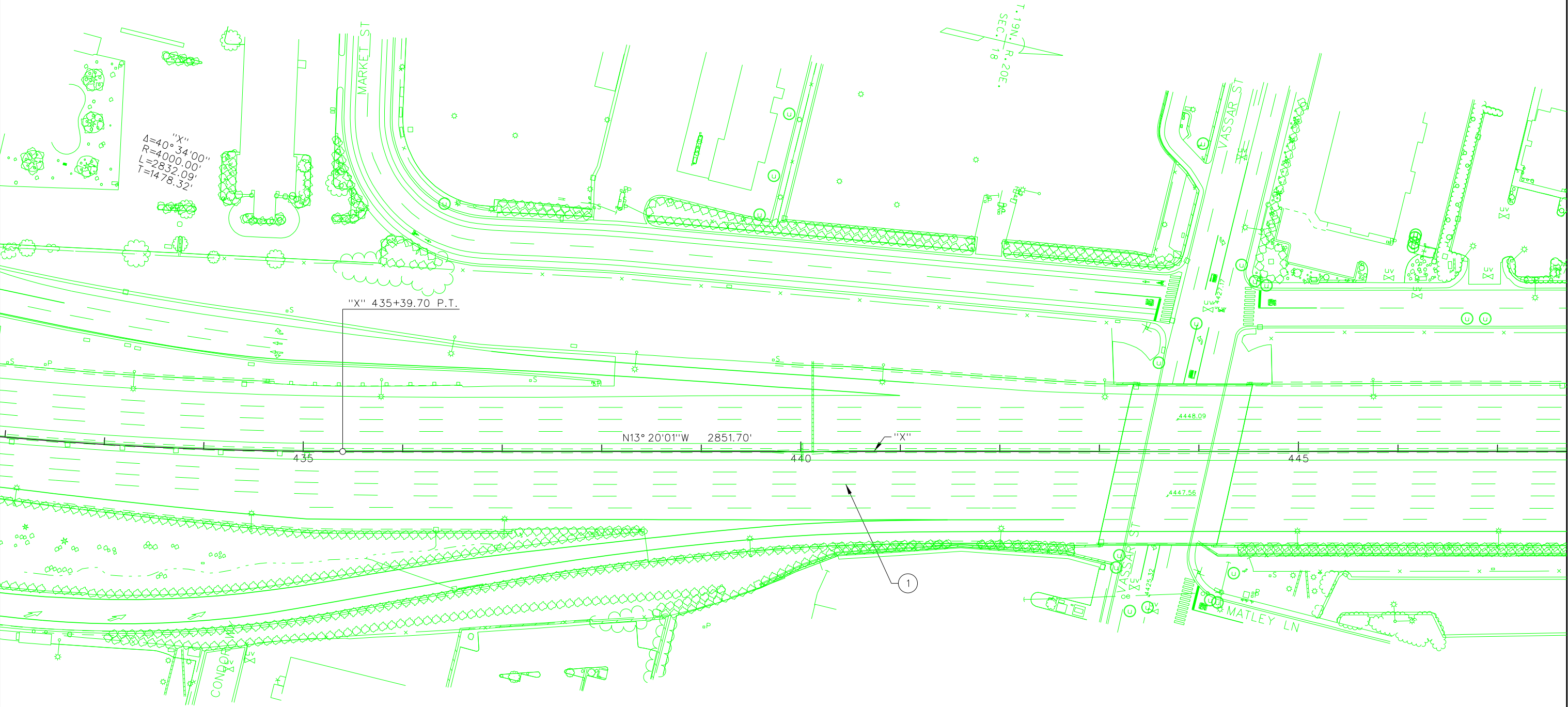


STATE	PROJECT NO.	COUNTY	SHEET NO.
NEVADA	SPI-580-1(036)	WASHOE	8



① "X" 419+50.00
"X" 433+10.00 REPAIR FAILED SPALL REPAIR AS DIRECTED BY
THE ENGINEER, RT. SEE SHEET SD1 FOR DETAILS.

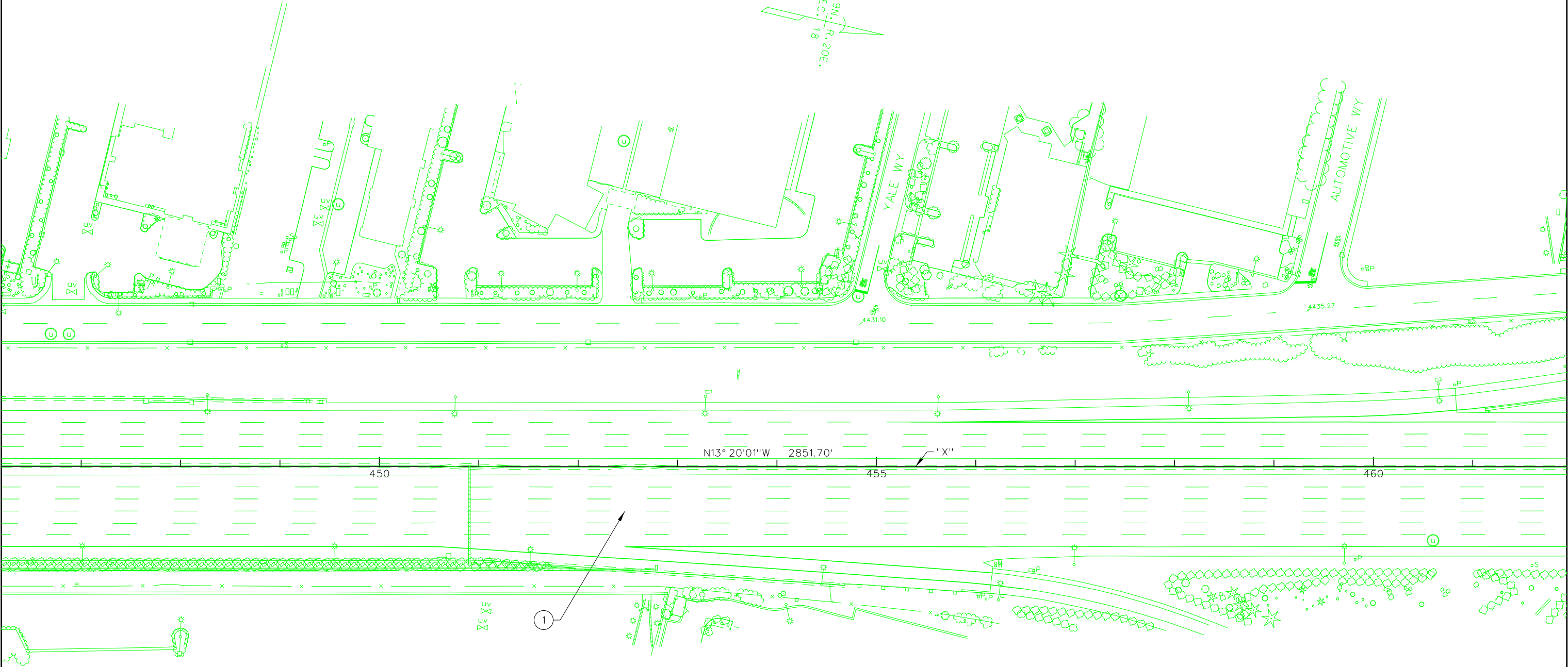
STATE	PROJECT NO.	COUNTY	SHEET NO.
NEVADA	SP1-580-1(036)	WASHOE	9



① "X" 433+10.00
"X" 447+00.00 REPAIR FAILED SPALL REPAIR AS DIRECTED BY
THE ENGINEER, RT. SEE SHEET SD1 FOR DETAILS.

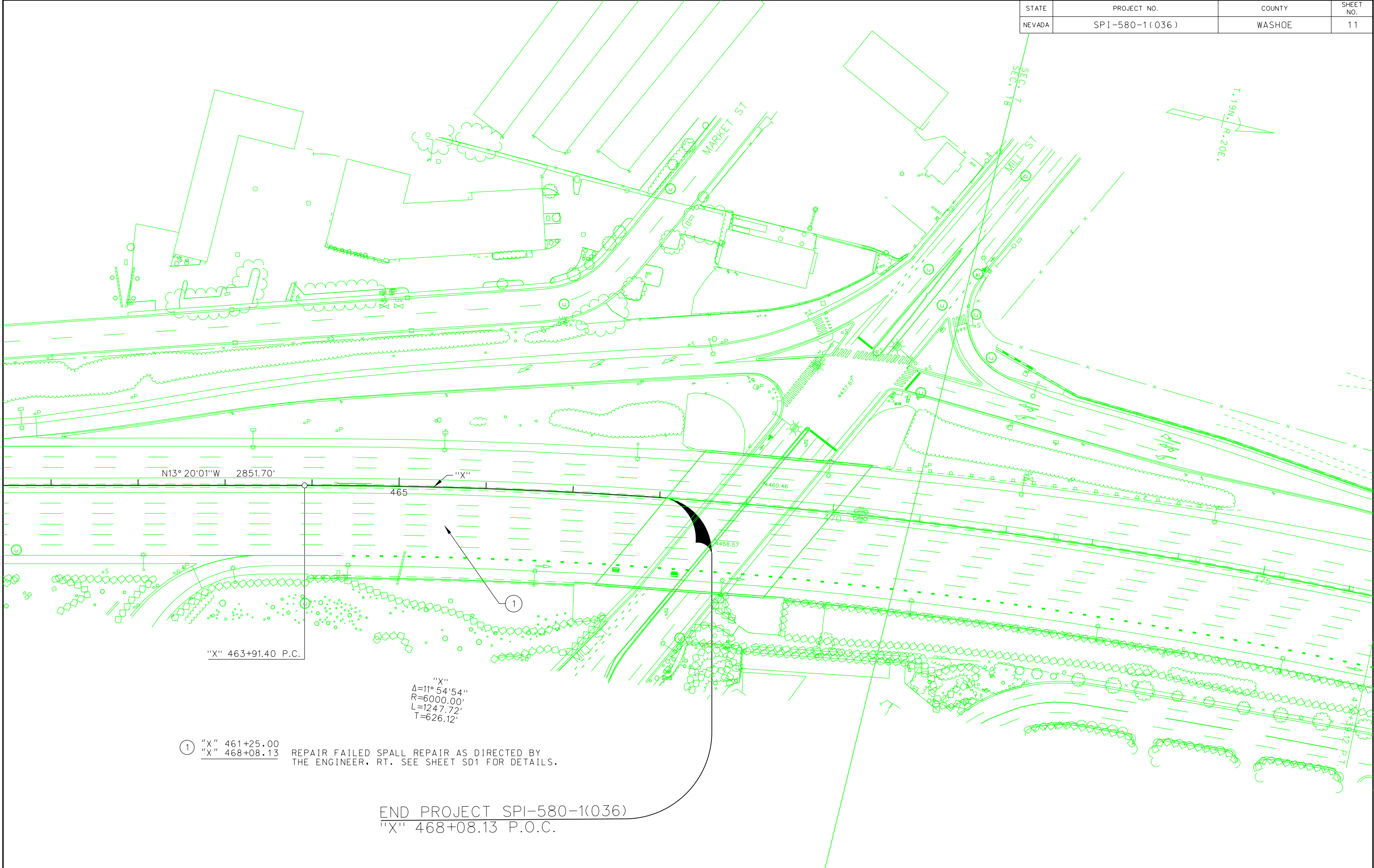
STATE	PROJECT NO.	COUNTY	SHEET NO.
NEVADA	SP1-580-1(036)	WASHOE	10

T=19N.
SEC. 18
R=20E.



① "X" 447+00.00
"X" 461+25.00 REPAIR FAILED SPALL REPAIR AS DIRECTED BY THE ENGINEER, RT. SEE SHEET SD1 FOR DETAILS.

STATE	PROJECT NO.	COUNTY	SHEET NO.
NEVADA	SPI-580-1(036)	WASHOE	11



① "X" 461+25.00
"X" 468+08.13

REPAIR FAILED SPALL REPAIR AS DIRECTED BY
THE ENGINEER, RT. SEE SHEET SD1 FOR DETAILS.

END PROJECT SPI-580-1(036)
"X" 468+08.13 P.O.C.

[illegible]

PROJECT ALIGNMENT
LPN 1302 - US 395/I-580 CENTERLINE FROM LPN1031
"X" 10+00.00 POT to "X" 597+34.49 POT
MP WA 15.87 to MP WA 27.03
Horz = NAD83/94 Ft g(f) = .999811035714
4/11/2007

ALIGNMENT

"H"	491+01.47	POT=	(LPN459)		
"X"	10+00.00	POT		14824017.345	2294854.280
			N 52°40'06" E - 183.73'		
"X"	11+83.73	PC		14824128.761	2295000.367
			R = 3500.00'		
			D = 102°17'56" Lt		
		PI		14826763.852	2298455.455
		CC		14826911.746	2292877.869
			L = 6249.08'		
			T = 4345.27'		
"X"	74+32.81	PT		14829578.339	2295144.867
			N 49°37'50" W - 820.47'		
"X"	82+53.28	PC		14830109.771	2294519.761
			R = 3000.00'		
			D = 20°05'35" Rt		
		PI		14830454.027	2294114.825
		CC		14832395.423	2296462.903
			L = 1052.07'		
			T = 531.49'		
"X"	93+05.35	PT		14830916.444	2293852.803
			N 29°32'15" W - 4681.64'		
"X"	139+86.99	PC		14834989.625	2291544.788
			R = 5000.00'		
			D = 10°13'01" Rt		
		PI		14835378.515	2291324.429
		CC		14837454.590	2295894.955
			L = 891.60'		
			T = 446.98'		
"X"	148+78.59	PT		14835800.325	2291176.543
			N 19°19'14" W - 684.53'		
"X"	155+63.12	PC		14836446.304	2290950.064
			R = 5000.00'		
			D = 34°49'29" Lt		
		PI		14837926.082	2290431.257
		CC		14834792.039	2286231.653
			L = 3039.03'		
			T = 1568.09'		
"X"	186+02.15	PT		14838844.563	2289160.313
			N 54°08'43" W - 1700.39'		
"X"	203+02.54	PC		14839840.535	2287782.140

ALIGNMENT CONTINUED

"X"	203+02.54	PC		14839840.535	2287782.140
			R = 3000.00'		
			D = 33°49'56" Rt		
		PI		14840374.951	2287042.643
		CC		14842272.049	2289539.336
			L = 1771.45'		
			T = 912.39'		
"X"	220+73.99	PT		14841230.601	2286725.907
			N 20°18'47" W - 3530.25'		
"X"	256+04.24	AP=	(0°28'47" Rt)	14844541.306	2285500.382
"O4"	734+06.50	AP=			
"O5"	517+00.00	POT			
			N 19°50'00" W - 3465.03'		
"X"	290+69.27	PC		14847800.802	2284324.749
			R = 2500.00'		
			D = 53°45'29" Rt		
		PI		14848992.810	2283894.816
		CC		14848649.015	2286676.458
			L = 2345.64'		
			T = 1267.17'		
"X"	314+14.91	PT		14850044.273	2284602.029
			N 33°55'29" E - 489.37'		
"X"	319+04.28	PC		14850450.338	2284875.148
			R = 5600.00'		
			D = 26°14'10" Lt		
		PI		14851533.208	2285603.484
		CC		14853575.716	2280228.427
			L = 2564.28'		
			T = 1305.02'		
"X"	344+68.55	PT		14852826.496	2285778.082
			N 7°41'19" E - 4362.74'		
"X"	388+31.29	PC		14857150.015	2286361.770
			R = 4000.00'		
			D = 19°32'40" Rt		
		PI		14857832.745	2286453.940
		CC		14856614.859	2290325.809
			L = 1364.46'		
			T = 688.92'		
"X"	401+95.75	PT		14858445.303	2286769.199
			N 27°13'59" E - 511.86'		
"X"	407+07.61	PC		14858900.420	2287003.429

STATE OF NEVADA
DEPARTMENT OF TRANSPORTATION

LOCATION CONTROL

ALIGNMENT CONTINUED

"X"	407+07.61	PC		14858900.420	2287003.429
			R = 4000.00'		
			D = 40°34'00" Lt		
		PI		14860214.874	2287679.926
		CC		14860730.864	2283446.819
			L = 2832.09'		
			T = 1478.32'		
"X"	435+39.70	PT		14861653.346	2287338.994
			N 13°20'01" W - 2851.70'		
"X"	463+91.40	PC		14864428.176	2286681.333
			R = 6000.00'		
			D = 11°54'54" Rt		
		PI		14865037.417	2286536.938
		CC		14865811.900	2292519.596
			L = 1247.72'		
			T = 626.12'		
"X"	476+39.12	PT		14865663.344	2286521.435
			N 1°25'07" W - 2133.17'		
"X"	497+72.29	PC		14867795.864	2286468.619
			R = 1910.00'		
			D = 37°58'15" Lt		
		PI		14868452.784	2286452.350
		CC		14867748.574	2284559.205
			L = 1265.79'		
			T = 657.12'		
	510+38.08	PT		14868960.640	2286035.347
			N 39°23'22" W - 246.93'		
"X"	512+85.01	PC		14869151.480	2285878.648
			R = 2292.00'		
			D = 40°29'27" Rt		
		PI		14869804.815	2285342.192
		CC		14870605.959	2287650.018
			L = 1619.76'		
			T = 845.36'		
"X"	529+04.77	PT		14870650.017	2285358.442
			N 1°06'05" E - 667.42'		
""X""	535+72.18	POT=		14871317.311	2285371.274
"LE"	284+05.22	POT			
	(I-80)		N 1°06'05" E - 6162.31'		
""X""	597+34.49	POT=		14877478.477	2285489.724
"P"	56+63.14	POT=			
"K"	33+07.03	POT			

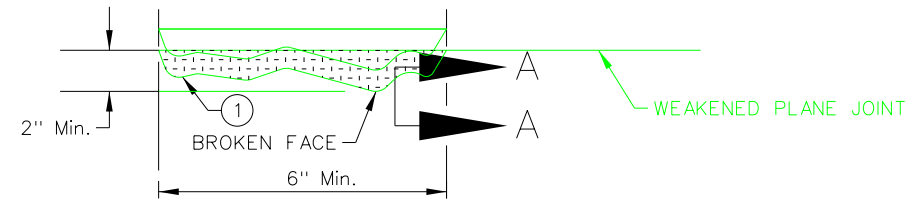
ALIGNMENT CONTINUED

STATE	PROJECT NO.	COUNTY	SHEET NO.
NEVADA	SPI-580-1(036)	WASHOE	SD1

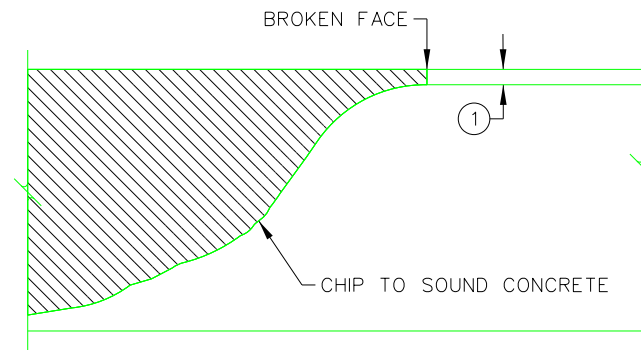
- LEGEND -

- LIMITS OF REMOVAL
- AREA OF CORNER AND JOINT SPALL REPAIR

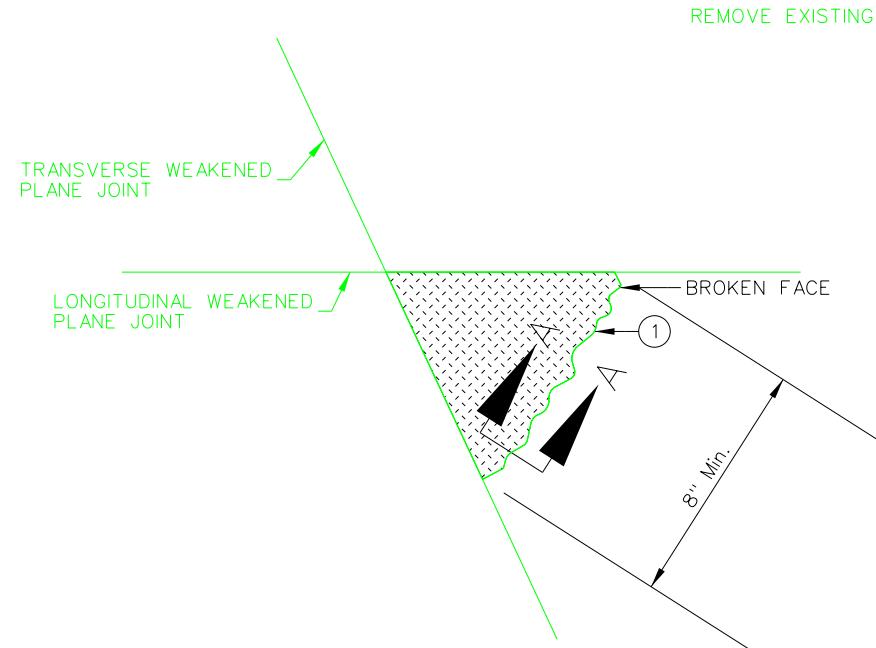
- 1 ALONG THE BROKEN FACE OF THE CORNER BREAK OR POP-OUT, THE FACE SHALL BE SAW CUT VERTICALLY A MINIMUM OF 1-INCH AWAY FROM THE SPALL AND NOT LESS THAN 2-INCHES DEEP OR TO SOUND CONCRETE.
- 2 THE CONTRACTOR SHALL MARK ALL POTENTIAL SPALL REPAIR LOCATIONS FOR APPROVAL BY THE ENGINEER PRIOR TO INITIATING THE REPAIR.



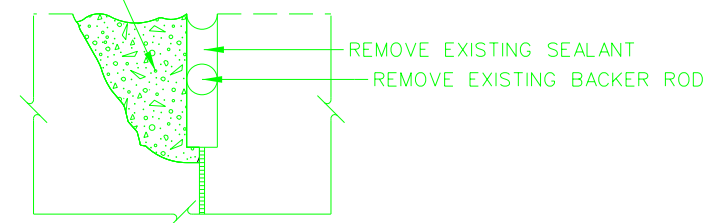
PLAN VIEW
JOINT SPALL REPAIRS



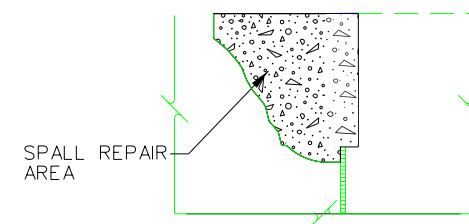
SECTION A-A



PLAN VIEW
CORNER SPALL REPAIRS



SPALL REPAIRS

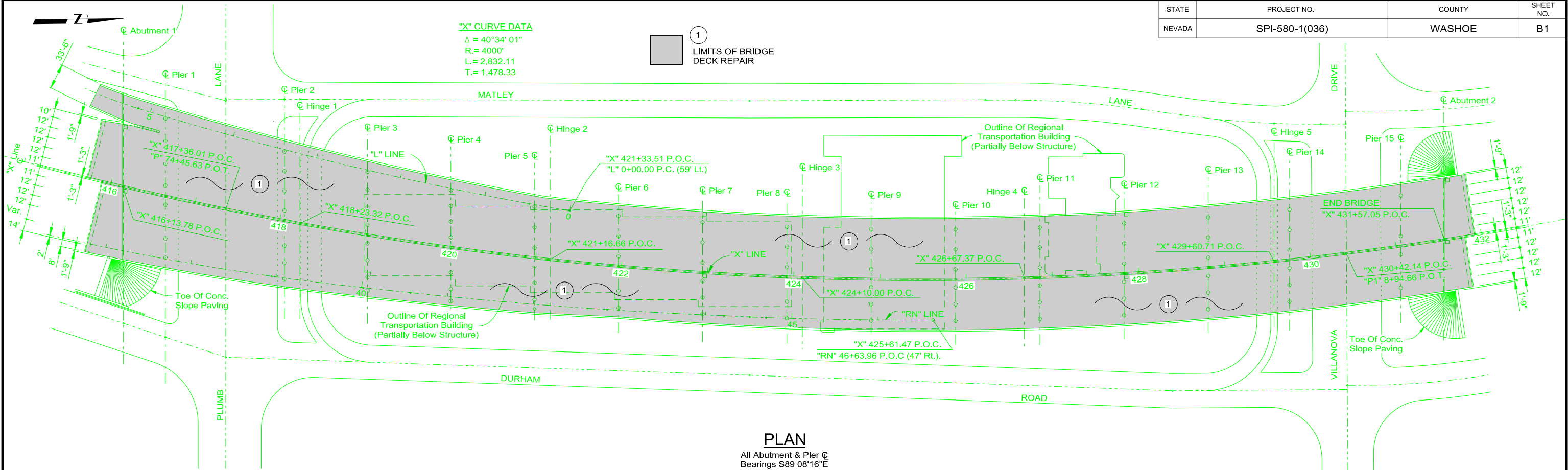


SECTION OF IMPROVEMENT

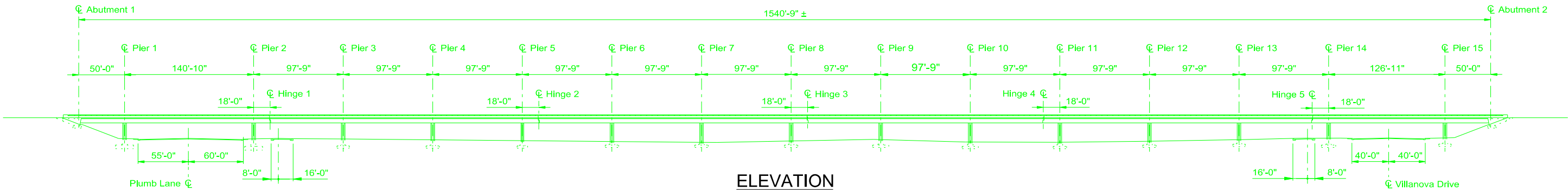
CORNER AND JOINT SPALL REPAIR

STATE OF NEVADA
DEPARTMENT OF TRANSPORTATION

SPECIAL DETAIL



PLAN
All Abutment & Pier C
Bearings S89 08'16\"E



ELEVATION

GENERAL NOTES:

- Design Specifications: AASHTO "LRFD Bridge Design Specifications" Ninth Edition 2020, the AASHTO "Guide Specifications for LRFD Seismic Bridge Design" Second Edition 2011, with interims through 2015, and the FHWA Seismic Retrofit Manual for Highway Structures.
- Construction Specifications: State of Nevada Department of Transportation "Standard Specifications For Road And Bridge Construction, 2014" except as noted below and in the Special Provisions of this Contract.
- Construction Type Code: X281
- Dimensions of the existing construction are provided in these plans to assist in the construction of the proposed bridge modifications, however, these drawings may not accurately represent field conditions. The contractor is required to conduct necessary field investigations to verify all controlling measurements (dimensions, elevations, bearings, etc.) prior to ordering materials, preparing shop drawings, or starting any construction. Submit all information to the Engineer and identify those measurements that deviate substantially from the plans and that will impact the new construction for resolution by the Engineer. No direct payment will be made for obtaining field measurements.

DESCRIPTION OF WORK:

- Concrete bridge deck repair (Item No. 502 0360). Survey bridge deck for areas of deterioration. Remove damaged concrete to such depth that sound concrete is exposed over the entire area. Blast clean any exposed reinforcing steel. Submit proposed patch material for approval and place per 502.03.15 of the Standard Specifications (total estimated area of repairs is 350 square feet).

QUANTITIES

ITEM No.	ITEM DESCRIPTION	UNIT	QUANTITY
502 0360	CONCRETE BRIDGE DECK REPAIR	FA	1

ABBREVIATIONS

Conc.	Concrete
Max.	Maximum
Min.	Minimum
Var.	Varies

DATE : 9/15/2021

STRUCTURAL DESIGN DIVISION
DESIGNED BY: N. MANGOBA
DRAWN BY: JESUS 09/10/2021
PRINCIPAL: N. MANGOBA

STATE OF NEVADA
DEPARTMENT OF TRANSPORTATION

I-580 - WA 23.75
AIRPORT VIADUCT
DECK REPAIR

I-1250 N&S

[illegible]

NEVADA DEPARTMENT OF TRANSPORTATION



SPECIAL PROVISIONS

For Constructing a Portion of the State Highway System

On I-580 from Moana Lane Interchange to Mill Street Interchange.

County: Washoe

Route Section: I 580-1

Milepost: WA 22.576 to WA 24.451

Project: SPI-580-1(036)

Contract: 3896

General description of work covered by this contract

Cack sealing, pothole repair, and spall repair of concrete pavement.

These Special Provisions shall be used with, and as a component part of the Standard Specifications for Road and Bridge Construction, 2014 Edition

Kristina Swallow, P.E.
NDOT Director

SPECIAL PROVISIONS

These Special Provisions supplement and modify the "Standard Specifications for Road and Bridge Construction," 2014 Edition. All of the requirements and provisions of said Standard Specifications shall apply, except where modified by the plans and these Special Provisions.

This is an English unit contract and all of the requirements and provisions given therefore shall apply. Make no reference to metric units unless metric units are the only units given or otherwise specified for both English unit and metric unit contracts.

SECTION 102 – BIDDING REQUIREMENTS AND CONDITIONS

102.03 Contents of Proposal Forms. Add the following to the end of this Subsection of the Standard Specifications:

(b) Workforce information (to comply with the Apprenticeship Utilization Act of 2019). Comply with the following requirements:

1. Prior to bid opening the prime Contractor shall upload a completed Project Workforce Checklist, provided by the Department, into the Department's Electronic Bidding System (iCX).
2. By 5:00 pm the next business day following bid-opening, the apparent 3 lowest bidders shall upload a completed Project Workforce Checklist for all named subcontractors into the Department's Electronic Bidding System (iCX).
3. Within 10 days of bid-opening, the apparent low bidder shall submit a Request for Waiver form, provided by the Department, for the prime Contractor and all named subcontractors. All supporting documentation for waivers, shall be submitted with the Request for Waiver form. The Request for Waiver form and supporting documentation shall be sent via email, fax or delivered to the Department's Contract Compliance Office. If waivers are not needed, please indicate such on the Request for Waiver form, and submit as directed above.

A request for waiver may be submitted for one of the following:

- a. No Registered Apprentice Programs exist for the craft/type of work required by the project.
- b. A request for Apprentices was denied, or not acted upon within 5 business days of submission.
- c. The project requires the performance of uniquely complex or hazardous work.

Failure to submit the workforce/apprentice utilization forms and supporting documentation described above, within the required time, may deem the bid non-responsive.

102.16 DBE and SBE Certification and Bidding Requirements. The first four paragraphs of this Subsection of the Standard Specifications are hereby deleted and the following substituted therefore:

This Contract is subject to Title 49, Code of Federal Regulations, Part 26 and/or NRS 408.3872 to 408.38728, inclusive, for Disadvantaged Business Enterprise (DBE) and Small Business Enterprise (SBE) certification and bidding requirements. Portions of those regulations are set forth in these Standard Specifications, and those regulations in their entirety are incorporated herein by this reference.

It is the policy of the Department that DBEs/SBEs as defined in 49 CFR Part 26, NRS 408.3872 to 408.38728, and the Department's Disadvantaged Business Enterprise Program shall have an equal opportunity to participate in the performance of contracts. All the DBE and SBE requirements of 49 CFR Part 26 and/or NRS 408.3872 to 408.38, inclusive, apply.

The Contractor agrees to ensure that DBEs/SBEs have an equal opportunity to participate in the performance of contracts and subcontracts. In this regard the Contractor shall take all necessary and reasonable steps in accordance with 49 CFR Part 26 and/or NRS 408.3872 to 408.38, inclusive, to ensure that DBEs/SBEs have an equal opportunity to compete for and perform contracts.

The Contractor, sub recipient or subcontractor shall not discriminate on the basis of race, color, religion, sex, sexual orientation, gender identity or expression, age, disability, or national origin in the performance of the contract. The Contractor shall carry out applicable requirements of 49 CFR Part 26 and/or NRS 408.3872 to

408.38, inclusive, in the award and administration of the contract. Failure by the Contractor to carry out these requirements is a material breach of the contract which may result in the termination of this contract or such other remedy as the Department deems appropriate, which may include, but is not limited to:

- (a) Withholding progress payments.
- (b) Assessing sanctions.
- (c) Liquidated damages.
- (d) Disqualifying the Contractor from future bidding.

Add the following to the end of the seventh paragraph on page 12 of the Standard Specifications:

- (e) Each DBE firm must be certified in a NAICS code applicable to the kind of work the firm would perform on the contract.

The first sentence and Subparagraph (1) of the second paragraph on page 13 of the Standard Specifications are hereby deleted and the following substituted therefore:

Determination of whether a DBE/SBE trucking company is performing a commercially useful function and the expenditures that count toward DBE/SBE goals will be as follows:

1. The DBE/SBE must be responsible for the management and supervision of the entire trucking operation for which it is responsible on a particular contract and must submit to the Department a DBE/SBE Trucking Credit Worksheet before any work can be started on a contract. There cannot be a contrived arrangement between the DBE/SBE trucking firm, the prime contractor and any lower tier subcontractors for the purpose of meeting DBE/SBE goals.

The third to last paragraph on page 13 of the Standard Specifications is hereby deleted and the following substituted therefore:

The DBE/SBE subcontractors submitted by the prime Contractor as meeting the requirements of this Subsection must have a license, if applicable, for the type and quantity of work to be performed by said DBE/SBE subcontractor, issued by the appropriate agency prior to award of the contract.

SECTION 103 – AWARD AND EXECUTION OF CONTRACT

103.08 DBE and SBE Verification and Award Requirements. This Subsection of the Standard Specifications is in effect for this contract and the Department has established a SBE participation goal of 0.00%.

The last paragraph of this Subsection of the Standard Specifications is hereby deleted.

SECTION 105 – CONTROL OF WORK

105.04 Coordination of Plans, Specifications, Supplemental Specifications, and Special Provisions. This Subsection of the Standard Specifications is hereby deleted and the following substituted therefore:

All supplementary documents are essential parts of the contract and a requirement occurring in one is binding as though occurring in all. They are complimentary and provide and describe the complete contract. If there is a discrepancy, the governing ranking is:

Dimensions	Information
1. Plan	1. Special Provisions
2. Calculated	2. Plans
3. Scaled	3. Standard Specifications
	4. Standard Plans
	5. Information received at mandatory prebid meetings

Take no advantage of any apparent contract error or omission. Promptly give notification if any omissions or errors are discovered. Such corrections and interpretations will then be made as may be deemed necessary for fulfilling the intent of the plans and specifications.

105.05 Partnering. This Subsection of the Standard Specifications is hereby deleted and the following substituted therefore:

For the benefit of both the Contractor and the Department, the formation of a "Partnering" relationship will be established in order to effectively complete the contract. The purpose of this relationship is to maintain cooperative communication and to mutually resolve conflicts at the lowest responsible management level.

The Department strives to work cooperatively with all Contractors and partnering is our way of doing business on all contracts. The Department encourages the formation of a partnering team consisting of significant contributors from the Department, Contractor, major Sub-contractors, and invited stakeholders.

Additional information and resources for Partnering requirements described herein can be found on the Department's website at <https://www.nevadadot.com/doing-business/about-ndot/ndot-divisions/operations/construction/partnering-program>.

For partnering requirements, projects are classified as Level 1 or Level 2 based on the contract bid amount. Level 1 projects have a total bid amount under \$10 million while Level 2 projects have a total bid of \$10 million or higher. All projects are required to follow partnering principles and implement basic partnering elements such as team member expectations, project goals, a risk assessment, and an issue resolution ladder. Level 1 projects may accomplish this in a partnering kickoff meeting led by the Engineer and Contractor Project Manager. Level 2 projects shall be led by a professional facilitator. All projects will have access to the "Partnering Roadmap" to use as a checklist and tracking tool for partnering expectations.

If a contract is under \$10 million yet meets criteria in the "Facilitation Matrix" in Figure 105.1 at the end of this Subsection, the project might warrant professionally facilitated partnering. In some cases, the contract may specify required facilitation due to its complex nature or high public impact.

The establishment of the partnering relationship will not change or modify the terms and conditions of the contract.

Though the Engineer typically extends an invitation for the initial partnering session, either the Department or Contractor may request a facilitated session. After the Engineer receives the request, the Contractor and the Engineer shall cooperatively select a partnering facilitator from the Department's "Partnering Program Facilitator List."

Additional interim partnering workshops may be required throughout the life of the contract. It is suggested that, at minimum, kickoff and closeout sessions be held for all projects. Interim sessions should be held following a winter suspension or if the project exceeds one year in length. The frequency will be determined by the length and scope of the project. The Engineer and Contractor should work closely to schedule these sessions.

In implementing partnering, the Contractor and the Engineer shall manage the contract by:

1. Using early and regular communication with involved parties.
2. Establishing and maintaining a relationship of shared trust, equity, and commitment.
3. Identifying, quantifying, and supporting attainment of mutual goals.
4. Developing strategies for using risk management concepts.
5. Implementing timely communication and decision making.
6. Resolving potential problems at the lowest possible level to avoid negative impacts.
7. Holding periodic partnering meetings and workshops as appropriate to maintain partnering relationships and benefits throughout the life of the contract.
8. Establishing periodic joint evaluations of the partnering process and attainment of mutual goals.

At the kickoff session, the partnering team shall create a team charter that includes mutual goals (core project goals which may also include project specific goals and mutually supported individual goals), a partnering maintenance and closeout plan, dispute resolution plan with a dispute resolution ladder, and team commitment statement and signatures.

Professionally facilitated partnering teams shall participate in monthly partnering evaluation surveys to measure progress on mutual goals and short-term key issues as they arise. The surveys are intended to keep the team members and the project on task with the goals and resolution of issues. Issues identified in the surveys shall be addressed timely and appropriately. The closeout partnering session should be held shortly before or

after substantial completion and the team shall document the accomplishment of team goals and challenges as well as document lessons learned.

Figure 105.1 Facilitation Matrix.

Project Risk Calculation	<<<Less		Risk Score		More>>>	
Factors	1	2	3	4	5	Risk Score (1-5)
Project Duration	Less than 60 calendar days.		60-150 calendar days.		Greater than 150 calendar days.	
Number of 3 rd parties (utilities, local municipalities, other key stakeholders)	3 or less third parties.		4-6 third parties.		More than 6 third parties.	
Size of Project	Small		Medium		Large	
Number of Project Risks	Relatively few risks with minor cost and/or time impacts.		Typical project with moderate number of risks.		Many risks with significant cost and/or time impacts.	
Schedule Risks	Little to no anticipated constraints. Low liquidated damages and/or potential incentive.		Limited anticipated constraints. Average liquidated damages and/or potential incentive.		Many anticipated schedule constraints. High liquidated damages and/or potential incentive.	
Partnering Team Relationships	Team has worked together before and has a solid partnering foundation.		Team has some experience working together, not necessarily good or bad.		Team has not worked together or has a poor prior partnering relationship.	
					Total Risk Score:	
					Total Risk Score less than 15:	
					Total Risk Score 15 or more:	

105.09 Construction Stakes, Lines, and Grades. This Subsection of the Standard Specifications is hereby deleted and the following substituted therefore:

Construction stakes establishing lines, slopes, and profile grade in road work, and centerline and benchmarks for bridge work, culvert work, protective and accessory structures and appurtenances will be set as deemed necessary, and all necessary information relating to lines, slopes, and grades will be furnished. These stakes and marks shall constitute the field control by and in under which the Contractor shall establish other necessary controls and perform the work.

Be responsible for the preservation of all stakes, marks, etc., provided by the Department.

Replace any part of the stakeout that is destroyed or lost by construction operations, or by any other reason, when needed to complete the work, at own expense.

The Department will be responsible for the accuracy of this work.

After initial stakeout of horizontal and vertical controls, give 72 hours written notice for any additional required controls. Saturdays, Sundays, and holidays will not be counted as part of the 72 hours.

105.16 Final Inspection and Acceptance. The fourth paragraph of this Subsection of the Standard Specifications is hereby deleted.

105.18 Disputes Review Team. This Subsection of the Standard Specifications is hereby deleted.

SECTION 106 – CONTROL OF MATERIAL

106.01 Source of Supply and Quality Requirements. Rock, soil, or other mineral material obtained or produced from sources other than those described in Subsection 106.02 must be evaluated for Naturally Occurring Asbestos (NOA) and erionite and comply with the requirements contained in the Department's "NDOT NOA & Erionite Commercial Import Material Clearance Guidance, July 2019". Submit required information for review and approval a minimum of 30 days prior to start of related work. Additional contract time will not be given for information requiring changes and re-submittal. The approval of source materials shall not relieve responsibility under the contract for successful completion of work.

A copy of "NDOT NOA & Erionite Commercial Import Material Clearance Guidance, July 2019" may be obtained from the Department's website at <https://www.nevadadot.com/home/showdocument?id=16763>.

106.02 Local Materials. Should material sites be located on public lands under the jurisdiction of the Bureau of Land Management, new Part 23 of Title 43 as noted in Subsection 106.03 shall pertain.

106.04 Samples and Tests. The second paragraph on page 34 of the Standard Specifications is hereby deleted and the following substituted therefore:

Testing personnel are required to be qualified in the Nevada Alliance for Quality Transportation Construction (NAQTC) Aggregate Module and Sampling and Density Module or Western Alliance for Quality Transportation Construction (WAQTC) Aggregate Module and Embankment and Base Module.

The first sentence of the second indented paragraph of (e) on page 35 of the Standard Specifications is hereby deleted and the following substituted therefore:

For gradation acceptance, samples will be taken from behind the lay down machine according to Test Method No. Nev. T200, except for aggregates for bituminous open-graded which will be sampled from the paving machine.

The first sentence of the last indented paragraph of (g) on page 35 of the Standard Specifications is hereby deleted and the following substituted therefore:

For gradation acceptance, samples will be taken from behind the lay down machine according to Test Method No. Nev. T200, except for aggregates for bituminous open-graded which will be sampled from the paving machine.

In the last sentence of the second indented paragraph of (h) on page 35 of the Standard Specifications, the reference to "AASHTO T40" is hereby deleted and "AASHTO R66" substituted therefore.

In indented paragraph (i) on page 36 of the Standard Specifications, the reference to "procedure No. 10" is hereby deleted.

106.05 Certificates of Compliance. The third sentence of the fifth paragraph of this Subsection of the Standard Specifications is hereby deleted and the following substituted therefore:

All tests shall be performed by an AASHTO re:source accredited facility.

SECTION 107 – LEGAL RELATIONS AND RESPONSIBILITY TO THE PUBLIC

107.01 Laws to be observed. Subparagraphs (1), (2), (3), and (5) of this Subsection of the Standard Specifications are hereby deleted and the following substituted therefore:

- (1) Compliance with Regulations: The Contractor shall comply with regulations relative to nondiscrimination, Federal regulation Title 49, Code of Federal Regulations, Part 21, Title 23, Code of Federal Regulations, Part 200, and Nevada Revised Statute 613.350, (hereinafter referred to as the Regulations), which are herein incorporated by reference and made part of this contract.
- (2) Nondiscrimination: The Contractor, with regard to the work performed by it during the contract, shall not discriminate on the basis of race, color, religion, sex, sexual orientation, gender identity or expression, age, disability or national origin in the selection and retention of Subcontractors, including procurements of materials and leases of equipment. The Contractor shall not participate either directly or indirectly in discrimination prohibited by the Regulations.

- (3) Solicitations for Subcontractors, Including Procurement of Materials and Equipment: In all solicitations either by competitive bidding or negotiation made by the Contractor for work to be performed under a subcontract, including procurements of materials or leases of equipment, each potential Subcontractor or supplier shall be notified by the Contractor of the Contractor's obligations under this contract and the Regulations relative to nondiscrimination on the basis of race, color, religion, sex, sexual orientation, gender identity or expression, age, disability or national origin.
- (5) Sanctions for Non-Compliance: In the event of the Contractor's noncompliance with the nondiscrimination provisions of this contract, NDOT shall impose contract sanctions as it, the FHWA or the State may determine to be appropriate, including but not limited to:
- a. withholding of payments to the Contractor under the contract until the Contractor complies, and/or
 - b. cancellation, termination or suspension of the contract, in whole or in part.

107.06 Sanitary, Health, and Safety Provisions. The third paragraph of this Subsection of the Standard Specifications is hereby deleted.

107.07 Public Convenience and Safety. The first sentence of the fourth paragraph of this Subsection of the Standard Specifications is hereby deleted and the following substituted therefore:

Retain a person certified by the American Traffic Safety Services Association (ATSSA) or Department approved equivalent as a Traffic Control Supervisor as specified in Subsection 624.03.06.

107.09 Liability Insurance. Subparagraphs (b) and (c) of this Subsection of the Standard Specifications are hereby deleted and the following substituted therefore:

(b) General. Furnish the Department with one certified copy of all insurance required under subparagraph (a) of Subsection 107.09 of the Standard Specifications. Send this copy directly to the Nevada Department of Transportation, 1263 S. Stewart Street, Carson City, Nevada 89712 - Attention: Contract Compliance Officer.

107.12 Protection and Restoration of Property and Landscape. The second to last paragraph of this Subsection of the Standard Specifications is hereby deleted and the following substituted therefore:

Be responsible for the preservation, maintenance, and mitigation efforts to minimize erosion and water pollution throughout the duration of the project. See Section 211 and Section 637.

SECTION 108 – PROSECUTION AND PROGRESS

108.01 Subletting of Contract. Prior to the Preconstruction Conference, submit a copy of the "NDOT Bidder Subcontractor and Supplier Information – Enterprise Subcontractors and Suppliers" report with an additional narrative that details your plans for utilization of each Enterprise Subcontractor for the prosecution of work. Include sufficient detail to ascertain when each Enterprise Subcontractor is anticipated to work on the project. Submit updated plans by the 15th of each month indicating any changes in planned utilization.

The second, fourth, and fifth paragraphs of this Subsection of the Standard Specifications are hereby deleted.

The second and third sentences of the third paragraph of this Subsection of the Standard Specifications are hereby deleted and the following substituted therefore:

Without exception and before the performance of any work by a subcontractor or service provider, submit a Subcontractor/Service Provider Request (SSPR) form to the Engineer for approval by the Department. Upon receipt of the SSPR approval, the subcontractor or service provider may begin work on the project. After SSPR approval, and within 2 business days of the subcontractor or service provider starting work on the project, enter the subcontractor or service provider in the Business to Government Now (B2GNow) system, and, for all subcontractors, upload a fully executed subcontract between the Contractor and the subcontractor. This applies for all tiers of subcontractors and service providers.

The sixth paragraph of this Subsection of the Standard Specifications is hereby deleted and the following substituted therefore:

All subcontractors, service providers and assignees of the prime Contractor shall be required to follow all Federal, State and local regulations and laws in the same manner as the prime Contractor.

The third paragraph and subparagraphs (a) through (g) in the middle of page 54 of the Standard Specifications are hereby deleted.

The second paragraph of "NON-DISCRIMINATION IN EMPLOYMENT AND CONTRACT LABOR PROVISIONS" on page 54 of the Standard Specifications is hereby deleted and the following substituted therefore:

"Also included, and made part of this subcontract agreement, through the execution of the Subcontractor/Service Provider Request (SSPR) form, are the applicable Labor Provisions, and required contract inclusions for all State and Federal construction contracts."

When performed by subcontract, the following items of work, designated herein as "Specialty Items," are hereby exempted from the provisions that 50% of the value of the work be performed by the Contractor with his own organization, but are not exempted from the remaining provisions concerning subcontracting.

Specialty Items:

Description	Item Number
None	

108.02 Notice to Proceed. Commence work not later than the date set forth in the "Notice to Proceed" and prosecute diligently so as to be completed within 30 working days after commencement of work or the date set forth in the "Notice to Proceed," whichever occurs first.

Liquidated damages will be assessed according to Subsection 108.09 for failure to complete the work as specified herein.

108.03 Prosecution and Progress. This Subsection of the Standard Specifications is hereby deleted and the following substituted therefore:

(a) General. After being awarded the contract, prepare and submit for acceptance the progress schedules as specified herein showing the order in which the work is proposed to be carried out.

Do not construe the acceptance of any progress schedule submitted to assign responsibility of performance or contingencies to the Department or relieve responsibility to adjust forces, equipment, and work schedules as may be necessary to insure completion of the work within prescribed contract time. Regardless of the number of working days or completion date indicated on the schedules, acceptance of a schedule shall not be construed as approval to adjust the contract time and liquidated damages will be assessed according to Subsection 108.09.

Any contingency (difference in time between the project's early completion and required contract completion date) in a progress schedule belongs to the project, not any one party to the contract.

Neither the Contractor nor the Engineer shall own the "slack" or "float," which is the amount of time between the early start date and the late start date, or the early finish date and the late finish date, of any activity or group of activities in the schedule.

The progress schedule may be used as a basis for establishing major construction operations and as a check on the progress of work. Provide sufficient materials, equipment, and labor to guarantee the completion of the project according to the plans and specifications. Should the prosecution of the work for any reason be discontinued, give notification at least 24 hours in advance of resuming operations.

Submit electronic copies of the schedule, in addition to hard copies of plots and reports. Acceptable formats for the preliminary schedule include bar chart, Gantt chart, or time-scaled logic diagram. Provide electronic copies of the baseline, monthly updates, and supplemental schedule files in an approved, compatible format which can be accessed by the Department's current version of "Oracle" software scheduling program. The submittal of satisfactory progress schedules including preliminary, baseline, monthly updates, and supplemental schedules shall be considered as a necessary portion of the work; therefore, partial payments as set forth under Subsection 109.06 may not be forthcoming until this requirement is complied with.

The supplemental schedules and monthly updates shall not alter the logic previously established in the preliminary schedule or baseline schedule unless requested and approved in writing.

Through the use of calendars, incorporate non-work periods such as holidays, weekends, or other non-work days as identified in the contract.

Activity descriptions shall be concise and contain a verb, noun, and a location, but representative of the work being performed.

Schedules shall reflect Department activities and third party activities.

Do not use leads or lags when the creation of an activity performs the same function (e.g. concrete cure time). Lag duration shall not exceed 10 days without prior approval and shall not have a negative value. Explain the use of interrelation constraints such as leads and lags on activities in the narrative.

Do not use mandatory start or finish constraints, start on, expected finish, and zero total float constraints in the baseline, monthly update, or supplemental schedules without approval.

Code activities for the responsible party, phasing, and area or location.

Do not use schedule submittals to notify the Department of caused delays or to request additional contract time.

Failure or delay in the submittal or approval of a baseline, monthly update, or supplemental schedule will not result in any time extension.

(b) Preliminary Schedule. Submit an electronic copy of the preliminary schedule within 14 days of the "Notice of Award," and no later than 7 days before the Preconstruction Conference. As a minimum, show the first 30 working days on this schedule, including such activities as mix designs, procurement, shop drawings, aggregate source acceptance, material sampling, mix design preparation, fabrication, submittals, reviews, mobilization, demobilization, and activities or phases of work.

Allow 10 days for review and acceptance or rejection of the preliminary schedule. Participate in a review and evaluation of the preliminary schedule with the Engineer, as requested. Provide requested revisions to the preliminary schedule within 10 days.

(c) Baseline Schedule. Within 15 days after acceptance of the preliminary schedule, submit an electronic baseline schedule. Designate at the time of the baseline schedule submittal, in writing, an authorized representative who will be responsible for the preparation, revision, and updating of the baseline schedule. Allow 15 days for review and acceptance or rejection of the baseline schedule. Participate in a review and evaluation of the baseline schedule with the Engineer, as requested. Provide requested revisions to the baseline schedule within 10 days.

Provide a graphic network diagram showing the elements of the project in detail and an entire project summary. Show the order and interdependence of activities and the sequence in which the work is to be accomplished. Include the description, activity number, estimated duration in working days, and all activity relationship lines for each activity in the graphic network diagram. Provide sufficient detail to allow day-to-day monitoring of proposed operations. Activity durations shall not exceed 20 working days in length. Unless otherwise approved, exceptions may include procurement activities and work activities which may be considered routine once they are commenced. Provide a plot of the schedule in an acceptable size, scale, and format. Show the order and interdependence of activities and the sequence of work. Prominently distinguish critical activities on all reports by the use of color or other acceptable means. Each activity in the schedule, with the exception of the first and last, shall have a predecessor or successor activity, respectively.

Provide an analysis of the network diagram which includes the following information as a minimum for each activity:

1. Preceding and succeeding event numbers.
2. Activity description and number.
3. Estimated duration of activities.
4. Early start date (by calendar date).
5. Early finish date (by calendar date).
6. Late start date (by calendar date).
7. Late finish date (by calendar date).
8. Slack or float.
9. Activity constraints.

In the event an early completion schedule is submitted, either party may submit a Value Engineering Proposal to modify Subsection 108.02 to reflect the early completion. If the Value Engineering Proposal is not accepted, the parties agree that the "slack" or "float" shown by the early completion schedule remains with the project and to

waive rights to any damages for failing to complete the project in the time shown on the early completion schedule. A baseline schedule submitted that exceeds the time frames shown in Subsection 108.02 may be accepted at the discretion of the Engineer, however, any actual work that exceeds these time frames without an executed contract modification increasing time will be subject to the provisions of Subsection 108.09.

(d) Monthly Updates. Submit monthly updates on projects over 120 working days duration. Submit monthly updates on dates as agreed with the Engineer. Provide tabulation reports for activity numbers, total float, early start, and for precedence schedules, and a logic report of proceeding and succeeding activities with all restraints indicated. Provide a report showing the activities, or portions of activities, completed during the reporting period. State the percentage of the work actually completed and scheduled, the remaining duration, and the progress along the critical path in terms of days ahead or behind the allowable dates as of the report date. Indicate any changes made to the baseline schedule.

Provide a schedule narrative for each monthly update and include the following:

1. A summary of the progress for the current period, including schedule gains or losses and the reason why.
2. A list of all activities that have been added, deleted, or otherwise changed in the schedule with explanations for the modifications and description of the impacts each has on the schedule.
3. Any revisions that may have been performed to the schedule, providing the purpose of the revision and description of the impact to the critical path and completion dates.
4. The status of the critical path, explaining reasons for changes in critical path, impacts to the critical path that occurred during the period represented, or identifying potential future impacts.

(e) Supplemental Schedule. Submit a supplemental schedule if the project is determined to be behind schedule as requested by the Engineer within 15 days. Include a revised network diagram and analysis showing the proposed revisions to the baseline schedule. The conditions under which revisions of the baseline schedule will be required include the following:

1. When delay in completion of any work item or sequence of work items results in an estimated extension of project completion by either 20 working days or 5% of the remaining duration of time to complete the project, whichever is less.
2. When delays in submittals or deliveries make replanning or rescheduling of the work necessary.
3. When the schedule does not represent actual prosecution and progress of the work.
4. When any change to the sequence of activities, the completion date for major portions of the work, or changes occur which affect the critical path.
5. When contract modification necessitates schedule revision.

(f) Time Impact Analysis. Submit a "Notice of Potential Time Impact" when potential impacts are identified which may result in an adjustment of a milestone date or an extension of contract time as specified in Subsection 108.08. Submit such notice within 24 hours of identification of an impact unless otherwise approved.

Provide a description of the impact and include the status of the project on the progress schedule immediately before the impact and the effect of the FRAGNET as specified below with the "Notice of Potential Time Impact."

Time extensions will only be considered when delays that affect milestone dates or the contract completion date are beyond the Contractor's control.

Perform a time impact analysis of the effects of the potential impact and include the following:

1. Establish the status of the project on the progress schedule immediately before the impact.
2. Predict the effect of the impact on the current baseline schedule by inserting a FRAGNET of the issue and tying the FRAGNET to the impacted activity.
3. Track the effects of the impact on the schedule during its occurrence.
4. Establish the status of the project after the impact is complete and provide details identifying any mitigating actions or circumstances used to keep the project ongoing during the impact period.

Submit one electronic copy of the complete time impact analysis and a copy of the proposed supplemental schedule incorporating the time impact analysis no later than 15 days after the completion of the impact. If the project schedule is revised after the submittal of a time impact analysis, but prior to its approval, indicate in writing the need for any modification to the time impact analysis.

The time impact analysis will be reviewed. If this review detects revisions or changes to the schedule that had not been performed and identified in a narrative, the time impact analysis may be rejected. If the Engineer is in

agreement with the time impact analysis, a change order may be issued to grant adjustment to milestones or extension of contract time.

108.04 Limitation of Operations. Contact the Department's Water Quality Specialist within the Stormwater Division (775) 888-7771 prior to submitting the Notice of Intent (NOI) to obtain coverage under the general Permit for Stormwater Associated with Construction Activity.

Provide a copy of the Notice of Intent (NOI) for the General Permit for Storm Water Associated with Construction Activity, as specified in Section 637, prior to beginning work.

Regardless of traffic control operations, do not stop public traffic on I 580 at any time and do not delay it for more than 10 minutes total, regardless of the number of work zones. Any proposed traffic control plan must meet the duration of delay restrictions (10 minutes total delay).

Provide a traffic incident response plan which shall include actions to mitigate and remove disabled vehicles

Open all lanes to public traffic on I-580 between the hours of 6:00 am and 8:00 pm daily.

One-lane closures on I-580 will be allowed between the hours of 8:00 pm to 6:00 am nightly, Sunday night through Friday morning, unless otherwise approved.

Two-lane closures on I-580 will be allowed between the hours of 11:00 pm to 5:00 am nightly, Sunday night through Friday morning, unless otherwise approved.

Ramp closures will be allowed between the hours of 11:00 pm and 5:00 am nightly, Sunday night through Friday morning, unless otherwise approved.

Liquidated damages will be assessed according to Subsection 108.09 for failure to comply with these hourly restrictions.

Only one work zone per direction will be allowed, unless otherwise approved.

Closure of the southbound Mill Street I-580 on-ramp will not be allowed.

Do not close consecutive system on/off ramps at the same time

Ramp closures at an individual interchange will be limited to one ramp at any time.

Submit a noise abatement plan, as specified in Section 637, prior to beginning work.

All vegetation/structure removal shall be conducted to avoid impacts to listed migratory birds (50 CFR 10.13), which are protected in Nevada by NAC 503.050, that may be actively utilizing vegetation/structures for nesting. When possible, vegetation/structure removal should not occur during avian breeding (generally March 1 through July 31). Raptors and owls may begin nesting as early as January. If vegetation/structure removal shall occur during avian breeding season, nesting surveys shall be conducted by a biologist with experience in bird identification, general nesting behavior, nest and egg identification, and knowledge of habitat requirements for migratory birds. The survey shall be conducted a maximum of 7 days prior to land disturbance. Submit a copy of the biologist's survey report and the biologist's curriculum vitae.

If nesting sites are found within the project limits, the Department will determine a suitable buffer area around the nest site. The buffer area around the nest site will be flagged as an avoidance area. Disturbance shall not occur within the flagged avoidance area while the nest is occupied.

Bird nests containing eggs and/or young shall not be disturbed until after the young have left the nest, including swallows nesting on structures, and bats using structures for roosting. The Contractor may take preventative measures prior to avian breeding season to ensure that birds do not create nests on structures.

Be responsible for project delays ensuing from a failure to take into account bird nesting season and/or safeguard structures from bird nest construction. Approval shall be obtained prior to commencement of any contract-related activity resulting in the disturbance or removal of unoccupied nests. Do not commence vegetation/structure removal until written approval is obtained.

Be responsible for all costs incurred related to compliance with the MBTA, bird nesting surveys, establishment and maintenance of nest avoidance areas, bird nesting preventive measures, or removal of unoccupied nests on structures.

108.09 Failure to Complete the Work on Time. Liquidated damages of \$4,500.00 per working day will be assessed for failure to complete the work in the number of working days specified in Subsection 108.02.

Liquidated damages of \$5,100.00 per 15 minutes for failure to comply with the hourly restrictions as specified in Subsection 108.04.

Liquidated damages of \$4,500.00 per day will be assessed for failure to clean track out areas as specified in Subsection 107.07.

SECTION 109 – MEASUREMENT AND PAYMENT

109.01 Measurement of Quantities. The eighth paragraph of this Subsection of the Standard Specifications is hereby deleted and the following substituted therefore:

When water meters are required, the accuracy of the meters will be checked by comparing the actual mass of approximately 4,000 L (1,000 gal), or 4 m³ (125 ft³), as metered with the calculated mass using as a reference density 1.00 kg/L (8.345 lb/gal) or 1,000 kg/m³ (62.4 lb/ft³). Unless otherwise specified, provide water meters accurate to within 1.5% of the indicated amount. The frequency of checking water meters will be determined.

109.02 Scope of Payment. The cost of the asphalt product for the double asterisk note in the demerit table on page 68 of the Standard Specifications is as follows:

Section 637 pay items are subject to the following requirements:

It is agreed by the parties to the contract that (a) in case the temporary pollution control implementation does not conform to the requirements set forth in Section 637, damage will be sustained by the Department, and that (b) it is extremely difficult to ascertain the actual damage which the Department will sustain; therefore, it is agreed the Contractor shall pay to the Department as liquidated damages or the Department, at its option, may deduct from any money due or to become due the Contractor from the Department an amount set forth in the following schedule:

Liquidated damages are assessed at \$350 per demerit per day plus additional damages for 21 or more demerits as indicated. Liquidated damages are cumulative per violation.

Number of Demerits From Section 637	Additional Liquidated Damage
21-30	5% of contracted amount of temporary pollution control items
31-40	10% of contracted amount of temporary pollution control items
* 41 or more	Potential action by the Director, value and deduct to be determined

* Pursuant to NRS 408.441 through 408.451, the Director may issue an order for compliance, commence a civil action, request the Attorney General commence a criminal action, or seek injunctive relief.

Nothing herein prevents the Nevada Division of Environmental Protection, Environmental Protection Agency, or other state, federal, or local agencies from assessing penalties and fines against the Contractor due to the Contractor's failure to comply with applicable laws, regulations, and ordinances, or any combination thereof.

109.04 Asphalt Escalation. The Asphalt Escalation Clause is not in effect for this contract, therefore this Subsection of the Standard Specifications is hereby deleted.

109.05 Fuel Escalation. This Subsection of the Standard Specifications is hereby deleted and the following substituted therefore:

The use of the price adjustment provisions developed and implemented herein are intended to minimize the cost effects of price uncertainty to the Contractor and the Department for fuel used in the construction of the contract. The price adjustment provisions are not intended to compensate the Contractor for what would be considered normal day-to-day fluctuations or seasonal changes. The price adjustment provisions are not intended to serve as a guarantee for full compensation for fuel price fluctuations but are intended to provide for a sharing, by the Department, in a portion of the Contractor's risk which could result from unusual price fluctuations. The price

adjustment provisions do not serve to relieve the Contractor of risks associated with fluctuation in prices beyond the amount adjusted by the provisions.

The Fuel Escalation Clause, as described herein, shall be in effect throughout the life of the contract on every progress payment.

The progress payment will be adjusted upward or downward as calculated by the "Total Bi-Weekly Adjustment."

The adjustment will be determined by the Department using the weekly average diesel (No. 2 fuel oil) price postings for Reno and Las Vegas as provided by Oil Price Information Services. The weekly average price data will be available on an informational basis to interested parties but said prices will not be available prior to the first regular business day of the week of the bid opening. The price may be obtained on the Department's website at: <https://www.nevadadot.com/home/showdocument?id=2027>.

The adjustment will be calculated by comparing a "Base Price" to the "Current Price." The method for determining the adjustment will be as described in the following paragraphs:

- (a) Fuel Factor (Ff). The "Fuel Factor" is an estimated fuel factor as a percentage of construction cost as determined by the Department. Fuel Factor (Ff) is 5.0% (0.05).
- (b) Base Price (Bp). The "Base Price" is the weekly average price using the prices posted on the Monday of the bid opening.
- (c) Current Price (Cp). The "Current Price" is the weekly average price using the prices posted on the Monday prior to the end of the progress payment period.
- (d) The adjustment for said fuel escalation will be subject to increase or decrease in accordance with the following provisions for fuel price fluctuations exceeding 10%. The adjustment will be determined in accordance with the following formula used during the progress payment period:

For the Adjustment to be applied:

$$\text{Total Bi-Weekly Adjustment} = Pa * Q$$

For the Unit Price Adjustment:

$$Pa = (Cp - A) * Ff$$

For an increase or decrease in fuel adjustment prices that exceed 10% of the "Base Price":

$$A = Bp + (0.10 * Bp)$$

If current price is higher than base price, formula should include +
If current price is lower than base price, formula should include -

Where: A = The Adjusted Base Price

Bp = The Base Price for the week in which the bid opening for the contract occurred

Cp = The Current Price for the week of the progress payment period

Ff = The Fuel Factor as a percentage

Pa = Unit Price Adjustment

Q = Bid Item Earned Value (excluding payments for Stockpiled Materials)

(e) The adjustment in compensation shall also be subject to the following:

1. Payment of compensation provided herein will be made as part of the progress payment. The Contractor shall be liable to the state for decreased compensation adjustments and the Department may deduct the amount thereof from any monies due or that may become due the Contractor.
2. The Department reserves the right to terminate the contract whenever the "Current Price" exceeds the "Base Price" by 75%. The contract may be terminated in part or in whole by the Department.

109.06 Partial Payment. The first paragraph of this Subsection of the Standard Specifications is hereby deleted and the following substituted therefore:

Progress payments will be made biweekly as the work satisfactorily progresses. The progress payments will be based upon material in place, or on the job site and invoiced, and labor expended thereon. The contract price will be adjusted upward or downward according to approved changes throughout the life of the contract. The Department shall withhold retention in the amount of 2.5% of each biweekly progress payment until the entire contract is completed satisfactorily, all required material certifications have been accepted by the Department and Final Inspection and Acceptance in accordance with Section 105.16 of the Specifications is granted. Retention shall be reduced to \$50,000 when the aforementioned conditions have been met. The Department may reduce the retention from \$50,000 to a minimum of \$10,000 if sufficient reasons exist for reduced retention and written approval has been obtained from every surety furnishing bonds for the work. Any remaining retention shall be withheld until the conditions of Section 109.07 Acceptance and Final Payment of the Specifications have been satisfied.

The fifth full paragraph, including subparagraphs (a) and (b), on page 76 of the Standard Specifications is hereby deleted.

The third and fourth sentences of the second to last indented paragraph from the bottom of page 76 of the Standard Specifications are hereby deleted.

The word "original" in two places in the last indented paragraph at the bottom of page 76 of the Standard Specifications is hereby deleted.

The word "original" in five places in subparagraph (c) Mobilization on the middle of page 77 of the Standard Specifications is hereby deleted.

109.08 Payments to Subcontractors. The second paragraph of this Subsection of the Standard Specifications is hereby deleted and the following substituted therefore:

Report payments made to each subcontractor and each DBE/SBE supplier via B2GNow reporting software by the 15th day of each month following payment. Access to the software is provided at no cost. Ensure that subcontractors report their payments to lower-tier subcontractors via B2GNow. Ensure that Enterprise Subcontractors verify payments made to them via B2GNow. If subcontractors do not confirm payments via the B2GNow system, proof of payment may be required. Reporting via B2GNow is considered a necessary portion of the work and partial payments as set forth under Subsection 109.06 may not be forthcoming until this requirement is complied with.

SECTION 110 – WAGES AND CONDITIONS OF EMPLOYMENT

110.01 Description. The sixth and seventh paragraphs of this Subsection of the Standard Specifications are hereby deleted and the following substituted therefore:

The minimum wage rates apply to workers working upon the "site of the work." The term "site of the work" is defined per NRS 338.040, NAC 338.009, and 29 CFR § 5.2(l).

The last paragraph of this Subsection of the Standard Specifications is hereby deleted and the following substituted therefore:

Submit payrolls electronically into the Department's contracted payroll tracking system "LCPtracker" on a weekly basis. This requirement will apply to the prime Contractor and every lower tier Subcontractor, service provider and vendor required to provide certified payroll reports by NRS 338.010 to 338.090 inclusive and the applicable parts of 29 CFR. Annual access fees, options for interface software, and training to utilize the system are available on LCPtracker websites.

Pay the annual LCPtracker system access fees established by LCPtracker based on the contract bid amount.

Obtain access to the LCPtracker system no later than the date employees start work on the project. Ensure subcontractors have access to the LCPtracker system for the reporting of payrolls no later than the date the subcontractor's employees start work on the project.

List, for each employee, a designation of race, ethnicity, color, or national origin, and male/female identifier on each weekly payroll.

For standardization purposes the Department has established the following identifications:

White/Caucasian: Persons having origins in Europe, North Africa or the Middle East.

Black/African American (except Hispanic): Persons having origins in any of the Black racial groups of Africa.

Native American - American Indian or Alaskan Native: Persons having origins in any of the original peoples of North America and who maintain their culture through a tribe or community.

Hawaiian or other Pacific Islander: Persons having origins in the original peoples of Hawaii or other Pacific Islands.

Asian: Persons having origins in any of the peoples of the Far East, Southeast Asia, or India.

Hispanic Americans: Persons of Mexican, Puerto Rican, Cuban, Central or South America, or other Spanish culture or origin, regardless of race.

Two or More Races: Persons who identify with two or more designations listed above, or other persons protected from employment discrimination by EEO law, based on race, ethnicity, color or national origin, not otherwise defined.

Not Specified: Only for persons who choose not to list their race, ethnicity, color or national origin.

SECTION 200 – CONSTRUCTION STAKEOUT

This Section of the Standard Specifications is hereby deleted and the following substituted therefore:

DESCRIPTION

200.01.01 General. This work to be performed by the Contractor consists of the construction surveying, calculating, and staking necessary for the construction of various elements of the project.

Unless specified otherwise, all survey procedures shall be in conformance with the Department's Construction Survey Manual.

200.01.02 Contractor Stakeout. Perform the following construction stakeout in accordance with the plans, these Special Provisions, the Department's Construction Survey Manual, and as directed:

1. Perform complete stakeout of bridge structures, including the approach slabs and slope paving, and all stakeout necessary to construct bridge structures to completion.
2. On major structures constructed with structural steel girders, obtain tenth point elevations in accordance with the plan camber diagram on the erected unloaded girders and provide elevation information to the Engineer prior to installing the deck forms, including any stay-in-place forms.
3. Perform the stakeout for permanent pavement striping as specified in Subsection 632.03.01.
4. Provide any additional benchmarks, reference points, or other controls that may be required and all other stakeout that is necessary and not performed by the Department.

Replace construction stakeout work as needed during construction and as directed to control the work.

Be responsible for the accuracy of the construction stakeout work performed. Correct errors in stakeout and related work performed, at own expense.

When tying into existing roadway features, verify elevation and alignment at match points. Give notification of all elevation and alignment discrepancies prior to proceeding with the work.

Submit all survey records upon completion of the project. Survey records shall become the property of the Department.

CONSTRUCTION

200.03.01 Equipment. Furnish all personnel, survey equipment, safety equipment, materials, and traffic control necessary to perform the required construction surveying and staking outlined in Subsection 200.01.02. All surveying equipment, including Electronic Distance Meters (EDM), total stations, theodolites, levels, rods, tapes, tripods, tribrachs, and Global Positioning System (GPS) receivers and equipment shall be checked and calibrated by the manufacturer and documented in the survey records prior to the start of work and every six months thereafter. Provide a certificate of calibration to the Engineer.

200.03.02 Grade for Machine Laydown. 3D Engineered Construction Surveying (3DECS) may be used to supplement construction staking to reduce the amount of staking needed for construction.

Use 3D model information provided by or generated from information supplied by the Department, or as generated in conjunction with construction equipment controlled by GPS and/or robotic total station (RTS) instruments, to guide the equipment during construction operations of specific items such as subgrade, subbase, base course, and other roadway structure materials, ditches, and other planned excavations and embankment of the project.

If electing to use 3DECS, the following applies:

1. Designate a 3DECS Supervisor assigned to this work. This person is responsible for all processes of this work including the coordination of the verification with the Department. This person shall be qualified to perform and/or supervise personnel during the setup, operation, and adjustment of all necessary equipment for this process to achieve the accuracy and standards for the material placement it will be controlling.
2. The 3DECS Supervisor shall have at least 2 years of experience directly related to 3DECS surveying in a supervisory or responsible capacity. Submit for review and approval the name and qualifications of this person 7 days in advance of the date set for the preconstruction conference.
3. The 3DECS Supervisor shall be an employee of the Contractor or subcontractor, under the direct supervision of the superintendent, and dedicated solely to the contract.
4. The 3DECS Supervisor shall perform or supervise the performance of accuracy verifications a minimum of 3 times per shift (setup and beginning of production, approximate middle of production shift, and end of production with tear down check-in). If discrepancies are discovered, additional accuracy verifications shall be required until accuracy is confirmed. Do not allow material placements more than 500 feet along centerline beyond verified sections/areas. Any material placed beyond verified sections or areas will be subject to corrections and/or removal at no cost to the Department. Verifications shall be performed with the survey equipment as used in the production work and stored in the electronic file format matching the collected and used data for the production or placements.
5. All surveying shall be based on the horizontal and vertical control established by the Department.
6. Provide construction stakes for the control points of the project centerline or Engineer approved offset line and angle points, all of which shall be established from primary control monuments and their assigned coordinates as shown on the plans.
7. Staking for the project centerline or offset shall be established from the project centerline control points as shown on the plans to provide a method of machine control equipment checks, inspection, and field verification.
8. The maximum staking interval for the project centerline shall be 500 feet on tangents and 100 feet on curves, or as specified. All project centerline control points as shown on the plans shall be staked.
9. On the first day of a production run, an initial test section of at least 500 linear feet along centerline and to a minimum width and depth specified by the contract plans' typical sections, or as directed, of product placed will be required to verify the survey control used in production of any material placed meets the positional tolerances according to the Department's Construction Survey Manual. No further production work in this process will be allowed until this verification is completed and approved by the Department. This test section shall be required each time there is a change outside of the original modeled test section to the base control, equipment, or components.

Provide the model in a format compatible with Trimble Access. The model shall be of the appropriate size to allow for data processing by the Department's survey equipment.

At no cost to the Department, the Contractor shall revert to traditional surveying and discontinue any further use of 3DECS should the Engineer determine the existence of contractor quality or accuracy issues related to 3DECS in accordance with the Department's survey standards.

METHOD OF MEASUREMENT

200.04.01 Measurement. Construction stakeout will not be measured for payment.

BASIS OF PAYMENT

200.05.01 Payment. There shall be no direct payment for construction stakeout and all work involved shall be considered included in the various contract bid items of work requiring construction stakeout.

SECTION 409 - PORTLAND CEMENT CONCRETE PAVEMENT

409.01.01 General. This work also consists of cleaning and filling spalls and cracks in existing PCCP.

POLYQuick, FastPatch, FibreCrete, Elephant Armor and/or TechCrete may be encountered during the repair of existing spalls and cracks.

409.03.16 Spall Repair. Spalls to be repaired will be designated by the Engineer.

Saw cut a minimum of 1 inch away from the spall and not less than 2 inches deep. Begin excavation with a 15 pound. jack hammer. If it is apparent that the Contractor's action is not damaging concrete to remain in place, a maximum of a 30 pound. chipping hammer may be used.

Air blast until all laitance is removed. The prepared excavation shall be dust, moisture, and oil free prior to placement of any priming material. Air compressors for this application will be inspected for oil and water free operation. The prepared excavation shall be dust, moisture, and oil free prior to placement of any material.

Fill spalls with a hot-applied mastic material with aggregate. Use either Crafcro Mastic One or Maxwell Gap Patch 570, or an approved equal. Use patch materials according to the Manufacturer's recommendations.

The pavement surface shall be dry when placing repair material, and the surface temperature shall be at least 40° F. Lower temperatures will be allowed with written approval by the patching material manufacturer. Follow any specific recommendations by the manufacturer for placement in lower temperatures.

Use a handheld squeegee or screed tool to drag the mastic material over the repair area thereby filling and striking off flush with the pavement surface.

Do not allow traffic, including construction traffic, on the repaired area until the mastic material has cooled and is no longer tacky.

409.03.16 Crack Sealing. Cracks to be sealed will be designated by the Engineer.

Clean cracks of all dirt, dust, debris, and vegetation prior to filling to the satisfaction of the Engineer. Loosen debris with hand scrapers without damaging the pavement and blow out with compressed air. Air compressors for this application will be inspected for oil and water free operation. Do not use mechanical means to loosen debris. The prepared excavation shall be dust, moisture, and oil free prior to placement of any material.

Place crack sealing level with the adjacent slab.

Use Crafcro Polyflex Type 1 or Maxwell Elastoflex 47, or an approved equal.

409.04.01 Measurement. The third paragraph of this Subsection of the Standard Specifications is hereby deleted and the following substituted therefore:

Spall Repair will be measured by the square foot.

Cracking Sealing will be paid by the linear foot.

409.05.01 Payment. Payment will be made under:

Pay Item	Pay Unit
Spall Repair.....	Square Foot
Crack Sealing.....	Linear Foot

SECTION 502 - CONCRETE STRUCTURES

502.03.16 Finish of Horizontal Surfaces. The sixth, seventh, and eighth full paragraphs on page 237 of the Standard Specifications are hereby deleted and the following substituted therefore:

Test the finished concrete surfaces as well as pavement within 50 feet of the leading edge and within 50 feet of the trailing edge of the bridge deck (including approach slabs) by means of an inertial profiler or multipurpose surface profiler according to Test Method No. Nev. T448 Section II. The maximum allowable International Roughness Index (IRI) for localized roughness is 175.000 inches/mile. Locate and correct areas exceeding profile requirements by grinding.

Obtain a minimum of two profiles per traffic lane and one profile for each shoulder. Obtain the profile runs parallel to and in the direction of traffic. Measure the profiles within each traffic lane 3 feet from the respective left or right traffic lane lines. Measure the profiles within each shoulder approximately 3 feet from the curb or rail face. Where the combined width of the bridge deck and/or approach slab shoulder and adjacent traffic lane is 16 feet or less, the profile measurement for that shoulder is not required.

When a straightedge 12 feet long is laid on the finished surface both perpendicular and parallel with the centerline of the bridge deck and approach slabs, the surface shall not vary by more than 0.25 inch from the lower edge of the straightedge.

When the bridge deck and approach slab concrete are indicated to be covered by plantmix bituminous surfacing, measure and correct the pavement surface according to Subsections 402.03.05 and 403.03.04.

The first sentence of the ninth full paragraph on page 237 of the Standard Specifications is hereby deleted and the following substituted therefore:

Perform grinding in accordance with Subsection 402.03.05.

502.04.01 Measurement There shall be no additional compensation for traffic control associated with Concrete Bridge Deck Repairs measured and paid for by force account. Rent traffic control devices as shown in the proposal shall be inclusive of all traffic control associated with Concrete Bridge Deck Repairs.

SECTION 624 – ACCOMMODATIONS FOR PUBLIC TRAFFIC

624.01.01 General. This work consists of supplementing traffic control by providing uniformed traffic control officers.

624.03.01 General. The tenth paragraph on page 422 of the Standard Specifications is hereby deleted and the following substituted therefore:

Do not remove guide posts and/or mileposts until final shouldering-up operation. Install new guide posts and/or mileposts within 24 hours of removal. If a guide post and/or milepost is damaged during preliminary shouldering-up operations, replace it in like kind within 24 hours as provided in Subsection 625.03.01.

624.03.03 Flaggers. Equip the flagger at each end of the work zone with a watch or suitable timing device. Flaggers at each end of the work zone shall document times when public traffic is stopped and released. Submit the documentation daily on a suitable form at the end of the shift in conjunction with the reconciliation of flagger hours.

Equip the flaggers at each end of the work zone with two way communication radios to allow them to be in contact with each other to control public traffic through the work zone as conditions require.

624.03.06 Traffic Control Supervisor. The second sentence of this Subsection is hereby deleted and the following substituted therefore:

The persons so designated shall have at least one year of experience directly related to worksite traffic control in a supervisory or responsible capacity and shall be certified as a Traffic Control Supervisor by ATSSA or Department approved equivalent.

624.03.07 Uniformed Traffic Control Officer. Provide Law Enforcement Officers working in accordance with an agreement entered into between the Contractor and the Nevada Highway Patrol or the jurisdictional law enforcement agency. Verify jurisdictional authority and submit agreement prior to the use of services.

624.04.01 Measurement. Uniformed traffic control officers will be measured on a force account basis which will be the actual cost as evidenced by copies of invoices from the law enforcement agency who performed the work. To the actual cost will be added the sum of 10% for profit and overhead with no further compensation therefore.

624.05.01 Payment. Payment will be made under:

Pay Item	Pay Unit
Uniformed Traffic Control Officer	Force Account

SECTION 625 – CONSTRUCTION SIGNS

625.02.02 Reflectorization. The second sentence of the eighth paragraph of this Subsection of the Standard Specifications is hereby deleted and the following substituted therefore:

When using alternative portable barrier rail, place two way reflectors on top of the rail at a maximum spacing of 20 feet.

625.02.06 Water Filled Barrier Rail. This Subsection of the Standard Specifications is hereby deleted and the following substituted therefore:

625.02.06 Alternative Portable Barrier Rail. Alternative portable barrier rail systems may be substituted for portable precast concrete barrier rail required for the contract, when approved.

Use alternative portable barrier rail listed in the QPL. Select an alternative portable barrier rail appropriate for the regulatory speed of the work area.

Install alternative portable barrier rail in accordance with the manufacturer's recommendations prior to beginning work in the area protected by the rail. Furnish all manufacturer's shop drawings, installation instructions, and any other pertinent information prior to installation.

Fill water filled barrier rails with water prior to beginning work in the area protected by the rail. Avoid spillage of water from water filled barrier rail on the traveled way at all times.

625.03.01 General. The fourth paragraph of this Subsection of the Standard Specifications is hereby deleted and the following substituted therefore:

Immediately after removing guide posts, place and maintain salvaged guide posts in a temporarily installed condition or traffic cones at each guide post location until the new guide posts are installed. Salvaged guide posts or traffic cones will not be required at guide posts removed behind guardrail.

Immediately after removing mileposts, place and maintain salvaged mileposts in a temporarily installed condition until the new mileposts are installed.

625.03.05 Contractor Designed Traffic Control Plans. The second sentence of the second paragraph of this Subsection of the Standard Specifications is hereby deleted and the following substituted therefore:

The proposed traffic control plan shall be prepared and/or certified as to conformance with the above by a Professional Traffic Operation Engineer (PTOE), or a Traffic Control Supervisor certified by ATSSA or Department approved equivalent, and shall include the PTOE registration number or Traffic Control Supervisor certification number of the certifying person.

Provide a minimum of 4 changeable message signs for the project 10 days prior to construction and coordinate content and location with the Engineer.

Traffic drums will be mandatory on all tapers or lane shifts.

Truck mounted attenuators will be mandatory for any multi-lane closure as detailed in the Standard Plans TC-4.

To enhance safety and conspicuity a minimum of 2 trailer-mounted speed feedback signs along with yellow flashing beacons placed on the W3-5A signs shall be used during approved speed reductions. Coordinate location with the Engineer

The temporary regulatory speed limit should not be left in effect beyond the daily hours of operations unless the conditions for which the speed reduction was implemented continues to exist, or channeling devices are required to route traffic through the work zone area.

The original regulatory speed limit shall be resumed by posting new signs at the end of the work zone for each direction of traffic.

For any traffic control operations that take place at night, the use of portable overhead lighting (trailer mounted balloon lights) will be mandatory at flagging stations, temporary signals, lane tapers and shifts, temporary crossovers, points of ingress/egress of construction traffic, road closures with detours and any other locations within the work zone that need the illumination for the safety of the traveling public as determined by the engineer. The trailer mounted balloon lights shall have a minimum of 100,000 lumen output with a metal halide lighting source. Units shall be self-sufficient, easily relocated and adjusted, and capable of operating continuously 1 hour prior to sunset to 1 hour after sunrise. Place, relocate, and adjust trailer mounted balloon lights as directed.

625.04.01 Measurement. The first sentence of the third paragraph of this Subsection of the Standard Specifications is hereby deleted and the following substituted therefore:

Portable precast concrete barrier rail and alternative portable barrier rail will be measured for rental by the linear foot.

625.05.01 Payment. The second and third paragraphs of this Subsection of the Standard Specifications are hereby deleted and the following substituted therefore:

Partial payment for Rent Traffic Control Devices (Lump Sum) will be made according to Subsection 109.06.

SECTION 628 – MOBILIZATION

628.01.01 General. Add the following to the second paragraph of this Subsection of the Standard Specifications:

The amount of electricity supplied shall be 48kW and 240V.

SECTION 637 – TEMPORARY POLLUTION CONTROL

This Section of the Standard Specifications is hereby deleted and the following substituted therefore:

DESCRIPTION

637.01.01 General. This work consists of the construction, installation, maintenance, and removal of temporary pollution control Best Management Practices (BMPs) in accordance with National Pollutant Discharge Elimination System (NPDES) Construction General Permit (CGP) requirements issued by the Nevada Division of Environmental Protection (NDEP) Bureau of Water Pollution Control (BWPC), and as directed. Unless noted otherwise, CGP shall refer to the NPDES CGP issued by NDEP BWPC. BMPs are intended to provide prevention, control, and abatement of water and air pollution to the maximum extent practicable from the first day of construction activities until relief of maintenance has been granted for the project.

Temporary pollution control and erosion control work shall conform to CGP requirements and NDOT's "Construction Site Best Management Practices (BMPs) Manual," hereinafter referred to as the Manual, and addenda thereto issued up to, and including, the date of advertisement of the contract. The Manual can be accessed on the NDOT website. Adhere to the Manual's minimum requirements for the selection and implementation of construction site BMPs. Know, understand, and fully comply with the provisions of the Manual, Federal, State, and local regulations governing stormwater and non-stormwater discharges from both the project site and areas of disturbance outside the project limits during construction.

For projects requiring procurement of a CGP for stormwater discharges, a Stormwater Pollution Prevention Plan (SWPPP) shall be developed and implemented. The Department furnished "Stormwater Pollution Prevention Plan (SWPPP) Template for Construction Activities," Form 018-002SWPPP may be used to develop the SWPPP. The template form can be accessed on the NDOT website under the Environmental section - Stormwater Program or by request.

Refer to the Manual fact sheets for individual BMP requirements. BMPs requiring sizing or design criteria in accordance with the CGP or the Manual shall be designed by a Nevada Registered Civil Professional Engineer (PE), pursuant to NRS Chapter 625, and shall be included as an addendum to the SWPPP.

Refer to the NDEP BWPC website for a copy of the CGP and information pertaining to SWPPP development. Refer to the Environmental Protection Agency (EPA) Region 9 stormwater permitting website for a copy of the EPA CGP and information pertaining to SWPPP development.

The CGP includes and covers stormwater discharges from Department furnished material sources for general fill material, aggregate, and/or staging of a temporary asphalt or concrete batch plant operation dedicated solely to a specific contract. Install, inspect, and maintain temporary pollution control BMPs for these areas and include these areas in the SWPPP.

Be responsible for water quality monitoring of effluent for any Department furnished material sources where groundwater or accumulated stormwater will be discharged. Provide water quality monitoring results for the parameter in Table I a minimum of once per year for the duration of the project for each outfall associated with the dewatering discharge(s).

TABLE I

Parameter	Effluent Limit	Sample Type
pH	6.0 – 9.0 S.U.	Grab

Submit water quality monitoring results within 24 hours from the time of sampling. Water quality monitoring results failing to meet the numeric effluent limitations in Table I shall be documented in an exceedance report. Water quality monitoring exceedance reports shall include the following:

1. Project name, project number and location and/or physical address;
2. Name of receiving water;
3. Monitoring data from the current and previous monitoring events, if applicable;
4. Explanation of the situation, including what actions have been completed or will be completed to correct the violation; and
5. Contact name, title, and phone number.

Submit water quality monitoring exceedance reports to the Department's Stormwater Division Compliance and Enforcement Supervisor at (775) 888-7771 within 24 hours from the time of sampling.

The SWPPP document, including diagrams, maps, and calculations, shall be completed and implemented prior to commencement of earth disturbing activities. The official SWPPP shall remain on the project site or at an easily accessible location from the first day of erosion and sediment control installation activities until relief of maintenance has been granted for the project. A copy of the official SWPPP shall be made immediately available upon request to NDEP, EPA, NDOT, FHWA, or any other State, Tribal, or local agency with jurisdiction of stormwater discharges.

637.01.02 Water Pollution Control Manager. For projects requiring procurement of a CGP, designate a certified Water Pollution Control Manager (WPCM) who has successfully completed the "Water Pollution Control Manager" training class provided by the Associated General Contractors/Nevada Contractors Association. To register for this class, contact the Education and Training Director of the Associated General Contractors/Nevada Contractors Association Las Vegas. Submit a copy of the certificate demonstrating the WPCM's successful completion of the training class. The WPCM shall maintain current standing with the training from the date of contract award until relief of maintenance has been granted for the project. Failure to maintain current certification status may result in the ceasing of all operations not related to maintaining public safety until a WPCM with valid certification is assigned to the project. Working days will continue to be counted.

The WPCM shall be knowledgeable in the principles and practices of the installation and maintenance of erosion and sediment controls in accordance with the CGP, the Manual, and as identified in the current SWPPP. The WPCM shall be capable of identifying existing and predictable effects of the contractor's operations, and shall have complete authority to direct the contractor's personnel and equipment to implement the requirements described herein.

The WPCM shall be an employee under direct supervision of the Contractor, and shall be responsible for developing, implementing, and updating the SWPPP. The WPCM shall be responsible for updating the SWPPP in accordance with the requirements of the CGP.

The WPCM shall be responsible for stormwater inspections and ensuring the installation, maintenance, and removal of temporary pollution control BMPs comply with the requirements of the CGP and SWPPP. The WPCM shall serve as the primary contact for issues related to the SWPPP, permits, or their implementation and shall be available by phone 24 hours a day and shall be capable of being on-site within 24 hours of notification of a deficiency from the first day of activities until relief of maintenance has been granted for the project.

The WPCM shall be responsible for reporting all illicit discharges or illicit connections to the storm sewer system found within the project limits immediately upon discovery. Refer to the CGP and NDEP's Spill Prevention website, in-state hotline at (775) 687-9485, or out-of-state hotline at (888) 331-6337 for additional reporting requirements.

637.01.03 Permits. Not all projects require the permits discussed in this Subsection.

Prepare any applicable discharge permit applications, including any required modifications and amendments thereto, in accordance with Subsection 107.02.

Contact the Department's Stormwater Division at (775) 888-7771 a minimum of 7 days prior to submitting the Notice of Intent (NOI) to obtain coverage under a CGP. The Stormwater Division will provide documentation summarizing NOI requirements.

When submitting a NOI, reference the Department Engineer's name as the appropriate Owner (NDOT) contact, the appropriate District address, and reference NDOT's Contract Number in the Site Name of the NOI. Ensure billing information of the NOI reflects the Operator (Contractor) to receive the invoice for annual permit renewal.

Construction activities may require simultaneous coverage under the CGP and the EPA CGP.

File a separate NOI with NDEP and/or EPA to apply for coverage under the appropriate CGP for land and earth disturbance areas outside of NDOT right-of-way and not displayed on the plans. Contractor furnished material sources, staging areas, plant sites, turnaround areas, or any other contractor caused ground disturbance outside the right-of-way and not shown on the plans are the Contractor's responsibility and shall be submitted under a NOI package separate from the ground disturbance within right-of-way and shown on the plan sheet details. As these separate CGPs are the sole responsibility of the Contractor, NDOT shall not be listed as an Owner or Operator. Submit a copy of all separate signed NOI certification statements. The Department is not responsible for delays caused by incomplete or inaccurate submittals to NDEP and/or EPA by the Contractor.

Upon notice of award initiate the procurement of permits and submit a copy of executed permits procured prior to commencement of earth disturbance activities requiring permitting.

Regardless of the permitting authority requirements, photograph and submit electronic color photo documentation of existing vegetation and pre-construction site conditions of the entire project, including areas outside of NDOT right-of-way subject to earth disturbance, prior to commencement of earth disturbing activities. Photograph and submit electronic color photo documentation of post-construction site conditions for all lands disturbed by construction activities, including areas outside of NDOT right-of-way, with the relief of maintenance request. All electronic photo documentation shall be date/time stamped.

For project requiring procurement of a CGP, submit a request for relief of maintenance only after completion of an inspection of the sediment and erosion control measures conducted during the final inspection in accordance with Subsection 105.16. Include a copy of the Notice of Termination request or request to transfer full CGP responsibilities to the Department with the relief of maintenance request. When requesting to transfer full CGP responsibilities to the Department, submit a copy of the final SWPPP documenting current field conditions with the relief of maintenance request. Adhere to all permit requirements until relief of maintenance has been granted for the project.

637.01.04 Noxious Weed Management. Develop and follow a Noxious Weed Management Plan to prevent the establishment and spread of Nevada State listed noxious weeds per NRS 555 (available at http://agri.nv.gov/Plant/Noxious_Weeds/Noxious_Weeds_Home/).

Submit a copy of the Noxious Weed Management Plan for review and approval at the pre-construction conference.

The management plan shall include a physical survey of noxious weeds, mapping of existing noxious weed populations, appropriate eradication/control methods based on weed type, location, applicator certification, monitoring, and retreatment as necessary. Include methods for keeping equipment, personnel, staging areas, construction and excavation sites, and roadways clear of noxious weed plants and seeds. The plan shall also address the treatment of weeds in topsoil salvage material.

Equipment leaving noxious weed infested areas shall be cleaned prior to moving to areas free from noxious weeds. Equipment coming into or leaving the project area shall be cleaned and the cleaning area kept clear of plant material and contaminated dirt to prevent weed spread. The cleaning method shall be as approved.

CONSTRUCTION

637.03.01 General. Be responsible throughout the duration of the project for installing, constructing, inspecting, maintaining, replacing, removing, and disposing of the BMPs specified in the SWPPP, Temporary Working in Waterways Permits, and any other applicable permit. Installed BMPs shall perpetuate natural flow patterns and conveyances such that flooding or ponding is not caused inside or outside of the right-of-way or that may pose a hazard to motorists, pedestrians, or any other user.

For projects requiring procurement of a CGP and SWPPP development, perform a stormwater inspection of the construction site prior to the commencement of earth disturbing activities to ensure construction site BMPs are installed in accordance with the current SWPPP and adhere to the Manual's minimum requirements for the selection and implementation of construction site BMPs.

For projects requiring procurement of a CGP, perform and document stormwater inspections in accordance with the CGP requirements and as directed. The Contractor and Engineer shall perform simultaneous stormwater inspections when directed by the Engineer.

Repairs and/or placement of temporary erosion and sediment control measures, or correction of any CGP deficiency identified during a stormwater inspection, shall be conducted in accordance with the CGP requirements.

If failure to comply with CGP requirements results in a violation where fines, penalties, and/or any other monetary impacts are incurred by the Department or Contractor, penalties will be assessed in the amount of the incurred fines, penalties, and/or monetary impacts resulting from the violation in accordance with Subsection 107.01. The Department will deduct the amount of said penalties from any monies due.

Failure to comply with the temporary pollution control requirements contained herein may be considered a stormwater deficiency. Stormwater deficiencies will be assessed demerits according to the following schedule.

Stormwater Deficiency Category	Demerits
Failure to submit a copy of executed NOI documentation	1
Failure to make SWPPP easily accessible or make the SWPPP available upon request	1
Failure to properly submit the NOI to NDEP/EPA	1
Failure to contact NDOT before submitting NOI for CGP coverage	5
Failure to submit an active SWPPP document when requesting to transfer full CGP responsibilities to the Department	5
Failure to install and maintain a rain gauge (if applicable)	5
Failure to submit required pre- or post- construction photo documentation (included in SWPPP upon transferring to the Department)	10
Failure to perform a construction site stormwater inspection prior to the commencement of earth disturbing activities	10
Failure to provide a WPCM with current certification status	20
Failure to submit a copy of a separate NOI for areas outside of right-of-way	20
Failure to obtain CGP Coverage	50

Pursuant to NRS 408.441 through 408.451, the Director may issue an order for compliance, commence a civil action, request the Attorney General to commence a criminal action, or seek injunctive relief.

Liquidated damages will be assessed for non-compliance with temporary pollution control requirements contained herein in accordance with Subsection 109.02. Failure to achieve and maintain compliance with temporary pollution control requirements may result in the ceasing of all operations not related to achieving compliance or maintaining public safety. Working days will continue to be counted and liquidated damages will be assessed during such cessation.

The Contractor is solely liable for any suspension of work and/or enforcement actions resulting from CGP violations. CGP non-compliance may result in termination of this Contract in accordance with Subsection 108.10.

Do not remove BMPs addressing stormwater discharge from areas subjected to earth disturbing activities until final stabilization per the CGP has been achieved or as directed. This may require BMPs be left in-place following the completion of construction activities. Properly maintain such BMPs, as specified in the Manual, and as directed, until relief of maintenance is granted for the project.

Land disturbance areas beyond those depicted in the contract documents resulting from Contractor construction activities shall undergo final stabilization at the Contractor's expense. These include, but are not limited to, staging areas, turnaround areas, employee parking areas, and areas of ingress and egress. Submit final stabilization plans for review and approval.

637.03.02 Dust Control. Develop, obtain, and pay for all State and local entity permits and fully comply with the terms specified therein. Furnish and apply water or chemical dust palliative for controlling dust on the areas designated and according to permit conditions. Use equipment and obtain water as specified in Subsection 107.21.

Control dust originating from traffic, plant, or construction operations either inside or outside the right of way at all times according to EPA, State, and local laws, ordinances, and regulations.

Consult the Manual fact sheets for appropriate dust palliative product selection. The use of dust palliatives containing cationic treatment chemicals is prohibited.

Mix and apply dust palliative as recommended by the manufacturer. Prepare the soil for application of dust palliative according to manufacturer instructions. Apply additional applications of dust palliative to control dust or as required by air quality regulating authorities.

Maintain all disturbed areas in a condition to prevent wind erosion and particulate emissions 24 hours a day, 7 days a week until the construction site is completely stabilized as shown on the plans and as required.

For contracts in Washoe or Clark Counties, provide a copy of the applicable Air Quality Management "Dust Control Permit" for construction activity prior to beginning work. Provide a copy of the final inspection and release from the applicable Air Quality Management "Dust Control Permit" upon completion of construction activities.

The geology in the project area may support erionite minerals (a fibrous mineral with similar health risk to asbestos). The applicable Air Quality Management "Dust Control Permit" for construction activity application requires the development of a Dust Control Mitigation Plan (DCMP). The fact that there may be erionite in soil and rock material in the area must be considered during the development and implementation of the DCMP and during health and safety planning. If, based on the scope of the project, no "Dust Control Permit" is required, the contractor is still required to prepare and follow a DCMP for this project. The DCMP must be designed to prevent visible dust due to project activities.

Immediate notification will be given in writing for failure to maintain adequate dust control and may result in immediate suspension of construction operations. If failing to remedy unsatisfactory dust control within 1 hour after receipt of such notice, the Engineer may immediately proceed to take necessary action to maintain dust control and the entire cost of this maintenance will be deducted from money due or to become due.

637.03.03 Noise Abatement. A noise abatement plan shall be required for any work to be performed between the hours as set forth by the local municipal noise control ordinance and/or regulation time frames. Submit the noise abatement plan for approval 14 working days prior to commencement of work.

The approved noise abatement plan shall be provided to all noise sensitive sites within 500 feet of any proposed night work. Noise sensitive sites are defined as picnic areas, recreational areas, parks, residential homes, apartments, hotels, schools, hospitals, churches, and other inhabited areas.

The contractor shall monitor construction noise levels with sound level meters that measure peak levels and average levels (in $\text{dBA}_{(\text{Leq-1h})}$) near noise sensitive sites, or as directed. Comply with noise abatement plan and

report levels, complaints, and subsequent adjustments to the noise abatement plan or operations. Noise measurements must be conducted according to the protocol described in FHWA's Measurement of Highway-Related Noise with an American National Standard Institute (ANSI) rated Type 1 or Type 2 sound level meter on the A-weighted decibel setting.

Noise Abatement Plan shall include, but is not limited to:

1. The type of work to be conducted, including proposed duration and location.
2. If temporary or portable acoustic barriers will be installed around stationary construction noise sources.
3. Valid calibration certificates for all proposed noise meters to be used.

METHOD OF MEASUREMENT

637.04.01 Measurement. Temporary pollution control will be measured by the lump sum.

BASIS OF PAYMENT

637.05.01 Payment. The accepted quantities, measured as provided above, will be paid for at the contract price bid per unit of measurement for the pay items listed below that are shown in the proposal. Payment will be full compensation for the installation, ongoing maintenance, and removal of the work in accordance with stormwater requirements or as directed as prescribed in this Section.

Partial payments for temporary pollution control will be made as the work progresses. The Engineer will determine the reasonable payment percentage for each payment cycle. When requested, furnish invoices and receipts for actual costs. The amount paid on the next progress payment will be 50% of the amount determined.

A maximum amount of 5% of the contract amount will be paid for temporary pollution control during the progress of the work. Upon completion of all work on the project, payment of any amount bid for temporary pollution control in excess of 5% of the contract amount will be paid.

Payment will be made under:

Pay Item	Pay Unit
Temporary Pollution Control	Lump Sum

SECTION 722 – WATER

722.02.02 Sampling. Submit a 1 quart sample, of each proposed source, for testing a minimum of 15 working days before the start of cold recycle or micro-surfacing operations. Obtain and ship in clean plastic containers that are carefully packed and labeled.

722.03.01 Concrete Use. This Subsection of the Standard Specifications is hereby deleted and the following substituted therefore:

Water shall be clean, clear, and potable. As an alternative to potable water, submit certified test results demonstrating the water meets the requirements of ASTM C1602, including Table 2.

NEVADA DEPARTMENT OF TRANSPORTATION
SUPPLEMENTAL NOTICE TO CONTRACTORS NO. 1
Contract 3896

Reference is made to Project SPI-580-1(036), on I-580 from the Moana Lane Interchange to the Mill Street Interchange, in Washoe County, upon which bids will be received until 1:30 p.m., PDT, on the 4th day of October, 2021, and opened publicly on that date at the above hour.

108.02 Notice to Proceed. The date set forth in the "Notice to Proceed" shall be October 25th, 2021.

KRISTINA SWALLOW, P.E., DIRECTOR
Nevada Department of Transportation
1263 South Stewart Street
Carson City, Nevada 89712

THE END

NEVADA DEPARTMENT OF TRANSPORTATION
SUPPLEMENTAL NOTICE TO CONTRACTORS NO. 2
Contract #3896

Reference is made to Project SPI-580-1-(036), on I-580, from the Moana Lane Interchange to the Mill Street Interchange, in Washoe County, upon which bids will be received until 1:30 p.m., PDT, on the 4th day of October 2021, and opened publicly on that date at the above hour.

Prospective bidders are hereby directed to remove and destroy the State Wages, "2021 Prevailing Wage Rates Washoe County, Date of Determination: October 1, 2020", in the Invitation to Bid pages 14 to 49, and replace them with the attached State wages, "2022 Prevailing Wage Rates Washoe County, Date of Determination: October 1, 2021", pages 14 to 77.

KRISTINA SWALLOW, P.E., DIRECTOR
Nevada Department of Transportation
1263 South Stewart Street
Carson City, Nevada 89712

THE END

STATE OF NEVADA

STEVE SISOLAK
GOVERNOR

TERRY REYNOLDS
DIRECTOR

SHANNON M. CHAMBERS
LABOR COMMISSIONER



OFFICE OF THE LABOR COMMISSIONER
3300 WEST SAHARA AVENUE, SUITE 225
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CARSON CITY, NV 89706
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2022 PREVAILING WAGE RATES WASHOE COUNTY

DATE OF DETERMINATION: October 1, 2021

**APPLICABLE FOR PUBLIC WORKS PROJECTS OVER \$100,000 BID/AWARDED
OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022**

Pursuant to Nevada Revised Statutes (NRS) section 338.030(9)(a), "If the contract for a public work: (a) Is to be awarded pursuant to a competitive bidding process, the prevailing wages in effect at the time of the opening of the bids for a contract for a public work must be paid until the completion or termination of the contract or for the 36 months immediately following the date on which the bids were opened, whichever is earlier." For contracts not awarded pursuant to competitive bidding, please see NRS section 338.030(9)(b). However, if a project exceeds 36 months new wage rates may apply pursuant to NRS section 338.030(9)(10). Prevailing Wage Rates may be adjusted based on Collective Bargaining Agreements (CBA's) and adjustments to those agreements. (See NRS 338.030)

PREVAILING WAGE DETERMINATIONS - NRS 338.030 subsection 7, the wages so determined must be:

- (a) Issued by the Labor Commissioner on October 1 of the odd-numbered year in which the survey was conducted and, except as otherwise provided in subsection 8, remain effective for 2 years after that date; and
- (b) Made available by the Labor Commissioner to any public body which awards a contract for any public work.

Senate Bill 243 passed during the 80th Nevada Legislative Session (2019) and set forth in NRS section 338.025, now requires the Labor Commissioner to calculate the Prevailing Wage Rates by region. NRS section 338.025 Prevailing wage regions. For the purpose of determining the prevailing rate of wages pursuant to NRS section 338.030, four prevailing wage regions are hereby established in this State as follows:

1. The Washoe Prevailing Wage Region consisting of Washoe County;
2. The Northern Rural Prevailing Wage Region consisting of Carson City and the counties of Churchill, Douglas, Elko, Eureka, Humboldt, Lander, Lyon, Mineral, Storey, Pershing and White Pine;
3. The Clark Prevailing Wage Region consisting of Clark County; and
4. The Southern Rural Prevailing Wage Region consisting of the counties of Esmeralda, Lincoln and Nye.

OBJECTIONS TO PREVAILING WAGE DETERMINATIONS – NRS section 338.030 subsection 2. Objections to the Prevailing Wage Determinations must be submitted within 30 days after the Prevailing Wage Determinations are issued.

Pursuant to NRS section 338.030 subsection 8, the Labor Commissioner will review the prevailing wage rates in each even-numbered year to determine if adjustments should be made.

As Amendments/Revisions are made to the wage rates, they will be posted on the website for each respective Region. Please review regularly for any Amendments/Revisions that are posted or contact our offices directly for further assistance.

Air Balance Technician	4
Alarm Installer.....	5
Boilermaker	6
Bricklayer.....	7
Carpenter.....	8
Cement Mason	9
Electrician – Communication Technician	10
Electrician - Lineman	12
Electrician – Neon Sign.....	14
Electrician - Wireman.....	15
Elevator Constructor	16
Fence Erector	18
Flagperson.....	19
Floorcoverer	20
Glazier	21
Highway Striper	22
Hod Carrier-Brick Mason	23
Hod Carrier – Plasterer Tender.....	24
Ironworker.....	26
Laborer	29
Lubrication And Service Engineer (Mobile And Grease Rack).....	46
Mechanical Insulator	31
Millwright.....	32
Operating Engineer.....	34
Operating Engineer – Steel Fabricator & Erector.....	34
Operating Engineer – Piledriver	35
Painter	37
Piledriver (Non-Equipment)	39
Plasterer	40
Plumber/Pipefitter	41
Refrigeration	42
Roofer.....	43
Sheet Metal Worker	45
Soils and Material Tester.....	46
Sprinkler Fitter	46
Surveyor	46
Taper	47
Tile/Terrazzo Worker/Marble Mason Finisher	49
Tile/Terrazzo Worker/Marble Mason	49
Traffic Barrier Erector.....	51
Truck Driver	52
Well Driller	54
Group Classifications	
Labor Group Classifications	55
Operating Engineers	59

NRS section 338.010 subsection (25) “Wages” means:

- a) The basic hourly rate of pay; and
- b) The amount of pension, health and welfare, vacation and holiday pay, the cost of apprenticeship training or other similar programs or other bona fide fringe benefits which are a benefit to the worker.

NRS section 338.035 Bona Fide Fringe Benefits - Discharge of part of obligation of contractor or subcontractor engaged on public work to pay wages by making certain contributions in name of workman. “Bona fide fringe benefit” means a benefit in the form of a contribution that is made not less frequently than monthly to an independent third party pursuant to a fund, plan or program: (a) Which is established for the sole and exclusive benefit of a worker and his or her family and dependents; and (b) For which none of the assets will revert to, or otherwise be credited to, any contributing employer or sponsor of the fund, plan or program. The term includes, without limitation, benefits for a worker that are determined pursuant to a collective bargaining agreement and included in the determination of the prevailing wage by the Labor Commissioner pursuant to NRS section 338.030.

Please see NRS sections 338.010, 338.020, and 338.035 and Nevada Administrative Code (NAC) sections 338.0097 and 338.092 through 338.100 for further details on “Bona fide fringe benefits” and reporting requirements and exceptions.

Job Descriptions for Recognized Classes of Workers

Regarding job descriptions for public works projects, please take notice of the following:

1. The job description links have been redacted to include ONLY the scope of work for the craft.
2. Pursuant to NAC section 338.0095(1)(a) - A worker employed on a public work must be paid the applicable prevailing rate of wage for the type of work that the worker actually performs on the public work and in accordance with the recognized class of the worker.
3. The work description for a particular class is not intended to be jurisdictional in scope.
4. Any person who believes that a type of work is not classified, or who otherwise needs clarification pertaining to the recognized classes or job descriptions, shall contact the Labor Commissioner in writing for a determination of the applicable classification and pay rate for a particular type of work.
5. The job descriptions set forth or referenced herein supersede any, and all descriptions previously agreed upon by the Labor Commissioner in any settlement agreements or stipulations arising out of contested matters.
6. The following specific provisions, where applicable, shall prevail over any general provisions of the job descriptions:
 - Amendments to the prevailing wage determinations.
 - Group Classifications and/or descriptions recognized by the Labor Commissioner and included with wage determinations for a particular type of work in a particular county.

Zone Rates

The zone rate has been added to each applicable craft.

Premium Pay Premium pay for hours worked in excess of a shift of 8 hours or 12 hours, or such other time increment set forth in the Collective Bargaining Agreement or on a weekend or holiday.

Craft: AIR BALANCE TECHNICIAN (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Air Balance Technician Journeyman.....	68.43
Air Balance Technician-Foreman.....	72.45
Air Balance Technician-General Foreman.....	76.47

ADD ZONE RATE

In addition to AIR BALANCE rates add the applicable amounts per hour, calculated based on a road from the courthouse in Reno, Nevada:

Zone 1	0 to 75 miles	\$0.00
Zone 2	75 to 100 miles	\$5.00
Zone 3	Over 100 miles	\$10.00 the employee shall be provided reasonable lodging and meal expenses.

ADD PREMIUM PAY

All hourly rates are subject to Over Time (One and one half 1 ½) of the Regular rate:

1. For all hours worked over Eight (8) Hours in one day or shift.
2. For the first Eight (8) Hours work on Saturday.

All hourly rates are subject to Double Time of the Regular Rate:

1. For all hours worked over Ten (10) Hours in one day or shift.
2. For all hours worked over Eight (8) Hours on Saturday.
3. For all hours worked on Sunday, New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Nevada Day, Thanksgiving Day, Day after Thanksgiving, Day before Christmas, and Christmas Day.

RECOGNIZED HOLIDAYS

New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Nevada Day, Thanksgiving Day, Day after Thanksgiving, Day before Christmas, and Christmas Day

JOB DESCRIPTION: Excerpt from Sheet Metal Local 26 Collective Bargaining Agreement

(a) manufacture, fabrication, assembling, handling, erection, installation, dismantling, conditioning, adjustment, alteration, repairing and servicing of all ferrous or nonferrous metal work and all other materials used in lieu thereof and of all HVAC systems, air veyor systems, exhaust systems, and air-handling systems regardless of material used including the setting of all equipment and all reinforcements in connection therewith; (b) all lagging over insulation and all duct lining; (c) testing and balancing of all air-handling equipment and duct work; (d) the preparation of all shop and field sketches whether manually drawn or computer assisted used in fabrication and erection, including those taken from original architectural and engineering drawings or sketches; (e) metal roofing; and (f) all other work included in the jurisdictional claims of International Association of Sheet Metal, Air, Rail and Transportation Workers.

Craft: ALARM INSTALLER (Non-Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Alarm Installer.....32.77

JOB DESCRIPTION:

Includes but is not limited to:

1. Installing or testing electrical protective signaling systems used to provide notification of fire, burglary or other irregularities on the premises of the subscriber of the system;
2. Installing of wiring and signaling units;
3. Repairing electrical protective signaling systems
4. Starting up, programming and documenting systems;

Craft: BOILERMAKER (Union Rate)
Prevailing wage rates include the base rate as well as all applicable fringes

Boilermaker.....	65.94
Boilermaker Foreman.....	65.94
Boilermaker General.....	65.94

ADD PREMIUM PAY

Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment set forth in the Collective Bargaining Agreement or on a weekend or holiday.

JOB DESCRIPTION:

Includes but is not limited to:

1. Constructing, assembling, maintaining and repairing stationary steam boilers and boiler house auxiliaries;
2. Aligning structures or plate sections to assemble boiler frame tanks or vats;
3. Assisting in the testing of assembled vessels, directing cleaning of boilers and boiler furnaces;
4. Inspecting and repairing boiler fittings, including, without limitation, safety valves, regulators, automatic-control mechanisms, water columns and auxiliary machines.

Craft: BRICKLAYER (Union Rate)
Prevailing wage rates include the base rate as well as all applicable fringes

Bricklayer Journeyman.....46.91
Bricklayer Foreman.....48.16

Add Zone pay

Zone	75 miles and Over	\$8.13
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ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For any hours worked on Saturday from midnight to midnight.

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over twelve (12) hours in one day or shift.
2. For any hours worked on Sunday from midnight to midnight.
3. For any hours worked on holidays from midnight to midnight.

RECOGNIZED HOLIDAYS

New Year's Day, Memorial Day, 4th of July, Labor Day, Admission Day, Thanksgiving Day, Day after Thanksgiving Day, Christmas Day.

JOB DESCRIPTION: Excerpt from Agreement between No, NV Masonry Contractors and LIUNA Local 169

This shall apply to and cover the work of Brick/Block Masonry, Stone Masonry, Artificial Masonry Marble Masonry.

Craft: CARPENTER (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Carpenter Journeyman.....	53.16
Carpenter Foreman.....	56.52
Carpenter General Foreman.....	60.22

ADD ZONE RATE

(Building and Heavy Highway and Dam Construction)

In addition to CARPENTER rates add the applicable amounts per hour, calculated from the Washoe County Courthouse:

Zone 1	0 to 75 miles	\$0.00 (Road miles from the Washoe County Courthouse)
Zone 2	75 to 150 miles	\$4.00
Zone 3	150 to 300 miles	\$5.00
Zone 4	Over 300 miles	\$6.00

ADD PREMIUM PAY

Any work performed over eight (8) hours per day and on Saturdays shall be compensated at time and one-half (1-1/2x) the appropriate hourly rate. All work performed on Sundays, holidays and over twelve (12) hours in one (1) day shall be compensated at two times (2x) the appropriate hourly rate. In the event a day's work is lost because of severe weather conditions or major mechanical breakdown, work may be performed on a voluntary basis on a Saturday at the straight time hourly rate for eight (8) hours provided the straight time hours worked in one (1) week do not exceed forty (40) hours.

RECOGNIZED HOLIDAYS

New Year's Day, Memorial Day, 4th of July, Labor Day, Admission's Day, Thanksgiving Day, the Friday after Thanksgiving, Christmas Day.

JOB DESCRIPTION Excerpt from Southwest Regional Council of Carpenters and Affiliated Local Unions Master Labor Agreement

(1) All building construction, including but not limited to the construction, erection, alteration, repair, modification, demolition, addition, or improvement in whole or in part of any building structure. All rigging of Carpenters', and Piledrivers' materials.

(2) All heavy, highway and engineering construction, including but not limited to the construction, improvement, modification and demolition of all or any part of the streets, highways, bridges, viaducts, railroads, tunnels, airports, water supply, irrigation, flood control and draining systems, sewers and sanitation projects, dams, power houses, refineries, aqueducts, canals, river and harbor projects, wharves, docks, breakwaters, jetties, quarrying of breakwaters or rip rap stone or operations incidental to such heavy construction work and whether such work is above or below the water line level.

(3) The character of such work covered by this Agreement shall include but not be limited to all carpenter, concrete form work, shoring, drywall, metal stud, drywall finishing, plaster, scaffold, modular furniture, trade show work, insulation, acoustical, and lathing work on such construction

(4) All interior and/or exterior wall finish work, including EIFS and other wet wall finish work.

Craft: CEMENT MASON (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Cement Mason - Journeyman.....	47.12
Cement Mason - Foreman.....	50.57

ADD ZONE RATE

In addition to CEMENT MASON rates add the applicable amounts per hour, calculated from the Reno Post Office, 50 So. Virginia St., Reno, Nevada:

Zone 1	0 to 90 miles	\$0.00
Zone 2	over 90 miles	\$6.00

ADD PREMIUM PAY

OVERTIME – Any worked performed over eight (8) hours per day shall be compensated at time and one half the hourly rate. All work performed after twelve (12) consecutive hours shall be paid at double the hourly rate. All worked performed on Saturdays shall be compensated at time and one half the hourly rate. All Sunday and Holiday work shall be paid for at double time.

RECOGNIZED HOLIDAYS

New Year's Day, Memorial Day, Independence Day, Labor Day, Admissions Day, Thanksgiving Day and the following Friday following Thanksgiving Day, and Christmas

JOB DESCRIPTIONS

1. All building construction, including but not limited to the construction, erection, alteration, repair, modification, demolition, addition, or improvement in whole or in part of any building structure.

2. All heavy, highway and engineering construction, including but not limited to construction, improvement, modification, demolition, of all or any part of streets and highways (including sidewalks, curbs and gutters), bridges, viaducts, rail roads, tunnels, airports, water supply, irrigation, flood control and drainage systems, sewers and sanitation projects, dams, power houses, refineries, aqueducts, canals, river and harbor projects, wharves, docks, breakwaters, jetties, quarrying of breakwater or rip-rap stone, or operation incidental to such heavy construction work.

3. The work to be performed by Cement Masons shall include but not be limited to the following, when tools of the Cement Masons trade are used or required:

Setting screeds, screed pins, curb forms and curb and gutter forms, rodding, spreading and tamping concrete, hand application of curing compounds, applying topping (wet or dry) colors or grits; using Darby and push floats, hand troweling or hand floating; marking edging, brooming or brushing, using base cove or step tools; chipping, and stoning, patching or sacking; dry packing; spreading and finishing gypsum, operating mechanical finishers (concrete) such as Clary, Jackson, Bidwell Bridge Deck Paver or similar types; grinding machines; troweling machines, floating machines powered concrete saws; finishing of epoxy and resin materials, bush hammering and exposed finishes for architectural work.

Operation of skill saw, chain saw, Laser Screed, Laser Level, Curb and Slipform machines, Epoxy Type Injection pumps, stamps or other means of texturing, any new devices, which are beneficial to the construction of or with concrete or related products.

Craft: ELECTRICIAN COMMUNICATION TECHNICIAN (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Communication Installer.....	41.15
Communication Technician.....	45.78
Senior Technician	48.87

ADD ZONE RATE

In addition to Electrician Communication Tech rates add the applicable amounts per hour, calculated from the Washoe County Courthouse:

Zone 1	0 to 70 miles	\$0.00
Zone 2	70 to 90 miles	\$8.00
Zone 3	90 miles and over	\$10.00

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For the first eight (8) hours worked on Saturday

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over eight (10) hours in one day or shift.
2. For any hours worked on Sunday
3. For any hours worked on Holidays

Shift Rates

1. Swing shift to be paid at seventeen-point three (17.3) percent the regular straight time rate for hours between 4:30 p.m. and 1:00 a.m.
2. Graveyard shift to be paid at thirty-one-point four (31.4) percent the regular straight time rate for hours between 12:30 a.m. and 9:00 a.m.
3. Shifts are established for at least five (5) consecutive days or double the regular straight time rate shall be paid.

****Note – Double the straight time rate is the max rate paid. (No pyramiding of overtime rates)**

JOB DESCRIPTION:

The work covered by this Agreement shall include the installation testing, service and maintenance, of the following systems which utilize the transmission and/or transference of voice, sound, vision and digital for commercial, education, security and entertainment purposes for the following: TV monitoring and surveillance, background-foreground music, intercom and telephone interconnect, inventory control systems, microwave transmission, multi-media, multiplex, nurse call system, radio page, school intercom and sound, burglar alarms and low voltage master clock systems.

A. SOUND AND VOICE TRANSMISSION/TRANSFERENCE SYSTEMS 1. Background-foreground music 2. Intercom and telephone interconnect systems 3. Telephone systems 4. Nurse call systems 5. Radio page systems 6. School intercom and sound systems 7. Burglar alarm systems 8. Low-voltage

master clock systems 9. Multi-media/multiplex systems 10. Sound and musical entertainment systems 11. RF Systems 12. Antennas and Wave Guide

B. FIRE ALARM SYSTEMS * 1. Installation, wire pulling and testing

C. Television and Video Systems 1. Television monitoring and surveillance systems 2. Video security systems 3. Video entertainment systems 4. Video educational systems 5. Microwave transmission systems 6. CATV and CCTV

D. Security Systems 1. Perimeter security systems 2. Vibration sensor systems 3. Card access systems 4. Access control systems 5. Sonar/Infrared monitoring equipment

E. COMMUNICATION SYSTEMS THAT TRANSMIT OR RECEIVE INFORMATION AND/OR CONTROL SYSTEMS THAT ARE INTRINSIC TO THE ABOVE LISTED SYSTEMS (IN THE SCOPE)
1. SCADA (Supervisory Control and Data Acquisition) 2. PCM (Pulse Code Modulation) 3. Inventory Control Systems 4. Digital Data Systems 5. Broadband and Baseband and Carriers 6. Point of Sale Systems 4 7. VSAT Data Systems 8. Data Communication Systems 9. RF and Remote-Control Systems 10. Fiber Optic Data Systems

Craft: ELECTRICIAN LINEMAN/GROUNDMAN/HEAVY EQUIPMENT OPERATOR
(Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Electrician-Groundman.....	56.09
Lineman-Journeyman.....	81.13
Lineman-Foreman.....	87.80
Lineman-General Foreman.....	94.54
Lineman-Equipment Man.....	67.81

ADD ZONE RATE

Electrician Lineman/Groundman/Heavy Equipment Operator, rates, add the applicable amounts per Day, Road Miles from the Employee's Residence to the Reporting Location:

ADD PREMIUM PAY

Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment set forth in the Collective Bargaining Agreement or on a weekend or holiday.

RECOGNIZED HOLIDAYS

New Year's Day, Martin Luther King Holiday, President's Day, Memorial Day, Independence Day, Labor Day, Nevada Day, Veteran's Day, Thanksgiving Day, Day after Thanksgiving Day, Christmas Day.

JOB DESCRIPTION:

Outside, overhead and underground construction and maintenance work on electrical transmission lines, switch yards, substations and distribution systems which shall include:

1. Pole line work (whether built of wood, metal or other material): the digging and back-filling of holes for poles or anchors (by hand or mechanical equipment); the loading or unloading, handling, sorting and moving of materials; the assembly or erection of all materials including the guying, stringing of conductors and fiber optics or other work necessary on through to the ultimate completion of such pole work.

2. Steel or metal structures used for the purpose of carrying electrical wire, conductors, or equipment (this includes transmission towers, outdoor substations, switch racks, or similar electrical structures); the moving of men, tools or equipment; the loading or unloading, handling, sorting and moving of materials; the assembly and erection of all materials used on the job site, including the assembly of the grillage and foundations, on through to the ultimate completion of such structures. Work covered shall include the grounding of all such structures except the bonding of stub-angle to rebar cage; the stringing and installation of wires, cables and insulators or other electrical equipment suspended from structure; also the handling and placing of transformers or O.C.B.'s and other related electrical equipment.

The moving of men, tools or equipment; the loading or unloading, handling, sorting and moving of materials; the assembly of all electrical materials on race-ways such as ducts, shall be performed by workmen under the Agreement. This shall also include CIC (cable in conduit), CC (coillable conduit), the placing of fish wire, the pulling of cables or wires through such race-ways, installing and making up of termination and the splicing of such conductors.

Street lighting systems where such work properly comes under the outside jurisdiction shall be handled in the same manner as pole line construction.

Installing and maintaining the catenary and trolley work and bonding of rails shall be handled in the same manner as pole line, and steel construction.

In connection with all of the above items, it is understood the scope of this Agreement shall include not only new installation work but shall also govern the repair, maintenance or dismantling of such structures, lines or equipment; the handling and operating of all equipment used to transport men, tools and/or materials on the job site as well as the equipment used to move, raise or place materials used in the Outside Branch of the Electrical Industry shall be performed by workmen under this Agreement unless otherwise excluded herein.

Craft: ELECTRICIAN – NEON SIGN
(Non-Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Electrician Neon Sign Journeyman.....35.92

ELECTRICIAN-NEON SIGN, includes but is not limited to:

- 1. Installing, servicing and repairing plastic, neon and illuminated signs;
- 2. Ascending ladders or operating hydraulic or electric hoist to install, service, or examine sign to determine cause of malfunction;
- 3. Wiring, rewiring or removing defective parts and installing new parts using electrician's tools;
- 4. Removing sign or part of sign for repairs, such as structural fabrication, scroll repair, or transformer repair;

Craft: ELECTRICIAN WIREMAN (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Wireman.....	63.45
Wireman-Cable Splicer.....	67.82
Wireman Foreman.....	67.82
Wireman General Foreman.....	72.20

ADD ZONE RATE

In addition to ELECTRICIAN-Wireman, rates, add the applicable amounts per hour, calculated from Washoe County Courthouse, Reno Nevada:

Zone 1	0 to 70 miles	\$0.00
Zone 2	70 to 90 miles	\$8.00
Zone 3	90 miles and over	\$10.00

ADD PREMIUM PAY

Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For the first eight (8) hours worked on Saturday

Double the regular straight time hourly rate shall be paid for all time:

3. For all hours worked over ten (10) hours in one day or shift.
4. For any hours worked on Sunday
5. For any hours worked on Holidays

Shift Rates

1. Swing shift to be paid at seventeen-point three (17.3) percent the regular straight time rate for hours between 4:30 p.m. and 1:00 a.m.
2. Graveyard shift to be paid at thirty-one-point four (33.4) percent the regular straight time rate for hours between 12:30 a.m. and 9:00 a.m.
3. Shifts are established for at least five (5) consecutive days or double the regular straight time rate shall be paid.

****Note – Double the straight time rate is the max rate paid. (No pyramiding of overtime rates)**

RECOGNIZED HOLIDAYS

New Year's Day, Memorial Day, Independence Day, Labor Day, Admission Day, Veteran's Day, Thanksgiving Day, Friday following Thanksgiving Day, Christmas Day.

JOB DESCRIPTION: Excerpt from Agreement between NECA and Local Union 401, IBEW

All electrical construction, installation, or erection work including fabrication or prefabrication of boxes, brackets, bends and nipples and all electrical maintenance thereon including the final running tests. This shall include the installation and maintenance of temporary wiring and the installation of all electrical lighting, heat and power equipment, installation of all raceway systems, including underground conduits and all supports, underground utility conduits, photovoltaic power generation systems, wind power generation systems and geothermal power generating systems. Further all salvage of electrical work shall be included.

Craft: ELEVATOR CONSTRUCTOR (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Elevator Constructor-Journeyman Mechanic.....	113.70
Elevator Constructor-Journeyman Mechanic In Charge.....	123.43

ADD PREMIUM PAY

Work performed on Construction Work on Saturdays, Sundays and before and after 30 the regular working day on Monday to Friday, inclusive, shall be classed as overtime, and paid for at double the rate of single time.

RECOGNIZED HOLIDAYS

New Year's Day, Memorial Day, Independence Day, Labor Day, Nevada Day, Veteran's Day, Thanksgiving Day, Day after Thanksgiving Day, Christmas Day.

JOB DESCRIPTION: Excerpt from Agreement of International Union of Elevator Constructors

The handling and unloading of all equipment coming under the jurisdiction of the Elevator Constructor, from the time such equipment arrives at or near the building site, shall be handled and unloaded by the Elevator Constructors. Mechanical equipment such as a forklift or truck mounted swing boom may be used by the Elevator Constructors. A derrick, crane or material hoist can be used under the supervision of Elevator Constructors to handle and unload the heavy material described in Par. 5(a). Where unusual conditions are expected to exist prior to delivery of equipment at or near the building site in regard to handling and unloading of equipment in the primary or secondary jurisdiction of the local union, the Company shall contact the Local's Business Representative to make appropriate arrangements for the handling and unloading of such equipment. In areas outside the jurisdiction of the local union, the Company shall contact the Regional Director.

(b) The erecting and assembling of all elevator equipment to wit: electric, hydraulic, steam, belt, dumbwaiters, residence elevators, parking garage elevators (such as Bowser, Pigeon Hole, or similar types of elevators), shuttles, compressed air and handpower, automatic people movers, monorails, airport shuttles and like-named devices used in the transportation of people for short distances of travel (less than 5 miles), as well as vertical reciprocating conveyor systems.

(c) It is understood and agreed that the preassembly of all escalators, moving stairways and link belt carriers that may be done in the factory shall include the following:

1. Truss or truss sections with tracks, drive units, machines, handrail drive sheaves, drive chains, skirts on the incline sections but not curved sections, step chains and steps installed and permanently aligned.
2. Balustrade brackets may be shipped attached but not aligned.
3. Setting of all controllers and all wiring and conduit from the controller.

All other work on escalators, moving stairways and link belt carriers shall be performed in the field before or after the truss or truss sections are joined and/or hoisted and placed in permanent position. This includes any and all work not done in the factory. The erecting and assembly of all theater stage and curtain elevator equipment and guides and rigging thereto, organ consoles and orchestra elevators

- (d) All wiring, conduit, and raceways from main line feeder terminals on the controller to other elevator apparatus and operating circuits. Controllers are not to be shipped from the factory with extended wiring attached thereto.
- (e) The erecting of all guide rails.
- (f) The installation of all grating under the control of the Company. The installation of all counterweight screens, overhead work, either wood or iron, and all material used for mounting of elevator apparatus in machine room, overhead or below.
- (g) The drilling of overhead beams for attaching machines, sheaves, kick angles, and all other elevator equipment.
- (h) The setting of all templates.
- (i) All foundations, either of wood or metal, that should take the place of masonry.
- (j) The assembly of all cabs complete.
- (k) The installation of all indicators.
- (l) The erecting of all electrical or mechanical automatic or semi-automatic gates complete.
- (m) The hanging of all automatic or semi-automatic elevator hoistway doors, together with the installation of hangers and tracks.
- (n) The installation of all devices for opening and closing and locking of elevator car and hoistway doors and gates.
- (o) The drilling of doors for mounting of closing devices.
- (p) The drilling of angle supports for mounting of closing devices except one template hole.
- (q) The drilling of sills for sill trips.
- (r) The operating of temporary cars.
- (s) The setting of all elevator pressure open or pit tanks.
- (t) The setting of hydraulic power units (power units include: motor, pump, drive valve system, internal piping, muffler, internal wiring, controller and tank). Where power units arrive in parts, they shall be assembled at the job site. The wiring and piping to and between multiple hydraulic power units shall be performed at the job site.
- (u) All air cushions with the exception of those built of brick or those put together with hot rivets.
- (v) Landing door entrances.

Craft: FENCE ERECTOR (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Fence Erector.....43.98

ADD ZONE RATE

In addition to FENCE ERECTOR rates add the applicable amounts per hour, calculated based on a road miles from either the Carson City Courthouse or the Washoe County Courthouse:

Zone 1	0 to 75 miles	\$0.00
Zone 2	75 to 150 miles	\$4.00
Zone 3	150 to 300 miles	\$5.00
Zone 4	300 miles or over	\$6.00

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For any hours worked on Saturday from midnight to midnight.

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over twelve (12) hours in one day or shift.
2. For any hours worked on Sunday from midnight to midnight.
3. For any hours worked on holidays from midnight to midnight.

RECOGNIZED HOLIDAYS

If any of these holidays fall on Sunday, the Monday following shall be considered a Holiday.

New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Veteran's Day, Thanksgiving Day, Day after Thanksgiving Day, Christmas Day.

JOB DESCRIPTION:

Includes but is not limited to:

1. Erecting or repairing chain link, wooden, tortoise, wire/wire mesh, or temporary fencing;
2. Mixing and pouring concrete around bases of posts and tamping soil into post hole to embed post;
3. Digging post holes with a spade, post hole digger or power-driven auger;
4. Aligning posts through the use of lines or by sighting;
5. Verifying vertical alignment of posts with a plumb bob or spirit level;

Craft: FLAG PERSON (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Flag Person.....40.86

ADD ZONE RATE

In addition to FLAG PERSON add the applicable amounts per hour, calculated based on a road miles from either the Carson City Courthouse or the Washoe County Courthouse:

Zone 1	0 to 75 miles	\$0.00
Zone 2	75 to 150 miles	\$4.00
Zone 3	150 to 300 miles	\$5.00
Zone 4	300 miles or over	\$6.00

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For any hours worked on Saturday from midnight to midnight.

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over twelve (12) hours in one day or shift.
2. For any hours worked on Sunday from midnight to midnight.
3. For any hours worked on holidays from midnight to midnight.

RECOGNIZED HOLIDAYS

If any of these holidays fall on Sunday, the Monday following shall be considered a Holiday.

New Year's Day, Memorial Day, 4th of July, Labor Day, Admission Day, Thanksgiving Day, Day after Thanksgiving Day, Christmas Day

JOB DESCRIPTION

FLAG PERSON, includes but is not limited to:

1. Directing movement of vehicular traffic through construction projects;
2. Distributing traffic control signs and markers along site in designated pattern;
3. Informing drivers of detour routes through construction sites;

Craft: FLOOR COVERER (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Floor Coverer Journeyman.....	49.19
Floor Coverer Foreman.....	51.46

ADD PREMIUM PAY

Shift work

1. \$2.00 per hour will be added to the taxable net wage to shift schedule of hours worked between 6:00 p.m. and 6:00 a.m.

One and one half (1 ½) time -shall be calculated using one (1) hour of the taxable net wage and one half (1/2) the base wage, to be paid for all time:

1. For all hours worked over ten (10) hours in one day or shift.
2. For any hours worked on Saturday from midnight to midnight

Double time -shall be calculated using one (1) hour of the taxable net wage and one (1) of the base wage, to be paid for all time:

1. For any hours worked on Sunday from midnight to midnight
2. For any hours worked on holidays from midnight to midnight

RECOGNIZED HOLIDAYS

New Year's Day, Memorial Day, Independence Day, Labor Day, Admissions Day, Thanksgiving Day, Day after Thanksgiving Day, Christmas Day.

JOB DESCRIPTION: Excerpt from Agreement between Painters and Allied Trades DC 16 and Independent Flooring Contractors of No Nevada

Measuring, cutting, fabricating, fitting, installing to be cemented, tacked or otherwise applied to its base wherever it may be, all materials whether used either as a decorative covering or as an acoustical appliance such as carpets of all types and designs, wall carpets, sheet rubber, sheet vinyl, cork carpet, rubber tile, asphalt tile, tile, cork tile, linoleum tile, mastic in sheets or the tile from vinyl tile, interlocking tile, laminate flooring, engineered wood, hardwood, composition in sheet or tile form and all derivatives of above; the fittings of all devices for the attachment of the above materials and the fitting of all decorative or protective trim to and adjoining the above materials which shall include the drilling and plugging of holes and attaching of strips, slats, nosing, etc. on any base where the above materials are to be installed, or applied, such as drilling, plugging, slating, and slating for installing or fastening of carpet, the installing of all nosing, cap strips, corner beads and edging of any material and the preparatory work of the craft for all of the aforesaid. Also, the cleaning of rugs, carpets, and drapery hanging, make-up and the installation of drapes, the spraying and/or rolling of adhesives as required for double stick installation and carpet tiles.

Craft: GLAZIER (Non-Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Glazier Journeyman.....24.49

JOB DESCRIPTION:

Includes but is not limited to:

1. Installing, setting, cutting, preparing, or removal of glass, or materials used in lieu thereof, including, without limitation, in windows, doorways, showers, bathtubs, skylights and display cases;
2. Installing glass on surfaces, including, without limitation, fronts of buildings, interior walls and ceilings;
3. Installing pre-assembled framework for windows and doors designed to be fitted with glass panels, including stained glass windows by using hand tools;
4. Loading and arranging of glass on trucks at the site of the public work;

Craft: Highway Striper (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Highway Striper.....	46.48
Highway Striper Foreman.....	46.98

ADD ZONE RATE

In addition to HIGHWAY STRIPER rates add the applicable amounts per hour, calculated based on a road miles from either the Carson City Courthouse or the Washoe County Courthouse:

Zone 1	0 to 75 miles	\$0.00
Zone 2	75 to 150 miles	\$4.00
Zone 3	150 to 300 miles	\$5.00
Zone 4	300 miles or over	\$6.00

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For any hours worked on Saturday from midnight to midnight.

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over twelve (12) hours in one day or shift.
2. For any hours worked on Sunday from midnight to midnight.
3. For any hours worked on holidays from midnight to midnight.

RECOGNIZED HOLIDAYS

If any of these holidays fall on Sunday, the Monday following shall be considered a Holiday.

New Year's Day, Memorial Day, 4th of July, Labor Day, Admission Day, Thanksgiving Day, Day after Thanksgiving Day, Christmas Day.

JOB DESCRIPTION:

Includes but is not limited to:

1. Painting highways, streets and parking surfaces by using manually propelled or mechanically propelled machines, brushes, rollers or spray guns;
2. Installing any device or application of any material used in lieu of paint for traffic direction, including, without limitation, buttons, tapes, plastics, rumble bars and other similar materials;

Craft: Hod Carrier-Brick Mason Tender (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Brick Mason Journeyman.....	44.23
Brick Mason Foreman.....	44.63

ADD ZONE RATE

In addition to Hod Carrier Brick Mason Tender rates add the applicable amounts per hour, calculated based on road miles from the Washoe County Courthouse:

Zone	75 miles and Over	\$8.13
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ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For any hours worked on Saturday from midnight to midnight.

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over twelve (12) hours in one day or shift.
2. For any hours worked on Sunday from midnight to midnight.
3. For any hours worked on holidays from midnight to midnight.

RECOGNIZED HOLIDAYS

If any of these holidays fall on Sunday, the Monday following shall be considered a Holiday.

New Year's Day, Memorial Day, 4th of July, Labor Day, Admission Day, Thanksgiving Day, Day after Thanksgiving Day, Christmas Day.

JOB DESCRIPTION: Excerpt from Agreement between No. NV Masonry Contractors and LIUNA Local 169

Conveying of all materials used by the Brick and Stone Masons from the first point of delivery to the Mechanic whether done manually or by a piece of machinery or equipment devised to replace the wheelbarrow or buggy, including but not limited to the forklift. The handling of Bricks, Blocks, mortar, or any other material to serve the bricklayer in any capacity building and dismantling scaffolds of any kind or type used by Bricklayers for masonry work including but not limited to tower scaffolds, access scaffolds, or other specialty scaffolds, mixing and tempering mortar by hand and/or machine, mixing grout and cleaning up after the bricklayer, the repairing and maintenance of all equipment, either on the job or in the yard.

Craft: Hod Carrier-Plasterer Tender (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Plasterer Tender-Journeyman.....	44.57
Plasterer Tender- Gun Tender.....	45.57
Plasterer Tender-Foreman.....	45.93

ADD ZONE RATE

In addition to: HOD CARRIER-PLASTERER TENDER rates add the applicable amounts per hour, calculated based on road miles from So. Virginia St., Reno, Nevada:

Zone 1	0 to 70 miles	\$0.00
Zone 2	70 miles and Over	\$8.00

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For any hours worked on Saturday from midnight to midnight.

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over twelve (12) hours in one day or shift.
2. For any hours worked on Sunday from midnight to midnight.
3. For any hours worked on holidays from midnight to midnight.

RECOGNIZED HOLIDAYS

If any of these holidays fall on Sunday, the Monday following shall be considered a Holiday.
New Year's Day, Memorial Day, Fourth of July, Labor Day, Veteran's Day, Thanksgiving Day, Day after Thanksgiving Day, Christmas Day.

JOB DESCRIPTION: Excerpt from Agreement between Plasterers Contractors and LIUNA Local Union 169

Any Employee within the scope of this division tending or serving any other worker performing plasterers work, any plasterer, plasterers, or apprentices in any capacity performing plasterers work including but not limited to, handling and conveying of all materials after delivery used by plasters, including but not limited to, inside finish coat, outside finish coat, brown coat, scratch coat, sprayed or trowled on fireproofing, EIFS systems, and other materials or systems for the same or similar purpose whether done manually or by a piece of machinery or equipment devised to replace the wheelbarrow or buggy, including but not limited to the forklift, tusk hoist, and rigging and signaling for cranes to the point or points of application or installation, making mixing and preparing after delivery all materials used by plasters, whether by hand or machine including but not limited to mixers, pumps for plaster or fire proofing, plaster, finish coats, fireproofing, including Monocoat, Cafco or other materials for the same or similar use, moving any rolling scaffolding, building and handling all necessary trestle, scaffolding and planking of scaffolding for plasterers and lathers, building mortar boxes, mortar boards and stands, and the repairing and maintenance of all equipment either on the job or in the yard, the spreading of all temporary protective drop cloths, building paper or plastic covers and taping of same (in a composite crew with the plasterers when necessary), the cleaning of all floors, and debris, behind the plasterers or any other worker performing plasterers work in connection with the work performed all work necessary for cold weather protection and cure including but not limited to handling installing or tending to blankets, visqueen, and space heaters, and running putty.

Tending to plasterers or any other worker performing plasterers work on EFIS system work shall include all work after the wallboard is installed including but not limited to any preparatory sealing or leveling, placing foam, mesh, and plaster including any rough, finish, and color coats.

For sprayed on fire proofing work only, including Monocoat, Cafco or other materials for the same or similar use an Employer signatory to this Agreement and the Local 169, Laborers Master Agreement may employ Laborers at the Group 1 wage rate to perform overspray protection, the spreading of all temporary protective drop cloths, building paper or plastic covers and taping of same, the cleaning of all floors, and debris, cold weather protection and cure including but not limited to handling installing or tending to blankets, visqueen, and space heaters and moving rolling scaffolding.

Craft: Ironworker (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Ironworker-Journeyman.....	76.90
Ironworker - Foreman.....	80.57
Ironworker -General Foreman.....	85.93

ADD ZONE RATE

In addition to Iron Worker rates add the applicable amounts per day, calculated based on a road mile from the Reno City Hall.

Zone 1	60 to 75 miles	\$25.00
Zone 2	75 to 100 miles	\$50.00
Zone 3	100 miles and over	\$60.00

ADD PREMIUM PAY

One and one half (1X) the regular straight time hourly rate shall be paid:

1. For the first two (2) hours worked in excess of eight (8) on a regular workday Monday-Friday
2. For the first eight (8) hours on Saturday

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over ten (10) hours in one day or shift.
2. For any hours worked on Sunday.
3. For all hours worked over eight (8) on Saturday
4. For all hours worked on Holidays

Shift Pay

1. 2nd shift add 6% of hourly wage
2. 3rd shift add 13% of hourly wage
3. Dedicated shift add 6% of hourly wage

RECOGNIZED HOLIDAYS

New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, Day after Thanksgiving Day, Christmas Day.

JOB CLASSIFICATION: Excerpt from Agreement between NV AGC and DC of Ironworkers

All work in connection with field fabrication and/or erection or deconstruction of structural, ornamental and reinforcing steel, including but not limited to the fabrication, rigging and signaling, erection and construction of all iron and steel, ornamental lead, bronze, brass, copper and aluminum, plastics and all other substitute materials, including, but not limited to, composites, carbon fiber and fiberglass, all barrier railings, handrail, aluminum, steel, glass and plastic, reinforced concrete structures or parts thereof; bridges, viaducts, inclines, dams, docks, dredges, vessels, locks, gates, guides, aqueducts, reservoirs, spillways, flumes, caissons, cofferdams, subways, tunnels, cableways, tramways, monorails, blast furnaces, stoves, kilns, coolers, crushers, agitators, pulverizers, mixers, concentrators, ovens, cupolas, roof decking such as but not limited to "Cofar", "Trusdeck", Mahon "M"; smoke conveyors, penstocks, flag poles, drums, shafting, shoring, fur and storage rooms, fans and hot rooms, stacks, bunkers, conveyors, dumpers, elevators, vats, tanks, enamel tanks, enamel vats, towers, pans, hoppers, plates, anchors, caps, corbels, lintels, Howe and combination trusses, grillage and foundation work, grating, bucks, partitions, hanging ceilings, hangers, clips, brackets, flooring, floor construction and domes, rolling shutters, curtains, frames; aluminum, rolling fire, won and iron doors, including supports; cast tiling, air ducts, duct and trench frames and plates; wire work, railings, wire cable

including pipe, guards, fencing, grill work, sidewalk and vault lights, skylights, roofs, canopies, light steel framing, marquees, awnings, the erection and installation of playground equipment to include bolting, fastening, welding of swings, slides, jungle gyms, footings and other related equipment elevator and dumb waiter enclosures, elevator cars, tracks, fascias, aprons, operating devices, steel and aluminum sash, hardware and screens, frames, fronts, lockers, racks, book stacks, tables, shelving, metal furniture, seats, chutes, escalators, stairways including pre-engineered stairs, ventilators, boxes, fire escapes, signs, jail and cell work, safes, vaults, vault doors, safe deposit boxes, corrugated sheets when attached to steel frames, including insulation; frames in support of boilers; materials altered in field such as framing, cutting, bending, drilling, burning and welding including by acetylene gas and electric machines; metal forms and false work pertaining to concrete construction; seismic isolation systems and dampening systems including base isolators, sectional water tube and tubular boilers and stokers; traveling sheaves, vertical hydraulic elevators, bulkheads, skip hoists, making and installation of articles made of wire and fibrous rope, rigging in connection with pumps, compressors, forced and induced draft fans, air meters, Bailey meters, agitators, oxygen converters, cinder machines, pelletizing machines, reactor vessels, reactor spheres, completed tanks and assembled sections of completed tanks, scroll cases, refineries, hydroelectric power houses and steam plants, cogeneration plants, vessels and government departments; false work, travelers, scaffolding, pile drivers, sheet piling, derricks and powered derrick swinger including the erection, installation, handling and operating. Cranes erection, installation, handling and operating of same on all forms and types of construction work. The operation of Valla and Spider type battery and/or propane powered portable floor cranes having no operator seat utilized to install ironworker scope of work and the same on all forms and types of construction work. Crane work at the ports, including hammer-head cranes, container cranes and rubber tire cranes. Offloading, relocations, and commissioning of all burning and removal of sea bracing track layout; erection of apex boom extensions, back reach extensions, and rail replacement. Includes all welding, containment and structural modifications of the aforementioned items; railroad bridge work including maintenance thereof; moving, hoisting and lowering of machinery, modules, skid modules and placing of same on foundation, including bridges, cranes, intermittent use forklifts, derricks, buildings, piers and vessels; loading, unloading, necessary maintenance, erection, installation, removal, wrecking and dismantling of all of the above and all reinforcing work and submarine diving in connection with or about same; erection of steel towers, chutes and spouts for concrete where attached to towers and handling and fastening of cables and guys for same; unloading, racking, sorting, cutting, bending, hoisting, placing and tying including the use of any and all mechanical tying devices, burning and welding including stud welding of all iron, steel and metal in reinforced concrete construction including mesh for floor arches and the making of hoops and stirrups, metal forms and metal supports thereof; jacking of slip forms, installation of all wire, cable, parabolic cans, steel and all other materials, including, but not limited to, composites, carbon fiber and fiberglass, used for the purposes of prestressing including grouting of ducts, post stressing concrete girders, beams, columns, etc.; loading, unloading, hoisting, handling, signaling, placing and erection of all prestressed, post stressed, precast materials, G.F.R.C., Dryvit System, including the securing by bolting and/or welding and the installation of steeltex and wire mesh of any type when used for reinforced concrete construction; erection of all curtain wall; glass handrail; stay in place deck; automated and/or mechanical parking structures; offloading, staging, hoisting and setting of modular structures and micro-units; curtain wall systems and associated sealants. Window wall and entrances, panels, insulated and non-insulated, factory and field assembled, porcelain enameled panels, ceramic, laminated spandrelite, louvers and sunscreens; application of thiokol, neoprene and other sealants used to seal materials installed by Iron Workers; installation and handling of phenolic panels, including but not limited to, Trespa products and all similarly related materials and/or systems; installation of metal window stools and sills; installation of aluminum, bronze and steel thresholds; erection and dismantling of all types of cranes and changing of booms; erection of rock, sand and gravel plants, dismantling and loading out conveyors, aggregate plants, batch plants, ableways, refrigeration plants, etc.; erection and dismantling of Monigan walking dragline, launchhammer bucket wheel excavator and other trenching equipment; signaling on highlines, whirley cranes and derricks, buck hoists, man hoists, fork lifts, material towers and scanning antennae;

metal and steel supports of all types; fabrication, assembling and erection of offshore drilling platforms or similar installations; dust collectors, precipitators, multi-plate, specialty welding processes, unloading, loading, hoisting, handling and rigging of all building materials delivered to the job site; hanging ceilings, tees, channels, beams, acoustical elements, sound barriers, computer floors, etc.; installation of stage rigging (including counterweights), curtains, draperies, traverse rods, tracks, cables, window cleaning equipment, powered work platforms, including and loading and unloading, erection installation and removal of powered chassis mounted elevating mast climbing work platforms, rigging in connection with display shows; ski lifts, etc.; wrecking of bridges, viaducts, elevated roads and structural steel and iron in buildings; all steel frames for openings, all porches, verandas, canopies and balconies; all overhead travelers, duo rails, tram rails; erection, setting, repairing of guard or collision rails on bridges and approaches, road ways or any other structures; handling and setting of all types of steel and metal joists, including metal box joists for truss lab and preformed keystone shaped metal joists; erection of steel and metal houses and packaged buildings; all translucent and plastic material on steel frame construction; the erection of solar energy systems, including but not limited to, photo voltaic, heliostat and parabolic systems, energy producing windmill type towers, wind turbine erection to included, but not limited to, prep work, boltup, tensioning or torque of bolts on base and all tower section turbine and blade assemblies; nuclear reactors, electromagnetic shielding plates and atomic vessels including all component parts; the plumbing, aligning and leveling of all materials and equipment through the use of optical instruments, LASER beams, etc., and the use of instruments to establish layout, installation and disposition of ironworker installed scope of work; the unloading, distributing, stockpiling and handling of all materials coming under the jurisdictional claims of the UNION such as to rail heads, storage yards, loading and unloading, hoisting, handling, signaling of all fabricated material and equipment at the jobsite (except FOB deliveries) related to the Iron Workers jurisdiction that is within the individual employers' contractual scope of work including from and to barge and ships to a lay down yard or construction project, etc., shall be done by the Iron Workers.

All reinforcing work in connection with field fabrication, including but not limited to the pre-assembly of reinforcing cages, loading and unloading, handling, racking, sorting, cutting, bending, hoisting, intermittent use of forklifts, placing, burning, welding and tying of all material including the use of any and all mechanical tying devices, or substitute materials, including but not limited to, composites, carbon fiber and fiberglass, stainless steel, used to reinforce concrete construction shall be done by Iron Workers within the individual employers' scope of work at the jobsite, excluding FOB deliveries. A working Iron Worker shall be employed for maintenance on jobs of substantial size while concrete is being poured on reinforcing steel, wire mesh and paper back steeltex but will not be required as a stand-by man. All work in connection with the installation, alignment, repair & modification of panelized roofing systems, pre-engineered fabric structures, aluminum clarifier coverings, carports, ministorages, and dock planks. All work in connection with the installation, alignment, repair and modification of bleachers, planking and stadium seating. All work in connection of installation of amusement rides including, but not limited to, the erection and alignment of all track, machinery and related components.

Craft: Laborer (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Landscaper	38.57
Furniture Mover	40.07
Group 1.....	43.73
Group 1A.....	40.86
Group 2.....	43.83
Group 3.....	43.98
Group 3A.....	47.41
Group 4.....	44.23
Group 4A.....	46.73
Group 5.....	44.53
Group 6	
Nozzlemen, Rodmen.....	43.53
Gunmen, Materialmen.....	44.23
Reboundmen.....	43.88
Gunit Foreman.....	44.93

ADD ZONE RATE

In addition to LABORER rates add the applicable amounts per hour, calculated based on a road miles from either the Carson City Courthouse or the Washoe County Courthouse:

Zone 1	0 to 75 miles	\$0.00
Zone 2	75 to 150 miles	\$4.00
Zone 3	150 to 300 miles	\$5.00
Zone 4	300 miles or over	\$6.00

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For any hours worked on Saturday from midn ight to midnight.

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over twelve (12) hours in one day or shift.
2. For any hours worked on Sunday from midnight to midnight.
3. For any hours worked on holidays from midnight to midnight.

RECOGNIZED HOLIDAYS

If any of these holidays fall on Sunday, the Monday following shall be considered a Holiday.

New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Veteran's Day, Thanksgiving Day, Day after Thanksgiving Day, Christmas Day.

JOB DESCRIPTION: Excerpt from Agreement between AGC and LIUNA Local 169

The construction, erection, alteration, repair, modification, demolition, addition, improvement of all building, heavy and highway, utility, industrial and all other type(s) of construction.

SEE GROUP CLASSIFICATIONS

Craft: LUBRICATION AND SERVICE ENGINEER (MOBILE AND GREASE RACK) (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Lubrication and Service Engineer (mobile and grease rack).....65.08

ADD ZONE RATE

In addition to: **LUBRICATION AND SERVICE ENGINEER (MOBILE AND GREASE RACK)** rates add the applicable amounts per hour calculated based on a road miles from the Carson City Courthouse or Washoe County Courthouse.

Zone 1	0 to 75 miles	\$0.00
Zone 2	75 to 150 miles	\$4.00
Zone 3	150 to 300 miles	\$5.00
Zone 4	300 miles and over	\$6.00

ADD PREMIUM PAY

1. One and one-half (1-1/2) times the applicable straight-time rate for the day, shift, work, equipment and classification shall be paid for all work (including repair work and field survey work) performed on Saturday and before a shift begins and after it ends, except when operating equipment servicing a craft that is receiving double time on commercial building construction, in which case double time shall be paid.

2. Overtime. The following rates shall apply on Sundays and holidays and all work before a shift begins and after it ends:

RECOGNIZED HOLIDAYS

Holidays. Double the applicable straight-time rate shall be paid for all work (including repair, maintenance and field survey work) performed on Sundays and the following holidays: New Year's Day (January 1); Memorial Day (last Monday in May); Independence Day (July 4); Labor Day (1st Monday in September); Nevada Admission Day (last Friday in October); Thanksgiving Day (4th Thursday in November); the day after Thanksgiving Day; and Christmas Day (December 25). Holidays falling on Sunday shall be observed on the following Monday. Holiday hours shall be reckoned on the same basis as Sunday hours.

Saturday Shift Period. On any shift, Saturday shall be the twenty-four-hour period commencing at 12:00 midnight Friday.

Sunday Shift Period. On any shift, Sunday shall be the twenty-four-hour period commencing at 12:00 midnight Saturday.

3. For hours worked in excess of 12) on any such workday, an Employee shall be paid two (2) times the regular straight-time rate of pay for each hour so worked.

Craft: Mechanical Insulator (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Mechanical Insulator-Mechanic.....	69.11
Mechanical Insulator-Foreman.....	73.11
Mechanical Insulator-General Foreman	75.11

ADD ZONE RATE

In addition to MECHANICAL INSULATOR rates add the applicable amounts per hour, calculated based on a radius figured from Reno City Hall:

Zone 1	0 to 20 miles	\$11.00
Zone 2	21 to 40 miles	\$21.00
Zone 3	41 to 60 miles	\$31.00
Zone 4	Over 60 miles	\$85.00

ADD PREMIUM PAY

One and one half times the minimum hourly wage rate shall be paid for the first two (2) hours of overtime work, directly following eight (8) hours Monday through Friday, and for the first ten (10) hours worked on Saturdays. Double the minimum hourly wage rate shall be paid for all other overtime worked Monday through Friday and in excess of ten (10) hours on Saturdays.

RECOGNIZED HOLIDAYS

New Year's Day, President's Day, Good Friday, Memorial Day, Independence Day, Labor Day, Veteran's Day, Thanksgiving Day, Day after Thanksgiving Day, Christmas Day.

JOB DESCRIPTION: Excerpt from the Int'l Assoc. of Heat and Frost Insulators and Allied Workers Local 16 and the No. CA Chapter. Western Insulation Contractors Assoc.

65. Lining of all mechanical room surfaces and air handling shafts.

66. The filling and damming of fire stops and penetrations including, but not limited to, electrical and mechanical systems.

67. All foam applications for the purpose of thermal, acoustical, or fire protective purposes, including RTV foams or equivalents, applied to mechanical or electrical systems.

68. All duct lining, and duct wrapping, done on the job site, direct application and installation of fire protection of grease ducts, exhaust systems, or any other ductwork for acoustical or thermal purposes.

69. The insulation of all field joints on pre-insulated underground piping, and the pouring of Gilsilite or its equivalent.

70. Any finish material which is contiguous to the thermal or acoustical application.

71. The preparation, distribution of materials on job sites, assembling, molding, spraying, pouring, mixing, hanging, adjusting, repairing, dismantling, reconditioning, maintaining, finishing, and weather proofing of hot or cold thermal or acoustical insulation with such materials as may be specified.

72. The application of any material, including metal and PVC jacketing, Alumaguard or equivalent, on piping, fittings, valves, flanges, boilers, ducts, plenums, flues, tanks, vats, equipment and any other hot or cold surface for the purpose of thermal control.

73. The Agreement shall cover all other work of a specialty nature.

Craft: Millwright (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Millwright Journeyman.....	68.61
Millwright Welder.....	69.61
Millwright Foreman.....	72.67
Millwright General Foreman.....	77.14

ADD ZONE RATE

In addition to MILLWRIGHT rates, add the applicable amounts per hour, calculated on road miles from the Washoe County Courthouse:

Zone 1	0 to 15 Miles	\$0.00
Zone 2	15 to 35 Miles	\$2.50
Zone 3	Over 35 Miles	\$4.25

ADD PREMIUM PAY

First two (2) hours outside the regular constituted shift shall be at the rate of time and one-half (1½X).

Saturdays up to the first ten (10) hours shall be at the rate of time and one-half (1½X). All additional hours and Sundays and holidays shall be the rate of double time (2X). When working on Sundays and holidays, there will be one dollar and fifty cents (\$1.50) per hour additional paid to Pension Annuity. Admission Day is a recognized holiday in lieu of Veterans' Day.

RECOGNIZED HOLIDAYS

New Year's Day, Washington's Birthday (President's Day), Memorial Day, 4th of July, Labor Day, Veteran's Day, Thanksgiving Day, the Friday after Thanksgiving, Christmas Day.

JOB DESCRIPTION Excerpt from Southwest Regional Council of Carpenters and Affiliated Local Unions Master Labor Agreement

5006.18

The work of the millwrights, as spelled out in the Jurisdictional Claims Handbook referenced in Paragraph 5006.17 above, is as follows: The term "MILLWRIGHTS AND MACHINE ERECTORS" shall mean the, unloading, hoisting, rigging, skidding, moving, dismantling, aligning, erecting, assembling, repairing, maintaining and adjusting of all machinery and equipment installed either in buildings, factories, structures, or processing areas, either undercover, underground or elsewhere required to process material, handle, manufacture or service, be it powered or receiving power manually, by steam, gas, electric, gasoline, diesel, nuclear, solar, water, air or chemically; and in industries such as and including but not limited to the following (which are identified for the purpose of description: woodworking plants, canning industries, steel, coffee roasting plants, paper and pulp, cellophane, stone crushing, gravel and sand washing and handling, refineries, grain storage and handling, asphalt plants, sewage disposal and water plants, laundry, bakery, mixing plants, can, bottle and bag packing plants, textile mills, paint mills, breweries and milk processing plants, power plants, aluminum processing or manufacturing plants, and the amusement or entertainment field.

5006.19

Also included are installation of mechanical equipment in atomic energy plants, installation of reactors in power plants, installation of control rods and equipment in reactors, installation of mechanical

equipment in rocket missile bases, launchers, launching gantry, floating bases, hydraulic escape doors and any and all component parts thereto either assembled, semi-assembled or disassembled.

5006.20

Further included is the installation of, but not limited to the following: setting of all engines, motors, generators, air compressors and fans, pumps, scales, hoppers, conveyors of all types and sizes and their supports, escalators, man lifts, moving machinery, mechanical operator and/or automatic doors, roll-up doors, mechanical stage equipment, amusement devices, mechanical pin setters and spotters in bowling alleys, refrigeration equipment and installation of all types of equipment necessary and required to process material either in manufacturing or servicing, the handling and installation of pulleys, gears, sheaves, fly wheels, air and vacuum drives, worm drives and gear drives directly or indirectly coupled to motors, belts, chains, screws, legs, boots, guards, boot tanks, all bin valves, turn heads and indicators, shafting, bearing, cable sprockets, cutting all key seats in new and old work, troughs, chippers, filters, calendars, rolls, winders, reminders, slitters, cutters and wrapping machines; blowers, forging machines, rams, hydraulic or otherwise, planing, extruder, ball, dust collectors, equipment in meat packing plants and splicing of ropes and cables.

5006.21

Additionally included are the laying out, fabrication and installation of protection equipment, including machinery guards, the making and setting of templates for machinery, fabrication of bolts, nuts, pins and drilling of holes for any equipment which the millwrights install regardless of materials; all welding and burning regardless of type; fabrication of all lines, hose or tubing used in lubricating machinery installed by millwrights; grinding, cleaning, servicing and machine work necessary for any part of any equipment installed by the millwrights; and the breaking in and trial run, of any equipment or machinery installed by the millwrights

5006.22

When requested in writing by the Millwright Union, individual Employers who are parties to this Agreement shall furnish signed letters promptly on a date mutually agreed upon by both parties, but in no case more than thirty (30) days, on the letterhead of the individual Employer stating he is employing or had employed millwrights on a specific type of work and a specific job and paid the negotiated scale of wages and fringe benefits for such work.

5006.23

The individual Employer and the Local Union will cooperate promptly in attempting to resolve jurisdictional disputes that may arise on any job or project.

Craft: OPERATING ENGINEER (Union Rate)
Prevailing wage rates include the base rate as well as all applicable fringes

Operating Engineers	(SEE GROUP CLASSIFICATIONS)
Group 1.....	60.16
Group 1A.....	62.82
Group 2.....	63.36
Group 3.....	63.62
Group 4.....	64.36
Group 5.....	64.66
Group 6.....	64.86
Group 7.....	65.08
Group 8.....	65.67
Group 9.....	65.99
Group 10.....	66.34
Group 10A.....	66.53
Group 11.....	66.77
Group 11A.....	68.41
Group 11B.....	69.22
Foreman.....	68.41
Add \$12.5% to base rate for "Special" Shift	

Add Operating Engineers Zone Pay
Add Premium Pay

Craft: OPERATING ENGINEER (Union Rate)
STEEL FABRICATOR & ERECTOR

Prevailing wage rates include the base rate as well as all applicable fringes

Operating Engineers	(SEE GROUP CLASSIFICATIONS)
Group 1.....	75.36
Group 1 Truck Crane Oiler.....	69.19
Group 1 Oiler.....	67.23
Group 2.....	73.85
Group 2 Truck Crane Oiler.....	68.94
Group 2 Oiler.....	67.02
Group 3.....	72.61
Group 3 Truck Crane Oiler.....	68.72
Group 3 Oiler.....	66.80
Group 3 Hydraulic.....	68.39
Group 4.....	70.88
Group 5.....	69.78
Add \$12.5% to base rate for "Special" Shift.....	

Add Operating Engineers Zone Pay
Add Premium Pay

Craft: OPERATING ENGINEER (Union Rate)
PILEDRIIVER

Prevailing wage rates include the base rate as well as all applicable fringes

Operating Engineers	(SEE GROUP CLASSIFICATIONS)
Group 1.....	74.73
Group 1 Truck Crane Oiler.....	69.17
Group 1 Oiler.....	67.25
Group 2.....	73.09
Group 2 Truck Crane Oiler.....	68.96
Group 2 Oiler.....	67.05
Group 3.....	71.64
Group 3 Truck Crane Oiler.....	68.74
Group 3 Oiler.....	66.82
Group 4.....	70.13
Group 5.....	69.02
Group 6.....	65.74
Group 7.....	66.95
Group 8.....	65.99
Add \$12.5% to base rate for "Special" Shift.....	

ADD ZONE RATE

In addition to: **OPERATING ENGINEER, STEEL FABRICATOR & ERECTOR, and OPERATING ENGINEER PILEDRIIVER**, rates add the applicable amounts per hour calculated based on a road miles from the Carson City Courthouse or Washoe County Courthouse

Zone 1	0 to 75 miles	\$0.00
Zone 2	75 to 150 miles	\$4.00
Zone 3	150 to 300 miles	\$5.00
Zone 4	300 miles over	\$6.00

ADD PREMIUM PAY

1. One and one-half (1-1/2) times the applicable straight-time rate for the day, shift, work, equipment and classification shall be paid for all work (including repair work and field survey work) performed on Saturday and before a shift begins and after it ends, except when operating equipment servicing a craft that is receiving double time on commercial building construction, in which case double time shall be paid.

2. Overtime. The following rates shall apply on Sundays and holidays and all work before a shift begins and after it ends:

RECOGNIZED HOLIDAYS

Holidays. Double the applicable straight-time rate shall be paid for all work (including repair, maintenance and field survey work) performed on Sundays and the following holidays: New Year's Day (January 1); Memorial Day (last Monday in May); Independence Day (July 4); Labor Day (1st Monday in September); Nevada Admission Day (last Friday in October); Thanksgiving Day (4th Thursday in November); the day after Thanksgiving Day; and Christmas Day (December 25). Holidays falling on Sunday shall be observed on the following Monday. Holiday hours shall be reckoned on the same basis as Sunday hours.

Saturday Shift Period. On any shift, Saturday shall be the twenty-four-hour period commencing at 12:00 midnight Friday.

Sunday Shift Period. On any shift, Sunday shall be the twenty-four-hour period commencing at 12:00 midnight Saturday.

3. For hours worked in excess of 12) on any such workday, an Employee shall be paid two (2) times the regular straight-time rate of pay for each hour so worked.

JOB DESCRIPTION, includes but is not limited to:

Operate one or several types of power construction equipment, such as motor graders, bulldozers, scrapers, compressors, pumps, derricks, shovels, tractors, or front-end loaders to excavate, move, and grade earth, erect structures, or pour concrete or other hard surface pavement.

Craft: PAINTER (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Brush/Roller Painter.....	45.50
Spray Painter/Paperhanger.....	46.83
Sandblaster.....	46.88
Structural Steel & Steeplejack.....	46.88
Swing Stage.....	47.24
Special Coating Application-Brush.....	47.29
Special Coating Application-Spray.....	47.29
Special Coating Application-Spray Steel.....	47.29
Foreman.....	\$1.00 above highest Journeyman

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift unless the Union is notified when four (4) tens (10's) are instituted.
2. For any hours worked on Saturday from midnight to midnight
3. For any work performed in excess of the regular work week of forty (40) hours.

Double the regular straight time hourly rate shall be paid for all time:

1. For any hours worked on Sunday from midnight to midnight
2. For any hours worked on holidays from midnight to midnight

RECOGNIZED HOLIDAYS

New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Veteran's Day, Thanksgiving Day, Day after Thanksgiving Day, Christmas Day.

JOB DESCRIPTION: Excerpt from Agreement between Painters and Allied Trades DC 16 and Independent Flooring Contractors of No Nevada

a. All painting of residences, buildings, structures, industrial plants, tanks, vats, pipes, vessels, bridges, light poles, high tension poles, traffic and parking lines on highways, parking lots, playgrounds, factories, and air line strips; all sign, pictorial, coach, car automobile, carriage, aircraft machinery, ship and railroad equipment, mural and scenic painting; spackling of all surfaces where adhesive materials are used; and all drywall pointing, taping and finishing.

b. All decorators, paperhangers, hard wood finishers, grainers, glaziers, varnishers, enamellers

1. Paperhangers work shall be all material of whatever kind or quality applied to walls or ceilings with paste or adhesive; all tacking on the muslin or other materials which is used as wall or ceiling coverings or covered with material pasted on.

2. The scraping off of old paper, preparing of walls, etc., for paper hangers work.

3. The application of relief, stucco, plaster or decorative work shall not be considered paperhanger's work exclusively.

(c) All men engaged in applying or removing paints, pigments, extenders, metal primers and metal pigments, clear pigments, binders, thinners and dryers, primers and sealers, oil paints and enamels,

water colors and emulsions, clear coatings, waxes, stains, mastics, cement enamels and other special coatings, plastics, adhesives, coatings and sheet rubber and other linings, oils, varnishes, water colors, wall paper, wall coverings or other materials used in the various branches of the trade, and the cleaning and bleaching of all interior and exterior walls and surfaces with liquid, steam, sandblast or any other process and all work incidental thereto.

Craft: PILEDRIIVER (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Piledriver-Journeyman.....	53.66
Piledriver-Welder.....	54.66
Piledriver-Foreman.....	57.07
Piledriver-General Foreman.....	60.82
Tender.....	57.07
Stand-By Diver.....	58.07
Diver-Diving (Wet Pay).....	96.61

ADD ZONE RATE

In addition to PILEDRIIVER rates add the applicable amounts per hour, calculated from the Washoe County Courthouse:

Zone 1	0 to 75 miles	\$0.00
Zone 2	75 to 150 miles	\$4.00
Zone 3	150 to 300 miles	\$5.00
Zone 4	Over 300 miles	\$6.00

ADD PREMIUM PAY

First two (2) hours outside the regular constituted shift shall be at the rate of time and one-half (1½X).

Saturdays up to the first ten (10) hours shall be at the rate of time and one-half (1½X). All additional hours and Sundays and holidays shall be the rate of double time (2X). When working on Sundays and holidays, there will be one dollar and fifty cents (\$1.50) per hour additional paid to Pension Annuity.

RECOGNIZED HOLIDAYS

New Year's Day, Memorial Day, 4th of July, Labor Day, Veteran's Day, Thanksgiving Day, the Friday after Thanksgiving, Christmas Day.

JOB DESCRIPTION

In addition, the operation of the power pack and vibratory hammer controls when driving or pulling, sheet pile, pile, soldier beams, caissons or casing.

(1) In the construction of waterfront and marine facilities, such as docks, piers, wharves, bulkheads, jetties, and similar structures, the pile driver classification should continue to apply, up to and including the decking thereof.

(2) On all pile driving and caisson work on both land and water, the Pile Driver classification should apply.

(3) In the construction of wooden bridges whether over land or over water, when composed of heavy timber, the Pile Driver classification should apply.

(4) In the construction of concrete or steel bridges over land, the Pile Driver classification shall apply to the driving of piles and/or caisson work including the forms required for the capping of the piles or caissons immediately top of the piles or caissons. The capping of the piles is herein interpreted as being that concrete, wood, or other material resting on the top of the piles where driven or placed and does not include any further form work above the capping. In many instances it has been found that the capping is called the girder. The above shall apply on such concrete or steel bridges constructed over land, highways, railroads, overpasses and include cloverleaves, interchanges, etc.

(5) In the construction of concrete or steel bridges over water, the Pile Driver classification shall apply up to and including all of the form work to the top of the column, piers, or abutments supporting the steel and/or any other superstructures.

(6) In the erection of false work, when necessary for the support of work under the Pile Driver classification, then such false work shall fall within their classification. False work necessary for the support of work under the Carpenter classification shall be done within such Carpenter classification, with the exception that where pile driving or power equipment is used for heavy timber false work, then such work shall come under the Pile Driver classification. This would include all rigging, signaling and tagging incidental to the placing of the heavy timber.

(7) In the construction of open-cut sewers, the Pile Driver classification shall apply on all piling including wood, steel or concrete sheet piling, all bracing timber and form work incidental to the construction thereof.

Craft: PLASTERER (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Plasterer-Journeyman.....	48.82
Plasterer-Foreman.....	52.13

ADD ZONE RATE

In addition to PLASTERER rates add the applicable amounts per hour, calculated from the South Virginia and Mill Street, Reno, Nevada:

Zone 1	0 to 70 miles	\$0.00
Zone 2	70 miles and over	\$8.00

ADD PREMIUM PAY

OVERTIME Eight (8) consecutive hours (exclusive of a meal period) shall constitute a day's work at straight time. Five (5) consecutive days of eight (8) consecutive hours (exclusive of a meal period), Monday through Friday, shall constitute a week's work. One and one half (1 ½) the regular straight time hourly rate shall be paid for all work over eight (8) hours. Sunday will be paid at double the regular straight time rate.

RECOGNIZED HOLIDAYS

New Year's Day, Memorial Day, 4th of July, Labor Day, Admissions Day, Thanksgiving Day, the Friday after Thanksgiving, Christmas Day.

JOB DESCRIPTION: Excerpt from Agreement No NV. Plasterers Master Labor Agreement

This includes but is not limited to:

1. All building construction, including but not limited to the construction, erection, alteration, repair, modification, demolition, addition, or improvement in whole or in part of any building structures,
2. All interior or exterior plastering construction, restoration, repair and inspection of cement, stucco, stone imitation or any patent material when ornamental molded plaster, and the setting of same. All specialty finishes such as veneer, venetian, marmoreno and grasello. All custom and specialty finishes, including but not limited to custom rock, carved plaster, brick and block veneer, stone and wood. Smooth and finish surfaces of full system E.I.F.S. including sticking and shaping of foam pieces or surfaces by adhesive or mechanical installation. All spray or troweled on fireproofing, including cementitious and intumescent products. All plaster acoustical finish systems including, but not limited to, BASWA Phon and Fellert.
3. All work processes which represent technological change, replacement, modification or substitution for the work described above. In addition, all work and use of new materials or *2020-2024 Reno Plasterers Master Labor Agreement* 4 techniques involved in plaster construction including but not limited to what is known as green or sustainable construction technology.

Craft: PLUMBER/PIPEFITTER (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Plumber/Pipefitter-Journeyman.....	63.95
Plumber/Pipefitter-Foreman.....	68.18
Plumber/Pipefitter-General Foreman.....	72.41

ADD ZONE RATE

In addition to PLUMBER/PIPEFITTER rates add the applicable amounts per statute air mile radius from the Nevada freeway interchange of Interstate 80 and 580.

Zone 1	0 to 75	\$0.00
Zone 2	Over 75 miles	\$8.00

A separate free zone will be established for employees permanently residing and working within a seventy-five (75) statute air mile radius of the Elko, Nevada Post Office.

Zone 1	0 to 75	\$0.00
Zone 2	Over 75 miles	\$8.00

ADD PREMIUM PAY

Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment set forth in the Collective Bargaining Agreement or on a weekend or holiday.

RECOGNIZED HOLIDAYS

New Year's Day, Memorial Day, Fourth of July, Labor Day, Nevada Admission Day, Thanksgiving Day, the Friday after Thanksgiving Day, Day Before Christmas and Christmas Day and any Friday preceding a Holiday falling on a Saturday, if worked, holidays shall be compensated at the double time rate.

JOB DESCRIPTION Excerpt from Agreement between LU 350 of United Assoc. of Journeymen and Apprentices of the Plumbing and Pipefitting Industry of United States and Canada

Installation of all heating and refrigeration systems and competent parts thereof, including fabrication, assembling, erection installation, dismantling, repairing, reconditioning, adjusting, altering servicing, handling, distributing, and tying on all piping materials appurtenances and equipment by method, including all hangars and supports of every description, all other work including the the trade relevant to oil burner and all other types of heating and refrigeration equipment including low voltage controls.

Craft: REFRIGERATION MECHANIC (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Refrigeration-Journeyman.....	59.34
Refrigeration -Foreman.....	62.81
Refrigeration -General Foreman	66.27

ADD PREMIUM PAY

Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment set forth in the Collective Bargaining Agreement or on a weekend or holiday.

RECOGNIZED HOLIDAYS

New Year's Day, Memorial Day, Fourth of July, Labor Day, Nevada Admission Day, Thanksgiving Day, the Friday after Thanksgiving Day, Day Before Christmas and Christmas Day and any Friday preceding a Holiday falling on a Saturday, if worked, holidays shall be compensated at the double time rate.

JOB DESCRIPTION Excerpt from Agreement between LU 350 of United Assoc. of Journeymen and Apprentices of the Plumbing and Pipefitting Industry of United States and Canada

Installation of all heating and refrigeration systems and competent parts thereof, including fabrication, assembling, erection installation, dismantling, repairing, reconditioning, adjusting, altering servicing, handling, distributing, and tying on all piping materials appurtenances and equipment by method, including all hangars and supports of every description, all other work including the trade relevant to oil burner and all other types of heating and refrigeration equipment including low voltage controls.

Craft: ROOFER (Non-Union Rate)
(Does not include sheet metal roofs)

Prevailing wage rates include the base rate as well as all applicable fringes

Roofer-Journeyman.....32.63

ROOFER

Includes but is not limited to:

1. Installing and covering roofs and structures with slate, asphalt, wood and other related materials, other than sheet metal, by using brushes, knives, punches, hammers and other tools;
2. Spraying roofs, sidings and walls with material to bind, seal, insulate or soundproof sections of a structure;
3. Installation of all plastic, slate, slag, gravel, asphalt and composition roofing, and rock asphalt mastic when used for damp and waterproofing;
4. Installation of all damp resisting preparations when applied on roofs with mop, three-knot brush, roller, swab or spray system;
5. All types of preformed panels used in waterproofing;
6. Handling, hoisting and storing of all roofing, damp and waterproofing materials;
7. The tear-off and/or removal of roofing and roofing materials;

Craft: SHEET METAL WORKERS (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Sheet Metal Worker Journeyman.....	68.43
Sheet Metal Worker -Foreman.....	72.45
Sheet Metal Worker -General Foreman.....	76.47

ADD ZONE RATE

In addition to SHEET METAL rates add the applicable amounts per hour, calculated based on a road from the courthouse in Reno, Nevada:

Zone 1	0 to 75 miles	\$0.00
Zone 2	75 to 100 miles	\$5.00
Zone 3	Over 100 miles	\$10.00 the employee shall be provided reasonable lodging and meal expenses.

ADD PREMIUM PAY

All hourly rates are subject to Over Time (One and one half 1 ½) of the Regular rate:

1. For all hours worked over Eight (8) Hours in one day or shift.
2. For the first Eight (8) Hours work on Saturday.

All hourly rates are subject to Double Time of the Regular Rate:

1. For all hours worked over Ten (10) Hours in one day or shift.
2. For all hours worked over Eight (8) Hours on Saturday.
3. For all hours worked on Sunday, New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Nevada Day, Thanksgiving Day, Day after Thanksgiving, Day before Christmas, and Christmas Day.

RECOGNIZED HOLIDAYS

New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Nevada Day, Thanksgiving Day, Day after Thanksgiving, Day before Christmas, and Christmas Day

JOB DESCRIPTION: Excerpt from Sheet Metal Local 26 Collective Bargaining Agreement

(a) manufacture, fabrication, assembling, handling, erection, installation, dismantling, conditioning, adjustment, alteration, repairing and servicing of all ferrous or nonferrous metal work and all other materials used in lieu thereof and of all HVAC systems, air veyor systems, exhaust systems, and air-handling systems regardless of material used including the setting of all equipment and all reinforcements in connection therewith; (b) all lagging over insulation and all duct lining; (c) testing and balancing of all air-handling equipment and duct work; (d) the preparation of all shop and field sketches whether manually drawn or computer assisted used in fabrication and erection, including those taken from original architectural and engineering drawings or sketches; (e) metal roofing; and (f) all other work included in the jurisdictional claims of International Association of Sheet Metal, Air, Rail and Transportation Workers.

Craft: SPRINKLER FITTER (Non-Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Sprinkler Fitter-Journeyman.....26.27

JOB DESCRIPTION

Installing, dismantling, maintenance, repairs, adjustments and corrections of all fire protection and fire control systems Including the unloading, handling by hand, power equipment and installation of all piping or tubing, appurtenances and equipment pertaining thereto, including both overhead and underground water mains, fire hydrants and hydrant mains, standpipes, and hose connections to sprinkler systems, sprinkler tank heaters, air lines and thermal systems used in connection with sprinkler and alarms systems, also all tanks and pumps connected thereto. Also including shall be CO2 and Cardox Systems, Dry Chemical Systems, Foam Systems and all other fire protection systems, but excluding steam fire protection systems.

Craft: SOILS and MATERIAL TESTER (Non-Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Soil Tester (Certified).....42.84
Soils and Materials Tester.....42.84

Craft: SURVEYOR (Non-Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Surveyor.....37.64

SURVEYOR, includes but is not limited to:

1. Planning ground surveys designed to establish base lines, elevation and other geodetic measurements;
2. Compiling data relevant to the shape, contour, gravitation, location, elevation and dimension of land and land features on or near the surface of the Earth for engineering, map making, mining, land evaluation, construction and other purposes;
3. Surveying bodies of water to determine navigable channels and to secure data for construction of breakwaters, piers and other marine structures;
4. Computing data necessary for driving and connecting underground passages, underground storage and volume of underground deposits.

Craft: TAPER (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Taper-Journeyman.....	51.36
Taper-Foreman.....	52.86
Taper-General Foreman.....	53.86

ADD ZONE RATE

In addition to: TAPER rates add the applicable amounts per hour Zone Pay shall commence from Maryland Parkway and Charleston Boulevard and shall be paid as follows:

Zone 1	0 to 40 miles	\$0.00
Zone 2	40 to 60 miles	\$2.50
Zone 3	over 60 miles	\$4.25

RECOGNIZED HOLIDAYS

New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Veteran's Day, Thanksgiving Day, Day after Thanksgiving Day, Christmas Day.

ADD PREMIUM PAY

All overtime, except Sundays and holidays, will be time and one-half (1 1/2).

Sundays and holidays will be paid double time (2X). Any and all work performed in excess of the regular workday of eight (8) hours, or ten (10) hours if mutually agreed to, and the regular workweek of forty (40) hours shall be considered overtime and shall be paid for at one and one-half (1 1/2) times the regular hourly rate.

JOB DESCRIPTION: Excerpt from Agreement between DC 16 and the independent Drywall Contractors of Northern Nevada

SECTION 1 -- The scope of work covered by this Agreement shall include (but not be limited to) all work operations, including distribution to the point of application, as follows:

(a) Work or services pertaining to the preparation, spotting, pointing, detailing, flushing, sanding and finishing of interior and/or exterior gypsum, drywall, thin wall, concrete, steel, wood and plaster surfaces, spackling of all surfaces where adhesive materials are used; and all drywall pointing, taping and finishing.

(b) Work or services pertaining to the application of all finish or flushing materials regardless of method of application or type of surface on which materials are applied, including but not limited to texture and simulated acoustic materials of all types and the application of radiant heat fill and steel fireproofing materials.

(c) Work or services pertaining to the installation of protective coverings and masking prior to the application of finish materials.

(d) The operation and care of all taping tools and texturing equipment used in the finishing and texturing of drywall and other surfaces including brushes, rollers, spray texturing equipment, miscellaneous hand, mechanical, and power tools, and the operation and maintenance of compressors required in the finishing and texturing of such surfaces.

(e) No limitation shall be placed on the work covered by this Agreement by reason of the surface, type of material or purpose for which the materials used are designed or intended.

(f) The cleanup of all materials and debris occasioned by any job operation at the site of construction, alteration, or repair undertaken whether such operation occurs on the interior or exterior of a building structure.

Craft: TILE SETTER/TERRAZZO WORKER/MARBLE MASON FINISHER (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Tile Setter/Terrazzo Worker/Marble Mason- Finisher.....	36.32
Tile Setter/Terrazzo Worker/Marble Mason- Finisher Foreman.....	37.57
Tile Setter/Terrazzo Worker/Marble Mason Finisher- General Foremen.....	39.32

ADD PREMIUM PAY

All work in excess of forty (40) hours during the established work week shall be paid at the rate of one and one-half (1-1/2) times the hourly base wage rate in effect.

Employees shall be paid one and one-half (1-1/2) times the hourly wage rate for all hours worked over eight (8) in a single day and double time after ten (10) hours in a single day, Monday through Friday, except recognized holidays.

Daily Overtime Saturdays the first ten (10) hours performed on Saturday shall be paid at one and one-half (1-1/2) times the straight time wage rate.

Daily Overtime Sunday- Employees shall be paid double time on Sundays if forty (40) straight time hours have been worked during the proceeding work week.

Holidays shall be paid double time for hours owed on recognized holidays.

RECOGNIZED HOLIDAYS

New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Veteran's Day, Thanksgiving Day, Day after Thanksgiving Day, Christmas Day. Any holiday falling on a Sunday will be observed on Monday.

JOB DESCRIPTION: Excerpt from Agreement between BAC 13 Nevada of the Mountain West Administrative District Council Master Labor Agreement

FINISHER'S WORK:

Finisher's work shall consist of assisting, helping or supporting the tile, marble and terrazzo mechanic by performing their historic and traditional work assignments. required to complete the proper installation of the work covered by Sections 5, 7 and 8 of this Code.

Craft: TILE SETTER/TERRAZZO WORKER/MARBLE MASON (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Tile Setter Journeyman.....	46.12
Tile Setter Foreman.....	47.37
Tile Setter General Foreman....	49.12
Terrazzo/Marble Mason-Journeyman	47.12
Terrazzo/Marble Mason-Foreman	48.32
Terrazzo/Marble Mason-General Foreman.....	50.12

ADD ZONE RATE

In addition to TILE SETTER/TERRAZZO WORKER/MARBLE MASON rates add the applicable amounts per hour, calculated based on a road miles of over fifty (50) miles from the Washoe County Courthouse in Reno, Nevada:

Zone 1	0 to 50 miles	\$0.00
Zone 2	50 to 75 miles	\$3.75
Zone 3	Over 70 miles	\$8.13

ADD PREMIUM PAY

All work in excess of forty (40) hours during the established work week shall be paid at the rate of one and one-half (1-1/2) times the hourly base wage rate in effect.

Employees shall be paid one and one-half (1-1/2) times the hourly wage rate for all hours worked over eight (8) in a single day and double time after ten (10) hours in a single day, Monday through Friday, except recognized holidays.

Daily Overtime Saturdays the first ten (10) hours performed on Saturday shall be paid at one and one-half (1-1/2) times the straight time wage rate.

Daily Overtime Sunday- Employees shall be paid double time on Sundays if forty (40) straight time hours have been worked during the proceeding work week.

Holidays shall be paid double time for hours owed on recognized holidays.

RECOGNIZED HOLIDAYS

New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Veteran's Day, Thanksgiving Day, Day after Thanksgiving Day, Christmas Day. Any holiday falling on a Sunday will be observed on Monday.

JOB DESCRIPTION: Excerpt from Agreement between BAC 13 Nevada of the Mountain West Administrative District Council Master Labor Agreement

TILE LAYERS' WORK:

Tile laying shall consist of, but not be limited to, the following work procedures and installation of the following materials:

A. The laying, cutting or setting of all tile where used for floors, walls, ceilings, walks, promenade roofs, stair treads, stair risers, facings, hearths, fireplaces, and decorative inserts, together with any marble plinths, thresholds or window stools used in connection with any tile work; also, preparing and setting all concrete, cement, brickwork, or other foundation or materials that may be required to properly set and complete such work; setting or bedding all tiling, stone, marble, composition, glass, mosaic, or other materials forming the facing, hearth or fireplace of a mantel, or the mantel complete, together with setting of all cement, brickwork, or other materials required in connection with the above work; also the slabbing and fabrication of tile mantels, counters and tile panels of every description, and the erection and installation of same; the building, shaping, forming, construction or repairing of all fireplace work, whether in connection with a mantel hearth facing or not, and the setting and preparing of all material, such as cement, plaster, mortar, brickwork, iron work or other materials necessary for the proper and safe construction and completion of such work, except that a mantel made exclusively of brick, marble or stone, shall be conceded to be bricklayers', marble setters' or stonemasons' work, respectively.

B. It will be understood that the word "tile" refers to all burned clay products, as used in the tile industry, either glazed or unglazed, and to all composition materials made in single units up to 15"x20"x2", except quarry tiles larger than 9"x9"x1 1/4", also to mixtures in tile form of cement, plastics and metals that are made for and intended for use as a finished floor surface, whether upon interior or exterior floors, stair treads, promenade roofs, garden walks, interior walls, ceilings, swimming pools, and all places where tile may be used to form a finished surface for practical use, sanitary finish or decorative purposes, for setting all accessories in connection therewith, or for decorative inserts in other materials.

C. All terra cotta called unit tile in sizes of 6"x12" or under, regardless of method of installation, quarry tile 9"x9"x1 1/4" or less; split brick or quarry tile or similar material where the bed is floated or screeded and the joints grouted. Where the work is installed by tile layers, the grouting and cleaning shall be supervised by the mechanic. The bedding, jointing, and pointing of the above materials shall be the work of the craft installing the same. All clay products known as terra cotta tile, unit tile, ceramic veneer and machine-made terra cotta, and like materials in sizes 6"x12" and less regardless of the method of installation. Where the preponderance of materials to be installed comes within the provisions of this Section and when there is also some material in excess of the sizes provided for in this Section, the tile setter shall install all such materials.

D. The preparation, setup, calibration, operation, cleaning, and routine maintenance of any mechanical devices or robotics used to install tile and related materials, or that otherwise assist the tile layer in performing any of the work described in Article II and Code 1 of the IU Constitution, as well as the preparation and ongoing maintenance of the work area to allow proper installation of tile and related materials.

Craft: TRAFFIC BARRIER ERECTOR (Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Traffic Barrier Erector.....43.73

ADD ZONE RATE

(Highway and Dam Construction only)

In addition to LABORER rates add the applicable amounts per hour, calculated based on a road miles from either the Carson City Courthouse or the Washoe County Courthouse:

Zone 1	0 to 75 miles	\$0.00
Zone 2	75 to 150 miles	\$4.00
Zone 3	150 to 300 miles	\$5.00
Zone 4	300 miles and over	\$6.00

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For any hours worked on Saturday from midnight to midnight.

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over twelve (12) hours in one day or shift.
2. For any hours worked on Sunday from midnight to midnight.
3. For any hours worked on holidays from midnight to midnight.

RECOGNIZED HOLIDAYS

If any of these holidays fall on Sunday, the Monday following shall be considered a Holiday.

New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Veteran's Day, Thanksgiving Day, Day after Thanksgiving Day, Christmas Day.

JOB DESCRIPTION: Excerpt from Agreement between AGC and LIUNA Local 169

1. Distributing traffic control signs and markers along site in designated pattern;
2. Informing drivers of detour routes through construction sites;

Craft: Truck Driver (Non-Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Dump Trucks (Single or Multiple Units Including Semi's & Double Transfer Units), Dumpcretes and Bulk Cement Spreader

Under 4 yds. (water level).....	27.86
4 yds. & under 8 yds. (water level).....	27.86
8 yds. & under 18 yds. (water level).....	27.86
18 yds. & under 25 yds. (water level)	27.86
25 yds. & under 60 yds. (water level).....	27.86
60 yds. & under 75 yds. (water level)).....	27.86
75 yds. & under 100 yds. (water level)).....	27.86
100 yds. & under 150 yds. (water level)).....	27.86
150 yds. & under 250 yds. (water level)).....	27.86
250 yds. & under 350 yds. (water level)).....	27.86
350 yds. & over (water level).....	27.86

Transit Mix

Under 8 yds.....	27.86
Under 8 yds & including 12 yds.....	27.86
Over 12 yds.....	27.86

Transit Mix (Using Boom)

Transit mix with boom shall receive 16 cents per hour above the appropriate yardage classification rate of pay when such boom is used.....	27.86
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Water & Jetting Trucks

Up to 2,500 gallons.....	27.86
Up to 2,500 gallons & over.....	27.86
DW 20's & 21's & other similar Cat type, Terry Cobra LeTourneau pulls, Tournerocker, Euclid, & similar type equipment when pulling Aqua/Pak, Water Tank Trailers, & Fuel, and/or Grease Tank Trailer, or other miscellaneous Trailers, (except as defined under "Dump Trucks")	
Heavy Duty Transport (High Bed).....	27.86
Heavy Duty Transport(Gooseneck low bed).....	27.86
Tiltbed or Flatbed Pull Trailers..	27.86
Bootman, Comb. Bootman & Road Oiler.....	27.86
Flat Rack (2 or 3 axle unit).....	27.86

Bus & Manhaul Drivers

Up to 18,000 lbs. (single unit).....	27.86
18,000 lbs. and over	27.86
Warehousemen Spotter	27.86

Winch Truck & "A" Frame Drivers

Up to 18,000 lbs.	27.86
18,000 lbs. and over.....	27.86
Warehousemen Spotter.....	27.86
Warehouse Clerk.....	27.86
Tire Repairmen.....	27.86
Truck Repairmen.....	27.86
Pick Up Truck & Pilot Cars (Jobsite)	27.86
Pick Up Truck & Pilot Cars (Over the road)	27.86
Truck Oil Greaser.....	27.86
Fuel Truck Driver.....	27.86
Fuel Man & Fuel Island Man.....	27.86
Oil Tanker.....	27.86

Oil Tanker with Pup.....	27.86
Foreman.....	27.86

TRUCK DRIVER

Includes but is not limited to:

Driving a tractor trailer combination or a truck to transport goods or materials at the site of a public work or between sites of a public work. (Also, see descriptions listed with Truck Driver rates, if any.)

Craft: WELL DRILLER (Non-Union Rate)

Prevailing wage rates include the base rate as well as all applicable fringes

Well Driller.....30.35

JOB DESCRIPTIONS

1. Setting, operating or tending to portable drilling rig machinery and related equipment to drill wells;
2. Extending stabilizing jackscrews to support and level a drilling rig;
3. Installing water well pumps;
4. Drillings wells for industrial water supplies, irrigation water supplies or water supplies for any other purpose; dewatering or other similar purposes; exploration; hole drilling for geologic and hydrologic information; and core drilling for geologic information.

GROUP CLASSIFICATIONS

LABORER, includes but is not limited to:

Group 1

- All cleanup work of debris, grounds, and building including windows and tile
- Dumpmen or Spotter (other than asphalt)
- Handling and Servicing of Flares, Watchmen
- General Laborer
- Guideposts and Highway Signs
- Guardrail Erection and Dismantling
- Limber, Brushloader and Piler
- Pavement Marking and Highway Striping
- Traffic Barrier Erector
- Tending to portable space heaters
- Profilograph work all types manual, self propelled or carts
- Gabion basket, building, handling, installation and rigging
- Dry set paver work
- Traffic Barrier Erector

Group 2

- Choker setter or Rigger (clearing work only) Pittsburgh
- Chipper and similar type brush shredders
- Concrete worker (wet or dry) all concrete work not listed in Group 3 included but not limited to: concrete forms stripping, handling, cleaning, oiling and moving to the next point of installation.
- Crusher or Grizzly Tender
- Greasing Dowels
- Guinea Chaser (Stakemen)
- Panel Forms (wood or metal) handling, cleaning and stripping of Loading and unloading, (Carrying and handling of all rods and material for use in reinforcing concrete
- Railroad Trackmen (maintenance, repair or builders)
- Sloper
- Semi-Skilled Wrecker (salvaging of building materials other than those listed in Group 3)
- Waterproofing work
- Epoxy rebar/dowels and anchoring dowel baskets
- Placement pouring of concrete including any epoxy resin or similar materials, rodding, spreading and tamping concrete, brooming or brushing, hand application of curing compounds, applying topping (wet or dry) colors or grits, and exposed finishes for architectural work
- Concrete patching, dry packing, chipping, stoning, and grouting
- Concrete cold weather/rain protection and curing
- Placement /anchoring of all earth stabilization/filters fabrics,
- Mechanically stabilized Earth (MSE) and Keystone type retaining walls rigging, placing , aligning, backfilling and installation of dead men and any stabilization compenents

Group 3

- Asphalt Workers (Ironers, Shovelers, Cutting Machine)
- Buggymobile

- Chainsaw, Faller, Logloader and Bucker
- Compactor (all types)
- Concrete Mixer under 1/2 yard
- Concrete Pan Work (Breadpan type), handling, cleaning\stripping
- Concrete Saw, Chipping, Grinding, Sanding, Vibrator
- Cribbing, Shoring, Lagging, Trench Jacking, Hand-Guided Lagging Hammer
- Curbing or Divider machine
- Curb Setter (precast or cut)
- Ditching Machine (hand-guided)
- Drillers Helper, Chuck Tender
- Fence erector including safety, chain link, turtle, field and barbe wire fencing
- Form Raiser, Slip Forms
- Grouting of Concrete Walls, Windows and Door Jams
- Headerboardmen
- Jackhammer, Pavement Breaker, Air Spade
- Mastic Worker (wet or dry)
- Pipewrapper, Kettlemen, Potmen, and men applying asphalt, creosote and similar type materials
- All Power Tools (air, gas, or electric), Post Driver
- Riprap-Stonepaver and RockSlinger, including placing of sack concrete wet or dry Rototiller
- Rigging and Signaling in connection with Laborers' work
- Sandblaster, Potmen, Gunmen or Nozzlemen water blasting not covered in group 5A
- Vibra-screed
- All demolition and wrecking work including but not limited t any torch work cutting, burning, plasma are, dust control, and salvaging (removing and salvaging of all materials, windows, doors, plumbing, and electrical fixtures) and use of customary tools and equipment for demolition and wrecking
- All underpinning foundation work, digging and underpinning pits, removal of debris with tuggers or other methods, cutting, handling and installing all shoring boards and lagging boards used for underpinning and foundation work, placement and tying of steel reinforcing for underpinning piers, all tiebacks and soil nail work drilling and grouting, all soldier beam work and us of customary tools and equipment for underpinning foundation work

Group 3A

- Concrete Specialist
- Setting screeds
- Screed pins
- Curb forms and curb and gutter forms,
- Using Darby and push floats,
- Hand trowels or hand floating
- Marking edging
- Using base cove or step tools
- Spreading and finishing gypsum
- Concrete grinding machines (the terms does not include Rotomill machines for highway overlay grinding)
- Troweling machines,
- Floating machines
- Finishing of epoxy or resin materials,
- Operation of skill saw

- Laser Screed
- Laser Level
- Curb and Slipform machines,
- Stamps or other means or texturing,
- Any new devices which are beneficial to the construction of or with concrete or related products.

Group 4

- Burning and Welding in connection with Laborers' work
- Joy Drill Model TWM-2A, Gardner Denver Model DN143 and similar type drills (in accordance with Memorandum of Understanding between Laborers and Operating Engineers dated at Miami, Florida, Feb. 3, 1954) and Track Drillers, Diamond Core Drillers, Wagon Drillers, Mechanical Drillers on Multiple Units
- High scalers including but not limited to laying, anchoring, pinning, cabling and stretching of any rock fall netting, mesh or wire fabric and use of customary tools and equipment for high scaling
- Concrete pump operator
- Heavy Duty Vibrator with Stinger 5" diameter or over
- Pipelayer, Caulker and Bander
- Pipelayer-waterline, Sewerline, Gasoline, Conduit and all other types of composition for any purpose buried under ground outside of building including, stringing, trench shoring, backfilling sanding, caution taping, all walk behind equipment and spotting
- Laborer work in connection with micro tunneling, directional drilling and pipe-jacking
- Cathodic protection, grounding for pipe work
- Cleaning of Utility Lines
- Slip Lining of Utility Lines (including operation of Equipment)
- TV Monitoring and Grouting of Utility Lines
- Asphalt Rakers and Asphalt dump Man
- All mechanical and pressurized pipe work, including the installation of pipe above and below ground, cathodic protection, bolt up, and support installation in connection to water conveyance, c

Group 4A

- Foreman

Group 5

- Construction Specialists
- Blasters and Powdermen, all work of loading, placing, and blasting of all powder and explosives of any type, regardless of method used for such loading and placing
- Asbestos removal
- Lead abatement
- Hazardous waste
- Material removal

Group 5A

- Pavement Marking and Highway Striping
- Pavement Marking and Highway Striping Foreman
- Pavement Marking and Highway Striping work includes but is not limited to: All work by any method preformed in connection with the permanent or temporary application and installation of pavement marking of any kind, brand, type or style on parking lots, airfields, highways,

streets and other such surfaces and all work performed in connection with removal of pavement.

Group 6

- Gunit Foremen, Nozzlemen, Rodmen, Gunmen, Materialmen, Reboundmen
 - Tunnel and shaft workers/miners and use of customary tools and equipment for tunnel and mine work All worked performed in a compressed air tunnel shaft or chamber including the use of hand, power tools or equipment as necessary in connection with compressed air work
-

OPERATING ENGINEER, includes but is not limited to:

Group 1

- Engineer Assistant

Group 1A

- Heavy Duty Repairman Helper
- Oiler
- Parts man

Group 2

- Compressor Operator
- Material Loader and/or Conveyor Operator (handling building materials)
- Pump Operator

Group 3

- Bobcat or similar loader, 1/4 cu. yd. or less
- Concrete Curing Machines (streets, highways, airports, canals)
- Conveyor Belt Operator (tunnel)
- Forklift (under 20)
- Engineer Generating Plant (500 K.W.)
- Mixer Box Operator (concrete plant)
- Motorman
- Rotomist Operator
- Oiler (truck crane)

Group 4

- Concrete Mixer Operator, Skip type
- Dinky Operator
- Forklift (20' or over) or Lumber Stacker
- Ross Carrier
- Skip Loader Operator (under one (1) cu. yd.)
- Tie Spacer

Group 5

- Concrete Mixers (over one (1) cu. yd.)
- Concrete Pumps or Pumpcrete Guns
- Elevator and Material Hoist (one (1) drum)
- Groundman for Asphalt Milling and similar

Group 6

- Auger type drilling equipment up to and including 30 ft. depth digging capacity M.R.C.
- Boom Truck or Dual-Purpose a-Frame Truck
- B.L.H. Lima Road Pactor or similar
- Chip Box Spreader (Flaherty type or similar)
- Concrete Batch Plant (wet or dry)
- Concrete Saws (highways, streets, airports, canals)
- Locomotives (over thirty (30) tons)
- Maginnis International Full Slab Vibrator (airports, highways, canals and warehouses)
- Mechanical Finishers (concrete) (Clary, Johnson, Bidwell Bridge Deck or similar types)

- Mechanical Burn, Curb and/or Curb and Gutter Machine (concrete or asphalt)
- Pavement Breaker, Truck Mounted, with compressor combination
- Pavement Breaker or Tamper (with or without compressor combination)
- Power Jumbo Operator (setting slip-forms, etc., in tunnels)
- Roller Operator (except asphalt)
- Self-Propelled Tape Machine
- Self-Propelled Compactor (single engine)
- Self-Propelled Power Sweeper Operator
- Slip-Form Pump (power-driven by hydraulic, electric, air, gas, etc. lifting device for concrete forms)
- Small Rubber-Tired Tractors
- Snooper Crane, Paxton-Mitchell or similar
- Stationary Pipe Wrapping, Cleaning and Bending Machine Operator

Group 7

- Auger type drilling equipment over 30 ft. depth digging capacity M.R.C.
- Compressor (over 2)
- Concrete Conveyor or Concrete Pump, truck or equipment mounted (any assistance required shall be performed by an Assistant to Engineer) Boom length to apply Concrete Conveyor, Building Site
- Drilling and Boring Machine, vertical and horizontal (not to apply to waterliners, wagon drills or jack hammers)
- Crusher Plant Engineer
- Generators
- Kolman Loader
- Material Hoist (two (2) or more drums)
- Mine or Shaft Hoist
- Pipe Bending Machines (pipeline only)
- Pipe Cleaning Machines (tractor-propelled and supported)
- Pipe Wrapping Machines (tractor-propelled and supported)
- Portable Crushing and Screening Plants
- Post Driller And/Or Driver
- Pumps (over 2)
- Screedman (except asphaltic or concrete paving)
- Self-Propelled Boom-Type Lifting Device (center mount) (on ten (10) ton capacity or less)
- Slusher Operator
- Surface Heater and Planer Operator
- Trenching Machine (maximum digging capacity three (3) ft. depth) (Any assistance in the operation, if needed, shall be performed by an Assistant to Engineer)
- Truck-Type Loader
- Welding Machines (gasoline or diesel)

Group 8

- Asphalt Plant Engineer
- Asphalt Milling Machine
- Cast-In-Place Pipe-Laying Machine
- Combination Slusher and Motor Operator
- Concrete Batch Plant (multiple units)
- Dozer Operator

- Drill Doctor
- Elevating Grader Operator
- Grooving and Grinding Machine (highways)
- Ken Seal Operator
- Loader (up to and including two and one-half (2 1/2) cu. yds)
- Mechanical Trench Shield
- Mechanical Finishers or Spreader Machine (asphalt, Barber-Greene or similar)
- Mixermobile
- Push Cats
- Road Oil Mixing Machine Operator Wood-Mixer (and other similar Pugmill equipment)
- Roller Operator (asphalt)
- Rubber-Tired Earthmoving Equipment (up to and including thirty-five (35) cu. yds. "struck " M.R.C., Euclids, T-Pulls, DW10, 20, 21 and similar)
- Screedman (Barber-Greene and similar) (asphaltic or concrete paving)
- Self-Propelled Compactors with Dozer; Hyster 450, Cat 825 or similar
- Sheepfoot
- Small Tractor (with boom)
- Soil Stabilizer (P & H or equal)
- Timber Skidder (rubber-tired) or similar equipment
- Tractor-Drawn Scraper
- Tractor Operator
- Tractor-Mounted Compressor Drill Combination
- Trenching Machine Operator (over three (3) feet depth)
- Tri-Batch Paver
- Tunnel Badger or Tunnel Boring Machine Operator
- Tunnel Mole Boring Machine
- Vermeer T-600b Rock Cutter

Group 9

- Chicago Boom
- Combination Backhoe and Loader (up to and including 3/8 cu. yd.)
- Combination Mixer and Compressor (gunite)
- Heavy Duty Repairman and/or Welder
- Lull Hi-Lift (twenty (20) feet or over)
- Mucking Machine
- Sub-Grader (Gurries or other types)
- Tractor (with Boom) (D6 or larger)
- Track-Laying-Type Earthmoving Machine (single engine with tandem scrapers)

Group 10

- Boom-Type Backfilling Machine
- Bridge Crane
- Cargy-Lift or similar
- Chemical Grouting Machine
- Derricks (two (2) Group 10 Operators required when swing engine remote from hoist)
- Derrick Barges (except excavation work)
- Euclid Loader and similar types
- Heavy Duty Rotary Drill Rigs
- Lift-Slab (Vagtborg and similar types)

- Loader (over two and one-half (2 1/2 cu. yds. up to and including four (4) cu. yds.)
- Locomotive (over one hundred (100) tons, single or multiple units)
- Multiple-Engine Earthmoving Machines (Euclid Dozers, etc.)
- Pre-Stress Wire Wrapping Machine
- Rubber-Tired Scraper, Self-Loading
- Single-Engine Scraper (over thirty-five (35) cu. yds.)
- Shuttle Car (Reclaim Station)
- Train Loading Station
- Trenching Machine multi-engine with sloping attachments (Jefco or similar)
- Vacuum Cooling Plant
- Whirley Crane (up to and including twenty-five (25) tons)

Group 10A

- Backhoe-Hydraulic (up to and including one (1) cu. yd.)
- Backhoe (up to and including one (1) cu. yd.) (Cable)
- CMI Dual Lane Auto-Grader SP30 or similar type
- Cranes (not over twenty-five (25) tons) (hammerhead and gantry)
- Finish Blade
- Gradalls (up to and including one (1) cu. yd.)
- Motor Patrol Operator
- Power Shovels, Clamshells, Draglines, Cranes (up to and including one (1) cu. yd.)
- Rubber-Tired Scraper, Self-Loading (twin engine)
- Self-Propelled Boom-Type Lifting Device, center mount (over 10 tons up to and including 25 tons)

Group 11

- Automatic Asphalt or Concrete Slip-Form Paver
- Automatic Railroad Car Dumper
- Canal Trimmer
- Cary Lift, Campbell or similar type
- Cranes (over twenty-five (25) tons)
- Euclid Loader when controlled from the Pullcat
- Gradesetter, Grade Checker
- Highline Cableway Operator
- Loader (over four (4) cu. yds. up to and including twelve (12) cu. yds.)
- Multi-Engine Earthmoving Equipment (up to and including seventy-five (75) cu. yds. struck m.r.c.)
- Multi-Engine Scrapers (when used to Push Pull)
- Power Shovels, Clamshells, Draglines, Backhoes Gradalls (over one (1) cu. yd. and up to and including seven (7) cu. yds. m.r.c.)
- Self-Propelled Boom-Type Lifting Device (center mount) (over 25 tons m.r.c.)
- Self-Propelled Compactor (with multiple-propulsion power units)
- Single-Engine Rubber-Tired Earthmoving Machine, with Tandem Scraper
- Slip-Form Paver (concrete or asphalt)
- Tandem Cats and Scraper
- Tower Crane Mobile (including Rail Mount)
- Truck Mounted Hydraulic Crane when remote control equipped (over 10 tons up to and including 25 tons)
- Universal Liebherr and Tower Cranes (and similar types)

- Wheel Excavator (up to and including seven hundred fifty (750) cu. yds. per hour)
- Whirley Cranes (over twenty-five (25) tons)

Group 11A

- Band Wagons (in conjunction with Wheel Excavators)
- Operator of Helicopter) when used in construction work)
- Loader (over twelve (12) cu. yds.)
- Multi-Engine Earthmoving Equipment (over seventy-five (75) cu. yds. "struck" m.r.c.)
- Power Shovels. Clamshells, Draglines, Backhoes, and Gradalls (over seven 7 cu. yds. m.r.c.)
- Remote-Controlled Earth Moving Equipment
- Wheel Excavator (over seven hundred fifty (750) cu. yds. per hour)

Group 11B

- Holland Loader or similar or Loader (over 18 cu. yds.)
-

OPERATING ENGINEERS - Steel Fabricator & Erector

Group 1

- Cranes over 100 tons
- Derrick over 100 tons
- Self-Propelled Boom Type Lifting Devices over 100 tons

Group 2

- Cranes over 45 tons up to and including 100 tons
- Derrick, 100 tons and under
- Self-Propelled Boom Type Lifting Device, over 45 tons
- Tower Crane

Group 3

- Cranes, 45 tons and under
- Self-Propelled Boom Type Lifting Device, 45 tons and under

Group 4

- Chicago Boom
- Forklift, 10 tons and over
- Heavy Duty Repairman/Welder

Group 5

- Boom Cat
-

OPERATING ENGINEER -PILEDRIIVER

Group 1

- Derrick Barge Pedestal mounted over 100 tons
- Clamshells over 7 cu. yds.
- Self-Propelled Boom Type Lifting Device, over 100 tons
- Truck Crane or Crawler, land or barge mounted over 100 tons

Group 2

- Derrick Barge Pedestal mounted 45 tons up to and including 100 tons
- Clamshells up to and including 7 cu. yds.
- Self-Propelled Boom Type Lifting Device over 45 tons
- Truck Crane or Crawler, land or barge mounted, over 45 tons up to and including 100 tons

Group 3

- Derrick Barge Pedestal mounted under 45 tons
- Self-Propelled Boom Type Lifting Device 45 tons and under
- Skid/Scow Piledriver, any tonnage
- Truck Crane or Crawler, land or barge mounted 45 tons and under

Group 4

- Assistant Operator in lieu of Assistant to Engineer
- Forklift, 10 tons and over
- Heavy Duty Repairman/Welder

Group 5

No current classification

Group 6

- Deck Engineer

Group 7

No current classification

Group 8

- Deckhand
 - Fireman
-

Transportation Management Plan

**I-580, Washoe County, from the Moana Lane Interchange to the Mill
Street Interchange**

Milepost WA 22.576 to 24.451

**Crack Sealing, Pothole Repair, and Spall Repair of Concrete
Pavement.**



September 2021



**Nevada Department of Transportation
1263 S. Stewart Street
Carson City, Nevada 89712**

Prepared By: Jamie Fuller-Dunn

Executive Summary

This project consists of crack sealing, pothole repair and spall repair of concrete pavement on I-580 in Washoe County from milepost WA 22.576 to 24.451. I-580 in the project area is an Urban Interstate. Traffic control will consist of lane closures and ramp closures during nighttime hours. Coordination with the adjacent NDOT Contract 3811 (SBX) is required. Although the traffic volumes are expected to cause congestion and delays through the work zone, the work zone will operate safely and efficiently with implementation of advanced warning signs, multiple Dynamic Message Signs (controlled by NDOT), Changeable Message Signs, and Uniform Traffic Control Officers.

This Transportation Management Plan (TMP) will describe the transportation management strategies developed throughout the course of this project. The strategies developed include the Maintenance of Traffic Plan and the Transportation Operations Plan.

TMP Roles and Responsibilities

TMP Coordinator

The Nevada Department of Transportation's (NDOT) Project Coordinator for this project is Curtis Hartzell. Jamie Fuller-Dunn will serve as the Transportation Management Plan (TMP) Project Manager and is responsible for the overall development of the TMP.

Curtis Hartzell
Office: (775) 888-7865
chartzell@dot.nv.gov

Jamie Fuller-Dunn
Office: (775) 888-7992
jfuller-dunn@dot.nv.gov

TMP Team

The TMP team consisted of Brian Deal and Curtis Hartzell (Roadway Design), Andy Lawrence, Joel Read, and Garrett Rodgers (Crew 905), Alma Piceno-Ramirez and Nicole Date (Crew 913) Pedro Rodriguez (Project Manager), Mike West and Mark Caffaratti (Constructability), Meg Ragonese (NDOT PIO), Jamie Fuller-Dunn, Casey Sylvester, and Jeffrey Bickett (Traffic Operations)

TMP Implementation Task Leaders

The following are some of the implementation responsibilities of Task Leaders as defined in this TMP:

NDOT Resident Engineer

1. Approve staging areas.
2. Coordinate with other construction activity in the general area of this project.
3. Enforce the contract limitations of operations.
4. Review the safety of in-place traffic control and contractor operations.
5. Provide construction information to District II so that they can place it on the 511 website.
6. Identify additional emergency contacts.

Contractor

1. Choose staging areas.
2. Coordinate with other construction activity in the general area of this project.
3. Design and submit traffic control plans.
4. Provide traffic control supervision and inspection.

Emergency Contacts

Rick Bosch, Asst. District II Engineer:	(775) 834-8300 Office; (775) 434-4810 Cell Phone
Andy Lawrence, Resident Engineer:	(775) 888-3040 Office; (775) 443-5169 Cell Phone
Joel Read, Assistant Resident Engineer:	(775) 888-3040 Office; (775) 400-6740 Cell Phone
Garrett Rogers, PE Crew 905:	(775) 888-3040 Office; (775) 350-0755 Cell Phone

Additional emergency contacts will be identified at the Pre-Construction Meeting.

Project Description

This project consists of crack sealing, pothole repair and spall repair of concrete pavement on I-580 in Washoe County from milepost WA 22.576 to 24.451.

Project Type

This is an urgent project and is state funded.



General Schedule and Timeline

Construction is anticipated to begin in October of 2021. Construction is expected to take approximately 30 working days to complete.

Need for Detours

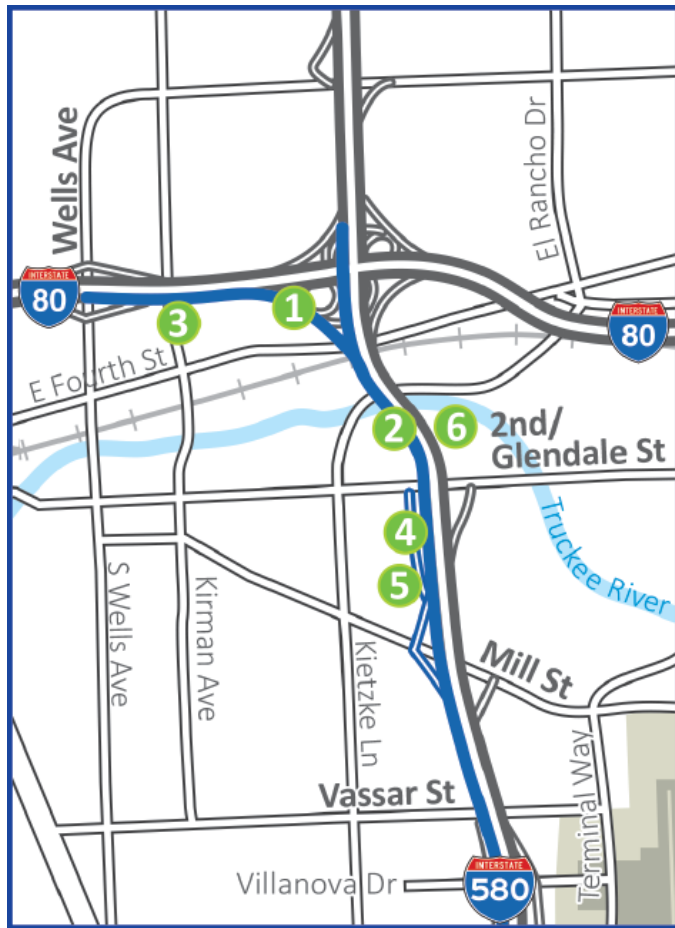
This project utilizes lump sum traffic control, traffic control plans will be developed and supplied by the contractor and will be approved by the Resident Engineer. Any detours shall be provided in the traffic control plans. Plans for any closures and detours shall be submitted 14 days prior for approval.

Related Projects

NDOT contract 3811, known as Spaghetti Bowl Xpress (SBX) is currently under construction. Improvements include:

1. Add a lane to eastbound exit from I-80 to I-580/US 395 southbound.
2. Add lanes and shoulders on I-580 southbound from I-80 to Vassar Street.
3. Restripe Wells Avenue to I-80 eastbound on-ramp increasing lanes to I-580 southbound.
4. Separate ramps for access to and from I-580 at 2nd Street/Glendale Avenue and Mill Street.
5. Build noise, visual, and neighborhood walls.
6. Repair pavement on I-580 northbound.

Information regarding SBX as well as the latest traffic alerts can be found at <https://ndotspaghettibowl.com/sbx/>



Existing and Future Conditions

The following Traffic Analysis is provided as a recommendation/guidance for the lane closure hours. This is not to supersede the 108.04 of the Special Provisions. Please refer to that section for the contract Limitations of Operations in development of Contractor designed Lump Sum Traffic Control Plan.

I-580 in the project area is an Urban Interstate. In the northbound direction from milepost WA 22.3 to 22.6 the roadway has three 12-foot general purpose (GP) lanes, widening to 4 GP lanes from milepost 22.8 to the beginning of the NDOT SBX Project construction, located approximately at milepost WA 23.8, with 10-foot interior and exterior shoulders. The region under construction for the NDOT SBX Project currently maintains four 11-foot GP lanes with 6 to 10-foot exterior shoulders and no interior shoulders, to the end of the project area. In the southbound direction from milepost WA 22.6 to 23.2 the roadway has three 12-foot GP lanes, widening to four GP lanes from milepost WA 23.2 to 24.2, with 10-foot interior and exterior shoulders. The project area north of milepost WA 24.2 is under construction for the NDOT SBX Project with three 11-foot GP lanes and minimal shoulder on both sides. The directional traffic is

separated by concrete barrier. Auxiliary lanes are present between most interchanges. The posted speed limit is 65 mph throughout the project area, with a current reduced speed limit of 55 mph within the SBX Project footprint for both directions. The heavy truck percentage is 1.7 %.

The typical morning peak hour traffic volumes on I-580 are 7,075 vehicles per hour (vph) southbound and 5,595 vph northbound. The morning peak traffic periods are from 7:00 AM to 10:00 AM southbound and 7:00 AM to 12:00 PM northbound. The afternoon peak hour traffic volumes are 6,154 vph southbound and 8,500 vph northbound. The afternoon peak traffic periods are from 12:00 PM to 7:00 PM for both directions.

I-580: Between Plumb Interchange 'Exit 65' & the Mill St Interchange 'Exit 66' (2018) 181,500 AADT

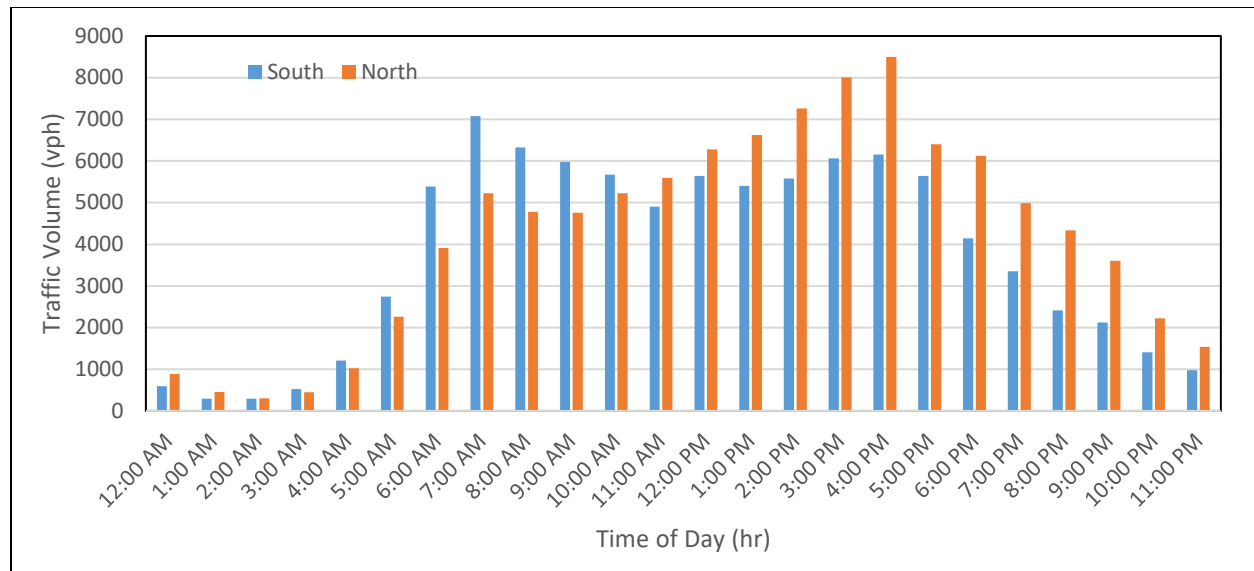


Figure 1: Typical Weekday Traffic Characteristics on I-580

Traffic Operations recommends the following:

One lane per direction should always be opened to traffic.

Nighttime ramp closures may be allowed if adjacent interchanges are open to traffic.

Limit the construction to nightwork. Prior reductions to two lanes during the day lead to public complaints and delays in excess of those typically allowable.

Southbound:

One lane recommended from 10:00 PM to 5:00 AM

Two lanes recommended from 5:00 AM to 6:00 AM and from 7:00 PM to 10:00 PM

Three or more lanes recommended from 6:00 AM to 7:00 PM

Northbound:

One lane recommended from 11:00 PM to 5:00 AM

Two lanes recommended from 5:00 AM to 6:00 AM and from 9:00 PM to 11:00 PM

Three or more lanes recommended from 6:00 AM to 9:00 PM

Stakeholder Concerns/Issues

Project stakeholders and organizations potentially affected by the project include:

- Nevada DOT
- RTC Washoe County
- City of Reno
- Reno-Tahoe International Airport
- Local utility companies
- Nevada Highway Patrol (NHP)

- Federal Highway Administration (FHWA)
- Adjacent local and commercial businesses
- Adjacent residents
- Emergency Medical Services

Stakeholder traffic concerns and issues, including those by the community and business representatives, known are:

- Delays to traffic and increased travel times
- Construction noise impacts on residents adjacent to the roadway
- Inconvenience to access local businesses and residences

Work Zone Impacts Assessment Report

Qualitative Summary of Anticipated Work Zone Impacts

The work is expected to have impacts on mobility. The work on I-580 is expected to have lane closures in each direction and it is anticipated the work zone will overlap with the on-going adjacent work zone on NDOT Contract 3811. In order to mitigate impacts to the motorist, lane closures will be limited to nighttime hours and will be coordinated with the adjacent work zone. Backups should be planned for by utilizing advanced signing, warnings on changeable message signs, and public notifications advising motorist to utilize alternate routes whenever possible.

It is anticipated that the traveling public will experience inconveniences in the form of delay and longer commute times during construction, even with the public outreach efforts implemented. Unfortunately, despite every effort to minimize the impact of the construction work on the traveling public, there will be portions of the work that will result in increased travel times because of congestion and detours. Safety has been, and will continue to be, the highest priority as temporary traffic control plans are designed and utilized during construction.

A work zone impact assessment will be developed throughout construction. This ongoing assessment will include daily field surveys that monitor traffic mobility, evaluation of work safety records, and daily evaluation of stakeholder and public complaints. Upon review of the assessments, NDOT and the contractor may choose to modify the traffic control to improve deficiencies as appropriate.

Construction Approach/Phasing/Staging Strategies

This project will be completed using lump sum traffic control, submitted by the contractor and approved by the Resident Engineer.

Regardless of traffic control operations, unless otherwise specified, do not stop public traffic on the Interstate at any time and do not delay it for more than 10 minutes total, regardless of the number of work zones.

Should these delay restrictions be exceeded, work will be immediately suspended. If work is suspended, submit a written revised construction plan which addresses the delay problem. Upon approval of the plan the construction operations may resume. Working days will continue to be assessed during the suspension period.

A minimum of 2 changeable message signs will also be deployed to assist the travelling public during construction.

Traffic drums will be mandatory on all tapers or lane shifts.

Truck mounted attenuators are mandatory for any multi-lane closure as detailed in the Standard Plans TC-4.

To enhance safety and conspicuity a minimum of 4 trailer-mounted speed feedback signs along with yellow flashing beacons placed on the W3-5A signs shall be used during approved speed reductions. Coordinate location with the Engineer

The temporary regulatory speed limit should not be left in effect beyond the daily hours of operations unless the conditions for which the speed reduction was implemented continues to exist, or channeling devices are required to route traffic through the work zone area.

The original regulatory speed limit shall be resumed by posting new signs at the end of the work zone for each direction of traffic.

Traffic control operations that take place at night, the use of portable overhead trailer mounted balloon lighting will be mandatory as determined and specified in 625 of the Special Provisions.

Work Zone Impacts Management Strategies

A variety of management strategies may be deployed to minimize disruption to traffic and maintain a safe working environment. Suggested strategies to minimize impacts are documented in Table 1 (temporary traffic control), Table 2 (traffic operations control), and Table 3 (public information) as shown below:

Table 1- Temporary Traffic Control (TTC) Strategies			
A. Control Strategies		B. Traffic Control Devices	C. Project Coordination, Contracting, and Innovative Construction Strategies
Construction phasing/staging Lane shifts or closures: <ul style="list-style-type: none"> ▪ Lane closures to provide worker safety ▪ Shoulder closures to provide worker safety Night work Ramp Closures Work hour restrictions for peak travel		Temporary signs <ul style="list-style-type: none"> • Warning • Regulatory Changeable message signs Dynamic message signs Arrow panels Channelizing devices Flaggers and uniformed traffic control officers Lighting devices	Project Coordination <ul style="list-style-type: none"> • Coordination with other projects • Coordination with other transportation infrastructure
Table 2- Transportation Operations (TO)			
A. Demand Management Strategies	B. Corridor/Network Management Strategies	C. Work Zone Safety Management Strategies	D. Traffic/Incident Management and Enforcement Strategies
		Construction safety supervisors/inspectors TMP monitor/inspection team Team meetings Warning lights Speed limit reduction	Incident/emergency management coordinator Incident/emergency response plan Dedicated (paid) police presence Increased penalties for work zone violations
Table 3- Public Information (PI)			
Press releases/media alerts (Done by Headquarters) as appropriate Coordination with media, schools, businesses, and/or emergency services as appropriate		Changeable Message Signs (CMS) Highway information network (web-based) 511 traveler information systems (wireless, handhelds) Social media (Facebook, Twitter) Dynamic speed message sign	

Selected Alternative

The selected alternative for work will be completed using lump sum traffic control submitted by the contractor and approved by the Resident Engineer. Traffic control plans submitted by the contractor will be subject to the construction restrictions and limitations as written in the Special Provisions.

TMP Monitoring

Monitoring Requirements

The Resident Engineer will monitor the effectiveness of the TMP through general inspection and traffic control supervision. The NDOT Resident Engineer will document unforeseen events relevant to the TMP as well as lessons learned. If any relevant information is documented, it should be distributed to the TMP Project Manager.

Public Information and Outreach Plan

As appropriate, portable CMSs will be used to inform road users of traffic information, such as to alert drivers of possible delays, dates construction will occur, incidents, or alternate routes. The current plan is to deploy 2 changeable message signs 10 days prior to construction activities.

NDOT also maintains work zone information for motorists on the 511 Traveler Information Line as well as on their website (<http://www.nvroads.com>). This project will be posted on the Traveler Information System.

Incident Management Plan

Incident management is the standardized procedure in place for the safe, efficient, and quick management of an incident zone from the time of incident to roadway clearance. Incident management will be handled by the 1st responder community. At each incident a 1st responder, known as the Incident Commander, will take authority over the management of incident zone. It is the responsibility of NDOT, the contractor, all subcontractors, and any consultants to defer to the Incident Commander until the incident area is clear. Guidelines for incident management are developed and adopted by local agencies as part of the local Traffic Incident Management (TIM) Coalition. For questions during an incident see the Incident Commander, for all other times contact TIM representatives Captain John Dondero at (775) 687-9628 or at Jdondero@dps.state.nv.us. For NDOT maintenance participation contact Assistant District Engineer John Angel at (775) 834-8300 or at jangel@dot.nv.gov.

STATE OF NEVADA

STEVE SISOLAK
GOVERNOR

TERRY REYNOLDS
DIRECTOR

SHANNON M. CHAMBERS
LABOR COMMISSIONER



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FAX (775) 687-6409

2021 PREVAILING WAGE RATES WASHOE COUNTY

DATE OF DETERMINATION: October 1, 2020

**APPLICABLE FOR PUBLIC WORKS PROJECTS OVER \$100,000 BID/AWARDED
OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2021***

Pursuant to Nevada Revised Statutes (NRS) section 338.030(9)(a), "If the contract for a public work: (a) Is to be awarded pursuant to a competitive bidding process, the prevailing wages in effect at the time of the opening of the bids for a contract for a public work must be paid until the completion or termination of the contract or for the 36 months immediately following the date on which the bids were opened, whichever is earlier." For contracts not awarded pursuant to competitive bidding, please see NRS section 338.030(9)(b). However, if a project exceeds 36 months new wage rates may apply pursuant to NRS section 338.030(9)(10). Prevailing Wage Rates may be adjusted based on Collective Bargaining Agreements (CBA's) and adjustments to those agreements. (See NRS 338.030)

As Amendments/Revisions are made to the wage rates, these will be posted on the website for each respective Region. Please review regularly for any Amendments/Changes that are posted or contact our offices directly for further assistance.

[AIR BALANCE TECHNICIAN](#)
[ALARM INSTALLER](#)
[BOILERMAKER](#)
[BRICKLAYER](#)
[CARPENTER](#)
[CEMENT MASON](#)
[ELECTRICIAN-COMMUNICATION TECH.](#)
[ELECTRICIAN-LINE](#)
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[OPERATING ENGINEER-PILEDRIIVER](#)
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[REFRIGERATION](#)
[ROOFER](#) (Does not include sheet metal roofs)
[SHEET METAL WORKER](#)
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[TRUCK DRIVER](#)
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Nevada Revised Statutes (NRS) 338.010(21) "Wages" means:

- a) The basic hourly rate of pay; and
- b) The amount of pension, health and welfare, vacation and holiday pay, the cost of apprenticeship training or other similar programs or other bona fide fringe benefits which are a benefit to the workman.

NRS 338.035 Discharge of part of obligation of contractor or subcontractor engaged on public work to pay wages by making certain contributions in name of workman.

"Bona fide fringe benefit" means a benefit in the form of a contribution that is made not less frequently than monthly to an independent third party pursuant to a fund, plan or program: (a) Which is established for the sole and exclusive benefit of a worker and his or her family and dependents; and (b) For which none of the assets will revert to, or otherwise be credited to, any contributing employer or sponsor of the fund, plan or program. The term includes, without limitation, benefits for a worker that are determined pursuant to a collective bargaining agreement and included in the determination of the prevailing wage by the Labor Commissioner pursuant to NRS 338.030.

Please see NRS 338.010 for further details on "Bona fide fringe benefits" and reporting requirements and exceptions.

Job Descriptions for Recognized Classes of Workmen

Regarding job descriptions for public works projects, please take notice of the following:

1. The job description links have been redacted to include ONLY the scope of work for the craft.
2. Pursuant to NAC 338.0095(1)(a), "A workman employed on a public work must be paid based on the type of work that the workman actually performs on the public work and in accordance with the recognized class of the workman."
3. The work description for a particular class is not intended to be jurisdictional in scope.
4. Any person who believes that a type of work is not classified, or who otherwise needs clarification pertaining to the recognized classes or job descriptions, shall contact the Labor Commissioner, in writing, for a determination of the applicable classification and pay rate for a particular type of work.
5. The job descriptions set forth or referenced herein supersede any and all descriptions previously agreed upon by the Labor Commissioner in any settlement agreements or stipulations arising out of contested matters.
6. The following specific provisions, where applicable, shall prevail over any general provisions of the job descriptions:
 - Amendments to the prevailing wage determinations;
 - Group Classifications and/or descriptions recognized by the Labor Commissioner and included with wage determinations for a particular type of work in a particular county.

Zone Rates

The zone rate has been added to each applicable craft.

Premium Pay

Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment set forth in the Collective Bargaining Agreement or on a weekend or holiday.

PREVAILING WAGE RATES INCLUDE THE BASE RATE AS WELL AS ALL APPLICABLE FRINGES

CRAFT	RATE	Union or Non-union Rate
AIR BALANCE TECHNICIAN		
		Union
Air Balance Technician-Journeyman		66.45
Air Balance Technician-Foreman		70.28
Air Balance Technician-General Foreman		74.10
<p>See AIR BALANCE TECHNICIAN JOB DESCRIPTION</p> <p>ADD ZONE RATE In addition to AIR BALANCE rates add the applicable amounts per hour, calculated based on a road from the courthouse in Reno, Nevada:</p> <p>Zone 1- 1 to 75 miles \$0.00 (including the City of Fallon and the Fallon Naval Air Base) Zone 2- 75 to 100 miles \$5.00 Zone 3- over 100 miles \$10.00 the employee shall be provided reasonable lodging and meal expenses.</p> <p>ADD PREMIUM PAY</p> <p>All hourly rates are subject to Over Time (One and one half 1 ½) of the Regular rate:</p> <ol style="list-style-type: none"> For all hours worked over Eight (8) Hours in one day or shift. For the first Eight (8) Hours work on Saturday. <p>All hourly rates are subject to Double Time of the Regular Rate:</p> <ol style="list-style-type: none"> For all hours worked over Ten (10) Hours in one day or shift. For all hours worked over Eight (8) Hours on Saturday. For all hours worked on Sunday, New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Nevada Day, Thanksgiving Day, Day after Thanksgiving, Day before Christmas, and Christmas Day. 		
ALARM INSTALLER		Non-Union
Alarm Installer		32.77
<p>ALARM INSTALLER Includes but is not limited to:</p> <ol style="list-style-type: none"> Installing or testing electrical protective signaling systems used to provide notification of fire, burglary or other irregularities on the premises of the subscriber of the system; Installing of wiring and signaling units; Repairing electrical protective signaling systems Starting up, programming and documenting systems; 		
BOILERMAKER		Non-Union
Boilermaker		67.92
BOILERMAKER		

Includes but is not limited to:

1. Constructing, assembling, maintaining and repairing stationary steam boilers and boiler house auxiliaries;
2. Aligning structures or plate sections to assemble boiler frame tanks or vats;
3. Assisting in the testing of assembled vessels, directing cleaning of boilers and boiler furnaces;
4. Inspecting and repairing boiler fittings, including, without limitation, safety valves, regulators, automatic-control mechanisms, water columns and auxiliary machines.

BRICKLAYER	Non-Union
Bricklayer-Journeyman	39.38
Bricklayer-Foreman	39.38
Bricklayer-General Foreman	39.38

BRICKLAYER, includes but is not limited to:

1. Laying materials, including without limitation, brick, structural tile and blocks of concrete, cinder, glass, gypsum and terra cotta, but not including stone, to construct or repair walls, partitions, arches, sewers, and other structures;
2. Laying and aligning bricks, blocks or tiles to build or repair structures for high temperature equipment, including, without limitation, cupola, kilns, ovens and furnaces; and
3. Fastening or fusing brick or other building materials to structures with wire clamps, anchor holes, torches or cement.
4. Pointing-cleaning-caulking of all types of masonry; caulking of window frames encased in masonry on brick, stone or cement structures, including grinding and cutting out on such work and sand blasting, steam cleaning and gunite work.
5. Pointing, cleaning and weatherproofing of buildings, grain elevators and chimneys built of stone, brick or concrete, including grinding and cutting out, sand blasting and gunite work on the same.

CARPENTER	Union
Carpenter-Journeyman	51.26
Carpenter-Foreman	54.56
Carpenter-General Foreman	58.19

See CARPENTER JOB DESCRIPTION

ADD ZONE RATE

(Building and Heavy Highway and Dam Construction)

In addition to CARPENTER rates add the applicable amounts per hour, calculated from the Washoe County Courthouse:

Zone 1-	0 to 75 miles	\$0.00 (Road miles from the Washoe County Courthouse)
Zone 2-	75-150 miles	\$4.00
Zone 3-	150-300 miles	\$5.00
Zone 4-	over 300 miles	\$6.00

ADD PREMIUM PAY

Any work performed over eight (8) hours per day and on Saturdays shall be compensated at time and

one-half (1-1/2x) the appropriate hourly rate. All work performed on Sundays, holidays and over twelve (12) hours in one (1) day shall be compensated at two times (2x) the appropriate hourly rate.

CEMENT MASON	Union
Cement Mason-Journeyman	45.12
Cement Mason-Foreman	48.37

See CEMENT MASON JOB DESCRIPTION

ADD ZONE RATE

In addition to CEMENT MASON rates add the applicable amounts per hour, calculated from the Reno Post Office, 50 So. Virginia St., Reno, Nevada:

Zone 1-	0-90 miles	\$0.00
Zone 2-	91 miles and over	\$6.00

ADD PREMIUM PAY

OVERTIME – Any worked performed over eight (8) hours per day shall be compensated at time and one half the hourly rate. All work performed after twelve (12) consecutive hours shall be paid at double the hourly rate. All worked performed on Saturdays shall be compensated at time and one half the hourly rate. All Sunday and Holiday work shall be paid for at double time.

ELECTRICIAN-COMMUNICATION TECHNICIAN	Union
Communication Installer	38.52
Communication Technician	42.50
Senior Technician	45.59

See ELECTRICIAN-COMMUNICATION TECH JOB DESCRIPTION

ADD ZONE RATE

In addition to Electrician Communication Tech rates add the applicable amounts per hour, calculated from the Washoe County Courthouse:

Zone 1-	0-70 miles	\$0.00
Zone 2-	71-90 miles	\$5.00
Zone 3 -	91 miles and over	\$7.00

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For the first eight (8) hours worked on Saturday

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over eight (10) hours in one day or shift.
2. For any hours worked on Sunday
3. For any hours worked on Holidays

Shift Rates

1. Swing shift to be paid at seventeen-point three (17.3) percent the regular straight time rate for hours between 4:30 p.m. and 1:00 a.m.
2. Graveyard shift to be paid at thirty-one-point four (33.4) percent the regular straight time rate for hours between 12:30 a.m. and 9:00 a.m.
3. Shifts are established for at least five (5) consecutive days or double the regular straight time rate shall be paid.

****Note – Double the straight time rate is the max rate paid. (No pyramiding of overtime rates)**

ELECTRICIAN-LINE	Union
Electrician-Groundman	42.28
Electrician-Lineman	64.02
Electrician-Foreman	70.19
Electrician-General Foreman	76.56
Heavy Equipment Operator	52.19

See ELECTRICIAN LINEMAN JOB DESCRIPTION

ADD PREMIUM PAY

Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment set forth in the Collective Bargaining Agreement or on a weekend or holiday.

ELECTRICIAN-NEON SIGN	Union
Electrician-Neon Sign	54.44

ELECTRICIAN-NEON SIGN, includes but is not limited to:

1. Installing, servicing and repairing plastic, neon and illuminated signs;
2. Ascending ladders or operating hydraulic or electric hoist to install, service, or examine sign to determine cause of malfunction;
3. Wiring, rewiring or removing defective parts and installing new parts using electrician's tools;
4. Removing sign or part of sign for repairs, such as structural fabrication, scroll repair, or transformer repair;

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift, either before or after the shift.
2. For up to 8 hours worked on Saturday from midnight to midnight.

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over eleven (11) hours in one day or shift, Monday thru Friday.
2. For all hours worked in excess of 8 hours on Saturday, Sundays or Holidays.

SHIFT DIFFERENTIAL

Second Shift (Swing) will be an additional \$0.75 cents per hour.

Third Shift (Graveyard) will be an additional \$1.00 per hour.

HIGH TIME (Working at heights)

1. All employees working at height of 65 feet and subject to a direct fall shall be paid an additional \$2.25 per hour in addition to their normal rate for a minimum of 2 hours.

2. All employees working at height of 125 feet or when repelling below 65 feet shall be paid an additional \$3.25 per hour in addition to their normal rate for a minimum of 4 hours.

FOREMAN

1. First employee on the job must have a CDL and Welder certification and shall be paid \$1.00 per hour in addition to their normal rate of pay.
2. When supervising (5) or more workers shall be paid an additional \$1.25 per hour.

ELECTRICIAN-WIREMAN	Union
Wireman	61.64
Cable Splicer	65.91
Wireman-Foreman	65.91
Wireman-General Foreman	70.18

See ELECTRICIAN-WIREMAN JOB DESCRIPTION

ADD ZONE RATE

In addition to Electrician rates add the applicable amounts per hour, calculated from the Washoe County Courthouse:

Zone 1-	0-70 miles	\$0.00
Zone 2-	71-90 miles	\$8.00
Zone 3 -	91 miles and over	\$10.00

ADD PREMIUM PAY

Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For the first eight (8) hours worked on Saturday

Double the regular straight time hourly rate shall be paid for all time:

3. For all hours worked over ten (10) hours in one day or shift.
4. For any hours worked on Sunday
5. For any hours worked on Holidays

Shift Rates

1. Swing shift to be paid at seventeen-point three (17.3) percent the regular straight time rate for hours between 4:30 p.m. and 1:00 a.m.
2. Graveyard shift to be paid at thirty-one-point four (33.4) percent the regular straight time rate for hours between 12:30 a.m. and 9:00 a.m.
3. Shifts are established for at least five (5) consecutive days or double the regular straight time rate shall be paid.

****Note – Double the straight time rate is the max rate paid. (No pyramiding of overtime rates)**

ELEVATOR CONSTRUCTOR	Union
Elevator Constructor-Journeyman Mechanic	110.13
Elevator Constructor-Mechanic in Charge	119.55

ELEVATOR CONSTRUCTOR, includes but is not limited to:

1. Assembling, installing, repairing and maintaining electric and hydraulic freight and passenger elevators, escalators and dumbwaiters;
2. Cutting prefabricated sections of framework, rails and other elevator components to specified dimensions, using acetylene torch, power saw, and disc grinder;
3. Installing cables, counterweights, pumps, motor foundations, escalator drives, guide rails, elevator cars, and control panels, using hand tools;

ADD PREMIUM PAY

Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment set forth in the Collective Bargaining Agreement or on a weekend or holiday.

FENCE ERECTOR

Non-Union

Fence Erector

44.68

FENCE ERECTOR

Includes but is not limited to:

1. Erecting or repairing chain link, wooden, tortoise, wire/wire mesh, or temporary fencing;
2. Mixing and pouring concrete around bases of posts and tamping soil into post hole to embed post;
3. Digging post holes with a spade, post hole digger or power-driven auger;
4. Aligning posts through the use of lines or by sighting;
5. Verifying vertical alignment of posts with a plumb bob or spirit level;

FLAGPERSON

Union

Flagperson

39.06

FLAG PERSON, includes but is not limited to:

1. Directing movement of vehicular traffic through construction projects;
2. Distributing traffic control signs and markers along site in designated pattern;
3. Informing drivers of detour routes through construction sites;

ADD LABORER ZONE RATE

(Highway and Dam Construction only)

In addition to LABORER rates add the applicable amounts per hour, calculated based on a road miles from either the Carson City Courthouse or the Washoe County Courthouse:

Zone 1-	0 to 75 miles	\$0.00
Zone 2-	75 to 150 miles	\$4.00
Zone 3-	150 to 300 miles	\$5.00
Zone 4-	300 miles and over	\$6.00

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For any hours worked on Saturday from midnight to midnight.

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over twelve (12) hours in one day or shift.
2. For any hours worked on Sunday from midnight to midnight.
3. For any hours worked on holidays from midnight to midnight.

FLOOR COVERER	Union
Floor Coverer-Journeyman	46.44
Floor Coverer-Foreman	48.76
See FLOOR COVERER JOB DESCRIPTION	
ADD PREMIUM PAY Shift work 1. \$2.00 per hour will be added to the taxable net wage to shift schedule of hours worked between 6:00 p.m. and 6:00 a.m. The Union must be notified in advance before utilizing shift work on a particular job. One and one half (1 ½) time -shall be calculated using one (1) hour of the taxable net wage and one half (1/2) the base wage (Article 23, section 5), to be paid for all time: 1. For all hours worked over ten (10) hours in one day or shift. 2. For any hours worked on Saturday from midnight to midnight Double time -shall be calculated using one (1) hour of the taxable net wage and one (1) of the base wage (Article 23, section 5), to be paid for all time: 1. For any hours worked on Sunday from midnight to midnight 2. For any hours worked on holidays from midnight to midnight	
GLAZIER	Non-Union
Glazier Journeyman	23.90
GLAZIER Includes but is not limited to: 1. Installing, setting, cutting, preparing, or removal of glass, or materials used in lieu thereof, including, without limitation, in windows, doorways, showers, bathtubs, skylights and display cases; 2. Installing glass on surfaces, including, without limitation, fronts of buildings, interior walls and ceilings; 3. Installing pre-assembled framework for windows and doors designed to be fitted with glass panels, including stained glass windows by using hand tools; 4. Loading and arranging of glass on trucks at the site of the public work;	
HIGHWAY STRIPER	Union
Highway Striper	44.68
See HIGHWAY STRIPER JOB DESCRIPTION	
ADD LABORER ZONE RATE (Highway and Dam Construction only) In addition to LABORER rates add the applicable amounts per hour, calculated based on a road miles from either the Carson City Courthouse or the Washoe County Courthouse: Zone 1- 0 to 75 miles \$0.00 Zone 2- 75 to 150 miles \$4.00 Zone 3- 150 to 300 miles \$5.00 Zone 4- 300 miles and over \$6.00	

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

3. For all hours worked over eight (8) hours in one day or shift.
4. For any hours worked on Saturday from midnight to midnight.

Double the regular straight time hourly rate shall be paid for all time:

4. For all hours worked over twelve (12) hours in one day or shift.
5. For any hours worked on Sunday from midnight to midnight.
6. For any hours worked on holidays from midnight to midnight.

HOD CARRIER-BRICK MASON TENDER

Union

Brick Mason-Journeyman

41.98

Brick Mason-Foreman

42.38

See HOD CARRIER-BRICK MASON TENDER JOB DESCRIPTION

ADD ZONE RATE

In addition to Hod Carrier Brick Mason Tender rates add the applicable amounts per hour, calculated based on road miles from the Washoe County Courthouse:

Zone 1- 35 to 75 miles \$1.25

Zone 2- 76 miles and over \$7.50

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For any hours worked on Saturday from midnight to midnight.

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over twelve (12) hours in one day or shift.
2. For any hours worked on Sunday from midnight to midnight.
3. For any hours worked on holidays from midnight to midnight.

HOD CARRIER-PLASTERER TENDER

Union

Plasterer Tender-Journeyman

42.77

Plasterer Tender-Gun Tender

43.77

Plasterer Tender-Foreman

44.13

See HOD CARRIER-PLASTERER JOB DESCRIPTION

ADD ZONE RATE

In addition to Hod Carrier Plasterer rates add the applicable amounts per hour, calculated based on road miles from So. Virginia St., Reno, Nevada:

Zone 1 1-70 miles \$0.00

Zone 2 70 miles and over \$8.00

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For any hours worked on Saturday from midnight to midnight.

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over twelve (12) hours in one day or shift.
2. For any hours worked on Sunday from midnight to midnight.
3. For any hours worked on holidays from midnight to midnight.

IRON WORKER	Union
Ironworker-Journeyman	74.49
Ironworker-Foreman	78.59
Ironworker-General Foreman	83.10

See IRON WORKER JOB DESCRIPTION

ADD ZONE RATE SEE AMENDMENT 4 FOR ZONE RATES, SEE AMENDMENT 4A & 4B

In addition to Iron Worker rates add the applicable amounts per hour, calculated based on a road mile from the Reno City Hall.

Zone 1- 60 - 75 Miles	\$3.13
Zone 2- 75 - 100 Miles	\$6.26
Zone 3- 100 miles and over	\$7.50

Travel Reimbursement First Day In/ Last Day Out

Zone 1 - 60 - 75 Miles	\$25.00
Zone 2- 75 - 100 Miles	\$50.00
Zone 3- 100 miles and over	\$60.00
Each additional 50 miles	\$25.00

ADD PREMIUM PAY

One and one half (1X) the regular straight time hourly rate shall be paid:

1. For the first two (2) hours worked in excess of eight (8) on a regular workday Monday-Friday
2. For the first eight (8) hours on Saturday

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over ten (10) hours in one day or shift.
2. For any hours worked on Sunday.
3. For all hours worked over eight (8) on Saturday
4. For all hours worked on Holidays

Shift Pay

1. 2nd shift add 6% of hourly wage
2. 3rd shift add 13% of hourly wage
3. Dedicated shift add 6% of hourly wage

LABORER	Union
<u>SEE GROUP CLASSIFICATIONS</u>	
Landscaper	36.77
Furniture Mover	38.27
Group 1	41.93
Group 1A	39.06

Group 2	42.03
Group 3	42.18
Group 4	42.43
Group 4A	44.93
Group 5	42.73
Group 6	
Nozzlemen, Rodmen	41.73
Gunmen, Materialmen	42.13
Reboundmen	41.78
Guniting Foremen	42.83

See LABORER JOB DESCRIPTION

ADD ZONE RATE

LABORER (Highway and Dam Construction only)

In addition to LABORER rates add the applicable amounts per hour, calculated based on a road miles from either the Carson City Courthouse or the Washoe County Courthouse:

Zone 1-	0 to 75 miles	\$0.00
Zone 2-	75 to 150 miles	\$4.00
Zone 3-	150 to 300 miles	\$5.00
Zone 4-	300 miles and over	\$6.00

LABORER (Building Construction)

In addition to LABORER rates add the applicable amounts per hour, calculated based on road miles from either the Carson City Courthouse or the Washoe County Courthouse:

Zone 1-	0 to 75 miles	\$0.00
Zone 2-	75 to 150 miles	\$4.00
Zone 3-	150 to 300 miles	\$5.00
Zone 4-	300 miles and over	\$6.00

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For any hours worked on Saturday from midnight to midnight.

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over twelve (12) hours in one day or shift.
2. For any hours worked on Sunday from midnight to midnight.
3. For any hours worked on holidays from midnight to midnight.

LUBRICATION AND SERVICE ENGINEER (MOBILE AND GREASE RACK)	Union
Lubrication and Service Engineer (mobile and grease rack)	62.81

ADD ZONE RATE

In addition to: **LUBRICATION AND SERVICE ENGINEER (MOBILE AND GREASE RACK)** rates add the applicable amounts per hour calculated based on a road miles from the Carson City Courthouse or Washoe County Courthouse.

Zone 1-	0 to 75 miles	\$0.00
Zone 2-	75 to 150 miles	\$4.00
Zone 3-	150 to 300 miles	\$5.00
Zone 4-	301 miles and over	\$6.00

ADD PREMIUM PAY

1. One and one-half (1-1/2) times the applicable straight-time rate for the day, shift, work, equipment and classification shall be paid for all work (including repair work and field survey work) performed on Saturday and before a shift begins and after it ends, except when operating equipment servicing a craft that is receiving double time on commercial building construction, in which case double time shall be paid.

2. Overtime. The following rates shall apply on Sundays and holidays and all work before a shift begins and after it ends:

Holidays. Double the applicable straight-time rate shall be paid for all work (including repair, maintenance and field survey work) performed on Sundays and the following holidays: New Year's Day (January 1); Memorial Day (last Monday in May); Independence Day (July 4); Labor Day (1st Monday in September); Nevada Admission Day (last Friday in October); Thanksgiving Day (4th Thursday in November); the day after Thanksgiving Day; and Christmas Day (December 25). Holidays falling on Sunday shall be observed on the following Monday. Holiday hours shall be reckoned on the same basis as Sunday hours.

Saturday Shift Period. On any shift, Saturday shall be the twenty-four-hour period commencing at 12:00 midnight Friday.

Sunday Shift Period. On any shift, Sunday shall be the twenty-four-hour period commencing at 12:00 midnight Saturday.

3. For hours worked in excess of (12) on any such workday, an Employee shall be paid two (2) times the regular straight-time rate of pay for each hour so worked.

MECHANICAL INSULATOR	Union
Mechanical Insulator-Mechanic	67.85
Mechanical Insulator-Foreman	71.85
Mechanical Insulator-General Foreman	73.85

MECHANICAL INSULATOR, includes but is not limited to:

1. Covering and lining structures with cork, canvas, tar paper, magnesia and related materials;
2. Installing blown-on insulation on pipe and machinery;
3. Lining of mechanical room surfaces and air handling shafts;
4. Filling and damming of fire stops and penetrations including, but not limited to, electrical and mechanical systems;
5. Foam applications for the purpose of thermal, acoustical, or fire protective purposes, including RTV foams or equivalents, applied to mechanical or electrical systems;
6. Duct lining and duct wrapping, direct application and installation of fire protection of grease ducts, exhaust systems, or any other ductwork for acoustical or thermal purposes;
7. Insulation of field joints on pre-insulated underground piping and the pouring of Gilsilite or its equivalent;

8. The application of material, including metal and PVC jacketing, on piping, fittings, valves, flanges, boilers, ducts, plenums, flues, tanks, vats, equipment and any other hot or cold surface for the purpose of thermal control;

ADD ZONE RATE

In addition to MECHANICAL INSULATOR rates add the applicable amounts per hour, calculated based on a radius figured from Reno City Hall:

Zone 1-	0-20 miles	\$1.25
Zone 2-	21-40 miles	\$2.50
Over	40 miles	\$10.63

ADD PREMIUM PAY

Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment set forth in the Collective Bargaining Agreement or on a weekend or holiday.

MILLWRIGHT	Union
Millwright-Journeyman	66.36
Millwright-Welder	67.36
Millwright-Foreman	70.23
Millwright-General Foreman	74.49

See MILLWRIGHT JOB DESCRIPTION

ADD ZONE RATE

In addition to MILLWRIGHT rates, add the applicable amounts per hour, calculated on road miles from the Washoe County Courthouse:

Zone 1-	1 to 15 miles	\$0.00
Zone 2-	15 to 35 miles	\$2.50
Zone 3-	over 35 miles	\$4.25

ADD PREMIUM PAY

First two (2) hours outside the regular constituted shift shall be at the rate of time and one-half (1½X).

Saturdays up to the first ten (10) hours shall be at the rate of time and one-half (1½X). All additional hours and Sundays and holidays shall be the rate of double time (2X). When working on Sundays and holidays, there will be one dollar and fifty cents (\$1.50) per hour additional paid to Pension Annuity.

OPERATING ENGINEER	Union
<u>SEE GROUP CLASSIFICATIONS</u>	
Group 1	57.79
Group 1A	60.55
Group 2	61.08
Group 3	61.35
Group 4	62.09
Group 5	62.39
Group 6	62.56
Group 7	62.81

Group 8	63.40
Group 9	63.72
Group 10	64.07
Group 10A	64.26
Group 11	64.50
Group 11A	66.14
Group 11B	66.95
Foreman	66.14
Add 12.5% to base rate for "Special" shift	

OPERATING ENGINEER, includes but is not limited to:

Operate one or several types of power construction equipment, such as motor graders, bulldozers, scrapers, compressors, pumps, derricks, shovels, tractors, or front-end loaders to excavate, move, and grade earth, erect structures, or pour concrete or other hard surface pavement.

ADD ZONE RATE

In addition to: **OPERATING ENGINEER** rates add the applicable amounts per hour calculated based on a road miles from the Carson City Courthouse or Washoe County Courthouse

Zone 1-	0 to 75 miles	\$0.00
Zone 2-	75 to 150 miles	\$4.00
Zone 3-	150 to 300 miles	\$5.00
Zone 4-	301 miles and over	\$6.00

ADD PREMIUM PAY

1. One and one-half (1-1/2) times the applicable straight-time rate for the day, shift, work, equipment and classification shall be paid for all work (including repair work and field survey work) performed on Saturday and before a shift begins and after it ends, except when operating equipment servicing a craft that is receiving double time on commercial building construction, in which case double time shall be paid.

2. Overtime. The following rates shall apply on Sundays and holidays and all work before a shift begins and after it ends:

Holidays. Double the applicable straight-time rate shall be paid for all work (including repair, maintenance and field survey work) performed on Sundays and the following holidays: New Year's Day (January 1); Memorial Day (last Monday in May); Independence Day (July 4); Labor Day (1st Monday in September); Nevada Admission Day (last Friday in October); Thanksgiving Day (4th Thursday in November); the day after Thanksgiving Day; and Christmas Day (December 25). Holidays falling on Sunday shall be observed on the following Monday. Holiday hours shall be reckoned on the same basis as Sunday hours.

Saturday Shift Period. On any shift, Saturday shall be the twenty-four-hour period commencing at 12:00 midnight Friday.

Sunday Shift Period. On any shift, Sunday shall be the twenty-four-hour period commencing at 12:00 midnight Saturday.

3. For hours worked in excess of 12) on any such work day, an Employee shall be paid two (2) times the regular straight-time rate of pay for each hour so worked.

OPERATING ENGINEER-STEEL FABRICATOR & ERECTOR	Union
SEE GROUP CLASSIFICATIONS	
Group 1	73.09
Group 1 Truck Crane Oiler	66.92
Group 1 Oiler	64.96
Group 2	71.58
Group 2 Truck Crane Oiler	66.67
Group 2 Oiler	64.75
Group 3	70.34
Group 3 Truck Crane Oiler	66.45
Group 3 Oiler	64.53
Group 3 Hydraulic	66.12
Group 4	68.61
Group 5	67.51
Add 12.5% to base rate for "Special" Shift	

OPERATING ENGINEER, included but is not limited to:

Operate one or several types of power construction equipment, such as motor graders, bulldozers, scrapers, compressors, pumps, derricks, shovels, tractors, or front-end loaders to excavate, move, and grade earth, erect structures, or pour concrete or other hard surface pavement.

ADD ZONE RATE

In addition to: **OPERATING ENGINEER-STEEL FABRICATOR & ERECTOR** rates add the applicable amounts per hour calculated based on a road miles from the Carson City Courthouse or Washoe County Courthouse

Zone 1-	0 to 75 miles	\$0.00
Zone 2-	75 to 150 miles	\$4.00
Zone 3-	150 to 300 miles	\$5.00
Zone 4-	301 miles and over	\$6.00

ADD PREMIUM PAY

1. One and one-half (1-1/2) times the applicable straight-time rate for the day, shift, work, equipment and classification shall be paid for all work (including repair work and field survey work) performed on Saturday and before a shift begins and after it ends, except when operating equipment servicing a craft that is receiving double time on commercial building construction, in which case double time shall be paid.

2. Overtime. The following rates shall apply on Sundays and holidays and all work before a shift begins and after it ends:

Holidays. Double the applicable straight-time rate shall be paid for all work (including repair, maintenance and field survey work) performed on Sundays and the following holidays: New Year's Day (January 1); Memorial Day (last Monday in May); Independence Day (July 4); Labor Day (1st Monday in September); Nevada Admission Day (last Friday in October); Thanksgiving Day (4th Thursday in November); the day after Thanksgiving Day; and Christmas Day (December 25). Holidays falling on

Sunday shall be observed on the following Monday. Holiday hours shall be reckoned on the same basis as Sunday hours.

Saturday Shift Period. On any shift, Saturday shall be the twenty-four-hour period commencing at 12:00 midnight Friday.

Sunday Shift Period. On any shift, Sunday shall be the twenty-four-hour period commencing at 12:00 midnight Saturday.

3. For hours worked in excess of 12) on any such work day, an Employee shall be paid two (2) times the regular straight-time rate of pay for each hour so worked

OPERATING ENGINEER -PILEDRIIVER	Union
<u>GROUP CLASSIFICATIONS</u>	
Group 1	72.56
Group 1 Truck Crane Oiler	67.10
Group 1 Oiler	65.18
Group 2	71.02
Group 2 Truck Crane Oiler	66.89
Group 2 Oiler	64.98
Group 3	69.57
Group 3 Truck Crane Oiler	66.67
Group 3 Oiler	64.75
Group 4	68.06
Group 5	66.95
Group 6	65.84
Group 7	64.88
Group 8	63.92
Add 12.5% to base for "Special" Shift	

OPERATING ENGINEER, includes but is not limited to:

Operate one or several types of power construction equipment, such as motor graders, bulldozers, scrapers, compressors, pumps, derricks, shovels, tractors, or front-end loaders to excavate, move, and grade earth, erect structures, or pour concrete or other hard surface pavement.

ADD ZONE RATE

In addition to: **OPERATING ENGINEER PILEDRIIVER** rates add the applicable amounts per hour calculated based on a road miles from the Carson City Courthouse or Washoe County Courthouse:

Zone 1-	0 to 75 miles	\$0.00
Zone 2-	75 to 150 miles	\$4.00
Zone 3-	150 to 300 miles	\$5.00
Zone 4-	301 miles and over	\$6.00

ADD PREMIUM PAY

1. One and one-half (1-1/2) times the applicable straight-time rate for the day, shift, work, equipment and classification shall be paid for all work (including repair work and field survey work) performed on Saturday and before a shift begins and after it ends, except when operating equipment servicing a craft that is receiving double time on commercial building construction, in which case double time shall be paid.

2. Overtime. The following rates shall apply on Sundays and holidays and all work before a shift begins and after it ends:

Holidays. Double the applicable straight-time rate shall be paid for all work (including repair, maintenance and field survey work) performed on Sundays and the following holidays: New Year's Day (January 1); Memorial Day (last Monday in May); Independence Day (July 4); Labor Day (1st Monday in September); Nevada Admission Day (last Friday in October); Thanksgiving Day (4th Thursday in November); the day after Thanksgiving Day; and Christmas Day (December 25). Holidays falling on Sunday shall be observed on the following Monday. Holiday hours shall be reckoned on the same basis as Sunday hours.

Saturday Shift Period. On any shift, Saturday shall be the twenty-four-hour period commencing at 12:00 midnight Friday.

Sunday Shift Period. On any shift, Sunday shall be the twenty-four-hour period commencing at 12:00 midnight Saturday.

3. For hours worked in excess of 12) on any such workday, an Employee shall be paid two (2) times the regular straight-time rate of pay for each hour so worked.

PAINTER	Union
Brush/Roller Painter	43.14
Spray Painter/Paperhanger	44.63
Sandblaster	44.68
Structural Steel & Steeplejack	44.68
Swing Stage	45.14
Special Coating Application-Brush	45.19
Special Coating Application-Spray	45.19
Special Coating Application-Spray Steel	45.19
Foreman	\$1.00 above highest Journeyman

See PAINTER JOB DESCRIPTION

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift unless the Union is notified when four (4) tens (10's) are instituted.
2. For any hours worked on Saturday from midnight to midnight
3. For any work performed in excess of the regular work week of forty (40) hours.

Double the regular straight time hourly rate shall be paid for all time:

1. For any hours worked on Sunday from midnight to midnight
2. For any hours worked on holidays from midnight to midnight

PILEDRIIVER	Union
Piledriver-Journeyman	51.76
Piledriver-Welder	52.76
Piledriver-Foreman	55.11

Piledriver-General Foreman	58.80
Tender	55.11
Stand-By Diver	56.11
Diver-Diving (Wet Pay)	93.96

PILEDRIVER, includes but is not limited to:

1. Operating pile drivers mounted on skids, barge, crawler, treads or locomotive crane to drive piling as foundations for structures including, without limitation, buildings, bridges and piers;
2. Barking, shoeing, splicing, form building, heading, centering, placing, driving, staying, framing, fastening, automatic pile threading, pulling and/or cutting off of piling;
3. Fabricating, forming, handling and setting of all such pre-cast, pre-stressed and post-stressed shapes that are an integral part of docks, piers, wharves, bulkheads, jetties, and similar structures;

ADD ZONE RATE

In addition to PILEDRIVER rates add the applicable amounts per hour, calculated from the Washoe County Courthouse:

Zone 1-	0 to 75 miles	\$0.00 (Road miles from the Washoe County Courthouse)
Zone 2-	75-150 miles	\$4.00
Zone 3-	150-300 miles	\$5.00
Zone 4	over 300 miles	\$6.00

ADD PREMIUM PAY:

First two (2) hours outside the regular constituted shift shall be at the rate of time and one-half (1½X).

Saturdays up to the first ten (10) hours shall be at the rate of time and one-half (1½X).

All additional hours and Sundays and holidays shall be the rate of double time (2X).

When working on Sundays and holidays, there will be one dollar and fifty cents (\$1.50) per hour additional paid to Pension Annuity.

PLASTERER	Union
Plasterer - Journeyman	46.82
Plasterer - Foreman	49.97

See PLASTERER JOB DESCRIPTION

ADD ZONE RATES

In addition to PLASTERER rates add the applicable amounts per hour, calculated from the South Virginia and Mill Street, Reno, Nevada:

Zone 1-0-70 miles	\$0.00
Zone 2-70 miles and over	\$8.00

ADD PREMIUM PAY

OVERTIME – Any worked performed over eight (8) hours per day shall be compensated at time and one half the hourly rate. All Sunday and Holiday work shall be paid for at double time.

NOZZLE MAN – Nozzle man shall receive an additional \$1.50 per hour.

FIRST ROD MAN – First Rod Man shall receive an additional \$1.50 per hour.

PLUMBER/PIPEFITTER	Union
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Plumber/Pipefitter-Journeyman	61.15
Plumber/Pipefitter-Foreman	65.10
Plumber/Pipefitter-General Foreman	69.39

See PLUMBER/PIPEFITTER JOB DESCRIPTION

ADD ZONE RATE

In addition to: PLUMBER/PIPEFITTER rates add the applicable amounts per statute air mile radius from the Nevada freeway interchange of Interstate 80 and 580.

Zone 1-	0 to 75 miles	\$0.00
Zone 2-	over 75 miles	\$8.00

A separate free zone will be established for employees permanently residing and working within a seventy-five (75) statute air mile radius of the Elko, Nevada Post Office.

Zone 1-	0 to 75 miles	\$0.00
Zone 2-	over 75 miles	\$8.00

ADD PREMIUM PAY

Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment set forth in the Collective Bargaining Agreement or on a weekend or holiday.

REFRIGERATION	Union
Refrigeration	55.34

See REFRIGERATION JOB DESCRIPTION

ADD PREMIUM PAY

Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment set forth in the Collective Bargaining Agreement or on a weekend or holiday.

ROOFER (Does not include sheet metal roofs)	Non-Union
Roofer	32.63

ROOFER

Includes but is not limited to:

1. Installing and covering roofs and structures with slate, asphalt, wood and other related materials, other than sheet metal, by using brushes, knives, punches, hammers and other tools;
2. Spraying roofs, sidings and walls with material to bind, seal, insulate or soundproof sections of a structure;
3. Installation of all plastic, slate, slag, gravel, asphalt and composition roofing, and rock asphalt mastic when used for damp and waterproofing;
4. Installation of all damp resisting preparations when applied on roofs with mop, three-knot brush, roller, swab or spray system;
5. All types of preformed panels used in waterproofing;
6. Handling, hoisting and storing of all roofing, damp and waterproofing materials;
7. The tear-off and/or removal of roofing and roofing materials;

SHEET METAL WORKER	Union
Sheet Metal Worker-Journeyman	66.45
Sheet Metal Worker-Foreman	70.28
Sheet Metal Worker-General Foreman	74.10
<p>See SHEET METAL WORKER JOB DESCRIPTION</p> <p>ADD ZONE RATE In addition to SHEET METAL rates add the applicable amounts per hour, calculated based on a road from the courthouse in Reno, Nevada:</p> <p>Zone 1- 1 to 75 miles \$0.00 (including the City of Fallon and the Fallon Naval Air Base) Zone 2- 75 to 100 miles \$5.00 Zone 3- over 100 miles \$10.00 the employee shall be provided reasonable lodging and meal expenses.</p> <p>ADD PREMIUM PAY All hourly rates are subject to Over Time (One and one half 1 ½) of the Regular rate:</p> <ol style="list-style-type: none"> For all hours worked over Eight (8) Hours in one day or shift. For the first Eight (8) Hours work on Saturday. <p>All hourly rates are subject to Double Time of the Regular Rate:</p> <ol style="list-style-type: none"> For all hours worked over Ten (10) Hours in one day or shift. For all hours worked over Eight (8) Hours on Saturday. For all hours worked on Sunday, New Year's Day, President's Day, Memorial Day, Independence Day, Labor Day, Nevada Day, Thanksgiving Day, Day after Thanksgiving, Day before Christmas, and Christmas Day. 	
SOIL TESTER (CERTIFIED)	Non-Union
Soil Tester (Certified)	41.59
SOILS AND MATERIALS TESTER	Non-Union
Soils and Materials Tester	41.59
SPRINKLER FITTER	Non-Union
Sprinkler Fitter -Journeyman	26.27
<p>SPRINKLER FITTER Includes but is not limited to: Installing, dismantling, maintaining, repairing, adjusting and correcting all fire protection and fire control systems, including the installation of piping or tubing, appurtenances and equipment pertaining thereto, including both overhead and underground water mains, fire hydrants, and hydrant mains, standpipes and hose connection to sprinkler systems, sprinkler tank heaters, air lines and thermal systems used in connection with sprinkler and alarm systems.</p>	
SURVEYOR	Non-Union

Surveyor	37.64
SURVEYOR , includes but is not limited to: <ol style="list-style-type: none"> 1. Planning ground surveys designed to establish base lines, elevation and other geodetic measurements; 2. Compiling data relevant to the shape, contour, gravitation, location, elevation and dimension of land and land features on or near the surface of the Earth for engineering, map making, mining, land evaluation, construction and other purposes; 3. Surveying bodies of water to determine navigable channels and to secure data for construction of breakwaters, piers and other marine structures; 4. Computing data necessary for driving and connecting underground passages, underground storage and volume of underground deposits. 	
TAPER	Union
Taper	46.99
Taper-Foreman (Up to 7)	50.67
Taper-Foreman (More than 8)	51.67
<p>See TAPER JOB DESCRIPTION</p> <p>ADD PREMIUM PAY One and one half (1 ½) the regular straight time hourly rate shall be paid:</p> <ol style="list-style-type: none"> 1. For all hours worked over eight (8) hours in one day or shift unless the Union is notified when four (4) tens (10's) are instituted. 2. For any hours worked on Saturday from midnight to midnight <p>Double the regular straight time hourly rate shall be paid for all time:</p> <ol style="list-style-type: none"> 1. For any hours worked on Sunday from midnight to midnight 2. For any hours worked on holidays from midnight to midnight 	
TILE SETTER/TERRAZZO WORKER/MARBLE MASON-FINISHER	Union
Tile, Terrazzo and Marble Finisher –Journeyman	29.32
Tile, Terrazzo and Marble Finisher –Foreman	30.57
Tile, Terrazzo and Marble Finisher –General Foreman	32.32
<p>See TILE SETTER/TERRAZZO WORKER/MARBLE MASON-FINISHER JOB DESCRIPTION</p> <p>ADD PREMIUM PAY Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment set forth in the Collective Bargaining Agreement or on a weekend or holiday.</p>	
TILE SETTER/TERRAZZO WORKER/MARBLE MASON	Union
Tile Setter-Journeyman	39.12
Tile Setter-Foreman	40.37

Tile Setter-General Foreman	42.12
Terrazzo/Marble Mason-Journeyman	40.62
Terrazzo/Marble Mason-Foreman	41.87
Terrazzo/Marble Mason-General Foreman	43.62

See TILE/TERRAZZO WORKER/MARBLE MASON JOB DESCRIPTION

ADD ZONE RATE

In addition to TILE SETTER/TERRAZZO WORKER/MARBLE MASON rates add the applicable amounts per hour, calculated based on a road miles of over fifty (50) miles from the Washoe County Courthouse in Reno, Nevada:

Zone 1-	0-50 Miles	\$0.00
Zone 2-	50-75 Miles	\$3.75
Zone 3-	Over 75 Miles	\$8.13

ADD PREMIUM PAY

Premium pay for hours worked in excess of a shift of 8 hours or 12 hours or such other time increment set forth in the Collective Bargaining Agreement or on a weekend or holiday.

TRAFFIC BARRIER ERECTOR	Union
Traffic Barrier Erector	41.93

TRAFFIC BARRIER ERECTOR, includes but is not limited to:

Erects or places instruments to provide directional assistance to traffic on or near the public works construction project.

ADD LABORER ZONE RATE

(Highway and Dam Construction only)

In addition to LABORER rates add the applicable amounts per hour, calculated based on a road miles from either the Carson City Courthouse or the Washoe County Courthouse:

Zone 1-	0 to 75 miles	\$0.00
Zone 2-	75 to 150 miles	\$4.00
Zone 3-	150 to 300 miles	\$5.00
Zone 4-	300 miles and over	\$6.00

ADD PREMIUM PAY

One and one half (1 ½) the regular straight time hourly rate shall be paid:

1. For all hours worked over eight (8) hours in one day or shift.
2. For any hours worked on Saturday from midnight to midnight.

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over twelve (12) hours in one day or shift.
2. For any hours worked on Sunday from midnight to midnight.
3. For any hours worked on holidays from midnight to midnight.

TRUCK DRIVER		Non-Union
<u>Dump Trucks (Single or Multiple Units Including Semi's & Double Transfer Units), Dumpcretes and Bulk Cement Spreader)</u>		

Under 4 yds. (water level)	26.90
4 yds. & under 8 yds. (water level)	26.90
8 yds. & under 18 yds. (water level)	26.90
18 yds. & under 25 yds. (water level)	26.90
25 yds. & under 60 yds. (water level)	26.90
60 yds. & under 75 yds. (water level)	26.90
75 yds. & under 100 yds. (water level)	26.90
100 yds. & under 150 yds.(water level)	26.90
150 yds. & under 250 yds. (water level)	26.90
250 yds. & under 350 yds. (water level)	26.90
350 yds. & over (water level)	26.90
<u>Transit Mix</u>	
Under 8 yds.	26.90
8 yds. & including 12 yds.	26.90
Over 12 yds.	26.90
<u>Transit Mix (Using Boom)</u>	
Transit mix with boom shall receive 16 cents per hour above the appropriate yardage classification rate of pay when such boom is used	26.90
<u>Water & Jetting Trucks</u>	
Up to 2,500 gallons	26.90
2,500 gallons & over	26.90
DW 20's & 21's & other similar Cat type, Terry Cobra LeTourneau pulls, Tournerocker, Euclid, & similar type equipment when pulling Aqua/Pak, Water Tank Trailers, & Fuel, and/or Grease Tank Trailer, or other miscellaneous Trailers, (except as defined under "Dump Trucks")	26.90
Heavy Duty Transport (High Bed)	26.90
Heavy Duty Transport(Gooseneck low bed)	26.90
Tiltbed or Flatbed Pull Trailers	26.90
Bootman, Comb. Bootman & Road Oiler	26.90
Flat Rack (2 or 3 axle unit)	26.90
<u>Bus & Manhaul Drivers</u>	
Up to 18,000 lbs. (single unit)	26.90
18,000 lbs. & over (single unit)	26.90
Helicopter Pilot (transporting men/materials)	26.90
Lift Jitneys	26.90
<u>Winch Truck & "A" Frame Drivers</u>	
Up to 18,000 lbs.	26.90
18,000 lbs. and over	26.90
Warehousemen Spotter	26.90
Warehouse Clerk	26.90
Tire Repairmen	26.90

Truck Repairmen	26.90
Pick Up Truck & Pilot Cars (Jobsite)	26.90
Pick Up Truck & Pilot Cars (Over the road)	26.90
Truck Oil Greaser	26.90
Fuel Truck Driver	26.90
Fuel Man & Fuel Island Man	26.90
Oil Tanker	26.90
Oil Tanker with Pup	26.90
Foreman	26.90
TRUCK DRIVER Includes but is not limited to: Driving a tractor trailer combination or a truck to transport goods or materials at the site of a public work or between sites of a public work. (Also, see descriptions listed with Truck Driver rates, if any.)	
WELL DRILLER	Non-Union
Well Driller	30.35
WELL DRILLER , includes but is not limited to: <ol style="list-style-type: none"> 1. Setting, operating or tending to portable drilling rig machinery and related equipment to drill wells; 2. Extending stabilizing jackscrews to support and level a drilling rig; 3. Installing water well pumps; 4. Drillings wells for industrial water supplies, irrigation water supplies or water supplies for any other purpose; dewatering or other similar purposes; exploration; hole drilling for geologic and hydrologic information; and core drilling for geologic information. 	

GROUP CLASSIFICATIONS

LABORER, includes but is not limited to:

Group 1

- All cleanup work of debris, grounds, and building including windows and tile
- Dumpmen or Spotter (other than asphalt)
- Handling and Servicing of Flares, Watchmen
- General Laborer
- Guideposts and Highway Signs
- Guardrail Erection and Dismantling
- Limber, Brushloader and Piler
- Pavement Marking and Highway Striping
- Traffic Control Supervisor

Group 2

- Choker setter or Rigger (clearing work only) Pittsburgh
- Chipper and similar type brush shredders
- Concrete worker (wet or dry) all concrete work not listed in Group 3
- Crusher or Grizzly Tender
- Greasing Dowels
- Guinea Chaser (Stakemen)
- Panel Forms (wood or metal) handling, cleaning and stripping of Loading and unloading, (Carrying and handling of all rods and material for use in reinforcing concrete
- Railroad Trackmen (maintenance, repair or builders)
- Sloper
- Semi-Skilled Wrecker (salvaging of building materials other than those listed in Group 3)

Group 3

- Asphalt Workers (Ironers, Shovelers, Cutting Machine)
- Buggymobile
- Chainsaw, Faller, Logloader and Bucker
- Compactor (all types)
- Concrete Mixer under 1/2 yard
- Concrete Pan Work (Breadpan type), handling, cleaning\stripping
- Concrete Saw, Chipping, Grinding, Sanding, Vibrator
- Cribbing, Shoring, Lagging, Trench Jacking, Hand-Guided Lagging Hammer
- Curbing or Divider machine
- Curb Setter (precast or cut)
- Ditching Machine (hand-guided)
- Drillers Helper, Chuck Tender
- Form Raiser, Slip Forms
- Grouting of Concrete Walls, Windows and Door Jams
- Headerboardmen
- Jackhammer, Pavement Breaker, Air Spade
- Mastic Worker (wet or dry)
- Pipewrapper, Kettlemen, Potmen, and men applying asphalt, creosote and similar type materials
- All Power Tools (air, gas, or electric), Post Driver
- Riprap-Stonepaver and RockSlinger, including placing of sack concrete wet or dry
- Rototiller
- Rigging and Signaling in connection with Laborers' work
- Sandblaster, Potmen, Gunmen or Nozzlemen
- Vibra-screed
- Skilled Wrecker (removing and salvaging of sash, windows, doors, plumbing and electrical fixtures)

Group 4

- Burning and Welding in connection with Laborers' work
- Joy Drill Model TWM-2A, Gardner Denver Model DN143 and similar type drills (in accordance with Memorandum of Understanding between Laborers and Operating Engineers dated at Miami, Florida, Feb. 3, 1954) and Track Drillers, Diamond Core Drillers, Wagon Drillers, Mechanical Drillers on Multiple Units
- High scalers

- Concrete pump operator
- Heavy Duty Vibrator with Stinger 5" diameter or over
- Pipelayer, Caulker and Bander
- Pipelayer-waterline, Sewerline, Gasoline, Conduit
- Cleaning of Utility Lines
- Slip Lining of Utility Lines (including operation of Equipment)
- TV Monitoring and Grouting of Utility Lines
- Asphalt Rakers

Group 4A

- Foreman

Group 5

- Construction Specialists
- Blasters and Powdermen, all work of loading, placing, and blasting of all powder and explosives of any type, regardless of method used for such loading and placing
- Asbestos removal
- Lead abatement
- Hazardous waste
- Material removal

Group 6

- Gunit Foremen, Nozzle men, Rodmen, Gunmen, Materialmen, Reboundmen

OPERATING ENGINEER, includes but is not limited to:

Group 1

- Engineer Assistant

Group 1A

- Heavy Duty Repairman Helper
- Oiler
- Parts man

Group 2

- Compressor Operator
- Material Loader and/or Conveyor Operator (handling building materials)
- Pump Operator

Group 3

- Bobcat or similar loader, 1/4 cu. yd. or less
- Concrete Curing Machines (streets, highways, airports, canals)
- Conveyor Belt Operator (tunnel)
- Forklift (under 20)
- Engineer Generating Plant (500 K.W.)
- Mixer Box Operator (concrete plant)
- Motorman
- Rotomist Operator

- Oiler (truck crane)

Group 4

- Concrete Mixer Operator, Skip type
- Dinky Operator
- Forklift (20' or over) or Lumber Stacker
- Ross Carrier
- Skip Loader Operator (under one (1) cu. yd.)
- Tie Spacer

Group 5

- Concrete Mixers (over one (1) cu. yd.)
- Concrete Pumps or Pumpcrete Guns
- Elevator and Material Hoist (one (1) drum)
- Groundman for Asphalt Milling and similar

Group 6

- Auger type drilling equipment up to and including 30 ft. depth digging capacity M.R.C.
- Boom Truck or Dual-Purpose a-Frame Truck
- B.L.H. Lima Road Pactor or similar
- Chip Box Spreader (Flaherty type or similar)
- Concrete Batch Plant (wet or dry)
- Concrete Saws (highways, streets, airports, canals)
- Locomotives (over thirty (30) tons)
- Maginnis International Full Slab Vibrator (airports, highways, canals and warehouses)
- Mechanical Finishers (concrete) (Clary, Johnson, Bidwell Bridge Deck or similar types)
- Mechanical Burn, Curb and/or Curb and Gutter Machine (concrete or asphalt)
- Pavement Breaker, Truck Mounted, with compressor combination
- Pavement Breaker or Tamper (with or without compressor combination)
- Power Jumbo Operator (setting slip-forms, etc., in tunnels)
- Roller Operator (except asphalt)
- Self-Propelled Tape Machine
- Self-Propelled Compactor (single engine)
- Self-Propelled Power Sweeper Operator
- Slip-Form Pump (power-driven by hydraulic, electric, air, gas, etc. lifting device for concrete forms)
- Small Rubber-Tired Tractors
- Snooper Crane, Paxton-Mitchell or similar
- Stationary Pipe Wrapping, Cleaning and Bending Machine Operator

Group 7

- Auger type drilling equipment over 30 ft. depth digging capacity M.R.C.
- Compressor (over 2)
- Concrete Conveyor or Concrete Pump, truck or equipment mounted (any assistance required shall be performed by an Assistant to Engineer) Boom length to apply Concrete Conveyor, Building Site
- Drilling and Boring Machine, vertical and horizontal (not to apply to waterliners, wagon drills or jack hammers)
- Crusher Plant Engineer

- Generators
- Kolman Loader
- Material Hoist (two (2) or more drums)
- Mine or Shaft Hoist
- Pipe Bending Machines (pipeline only)
- Pipe Cleaning Machines (tractor-propelled and supported)
- Pipe Wrapping Machines (tractor-propelled and supported)
- Portable Crushing and Screening Plants
- Post Driller And/Or Driver
- Pumps (over 2)
- Screedman (except asphaltic or concrete paving)
- Self-Propelled Boom-Type Lifting Device (center mount) (on ten (10) ton capacity or less)
- Slusher Operator
- Surface Heater and Planer Operator
- Trenching Machine (maximum digging capacity three (3) ft. depth) (Any assistance in the operation, if needed, shall be performed by an Assistant to Engineer)
- Truck-Type Loader
- Welding Machines (gasoline or diesel)

Group 8

- Asphalt Plant Engineer
- Asphalt Milling Machine
- Cast-In-Place Pipe-Laying Machine
- Combination Slusher and Motor Operator
- Concrete Batch Plant (multiple units)
- Dozer Operator
- Drill Doctor
- Elevating Grader Operator
- Grooving and Grinding Machine (highways)
- Ken Seal Operator
- Loader (up to and including two and one-half (2 1/2) cu. yds)
- Mechanical Trench Shield
- Mechanical Finishers or Spreader Machine (asphalt, Barber-Greene or similar)
- Mixermobile
- Push Cats
- Road Oil Mixing Machine Operator Wood-Mixer (and other similar Pugmill equipment)
- Roller Operator (asphalt)
- Rubber-Tired Earthmoving Equipment (up to and including thirty-five (35) cu. yds. "struck" M.R.C., Euclids, T-Pulls, DW10, 20, 21 and similar)
- Screedman (Barber-Greene and similar) (asphaltic or concrete paving)
- Self-Propelled Compactors with Dozer; Hyster 450, Cat 825 or similar
- Sheepfoot
- Small Tractor (with boom)
- Soil Stabilizer (P & H or equal)
- Timber Skidder (rubber-tired) or similar equipment
- Tractor-Drawn Scraper
- Tractor Operator
- Tractor-Mounted Compressor Drill Combination

- Trenching Machine Operator (over three (3) feet depth)
- Tri-Batch Paver
- Tunnel Badger or Tunnel Boring Machine Operator
- Tunnel Mole Boring Machine
- Vermeer T-600b Rock Cutter

Group 9

- Chicago Boom
- Combination Backhoe and Loader (up to and including 3/8 cu. yd.)
- Combination Mixer and Compressor (gunite)
- Heavy Duty Repairman and/or Welder
- Lull Hi-Lift (twenty (20) feet or over)
- Mucking Machine
- Sub-Grader (Gurries or other types)
- Tractor (with Boom) (D6 or larger)
- Track-Laying-Type Earthmoving Machine (single engine with tandem scrapers)

Group 10

- Boom-Type Backfilling Machine
- Bridge Crane
- Cargy-Lift or similar
- Chemical Grouting Machine
- Derricks (two (2) Group 10 Operators required when swing engine remote from hoist)
- Derrick Barges (except excavation work)
- Euclid Loader and similar types
- Heavy Duty Rotary Drill Rigs
- Lift-Slab (Vagtborg and similar types)
- Loader (over two and one-half (2 1/2 cu. yds. up to and including four (4) cu. yds.)
- Locomotive (over one hundred (100) tons, single or multiple units)
- Multiple-Engine Earthmoving Machines (Euclid Dozers, etc.)
- Pre-Stress Wire Wrapping Machine
- Rubber-Tired Scraper, Self-Loading
- Single-Engine Scraper (over thirty-five (35) cu. yds.)
- Shuttle Car (Reclaim Station)
- Train Loading Station
- Trenching Machine multi-engine with sloping attachments (Jefco or similar)
- Vacuum Cooling Plant
- Whirley Crane (up to and including twenty-five (25) tons)

Group 10A

- Backhoe-Hydraulic (up to and including one (1) cu. yd.)
- Backhoe (up to and including one (1) cu. yd.) (Cable)
- CMI Dual Lane Auto-Grader SP30 or similar type
- Cranes (not over twenty-five (25) tons) (hammerhead and gantry)
- Finish Blade
- Gradalls (up to and including one (1) cu. yd.)
- Motor Patrol Operator
- Power Shovels, Clamshells, Draglines, Cranes (up to and including one (1) cu. yd.)

- Rubber-Tired Scraper, Self-Loading (twin engine)
- Self-Propelled Boom-Type Lifting Device, center mount (over 10 tons up to and including 25 tons)

Group 11

- Automatic Asphalt or Concrete Slip-Form Paver
- Automatic Railroad Car Dumper
- Canal Trimmer
- Cargill Lift, Campbell or similar type
- Cranes (over twenty-five (25) tons)
- Euclid Loader when controlled from the Pullcat
- Gradesetter, Grade Checker
- Highline Cableway Operator
- Loader (over four (4) cu. yds. up to and including twelve (12) cu. yds.)
- Multi-Engine Earthmoving Equipment (up to and including seventy-five (75) cu. yds. struck m.r.c.)
- Multi-Engine Scrapers (when used to Push Pull)
- Power Shovels, Clamshells, Draglines, Backhoes Gradalls (over one (1) cu. yd. and up to and including seven (7) cu. yds. m.r.c.)
- Self-Propelled Boom-Type Lifting Device (center mount) (over 25 tons m.r.c.)
- Self-Propelled Compactor (with multiple-propulsion power units)
- Single-Engine Rubber-Tired Earthmoving Machine, with Tandem Scraper
- Slip-Form Paver (concrete or asphalt)
- Tandem Cats and Scraper
- Tower Crane Mobile (including Rail Mount)
- Truck Mounted Hydraulic Crane when remote control equipped (over 10 tons up to and including 25 tons)
- Universal Liebherr and Tower Cranes (and similar types)
- Wheel Excavator (up to and including seven hundred fifty (750) cu. yds. per hour)
- Whirley Cranes (over twenty-five (25) tons)

Group 11A

- Band Wagons (in conjunction with Wheel Excavators)
- Operator of Helicopter) when used in construction work)
- Loader (over twelve (12) cu. yds.)
- Multi-Engine Earthmoving Equipment (over seventy-five (75) cu. yds. "struck" m.r.c.)
- Power Shovels, Clamshells, Draglines, Backhoes, and Gradalls (over seven (7) cu. yds. m.r.c.)
- Remote-Controlled Earth Moving Equipment
- Wheel Excavator (over seven hundred fifty (750) cu. yds. per hour)

Group 11B

- Holland Loader or similar or Loader (over 18 cu. yds.)

OPERATING ENGINEERS - Steel Fabricator & Erector

Group 1

- Cranes over 100 tons
- Derrick over 100 tons

- Self-Propelled Boom Type Lifting Devices over 100 tons

Group 2

- Cranes over 45 tons up to and including 100 tons
- Derrick, 100 tons and under
- Self-Propelled Boom Type Lifting Device, over 45 tons
- Tower Crane

Group 3

- Cranes, 45 tons and under
- Self-Propelled Boom Type Lifting Device, 45 tons and under

Group 4

- Chicago Boom
- Forklift, 10 tons and over
- Heavy Duty Repairman/Welder

Group 5

- Boom Cat
-

OPERATING ENGINEER -PILEDRIIVER

Group 1

- Derrick Barge Pedestal mounted over 100 tons
- Clamshells over 7 cu. yds.
- Self-Propelled Boom Type Lifting Device, over 100 tons
- Truck Crane or Crawler, land or barge mounted over 100 tons

Group 2

- Derrick Barge Pedestal mounted 45 tons up to and including 100 tons
- Clamshells up to and including 7 cu. yds.
- Self-Propelled Boom Type Lifting Device over 45 tons
- Truck Crane or Crawler, land or barge mounted, over 45 tons up to and including 100 tons

Group 3

- Derrick Barge Pedestal mounted under 45 tons
- Self-Propelled Boom Type Lifting Device 45 tons and under
- Skid/Scow Piledriver, any tonnage
- Truck Crane or Crawler, land or barge mounted 45 tons and under

Group 4

- Assistant Operator in lieu of Assistant to Engineer
- Forklift, 10 tons and over
- Heavy Duty Repairman/Welder

Group 5

No current classification

Group 6

- Deck Engineer

Group 7

No current classification

Group 8

- Deckhand
 - Fireman
-



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2020-2021 Prevailing Wage Rate Amendment 4

Amendment

- AMENDMENT 4
- Classification – Ironworker Zone Rate
- County – All Regions
- Effective – March 9, 2021

The following represents the amended wage rates.

IRON WORKER

	Union
Ironworker-Journeyman	74.49
Ironworker-Foreman	78.59
Ironworker-General Foreman	83.10

See IRON WORKER JOB DESCRIPTION

ADD ZONE RATE

In addition to Iron Worker rates add the applicable amounts per HOUR, calculated based on a road mile from the Reno or Las Vegas City Hall.

Zone 1-	60 - 75 Miles	\$3.13
Zone 2-	75 - 100 Miles	\$6.26
Zone 3-	100 miles and over	\$7.50

ADD PREMIUM PAY

One and one half (1X) the regular straight time hourly rate shall be paid:

1. For the first two (2) hours worked in excess of eight (8) on a regular workday Monday-Friday
2. For the first eight (8) hours on Saturday

Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over ten (10) hours in one day or shift.
2. For any hours worked on Sunday.
3. For all hours worked over eight (8) on Saturday
4. For all hours worked on Holidays

Shift Pay

1. 2nd shift add 6% of hourly wage
2. 3rd shift add 13% of hourly wage
3. Dedicated shift add 6% of hourly wage



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PRINT

2020-2021 Prevailing Wage Rate Amendment 4A

Amendment

- AMENDMENT 4A
- Classification – Ironworker Zone Rate correction
- County – All Regions
- Effective – March 24, 2021

The following represents the amended wage rates.

IRON WORKER

	Union
Ironworker-Journeyman	74.49
Ironworker-Foreman	78.59
Ironworker-General Foreman	83.10

See IRON WORKER JOB DESCRIPTION

ADD ZONE RATE

In addition to Iron Worker rates add the applicable amounts per HOUR, calculated based on a road mile from the Reno or Las Vegas City Hall.

Zone 1-	60 - 75 Miles	\$2.50
Zone 2-	75 - 100 Miles	\$3.125
Zone 3-	100 miles and over	\$9.375

ADD PREMIUM PAY

One and one half (1X) the regular straight time hourly rate shall be paid:

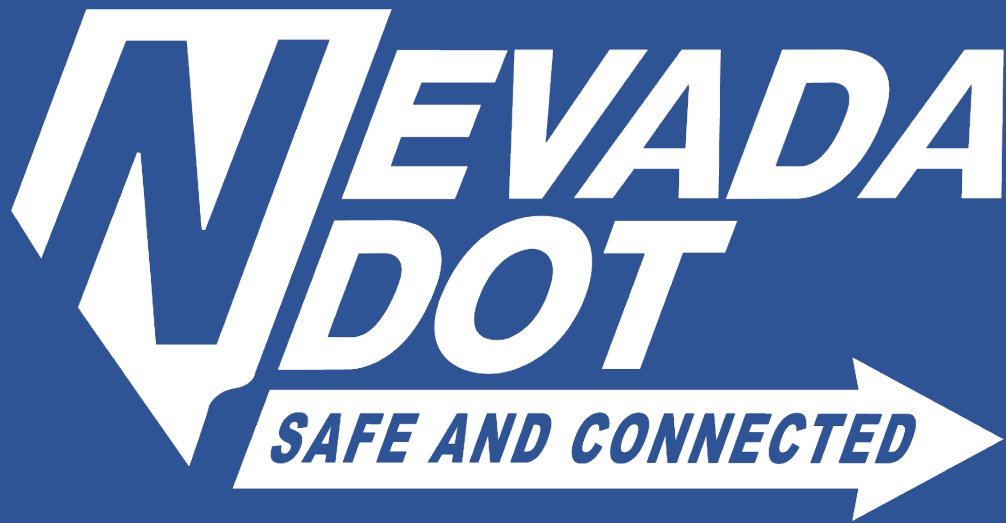
1. For the first two (2) hours worked in excess of eight (8) on a regular workday Monday-Friday
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Double the regular straight time hourly rate shall be paid for all time:

1. For all hours worked over ten (10) hours in one day or shift.
2. For any hours worked on Sunday.
3. For all hours worked over eight (8) on Saturday
4. For all hours worked on Holidays

Shift Pay

1. 2nd shift add 6% of hourly wage
2. 3rd shift add 13% of hourly wage
3. Dedicated shift add 6% of hourly wage



QUALIFIED PRODUCTS LIST

June 22, 2021



QUALIFIED PRODUCTS LIST (QPL)

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Website Changes:

NDOT's website address has changed to <https://www.dot.nv.gov> and the new address for where the QPL is located is <https://www.dot.nv.gov/doing-business/about-ndot/ndot-divisions/planning/research/qualified-products-list>. Past editions of the NDOT QPL have been removed from the Research Section webpages. If you need to obtain one please use the list of archived QPLs to identify the exact edition you need and contact the Product Evaluation coordinator at sgilbert-young@dot.nv.gov to request it. The list is on the last page of this document.

QPL Category Notes:

502.03.19	<i>FINE SURFACE FINISH (BONDED GROUT) category has new acceptance criteria.</i>
613.02.01	<i>DETECTABLE WARNINGS (ADA TILE) category acceptance criteria has been modified.</i>
623.02.30a	<i>VEHICLE DETECTORS (PIEZOELECTRIC SENSORS) category eliminated from the QPL as the category was no longer needed.</i>
646.02.02	<i>CRACK SEALANTS category has new acceptance criteria.</i>
702.03.05	<i>POZZOLANS category now has acceptance criteria.</i>

MASH Changes to QPL:

12/31/19 NDOT has removed all non-MASH-16 compliant products from the following eight QPL categories:

<u>Category Number</u>	<u>Category Description</u>	<u>Category Number</u>	<u>Category Description</u>
214.02.01	MAILBOX SUPPORT SYSTEMS	625.02.05	IMPACT ATTENUATOR (TRUCK MOUNTED)
618.02.01a	GUARDRAIL TERMINAL	625.02.06	ALTERNATIVE PORTABLE BARRIER RAIL
625.02.03	CHANGEABLE MESSAGE SIGNS	625.03.03	SIGN SUPPORT SYSTEM
625.02.04	IMPACT ATTENUATOR (TEMPORARY)	625.03.04	BARRICADES

Products in the above eight categories on the active QPL just prior to the 12/31/19 deadline date may not be purchased new after that date but can continue to be used throughout their normal service life. MASH-16 compliant devices presented to NDOT through its product evaluation program <https://www.dot.nv.gov/doing-business/about-ndot/ndot-divisions/planning/research/product-evaluation> will be considered for inclusion on future QPLs.

If you have any questions related to NDOT's MASH-16 compliance plan or questions regarding the status of any the previously removed safety related products, please contact Eric Dimit at 775-888-7523 or edimit@dot.nv.gov.

General Notices:

NDOT is currently seeking applications for product evaluation in the following QPL categories:

214.02.01	MAILBOX SUPPORT SYSTEMS
502.02.04b	CONCRETE PAINT
613.02.01	DETECTABLE WARNINGS (ADA TILE)
623.02.016	DUCT SEALING COMPOUND
625.02.03	CHANGEABLE MESSAGE SIGNS
627.02.01	THERMOPLASTIC SIGN PANELS
646.02.05	LIQUID MEMBRANE

If you would like to submit a product meeting category criteria it for evaluation, please submit an application for product evaluation at <https://www.dot.nv.gov/doing-business/about-ndot/ndot-divisions/planning/research/product-evaluation>.

NEVADA DEPARTMENT OF TRANSPORTATION

QUALIFIED PRODUCTS LIST (QPL)

213.02.17 BACKFLOW PREVENTER COVERS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Stongbox, LLC Adam Matthews 2320 Meyers Ave. Escondido CA 92029 sales@strongbox.com	Phone: (760) 480-6702 Cell: Fax: (760) 480-0211 www.strongbox.com	SBBC-60 ALHP I approved 6 /14/2006
Strongbox, LLC Adam Matthews 2320 Meyers Ave. Escondido CA 92029 sales@strongbox.com	Phone: (760) 480-6702 Cell: Fax: (760) 480-0211 www.strongbox.com	SBBC-60 ALHP approved 6 /14/2006

214.02.01 MAILBOX SUPPORT SYSTEMS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
No Vendors at this time *** *** *** ** ***	Phone: *** Cell: Fax:	MASH-16 crash testing standards are in effect for this category on 12/31/19. Awaiting submission of qualifying products from Industry to repopulate category. approved 12/31/2019

401.03.02 ASPHALT RELEASE AGENTS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Arrow-Magnolia International, Inc. Curtis Shaw 2646 Rodney Lane Dallas TX 75229 cshaw@arrowmagnolia.com	Phone: (800) 527-2101 Cell: (214) 415-3984 Fax: (972) 247-7111 www.arrowmagnolia.com	Super Slick Asphalt Release Agent Dilution rate is 10:1. Expires 12/1/24. approved 7 /12/2006
BG Chemical Mike Blanco P.O. Box 720025 Dallas TX 75372 mblanco@bgchemical.com	Phone: (214) 826-6822 Cell: (832) 236-8018 Fax: (214) 826-7290 bgchemical.com	Loose Juice Dilution rate is 10:1. Expires 6/1/24. approved 3 /11/2021
BG Chemical LP Jeff Gunter PO Box 720025 Dallas TX 75372 jgunter@bgchemical.com	Phone: (800) 725-8470 Cell: (214) 826-6822 Fax: (214) 826-7290 www.bgchemical.com	GreenGuard Dilution rate is 10:1. Expires 12/1/21. approved 11/5 /2009
ChemStation of Nevada Mark Stipek 4430 Mitchell Street North Las Vegas NV 89081 mstipek@chemstation.com	Phone: (702) 771-3455 Cell: (702) 771-3455 Fax: (702) 360-6588 chemstation.com	20331 Dilution rate is 4:1. Expires 12/1/21. approved 6 /11/2020

401.03.02 ASPHALT RELEASE AGENTS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
ChemStation of Nevada Mark Stipek 4430 Mitchell Street North Las Vegas NV 89081 mstipek@chemstation.com	Phone: (702) 771-3455 Cell: (702) 771-3455 Fax: (702) 360-6588 chemstation.com	40019D Dilution rate is 4:1. Expires 12/1/21. approved 6 /11/2020
ChemStation of Nevada Mark Stipek 4430 Mitchell Street North Las Vegas NV 89081 mstipek@chemstation.com	Phone: (702) 771-3455 Cell: (702) 771-3455 Fax: (702) 360-6588 chemstation.com	41470C Dilution rate is 4:1. Expires 3/1/25. approved 6 /11/2020
Chemtek, Inc. Kat Murray 3005 Carrington Mill Blvd. Morrisville NC 27560 kat.murray@chemtek.us	Phone: (800) 672-8536 Cell: Fax: www.chemtekinc.com	Product 357 (Tradenames: PavePro Blue/NoTrax) Ready to use. Expires 9/1/21. approved 4 /1 /2020
Compound Technologies, Inc. Paul Wilson 70 Riverside Drive SW Cartersville GA 30120 info@comp.biz	Phone: (678) 721-4101 Cell: (770) 891-3307 Fax: (770) 386-3391 www.asphaltrelease.com	BMF Dilution rate is 5:1. Expires 12/1/21. approved 6 /15/2016
Meyer Laboratory, Inc. Gary Brandt 2401 W. Jefferson Blue Springs MO 64015 gbrandt@meyerlab.com	Phone: (816) 228-4433 Cell: Fax: (816) 229-4604 www.meyerlab.com	Super Slider Ready to use. Expires 3/1/25. approved 3 /11/2021

406.02.01 PRIME COAT MATERIAL

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Ergon Asphalt & Emulsions, Inc. Mo Rahman 3901 W. Ponderosa Way Las Vegas NV 89118-3018 mo.rahman@ergon.com	Phone: (480) 505-8079 Cell: (480) 252-4602 Fax: ergonasphalt.com	ePrime Product is shipped ready to use (no dilution required). Application rates: Apply 0.20 gal per sq yd for prime coat; Apply 0.15 gal per sq yd for curing seal. approved 9 /11/2012
Marathon Petroleum Jim Ryan PO Box 5655 Bakersfield CA 93388 james.ryan@andeavor.com	Phone: (661) 392-3630 Cell: (661) 978-9357 Fax: (661) 399-1054 www.andeavor.com	Topein-S Dilute 1 part Topein-S with 3 parts water, apply 0.25 gal per sq yd and allow to break, then apply 0.15 gal per sq yd and allow to cure for 24 hours. Adjust at Resident Engineer's direction to prevent puddling or runoff. approved 9 /11/2012
Southwest Liquid Asphalt & Emulsions Gene Chrisenbery 3750 N. Bruce Street North Las Vegas NV 89030 gene.swa@outlook.com	Phone: (435) 659-1984 Cell: Fax: 	Asphalt Emulsion Prime (AEP) approved for a standard application rate of 0.25 gal per square yard. approved 7 /22/2019

408.02.05 ALL WEATHER ASPHALT COLD PATCH

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Crafcro, Inc. Angie Hoaglin 6165 W. Detroit Street Chandler AZ 85226 angie.hoaglin@crafcro.com	HP All Season Asphalt Cold Patch Part No. 34977 Phone: (602) 276-0406 Cell: (602) 418-9902 Fax: (480) 961-0513 www.crafcro.com	approved 10/13/2011
Seaboard Asphalt Products Company Shawn Campbell 3601 Fairfield Road Baltimore MD 21226 sales@seaboardasphalt.com	Bond-X Green High Performance Cold Mix Phone: (410) 355-0330 Cell: (800) 536-0332 Fax: (410) 355-5864 www.seaboardasphalt.com	approved 9 /3 /2014
Seaboard Asphalt Products Company Shawn Campbell 3601 Fairfield Road Baltimore MD 21226 sales@seaboardasphalt.com	Seaboard Bond-X High Performance Cold Mix Phone: (410) 355-0330 Cell: (800) 536-0332 Fax: (410) 355-5864 www.seaboardasphalt.com	approved 10/13/2011
SpecChem, LLC Mike LeMark 1511 Baltimore Ave. Kansas City MO 64108 mlemark@specchemllc.com	Max-A-Patch ACP Phone: (816) 986-5600 Cell: (562) 489-9607 Fax: (816) 561-4029 specchemllc.com	approved 12/3 /2020
Unique Paving Materials Corporation William Stull 3993 East 93rd Street Cleveland OH 44105 wstull@uniquepavingmaterials.com	UPM High Performance Cold Mix Phone: (800) 441-4880 Cell: (216) 533-2226 Fax: (216) 341-8514 www.uniquepavingmaterials.com	approved 10/13/2011

496.02.01 OVERLAY SYSTEM (POLYESTER)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Atlas Tech Products Ryan Quinn 680 West Lake Mead Parkway Henderson NV 89015 ryanquinn@atlasform.com	Atlas Tech-Deck Phone: (702) 227-6800 Cell: (858) 277-2100 Fax: (702) 222-0488 www.atlasform.com	approved 3 /13/2012
Kwik Bond Polymers, LLC Steve Frank 3491 Old Cobble Court San Diego CA 92111 stevepolymerdek@sbcglobal.net	PPC-1121 Phone: (858) 442-8185 Cell: Fax: (858) 571-5043 www.kwikbondpolymers.com	approved 3 /13/2012

497.02.01 ADHESIVES FOR MULTILAYER OVERLAYS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
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497.02.01 ADHESIVES FOR MULTILAYER OVERLAYS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
E-Bond Epoxies Incorporated Steve Frank 3491 Old Cobble Court San Diego CA 92111 stevepolymerdek@sbcglobal.net	Phone: (858) 442-8185 Cell: Fax: (858) 571-5043 www.polymerdek.com	E-Bond 526 approved 8 /29/2009
E-Chem, LLC Jason Burgoon 4102 El Rey Road SE Albuquerque NM 87105 jason@e-chem.net	Phone: (505) 217-2121 Cell: (505) 300-9579 Fax: (505) 217-3721 www.e-chem.net	EPX50-OVERLAY FAST approved 12/17/2018
Olin Poly-Carb Solmaz Pirouz 9456 Freeway Drive Macedonia OH 44056 spirouz@olin.com	Phone: (330) 748-6407 Cell: (979) 480-4607 Fax: https://olinpolycarb.com/	Poly-Carb Mark 163 Flexogrid 4/26/21 informed by vendor that this product is not being produced or sold in 2021. approved 8 /29/2009
Unitex Chemicals / Dayton Superior Holly Jergens 1125 Byers Rd. Miamisburg OH 45342 hollyjergens@daytonsuperior.com	Phone: (937) 866-0711 Cell: Fax: www.daytonsuperior.com	Pro-Poxy Type III DOT 4/26/21 informed by vendor that product is only available for small projects in 2021. approved 8 /29/2009

502.02.04b CONCRETE PAINT

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
No Vendors at this time *** *** *** ** ***	Phone: Cell: Fax: ***	*** New acceptance criteria has been issued for category. Awaiting submission of laboratory testing from applicants to populate category. approved 9 /17/2019

502.03.13b PREFORMED JOINT FILLERS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
BASF/Watson Bowman Acme Corp Tom Dybas 95 Pineview Drive Amherst NY 14228 thomas.dybas@basf.com	Phone: (716) 817-5407 Cell: (716) 817-5410 Fax: (716) 691-9239 www.wbacorp.com	JEENE Structural & Sealing Jt approved 8 /2 /2006
BASF/Watson Bowman Acme Corp Tom Dybas 95 Pineview Drive Amherst NY 14228 thomas.dybas@basf.com	Phone: (716) 817-5407 Cell: (716) 817-5410 Fax: (716) 691-9239 www.wbacorp.com	Wabo Evazote UV approved 8 /2 /2006

502.03.13b PREFORMED JOINT FILLERS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
EMSEAL Joint Systems, LTD Andy Castillo 25 Bridle Lane Westborough MA 01581-1228 acastillo@emseal.com	Phone: (508) 339-7900 Cell: (508) 836-0280 Fax: www.emseal.com	BEJS (Bridge Expansion Joint System) approved 7 /22/2019
MasterSpec Materials, LLC Luisa Flores 806 Buchanan Blvd, Ste 115-294 Boulder City NV 89005 lflores@masterspecmaterials.com	Phone: (702) 997-8838 Cell: (702) 430-2407 Fax: www.masterspecmaterials.com	RiteSeal Preformed Joint Seal approved 7 /22/2019
Polyset Company Incorporated Terry Eck P.O. Box 111 Mechanicville NY 12118 t.eck@polyset.com	Phone: (518) 664-6000 Cell: (518) 522-6609 Fax: (518) 664-6001 www.polyset.com	Ply-Seal telephone ext. 332 approved 3 /28/2011
Polyset Company Incorporated Terry Eck P.O. Box 111 Mechanicville NY 12118 t.eck@polyset.com	Phone: (518) 664-6000 Cell: (518) 522-6609 Fax: (518) 664-6001 www.polyset.com	Ply-Seal XE Beige telephone ext. 332 approved 3 /28/2011
RJ Watson Incorporated Tammy Gilbert 11035 Walden Alden NY 14004 tgilbert@rjwatson.com	Phone: (716) 901-7020 Cell: (716) 390-6323 Fax: (716) 901-7015 www.rjwatson.com	Silicoflex approved 12/7 /2000
Sunshine Industrial, Inc. Mack Hahn 5051 Merriam Drive Merriam KS 66203 mackh.sunshine@yahoo.com	Phone: (913) 362-6300 Cell: (816) 820-0035 Fax: (913) 362-6341 sunshineindustrial.com	Polytite N approved 5 /7 /2015
TechStar Incorporated Warren Brown 1219 West Main Cross Street Findlay OH 45840 warren@techstar-inc.com	Phone: (419) 424-0888 Cell: (419) 408-5469 Fax: (419) 424-5959 www.techstar-inc.com	W Seal approved 4 /19/1999
Watson Bowman Acme Tom Dybas 95 Pineview Drive Amherst NY 14228 thomas.dybas@basf.com	Phone: (716) 817-5407 Cell: Fax: (716) 691-9239 www.wbacorp.com	Wabo FS Bridge Seal approved 12/31/2019

502.03.13b PREFORMED JOINT FILLERS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Watson Bowman Acme Tom Dybas 95 Pineview Drive Amherst NY 14228 thomas.dybas@basf.com	Phone: (716) 817-5407 Cell: Fax: (716) 691-9239 www.wbacorp.com	Wabo SPS Joint System approved 7 /22/2019

502.03.13c ASPHALTIC PLUG EXPANSION JOINTS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
BASF/Watson Bowman Acme Corp Tom Dybas 95 Pineview Drive Amherst NY 14228 thomas.dybas@basf.com	Phone: (716) 817-5407 Cell: Fax: (716) 691-9239 www.wbacorp.com	Wabo Expandex approved 12/5 /2011
DS Brown Company Brent Toller 300 East Cherry Street North Baltimore OH 45872 btoller@dsbrown.com	Phone: (800) 848-1730 Cell: (801) 837-8555 Fax: (419) 257-2200 www.dsbrown.com	Matrix 502 DS Brown approved 6 /5 /1997

502.03.13d EXPANSION JOINT SEALANT

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
BASF/Watson Bowman Acme Corp Tom Dybas 95 Pineview Drive Amherst NY 14228 thomas.dybas@basf.com	Phone: (716) 817-5407 Cell: (716) 308-6799 Fax: (716) 691-9239 www.wbacorp.com	Wabo Silicone Seal Two part sealant approved 8 /2 /2006
Sika Corporation Jerhard Evangelista 201 Polito Avenue Lyndhurst NJ 07071 evangelista.jerhard@us.sika.com	Phone: (201) 508-6850 Cell: (551) 226-0528 Fax: usa.sika.com	Sikasil 728 RCS approved 10/15/2014
The Dow Chemical Company Jason Sika 12081 West Alameda Parkway #421 Lakewood CO 80228 jason.sika@dow.com	Phone: (989) 496-3833 Cell: (303) 880-9614 Fax: (303) 484-6206 www.dow.com	DOWSIL 890-SL Silicone Sealant approved 4 /22/2002
The Dow Chemical Company Jason Sika 12081 West Alameda Parkway #421 Lakewood CO 80228 jason.sika@dow.com	Phone: (989) 496-3833 Cell: (303) 880-9614 Fax: (303) 484-6206 www.dow.com	DOWSIL 902 RCS Joint Sealant approved 4 /22/2002

502.03.13e EXPANSION JOINT (SPECIAL)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
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502.03.13e EXPANSION JOINT (SPECIAL)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Silicone Specialties Incorporated Eric Larson PO Box 50009 Tulsa OK 74150 eric.larsen@ssicm.com	Phone: (800) 888-8909 Cell: (713) 874-7017 Fax: (918) 582-7510 www.ssicm.com	Dow 902 XJS Joint System This is a general QPL ONLY; systems on this list will be selected for use based on project specifics. This product is permitted ONLY when specified in the contract documents as an acceptable product. approved 4 /22/2002

502.03.19 FINE SURFACE FINISH (BONDED GROUT)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Euclid Chemical Company Brian Lewis 19215 Redwood Road Cleveland OH 44110 blewis@euclidchemical.com	Phone: (800) 321-7628 Cell: (216) 692-8305 Fax: (216) 531-9399 www.euclidchemical.com	Tammscoat Fine approved 1 /1 /2006
Textured Coatings of America Bill Borchert PO Box 9235 Santa Rosa CA 95405 specwestreps@aol.com	Phone: (510) 206-8030 Cell: Fax: www.texcote.com	TexCote 300 Bridge Cote approved 6 /16/2008
Textured Coatings of America Bill Borchert PO Box 9235 Santa Rosa CA 95405 specwestreps@aol.com	Phone: (510) 206-8030 Cell: Fax: www.texcote.com	TexCote XL70 Bridge Cote approved 6 /16/2008

502.03.22 JOINT SEALER (ALONG EDGES OF CONCRETE BARRIER RAIL)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Crafco, Inc. Angie Hoaglin 6165 W. Detroit Street Chandler AZ 85226 angie.hoaglin@crafco.com	Phone: (602) 276-0406 Cell: (602) 418-9902 Fax: (480) 961-0513 www.crafco.com	Crafco Asphalt Rubber Type 1, 2 or 4 depends on the climate zone approved 1 /7 /1998
Crafco, Inc. Angie Hoaglin 6165 W. Detroit Street Chandler AZ 85226 angie.hoaglin@crafco.com	Phone: (602) 276-0406 Cell: (602) 418-9902 Fax: (480) 961-0513 www.crafco.com	Deery 180 Type 1, 2 or 4 depends on the climate zone approved 6 /6 /2013
Crafco, Inc. Angie Hoaglin 6165 W. Detroit Street Chandler AZ 85226 angie.hoaglin@crafco.com	Phone: (602) 276-0406 Cell: (602) 418-9902 Fax: (480) 961-0513 www.crafco.com	RP 3719 Type 1, 2 or 4 depends on the climate zone approved 11/22/2016

502.03.22 JOINT SEALER (ALONG EDGES OF CONCRETE BARRIER RAIL)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Crafco, Inc. Angie Hoaglin 6165 W. Detroit Street Chandler AZ 85226 angie.hoaglin@crafco.com	Phone: (602) 276-0406 Cell: (602) 418-9902 Fax: (480) 961-0513 www.crafco.com	RP 5078 B approved 9 /25/2017
Henry Company Dean Yake 999 North Sepulveda Boulevard Suite 800 El Segundo CA 90245 dyake@henry.com	Phone: (228) 239-3568 Cell: Fax: www.henry.com	Calseal Type 1, 2 or 4 depends on the climate zone approved 9 /8 /1998
Maxwell Products Incorporated Chris Robb 650 South Delong Street Salt Lake City UT 84104 chris.robbs@maxwellproducts.com	Phone: (801) 972-2090 Cell: (801) 803-9281 Fax: (801) 972-5536 www.maxwellproducts.com	Elastoflex 650 Type 1, 2 or 4 depends on the climate zone approved 9 /30/1996
Maxwell Products Incorporated Chris Robb 650 South Delong Street Salt Lake City UT 84104 chris.robbs@maxwellproducts.com	Phone: (801) 972-2090 Cell: (801) 803-9281 Fax: (801) 972-5536 www.maxwellproducts.com	Elastoflex 670 Type 1, 2 or 4 depends on the climate zone approved 9 /30/1996
The Quikrete Companies DBA QPR Susan Holder 7322 Bonnyshire Dr. Chattanooga TN 37416 susan.holder@quikrete.com	Phone: (423) 553-6877 Cell: (901) 317-5243 Fax: www.qprusa.com	NxGen approved 12/31/2019

505.02.03 EPOXY COATINGS (FOR STEEL REINFORCING BARS)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
3M Electrical Markets Division Evelyn Lofquist 6801 River Place Boulevard Austin TX 78726 elofquist@mmm.com	Phone: (512) 984-3230 Cell: (979) 215-4571 Fax: www.3m.com/corrosion	Scotchkote 413 Fusion Bonded Epoxy Powder Coating Fusion Bonded Epoxy Coating 413 - AASHTO M284 / ASTM A775 approved 10/10/2011
Akzo Nobel Lynette Drumm 20 Culvert Street Nashville TN 37210 lynette.drumm@akzonobel.com	Phone: (615) 259-2430 Cell: (248) 245-2667 Fax: (615) 255-7903 www.akzonobel.com	Resicoat RB600 HKF30R approved 4 /30/2008
IFS Coatings, Inc. Robert R. Phillippi 3601 North I-35 Gainesville TX 76240 rphillippi@ifscoatings.com	Phone: (513) 448-2521 Cell: (940) 668-1062 Fax: (940) 668-1061 www.ifscoatings.com	PureFlex Green, ERSS33252 approved 9 /24/2018

505.02.03 EPOXY COATINGS (FOR STEEL REINFORCING BARS)**Vendor Name / Address****Product Name****Remarks**

The Sherwin-Williams Company	Phone: (612) 375-7842	Greenbar	approved
Anthony Del Percio	Cell: (612) 859-1151		4 /4 /2000
1101 South 3rd Street	Fax:		
Minneapolis MN 55415			
anthony.delpercio@sherwin.com	www.sherwin-williams.com		

The Sherwin-Williams Company	Phone: (612) 375-7842	Vectrashield	approved
Anthony Del Percio	Cell: (612) 859-1151		3 /28/2017
1101 South 3rd Street	Fax:		
Minneapolis MN 55415			
anthony.delpercio@sherwin.com	www.sherwin-williams.com		

600.02.01 TRENCH DRAINS**Vendor Name / Address****Product Name****Remarks**

ABT Incorporated	Phone: (800) 438-6057	A-67 Interceptor	This is a general QPL ONLY; the unit will be selected based on the specific project requirements.	approved
Brad Short	Cell: (949) 633-6111			1 /17/2003
259 Murdock Road/PO Box 837	Fax: (704) 528-5478			
Troutman NC 28166				
bshort@abtdrains.com	www.abtdrains.com			

ABT Incorporated	Phone: (800) 438-6057	MHD	(8", 12", 18", and 24" Trench Drain Systems). This is a general QPL ONLY; the unit will be selected based on the specific project requirements.	approved
Brad Short	Cell: (949) 633-6111			1 /17/2003
259 Murdock Road/PO Box 837	Fax: (704) 528-5478			
Troutman NC 28166				
bshort@abtdrains.com	www.abtdrains.com			

ABT Incorporated	Phone: (800) 438-6057	Polydrain	This is a general QPL ONLY; the unit will be selected based on the specific project requirements.	approved
Brad Short	Cell: (949) 633-6111			1 /17/2003
259 Murdock Road/PO Box 837	Fax: (704) 528-5478			
Troutman NC 28166				
bshort@abtdrains.com	www.abtdrains.com			

ABT Incorporated	Phone: (800) 438-6057	XHD	(8", 12", and 18"). This is a general QPL ONLY; the unit will be selected based on the specific project requirements.	approved
Brad Short	Cell: (949) 633-6111			1 /17/2003
259 Murdock Road/PO Box 837	Fax: (704) 528-5478			
Troutman NC 28166				
bshort@abtdrains.com	www.abtdrains.com			

Hubbell Lenoir City, Inc.	Phone: (800) 346-3061	Polycast 700	This is a general QPL ONLY; the unit will be selected based on the specific project requirements.	approved
Thomas Beattie	Cell: (707) 291-6991			3 /2 /2005
273 Willow Green Way	Fax: (865) 986-0585			
Vacaville CA 95687				
tbeattie@hubbell.com	www.polycastdrain.com			

Hubbell Lenoir City, Inc.	Phone: (800) 346-3061	Polycast 900R	This is a general QPL ONLY; the unit will be selected based on the specific project requirements.	approved
Thomas Beattie	Cell: (707) 291-6991			9 /18/2012
273 Willow Green Way	Fax: (865) 986-0585			
Vacaville CA 95687				
tbeattie@hubbell.com	www.polycastdrain.com			

600.02.01 TRENCH DRAINS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Multidrain Systems Incorporated Steve Born PO Box 7107 Statesville NC 28687 steve.born@multidrainsystems.com	EconoDrain Phone: (866) 634-6057 Cell: (704) 873-9081 Fax: (704) 873-9082 www.multidrainsystems.com	This is a general QPL ONLY; the unit will be selected based on the specific project requirements. approved 4 /6 /2004
Multidrain Systems Incorporated Steve Born PO Box 7107 Statesville NC 28687 steve.born@multidrainsystems.com	MultiDrain Phone: (800) 433-1119 Cell: (704) 881-4064 Fax: (704) 508-1011 www.multidrainsystems.com	This is a general QPL ONLY; the unit will be selected based on the specific project requirements. approved 4 /6 /2004

609.03.02 FAST SETTING CONCRETE PRODUCTS (NON STRUCTURAL)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Ardex LP Karen Marz 400 Ardex Park Drive Aliquippa PA 15001 karen.marz@ardexamericas.com	Transportation Repair Mortar (TRM) Phone: (724) 203-5000 Cell: (408) 425-3070 Fax: www.ardexamericas.com	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 10/31/2013
Atlas Tech Products Ryan Quinn 680 West Lake Mead Parkway Henderson NV 89015 ryanquinn@atlasform.com	Atlas Pro-1 Patch Phone: (702) 227-6800 Cell: (858) 277-2100 Fax: (702) 222-0488 www.atlasform.com	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 5 /14/2009
BASF Corporation Doug Gray 889 Valley Park Drive Shakopee MN 55379 doug.gray@basf.com	Master Emaco S466 CI Phone: (952) 496-6547 Cell: (801) 971-1071 Fax: (952) 496-6067 www.buildingstystems.basf.com	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 1 /3 /2002
BASF Corporation Doug Gray 889 Valley Park Drive Shakopee MN 55379 doug.gray@basf.com	Master Emaco T10-60 Phone: (952) 496-6547 Cell: (801) 971-1071 Fax: (952) 496-6067 www.buildingstystems.basf.com	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 1 /3 /2002
BASF Corporation Doug Gray 889 Valley Park Drive Shakopee MN 55379 doug.gray@basf.com	Master Emaco T545 DOT Phone: (952) 496-6547 Cell: (801) 971-1071 Fax: (952) 496-6067 www.buildingstystems.basf.com	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 1 /3 /2002
Buzzi Unicem USA Incorporated William Krupa 100 Brodhead Road Suite 230 Bethlehem PA 18017 william.krupa@buzziunicemusa.com	Ulti Pave3 Phone: (610) 882-4013 Cell: (610) 882-5013 Fax: (610) 868-8795 www.buzziunicemusa.com	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 6 /28/2010

609.03.02 FAST SETTING CONCRETE PRODUCTS (NON STRUCTURAL)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Buzzi Unicem USA Incorporated William Krupa 100 Brodhead Road Suite 230 Bethlehem PA 18017 william.krupa@buzziunicemusa.com	UltiGrout Phone: (610) 882-4013 Cell: (610) 882-5013 Fax: (610) 868-8795 www.buzziunicemusa.com	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 6 /28/2010
Buzzi Unicem USA Incorporated William Krupa 100 Brodhead Road Suite 230 Bethlehem PA 18017 william.krupa@buzziunicemusa.com	Utility Fill One Step Phone: (610) 882-4013 Cell: (610) 882-5013 Fax: (610) 868-8795 www.buzziunicemusa.com	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 6 /28/2010
CTS Cement Manufacturing Corp Grant Kao 12442 Knott Street Garden Grove CA 92841 gkao@ctscement.com	Rapid Set Cement All Phone: (800) 929-3030 Cell: (626) 833-8838 Fax: (714) 379-8270 www.ctscement.com	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 1 /27/1994
CTS Cement Manufacturing Corp Grant Kao 12442 Knott Street Garden Grove CA 92841 gkao@ctscement.com	Rapid Set Concrete Mix Phone: (800) 929-3030 Cell: (626) 833-8838 Fax: (714) 379-8270 www.ctscement.com	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 1 /27/1994
CTS Cement Manufacturing Corp Grant Kao 12442 Knott Street Garden Grove CA 92841 gkao@ctscement.com	Rapid Set DOT Repair Mix Phone: (800) 929-3030 Cell: (626) 833-8838 Fax: (714) 379-8270 www.ctscement.com	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 1 /27/1994
CTS Cement Manufacturing Corp Grant Kao 12442 Knott Street Garden Grove CA 92841 gkao@ctscement.com	Rapid Set Motar Mix Phone: (800) 929-3030 Cell: (626) 833-8838 Fax: (714) 379-8270 www.ctscement.com	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. RS=Rapid Set approved 1 /27/1994
CTS Cement Manufacturing Corporation Grant Kao 12442 Knott Street Garden Grove CA 92841 gkao@ctscement.com	Rapid Set Mortar Mix Plus Phone: (657) 222-8040 Cell: (800) 929-3030 Fax: www.ctscement.com	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 9 /25/2017
Dayton Superior Corporation Holly Jergens 1125 Byers Rd. Miamisburg OH 75342 hollyjergens@daytonsuperior.com	Dayton Superior HD-50 Phone: (937) 866-0711 Cell: Fax: www.daytonsuperior.com	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 9 /30/1996

609.03.02 FAST SETTING CONCRETE PRODUCTS (NON STRUCTURAL)**Vendor Name / Address****Product Name****Remarks**

Euclid Chemical Company Brian Lewis 19215 Redwood Road Cleveland OH 44110 blewis@euclidchemical.com	Phone: (800) 321-7628 Cell: (216) 692-8305 Fax: (216) 531-9399 www.euclidchemical.com	EucoSpeed	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications.	approved 9 /23/1998
Euclid Chemical Company Brian Lewis 19215 Redwood Road Cleveland OH 44110 blewis@euclidchemical.com	Phone: (800) 321-7628 Cell: (216) 692-8305 Fax: (216) 531-9399 www.euclidchemical.com	EucoSpeed MP	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications.	approved 9 /23/1998
Euclid Chemical Company Brian Lewis 19215 Redwood Road Cleveland OH 44110 blewis@euclidchemical.com	Phone: (800) 321-7628 Cell: (216) 692-8305 Fax: (216) 531-9399 www.euclidchemical.com	Express Repair	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications.	approved 3 /16/2006
Euclid Chemical Company Brian Lewis 19215 Redwood Road Cleveland OH 44110 blewis@euclidchemical.com	Phone: (800) 321-7628 Cell: (216) 692-8305 Fax: (216) 531-9399 www.euclidchemical.com	Hi-Flow Grout	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications.	approved 3 /16/2006
Euclid Chemical Company Brian Lewis 19215 Redwood Road Cleveland OH 44110 blewis@euclidchemical.com	Phone: (800) 321-7628 Cell: (216) 692-8305 Fax: (216) 531-9399 www.euclidchemical.com	Speed Crete 2028 Rapid	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications.	approved 1 /8 /2004
Euclid Chemical Company Brian Lewis 19215 Redwood Road Cleveland OH 44110 blewis@euclidchemical.com	Phone: (800) 321-7628 Cell: (216) 692-8305 Fax: (216) 531-9399 www.euclidchemical.com	Speed Crete Green Line	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications.	approved 1 /8 /2004
Five Star Products Inc. Ryan Taylor 60 Parrott Drive Shelton CT 06484 taylorr@fivestarpromts.com	Phone: (800) 243-2206 Cell: (203) 336-7900 Fax: (203) 336-7930 www.fivestarpromts.com	Highway Patch	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications.	approved 9 /30/1996
Five Star Products Inc. Ryan Taylor 60 Parrott Drive Shelton CT 06484 taylorr@fivestarpromts.com	Phone: (800) 243-2206 Cell: (203) 336-7900 Fax: (203) 336-7930 www.fivestarpromts.com	Structural Concrete	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications.	approved 9 /30/1996

609.03.02 FAST SETTING CONCRETE PRODUCTS (NON STRUCTURAL)**Vendor Name / Address****Product Name****Remarks**

H.B. Fuller Construction Products Travis Buse 1105 South Frontenac Street Aurora IL 60504 travis.buse@hbfuller.com	Phone: (331) 454-3763 Cell: Fax: www.prospec.com	ProSpec BlendCrete	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. Class R3 Mortar. Approved for all Districts.	approved 12/31/2019
H.B. Fuller Construction Products Travis Buse 1105 South Frontenac Street Aurora IL 60504 travis.buse@hbfuller.com	Phone: (331) 454-3763 Cell: Fax: www.prospec.com	ProSpec Premium Patch 200	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. Class R3 Mortar. Approved for all Districts.	approved 12/31/2019
Henkel Loctite Matt Yetka 2735 Paint Drive Auburn CA 95603 matthew.yetka@henkel.com	Phone: Cell: (209) 482-4488 Fax: www.loctite.com	Loctite PC9410 MagnaCrete	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications.	approved 10/17/2008
MAPEI Corporation Bruce Haller 1144 E Newport Center Drive Deerfield Beach FL 33442 bhaller@mapei.com	Phone: (954) 246-8520 Cell: (954) 637-5121 Fax: (954) 246-8825 www.mapei.com	Planigrout 712	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications.	approved 9 /25/2017
MAPEI Corporation Bruce Haller 1144 E Newport Center Drive Deerfield Beach FL 33442 bhaller@mapei.com	Phone: (954) 246-8520 Cell: (954) 637-5121 Fax: (954) 246-8825 www.mapei.com	Planitop 18	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications.	approved 3 /24/2017
MAPEI Corporation Bruce Haller 1144 E Newport Center Drive Deerfield Beach FL 33442 bhaller@mapei.com	Phone: (954) 246-8520 Cell: (954) 637-5121 Fax: (954) 246-8825 www.mapei.com	Planitop 18 ES	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications.	approved 9 /25/2017
MAPEI Corporation Bruce Haller 1144 E Newport Center Drive Deerfield Beach FL 33442 bhaller@mapei.com	Phone: (954) 246-8520 Cell: (954) 637-5121 Fax: (954) 246-8825 www.mapei.com	Planitop 18 TG	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications.	approved 9 /24/2018
MAPEI Corporation Bruce Haller 1144 E Newport Center Drive Deerfield Beach FL 33442 bhaller@mapei.com	Phone: (954) 246-8520 Cell: (954) 637-5121 Fax: (954) 246-8825 www.mapei.com	Planitop X	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications.	approved 9 /25/2017

609.03.02 FAST SETTING CONCRETE PRODUCTS (NON STRUCTURAL)**Vendor Name / Address****Product Name****Remarks**

MAPEI Corporation Bruce Haller 1144 E. Newport Center Drive Deerfield Beach FL 33442 bhaller@mapei.com	Phone: (954) 246-8520 Cell: (954) 637-5121 Fax: (954) 246-8825 www.mapei.com	Planitop XS	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications.	approved 9 /25/2017
MasterSpec Materials, LLC Luisa Flores 806 Buchanan Blvd, Ste 115-294 Boulder City NV 89005 lflores@masterspecmaterials.com	Phone: (702) 997-8838 Cell: (702) 430-2407 Fax: www.masterspecmaterials.com	RiteCrete	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications.	approved 9 /24/2018
Phoscrete Corporation Brian Mintz 265 S. Federal Hwy #320 Deerfield Beach FL 33441 brian.mintz@phoscrete.com	Phone: (561) 420-0595 Cell: (727) 944-4368 Fax: (561) 420-0599 www.phoscrete.com	Phoscrete HC	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. Ext.719.	approved 3 /24/2017
Sika Corporation Jerhard Evangelista 201 Polito Avenue Lyndhurst NJ 07071 evangelista.jerhard@us.sika.com	Phone: (201) 508-6850 Cell: (551) 226-0528 Fax: usa.sika.com	Sikacrete 321FS	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications.	approved 12/28/2016
Sika Corporation Jerhard Evangelista 201 Polito Avenue Lyndhurst NJ 07071 evangelista.jerhard@us.sika.com	Phone: (201) 508-6850 Cell: (551) 226-0528 Fax: usa.sika.com	Sikaquick 2500	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications.	approved 12/28/2016
SpecChem, LLC Dennis Salley 1511 Baltimore Ave., Suite 600 Kansas City MO 64108 dsalley@specchemllc.com	Phone: (816) 968-5600 Cell: Fax: www.specchemllc.com	RepCon 928	The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications.	approved 5 /7 /2013
The QUIKRETE Companies, LLC Anthony Ferrante 500 Marathon Parkway Lawrenceville GA 30046 anthony.ferrante@quikrete.com	Phone: (404) 634-9100 Cell: (800) 282-5828 Fax: (770) 237-2548 www.quikrete.com	QUIKRETE Comm. Grade FastSet Repair Mortar 1241	Class R2 Mortar. Approved for all Districts. The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications.	approved 12/10/2020
The QUIKRETE Companies, LLC Anthony Ferrante 500 Marathon Parkway Lawrenceville GA 30046 anthony.ferrante@quikrete.com	Phone: (404) 634-9100 Cell: (800) 282-5828 Fax: (770) 237-2548 www.quikrete.com	QUIKRETE Commerical Grade FastSet DOT Mix 1244-56	Class R3 Mortar. Approved for all Districts. The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications.	approved 12/10/2020

609.03.02 FAST SETTING CONCRETE PRODUCTS (NON STRUCTURAL)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
US Concrete Products Ed Brennan 16 Greenmeadow Drive Timonium MD 21093 chrisb@uscproducts.com	Phone: (866) 827-8727 Cell: (410) 561-8770 Fax: (410) 561-8771 www.uscproducts.com	HP Cement The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 10/22/2004
US Mix Company Andrew Beaty 112 South Santa Fe Drive Denver CO 80223 andrew.beaty@oldcastle.com	Phone: (303) 778-7227 Cell: (303) 489-1083 Fax: (303) 722-8426 www.usspec.com	US SPEC Quickset The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 3 /24/2017
US Mix Company Andrew Beaty 112 South Santa Fe Drive Denver CO 80223 andrew.beaty@oldcastle.com	Phone: (303) 778-7227 Cell: (303) 489-1083 Fax: (303) 722-8426 www.usspec.com	US SPEC R3 The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 3 /24/2017
US Mix Company Andrew Beaty 112 South Santa Fe Drive Denver CO 80223 andrew.beaty@oldcastle.com	Phone: (303) 778-7227 Cell: (303) 489-1083 Fax: (303) 722-8426 www.usspec.com	US SPEC STR Mortar CI The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 9 /24/2018
US Mix Company Andrew Beaty 112 South Santa Fe Drive Denver CO 80223 andrew.beaty@oldcastle.com	Phone: (303) 778-7227 Cell: (303) 489-1083 Fax: (303) 722-8426 www.usspec.com	US SPEC Transpatch The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 3 /24/2017
US Mix Company Andrew Beaty 112 South Santa Fe Drive Denver CO 80223 andrew.beaty@oldcastle.com	Phone: (303) 778-7227 Cell: (303) 489-1083 Fax: (303) 722-8426 www.usspec.com	US SPEC Transpatch Concrete The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 9 /3 /2014
US Mix Company Andrew Beaty 112 South Santa Fe Drive Denver CO 80223 andrew.beaty@oldcastle.com	Phone: (303) 778-7227 Cell: (303) 489-1083 Fax: (303) 722-8426 www.usspec.com	US SPEC Transpatch EXT The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 3 /24/2017
W.R. Meadows Chris Mader 300 Industrial Dr. Hampshire IL 60140 dot@wrmeadows.com	Phone: Cell: Fax: www.wrmeadows.com	Futura-15-Very Rapid-Hardening Hztl. Repair Mortar The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 8 /21/2008

609.03.02 FAST SETTING CONCRETE PRODUCTS (NON STRUCTURAL)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Western Material & Design Zach Gebhardt 101 E Walnut Street Archie MO 64725 zgebhardt@wmdus.com	Phone: (816) 380-4747 Cell: Fax: fastracproducts.com	FasTrac 246 Class R3 Mortar. Approved for all Districts. The use of products on this list are limited to concrete collars placed around manholes, valves, covers, etc., unless pre-approved through Materials Division for other applications. approved 3 /11/2021

610.02.01 ARTICULATED CONCRETE BLOCK

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Basalite Concrete Products, LLC James Motarex 335 Greg Street Sparks NV 89431-6295 james.motarex@basalite.com	Phone: (775) 358-1200 Cell: (775) 745-1286 Fax: (775) 359-5997 www.basalite.com	UltraFlex This is a general QPL ONLY; the unit will be selected based on the specific project requirements. approved 11/18/2009
CONTECH Daniel Priest 9025 Centre Pointe Drive Suite 400 West Chester OH 43069 dpriest@conteches.com	Phone: (800) 338-1122 Cell: (513) 645-7000 Fax: www.conteches.com	Aarmorflex This is a general QPL ONLY; the unit will be selected based on the specific project requirements. approved 10/23/2008
CONTECH Daniel Priest 9025 Centre Pointe Drive Suite 400 West Chester OH 43069 dpriest@conteches.com	Phone: (800) 338-1122 Cell: (513) 645-7000 Fax: www.conteches.com	Petraflex This is a general QPL ONLY; the unit will be selected based on the specific project requirements. approved 10/23/2008
Shoretac Cody Colvin 510 O'Neal Lane Ext Baton Rouge LA 70819 ccolvin@premier-concrete.com	Phone: (225) 273-9600 Cell: (225) 328-0545 Fax: (225) 273-0400 www.shoretac.com	Shoreblock This is a general QPL ONLY; the unit will be selected based on the specific project requirements. approved 3 /23/2009
Shoretac Cody Colvin 510 O'Neal Lane Ext Baton Rouge LA 70819 ccolvin@premier-concrete.com	Phone: (225) 273-9600 Cell: (225) 328-0545 Fax: (225) 273-0400 www.shoretac.com	Shoretac This is a general QPL ONLY; the unit will be selected based on the specific project requirements. approved 3 /23/2009
Soil Retention Products, Inc. Nick Jansson 1265 Carlsbad Village Dr., Suite 100 Carlsbad CA 92008 njansson@soilrentention.com	Phone: (760) 966-6090 Cell: Fax: (760) 966-6099 www.soilretention.com	Enviroflex This is a general QPL ONLY; the unit will be selected based on the specific project requirements. approved 8 /23/2011

613.02.01 DETECTABLE WARNINGS (ADA TILE)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
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613.02.01 DETECTABLE WARNINGS (ADA TILE)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Neenah Enterprises James Malloy 2121 Brooks Ave. #4700 Neenah WI 54957 james.malloy@neenahenterprises.com	Phone: (503) 545-9322 Cell: (800) 558-5075 Fax: (920) 729-3661 nfco.com	Detectable Warning Plate Approved for cast iron in Patina (natural). approved 6 /22/2021
StrongGo, LLC Jennifer Rinn 3296 East Hemisphere Loop Tucson AZ 85706-5013 jrinn@stronggo.com	Phone: (866) 439-3216 Cell: (520) 547-3510 Fax: (520) 547-3515 www.stronggo.com	TekWay Dome Tiles Approved for concrete panels in NV Red ONLY. approved 11/27/2006
TufTile, Inc. Don Kimble 1200 Flex Court Lake Zurich IL 60047 don@tuftile.com	Phone: (847) 307-3070 Cell: (847) 307-3078 Fax: (847) 550-8004 www.tuftile.com	TufTile Cast Iron Tile and Radius Wedge Tiles Approved for cast iron in Patina (natural). approved 6 /22/2021

616.02.01 PLASTIC FENCE FABRIC

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
CONTECH Neil Erickson 9025 Centre Pointe Drive Suite 400 West Chester OH 43069 nerickson@conteches.com	Phone: (800) 338-1122 Cell: (916) 635-0760 Fax: www.conteches.com	Safety Geogrid approved 5 /15/2002
Conwed Plastics Customer Service 2810 Weeks Ave. SE Minneapolis MN 55414 customer.service@swmintl.com	Phone: (800) 426-6933 Cell: (612) 623-1700 Fax: (612) 623-2500 swmintl.com	Safety Fence approved 10/10/1999

616.03.01 FENCE POST BAG MIX CONCRETE

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
MAPEI Corporation Bruce Haller 1144 E. Newport Center Drive Deerfield Beach FL 33442 bhaller@mapei.com	Phone: (954) 246-8520 Cell: (954) 637-5121 Fax: www.mapei.us	Planitop 18 approved 6 /11/2020
MAPEI Corporation Bruce Haller 1144 E. Newport Center Drive Deerfield Beach FL 33442 bhaller@mapei.com	Phone: (954) 246-8520 Cell: (954) 637-5121 Fax: www.mapei.us	Planitop 18 TG approved 6 /11/2020

616.03.01 FENCE POST BAG MIX CONCRETE

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
The QUIKRETE Companies, LLC Anthony Ferrante 500 Marathon Parkway Lawrenceville GA 30046 anthony.ferrante@quikrete.com	Phone: (404) 634-9100 Cell: (800) 282-5828 Fax: (770) 237-2548 www.quikrete.com	Crack Resistant Concrete Mix approved 6 /22/2021
The QUIKRETE Companies, LLC Anthony Ferrante 500 Marathon Parkway Lawrenceville GA 30046 anthony.ferrante@quikrete.com	Phone: (404) 634-9100 Cell: (800) 282-5828 Fax: (770) 237-2548 www.quikrete.com	Fiber Reinforced Deck Mix approved 6 /22/2021
The QUIKRETE Companies, LLC Anthony Ferrante 500 Marathon Parkway Lawrenceville GA 30046 anthony.ferrante@quikrete.com	Phone: (404) 634-9100 Cell: (800) 282-5828 Fax: (770) 237-2548 www.quikrete.com	Form and Pour Concrete Mix MS approved 6 /22/2021
Titan Construction Supply James Smith 250 Edison Way Reno NV 89502 jsmith@titansupply.com	Phone: (775) 351-2201 Cell: (775) 336-6420 Fax: (775) 351-2205 www.titansupply.com	QUIKRETE 1101 CONCRETE MIX 80LB approved 6 /22/2021

618.02.01 GUARDRAIL OFFSET BLOCKS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Arizona Structural Laminators Ginger Wiltbank 2000 W. Central Ave. Eagar AZ 85925 gwiltbank@azglulam.com	Phone: (928) 333-5501 Cell: Fax: (928) 333-4403 www.azglulam.com	Glue Laminated Wood For use on w-beam and thrie-beam guardrails approved 3 /10/2004
Mondo Polymer Technologies, Inc. Maggie Ellis 27620 State Rt. 7 / P.O. Box 250 Reno OH 45773 maggie@mondopolymer.com	Phone: (888) 607-4790 Cell: (740) 376-9396 Fax: (740) 376-9960 www.mondopolymer.com	GB14SH1 Composite Guardrail Blockout 8". For use on Midwestern Guardrail installations. approved 12/17/2018
Mondo Polymer Technologies, Inc. Maggie Ellis 27620 State Route 7 / P.O. Box 250 Reno OH 45773 maggie@mondopolymer.com	Phone: (888) 607-4790 Cell: (740) 376-9396 Fax: (740) 376-9960 www.mondopolymer.com	GB14SH2 Composite Guardrail Block 8". For use on Midwestern Guardrail installations. approved 12/17/2018
Mondo Polymer Technologies, Inc. Maggie Ellis 27620 State Rt. 7 / P.O. Box 250 Reno OH 45773 maggie@mondopolymer.com	Phone: (888) 607-4790 Cell: (740) 376-9396 Fax: (740) 376-9960 www.mondopolymer.com	MGS14SH Composite Guardrail Blockout 12". For use on Midwestern Guardrail installations. approved 3 /27/2019

618.02.01 GUARDRAIL OFFSET BLOCKS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Mondo Polymer Technologies, Inc. Maggie Ellis 27620 State Rt. 7 / PO Box 250 Reno OH 45773 maggie@mondopolymer.com	Phone: (888) 607-4790 Cell: (740) 376-9396 Fax: (740) 376-9960 www.mondopolymer.com	TB21SH Composite Guardrail Blockout Usage permitted only when creating MGS transition or repairing existing thrie-beam. approved 4 /1 /2020
Trinity Highway Products, LLC Chelsea Dunn 15601 Dallas Parkway, Suite 525 Addison TX 75001 chelsea.dunn@trin.net	Phone: (214) 589-8056 Cell: Fax: www.trinityhighway.com	8in King MASH16 Composite Block 8". For use on Midwestern Guardrail installations. approved 3 /11/2021

618.02.01a GUARDRAIL TERMINAL

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Lindsay Transportation Solutions, LLC Larry Savage 18135 Burke Street, Suite 100 Omaha NE 68022 larry.savage@lindsay.com	Phone: (402) 829-6800 Cell: (916) 474-9644 Fax: (402) 829-6834 www.lindsay.com/infrastructure	MAX-Tension MEDIAN; MASH TL-3 approved 3 /27/2019
Lindsay Transportation Solutions, LLC Larry Savage 18135 Burke Street, Suite 100 Omaha NE 68022 larry.savage@lindsay.com	Phone: (402) 829-6800 Cell: (916) 474-9644 Fax: (402) 829-6834 www.lindsay.com/infrastructure	MAX-Tension TANGENTIAL; MASH TL-3 approved 3 /27/2019
Road Systems Incorporated Kaddo Kothmann 3616 Old Howard County Airport Road Big Spring TX 79720 kaddo@basin-net.net	Phone: (432) 263-2435 Cell: (432) 517-0697 Fax: (432) 267-4039 www.roadsystems.com	MSKT (MASH Sequentially Kinking Terminal) TANGENTIAL; MASH, TL-3 Compliant approved 12/28/2016
Road Systems, Inc. Kaddo Kothmann 3616 Old Howard County Airport Road Big Spring TX 79720 kaddo@basin-net.net	Phone: (432) 263-2435 Cell: (432) 517-0697 Fax: (432) 267-4039 www.roadsystems.com	MFLEAT FLARED; MASH TL-3 approved 9 /17/2019
Trinity Highway Products, LLC Paul Kruse 15601 Dallas Parkway, Suite 525 Addison TX 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.trinityhighway.com	SoftStop TANGENTIAL; MASH, TL-3 Compliant approved 7 /2 /2018

619.02.01a GUIDEPOSTS (FLEXIBLE)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
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619.02.01a GUIDEPOSTS (FLEXIBLE)**Vendor Name / Address****Product Name****Remarks**

Carsonite Composites Keith Lewis 19845 US Highway 76 Newberry SC 29108 mklewis@frontier.com	Phone: (800) 648-7916 Cell: (503) 621-8528 Fax: (803) 276-8940 www.carsonite.com	Flexguard Post System	Type 2; standard surface and soil/ground mount options available	approved 1 /17/2013
Energy Absorption Systems, Inc. Paul Kruse 15601 Dallas Parkway, Suite 525 Addison TX 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.TrinityHighway.com	RT 360 HD BD Tub	Type 2; minimum embedment depth: 430 mm (17 inches); standard surface and surface/soil mount options available	approved 10/5 /2008
Energy Absorption Systems, Inc. Paul Kruse 15601 Dallas Parkway, Suite 525 Addison TX 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.TrinityHighway.com	RT 360 HD Tub	Type 2; minimum embedment depth: 430 mm (17 inches); standard surface and surface/soil mount options available	approved 10/5 /2008
Energy Absorption Systems, Inc. Paul Kruse 15601 Dallas Parkway, Suite 525 Addison TX 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.TrinityHighway.com	SH Barrier Replaceable	Type 2; minimum embedment depth: 430 mm (17 inches); standard surface and surface/soil mount options available	approved 10/5 /2008
Energy Absorption Systems, Inc. Paul Kruse 15601 Dallas Parkway, Suite 525 Addison TX 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.TrinityHighway.com	SH Dura Post	Type 2; minimum embedment depth: 430 mm (17 inches); standard surface and surface/soil mount options available	approved 10/5 /2008
Energy Absorption Systems, Inc. Paul Kruse 15601 Dallas Parkway, Suite 525 Addison TX 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.TrinityHighway.com	SH K-Marker	Type 2; minimum embedment depth: 430 mm (17 inches); standard surface and surface/soil mount options available	approved 10/5 /2008
Energy Absorption Systems, Inc. Paul Kruse 15601 Dallas Parkway, Suite 525 Addison TX 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.TrinityHighway.com	SH Tubular	Type 2; minimum embedment depth: 430 mm (17 inches); standard surface and surface/soil mount options available	approved 10/5 /2008
Pexco, LLC Craig Schulz 3110 70th Avenue East Tacoma WA 98424 craig.schulz@pexco.com	Phone: (253) 284-8000 Cell: (253) 284-8005 Fax: (253) 284-8080 www.pexco.com	FG 300 Complete Curb	MASH TL-3; Type 2; standard surface and soil/ground mount options available	approved 6 /19/2009

619.02.01a GUIDEPOSTS (FLEXIBLE)**Vendor Name / Address****Product Name****Remarks**

Pexco, LLC	Phone:	(253) 284-8000	FG 300 Model EFX	Type 2; standard surface and soil/ground mount options available	approved 6 /19/2009
Craig Schulz	Cell:	(253) 284-8005			
3110 70th Avenue East	Fax:	(253) 284-8080			
Tacoma WA 98424					
craig.schulz@pexco.com		www.pexco.com			

Pexco, LLC	Phone:	(253) 284-8000	FG 300 Model PE	Type 2; standard surface and soil/ground mount options available	approved 10/15/1999
Craig Schulz	Cell:	(253) 284-8005			
3110 70th Avenue East	Fax:	(253) 284-8080			
Tacoma WA 98424					
craig.schulz@pexco.com		www.pexco.com			

Pexco, LLC	Phone:	(253) 284-8000	FG 300 Model UR	Type 2; standard surface and soil/ground mount options available	approved 10/15/1999
Craig Schulz	Cell:	(253) 284-8005			
3110 70th Avenue East	Fax:	(253) 284-8080			
Tacoma WA 98424					
craig.schulz@pexco.com		www.pexco.com			

Pexco, LLC	Phone:	(253) 284-8000	Flexi-Guide FG 348 Ground Mount	Type XI sheeting is required.	approved 9 /17/2020
Craig Schulz	Cell:				
3110 70th Ave. East	Fax:	(253) 284-8080			
Tacoma WA 98424					
craig.schulz@pexco.com		www.pexco.com/traffic			

Pexco, LLC	Phone:	(253) 284-8000	TSM Series		approved 9 /3 /2014
Craig Schulz	Cell:	(253) 284-8005			
3110 70th Avenue East	Fax:	(253) 284-8080			
Tacoma WA 98424					
craig.schulz@pexco.com		www.pexco.com			

SHUR-TITE Products	Phone:	(512) 218-9500	Driveable Del	Type 2; standard surface and surface/soil mount options available	approved 4 /30/2009
Gary Champ	Cell:				
P.O. Box 2283	Fax:	(512) 388-0417			
Round Rock TX 78680					
gary@shur-tite.com		www.shur-tite.com			

SHUR-TITE Products	Phone:	(512) 218-9500	Shur-Flex Guardrail Clamp	Type 2; standard surface and surface/soil mount options available	approved 4 /30/2009
Gary Champ	Cell:				
P.O. Box 2283	Fax:	(512) 388-0417			
Round Rock TX 78680					
gary@shur-tite.com		www.shur-tite.com			

SHUR-TITE Products	Phone:	(512) 218-9500	Shur-Tite Cable Barrier	Type 2; standard surface and soil/ground mount options available	approved 4 /30/2009
Gary Champ	Cell:				
P.O. Box 2283	Fax:	(512) 388-0417			
Round Rock TX 78680					
gary@shur-tite.com		www.shur-tite.com			

619.02.01a GUIDEPOSTS (FLEXIBLE)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
SHUR-TITE Products Gary Champ P.O. Box 2283 Round Rock TX 78680 gary@shur-tite.com	Phone: (512) 218-9500 Cell: Fax: (512) 388-0417 www.shur-tite.com	Socket Mt Del Type 2; standard surface and surface/soil mount options available approved 4 /30/2009
SHUR-TITE Products Gary Champ P.O. Box 2283 Round Rock TX 78680 gary@shur-tite.com	Phone: (512) 218-9500 Cell: Fax: (512) 388-0417 www.shur-tite.com	Surface Mt Del Type 2; standard surface and surface/soil mount options and angled mounts approved 4 /30/2009
Three D Traffic Works Frank Dvoracek 430 North Varney Street Burbank CA 91502 sales@trafficwks.com	Phone: (877) 843-9757 Cell: (323) 849-1316 Fax: (818) 841-5096 www.trafficwks.com	TD 5500 Earthflex Del Type 2; soil mount only approved 12/3 /2002

619.02.01b OBJECT MARKERS (FLEXIBLE, TYPE 2)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Energy Absorption Systems, Inc. Paul Kruse 15601 Dallas Parkway, Suite 525 Addison TX 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.TrinityHighway.com	RT 360 HD Bolt Down Type 2; standard surface and surface/soil mount options available; minimum embedment depth: 430 mm (17 inches) approved 10/5 /2008
Energy Absorption Systems, Inc. Paul Kruse 15601 Dallas Parkway, Suite 525 Addison TX 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.TrinityHighway.com	RT 360 HD Tubular Type 2; standard surface and surface/soil mount options available; minimum embedment depth: 430 mm (17 inches) approved 10/5 /2008
Energy Absorption Systems, Inc. Paul Kruse 15601 Dallas Parkway, Suite 525 Addison TX 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.TrinityHighway.com	SH Dura Post 36" Type 2; standard surface and surface/soil mount options available; minimum embedment depth: 430 mm (17 inches) approved 10/5 /2008
Energy Absorption Systems, Inc. Paul Kruse 15601 Dallas Parkway, Suite 525 Addison TX 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.TrinityHighway.com	SH K-Marker Series Type 2; standard surface and soil/ground mount options available approved 10/5 /2008
Energy Absorption Systems, Inc. Paul Kruse 15601 Dallas Parkway, Suite 525 Addison TX 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.TrinityHighway.com	SH Replaceable Barrier Type 2; standard surface and surface/soil mount options available; minimum embedment depth: 430 mm (17 inches) approved 10/5 /2008

619.02.01b OBJECT MARKERS (FLEXIBLE, TYPE 2)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>	
Energy Absorption Systems, Inc. Paul Kruse 15601 Dallas Parkway, Suite 525 Addison TX 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.TrinityHighway.com	SH Tubular Type 2; standard surface and soil/ground mount options available	approved 10/5 /2008
Flexstake Incorporated Robert K. Hughes, Jr. 2150 Andrea Lane #C Ft Meyers FL 33912 jim@flexstake.com	Phone: (800) 348-9839 Cell: (239) 481-3539 Fax: (239) 482-3539 www.flexstake.com	BD Marker Round Type 2; standard surface and surface/soil mount options available	approved 6 /1 /1994
Flexstake Incorporated Robert K. Hughes, Jr. 2150 Andrea Lane #C Ft Meyers FL 33912 jim@flexstake.com	Phone: (800) 348-9839 Cell: (239) 481-3539 Fax: (239) 482-3539 www.flexstake.com	HM Marker Round Type 2; standard surface and surface/soil mount options available	approved 6 /1 /1994
Flexstake Incorporated Robert K. Hughes, Jr. 2150 Andrea Lane #C Ft Meyers FL 33912 jim@flexstake.com	Phone: (800) 348-9839 Cell: (239) 481-3539 Fax: (239) 482-3539 www.flexstake.com	T1 Marker Round Type 2; standard surface and surface/soil mount options available	approved 6 /1 /1994
Flexstake Incorporated Robert K. Hughes, Jr. 2150 Andrea Lane #C Ft Meyers FL 33912 jim@flexstake.com	Phone: (800) 348-9839 Cell: (239) 481-3539 Fax: (239) 482-3539 www.flexstake.com	T2 Marker Round Type 2; standard surface and surface/soil mount options available	approved 6 /1 /1994
Pexco, LLC Craig Schulz 3110 70th Avenue East Tacoma WA 98424 craig.schulz@pexco.com	Phone: (253) 284-8000 Cell: (253) 284-8005 Fax: (253) 284-8080 www.pexco.com	FG 300 Complete Curb MASH TL-3; Type 2; standard surface and surface/soil mount options available	approved 6 /19/2009
Pexco, LLC Craig Schulz 3110 70th Avenue East Tacoma WA 98424 craig.schulz@pexco.com	Phone: (253) 284-8000 Cell: (253) 284-8005 Fax: (253) 284-8080 www.pexco.com	FG 300 Model PE Type 2; standard surface and surface/soil mount options available	approved 6 /19/2009
Pexco, LLC Craig Schulz 3110 70th Avenue East Tacoma WA 98424 craig.schulz@pexco.com	Phone: (253) 284-8000 Cell: (253) 284-8005 Fax: (253) 284-8080 www.pexco.com	FG 300 Model UR Type 2; standard surface and surface/soil mount options available	approved 6 /19/2009

619.02.01b OBJECT MARKERS (FLEXIBLE, TYPE 2)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Pexco, LLC Craig Schulz 3110 70th Avenue East Tacoma WA 98424 craig.schulz@pexco.com	Phone: (253) 284-8000 Cell: (253) 284-8005 Fax: (253) 284-8080 www.pexco.com	FG 300 Turn Pike Curb MASH TL-3; Type 2; standard surface and surface/soil mount options available approved 6 /19/2009
Pexco, LLC Craig Schulz 3110 70th Avenue East Tacoma WA 98424 craig.schulz@pexco.com	Phone: (253) 284-8000 Cell: (253) 284-8005 Fax: (253) 284-8080 www.pexco.com	Type K Island Marker Type 2; standard surface and surface/soil mount options available approved 9 /13/2007
SHUR-TITE Products Gary Champ P.O. Box 2283 Round Rock TX 78680 gary@shur-tite.com	Phone: (512) 218-9500 Cell: Fax: (512) 388-0417 www.shur-tite.com	Shur-Flex Driveable Type 2; standard surface and surface/soil mount options available approved 2 /2 /2010
Three D Traffic Works Frank Dvoracek 430 North Varney Street Burbank CA 91502 sales@trafficwks.com	Phone: (877) 843-9757 Cell: (323) 849-1316 Fax: (818) 841-5096 www.trafficwks.com	TD 5215 K Marker Type 2; standard surface and surface/soil mount options available approved 12/3 /2002

623.01.01 DYNAMIC MESSAGE SIGNS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Daktronics Incorporated Kyle Niemeyer 201 Daktronics Dr. Brookings SD 57006 kyle.niemeyer@daktronics.com	Phone: (605) 692-0200 Cell: (970) 413-4978 Fax: (605) 697-4700 www.daktronics.com	Dynamic Message Signs Type 1 and Type 2 approved 1 /7 /2004
SES America, Inc. Mark Coker 720 Washington St. Pembroke MA 02359 mcoker@sesamerica.com	Phone: (401) 232-3370 Cell: (401) 316-3341 Fax: www.sesamerica.com	Dynamic Message Signs Type 1 and Type 2 approved 6 /11/2020

623.02.08 SERVICE PEDESTALS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Milbank Manufacturing Company Dave Stipe 4801 Deramus Avenue Kansas City MO 64120 dstipe@milbankmfg.com	Phone: (660) 463-0827 Cell: (714) 743-0712 Fax: www.milbankmfg.com	Metered Service Pedestals approved 1 /15/2002

623.02.08 SERVICE PEDESTALS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Myers Power Products Diana Grootenk 2950 East Philadelphia Street Ontario CA 91761 quotes-PEDS@myerspower.com	Phone: (909) 923-1800 Cell: (949) 375-3399 Fax: (909) 923-1806 www.myerspowerproducts.com	Service Pedestals +UPS/BBS approved 9 /5 /2000
Tesco Controls Incorporated Curt Vasey 8440 Florin Road Sacramento CA 95828 cvasey@tescocontrols.com	Phone: (916) 395-8800 Cell: (916) 765-0523 Fax: (916) 403-0013 www.tescocontrols.com	Tescoflex Service Pedestals approved 11/21/2002

623.02.12c HIGH MAST HEAD FRAME ASSEMBLY

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Carolina High Mast Daniel Thomas 700 East McLeroy Boulevard Suite A Saginaw TX 76179 dthomas@chmindustries.com	Phone: (682) 286-0046 Cell: (817) 586-9845 Fax: (682) 286-0086 www.chmindustries.com	Series 426 Ext. 2156. Bottom latching approved 12/30/2003
Holophane Corporation Michele Janson 1839 Dutchman Drive Sparks NV 89434 michele.janson@acuitybrands.com	Phone: (775) 431-4390 Cell: Fax: www.holophane.com	Series Holophane LD5 Lighting Lowering D Bottom latching approved 1 /2 /2004

623.02.16 DUCT SEALING COMPOUND

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Ideal Industries Incorporated Customer Service Becker Place Sycamore IL 60178 contactus@idealindustries.com	Phone: (800) 435-0705 Cell: Fax: (800) 533-4483 www.idealind.com	Duct Seal approved 10/7 /2009

623.02.30e LOOP DETECTOR SEALANT

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
3M Automotive Aftermarket Division Nhan Nguyen 3M Center Bldg. 250-3E-02 St. Paul MN 55144 nhnguyen2@mmm.com	Phone: (651) 737-9833 Cell: (678) 438-6862 Fax: www.3mcollision.com	5000 Rubberized Loop Rubberized asphalt material approved 6 /16/2000
3M Automotive Aftermarket Division Nahn Nguyen 3M Center Bldg. 250-3E-02 St. Paul MN 55144 nhnguyen@mmm.com	Phone: (651) 737-9833 Cell: (678) 438-6862 Fax: www.3mcollision.com	P/N 606 Detector Loop Rubberized asphalt material approved 6 /16/2000

623.02.30e LOOP DETECTOR SEALANT

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
CrafcO, Inc. Angie Hoaglin 6165 W. Detroit Street Chandler AZ 85226 angie.hoaglin@crafco.com	271 Loop Detector Phone: (602) 276-0406 Cell: (602) 418-9902 Fax: (480) 961-0513 www.crafco.com	Rubberized asphalt material approved 8 /5 /1998
CrafcO, Inc. Angie Hoaglin 6165 W. Detroit Street Chandler AZ 85226 angie.hoaglin@crafco.com	272 Loop Detector Phone: (602) 276-0406 Cell: (602) 418-9902 Fax: (480) 961-0513 www.crafco.com	Rubberized asphalt material approved 8 /5 /1998
Durant Performance Coating, Inc. Al Losanno 112 Railroad Street Revere MA 02151 alosanno@durantcorp.com	Stat-a-Flex Polyester Loop Phone: (800) 420-0021 Cell: (781) 289-1400 Fax: (781) 289-1405 www.durantcorp.com	Polyester material approved 11/19/1996
RAI Products Incorporated John Rosenblatt Jr. PO Box 240772 Charlotte NC 28224 john@raiproductions.com	Perm Sealer 974 Nitrile Phone: (704) 525-1852 Cell: (704) 904-1481 Fax: (704) 525-1859 www.raiproductions.com	Nitrile rubber material approved 12/19/1996
RAI Products Incorporated John Rosenblatt Jr. PO Box 240772 Charlotte NC 28224 john@raiproductions.com	Pro Seal 6006 Polyester Phone: (704) 525-1852 Cell: (704) 904-1481 Fax: (704) 525-1859 www.raiproductions.com	Polyester material approved 12/19/1996
Reed & Graham Company Peter Fitzpatrick 690 Sunol Street San Jose CA 95126 peter@rginc.com	Overkote Loop Filler Phone: (408) 287-1400 Cell: (408) 421-2833 Fax: (408) 294-3696 www.rginc.com	Asphaltic emulsion material approved 8 /5 /1998

623.03.01 TRAFFIC SIGNALS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Current by GE Patrick Rossetti 1975 Noble Road E. Cleveland OH 44112 patrick.rossetti@ge.com	GTx LED Signal Modules Phone: (617) 817-1555 Cell: Fax: (954) 337-0633 www.led.com	approved 8 /7 /2019
Dialight Corporation John Vines 1501 Route 34 South Farmingdale NJ 07727 jvines@dialight.com	LED 12" Signal Heads (all) 16"x18" Ped Signal Hea Phone: (732) 919-3119 Cell: (732) 751-5883 Fax: (732) 751-3183 www.dialight.com	Must be intertek ETL verified to be compliant to the most current ITE VTCSE-LED or PTCSI-LED specifications approved 3 /26/2002

623.03.01 TRAFFIC SIGNALS**Vendor Name / Address****Product Name****Remarks**

Excellence Opto, Inc.	Phone: (909) 468-0550	LED Traffic Signal	12" TRV-R12SG-D2T Red, TRV-Y12SG-D2T Yellow, and TRV-G12SG-D2T Green	approved
Cheryl Huang	Cell: (626) 823-8639			6 /17/2008
21858 Garcia Lane	Fax: (909) 468-0554		Must be intertek ETL verified to be compliant to the most current ITE VTCSE-LED or PTCSI-LED specifications.	
City of Industry CA 91789				
vendor@eoius.com	www.eoius.com			

Excellence Opto, Inc.	Phone: (909) 468-0550	Pedestrian Traffic Signal	12" TRV-R12SG-D2T Red, TRV-Y12SG-D2T Yellow, and TRV-G12SG-D2T Green	approved
Cheryl Huang	Cell: (626) 823-8639			6 /17/2008
21858 Garcia Lane	Fax: (909) 468-0554		Must be intertek ETL verified to be compliant to the most current ITE VTCSE-LED or PTCSI-LED specifications.	
City of Industry CA 91789				
vendor@eoius.com	www.eoius.com			

Leotek Electronics USA, LLC	Phone: (408) 380-1788	LED 12" Signal Heads (all) 16"x18" Tinted Ped	Must be intertek ETL verified to be compliant to the most current ITE VTCSE-LED or PTCSI-LED specifications	approved
Gail Lawrence	Cell: (903) 935-2695			4 /6 /2010
1955 Lundy Avenue	Fax: (408) 518-8128			
San Jose CA 95131				
gail.lawrence@leotek.com	www.leotek.com			

Leotek Electronics USA, LLC	Phone: (903) 935-2695	TSL-12GA-IL6-A1-P3	Must be Intertek ETL verified to be compliant to the most current ITE VTCSE-LED or PTCSI-LED specifications	approved
Gail Lawrence	Cell: (903) 399-8055			9 /25/2017
1955 Lundy Avenue	Fax: (408) 518-8128			
San Jose CA 95131				
gail.lawrence@leotek.com	www.leotek.com			

Leotek Electronics USA, LLC	Phone: (903) 935-2695	TSL-12G-LX-IL6-A1-P3	Must be Intertek ETL verified to be compliant to the most current ITE VTCSE-LED or PTCSI-LED specifications	approved
Gail Lawrence	Cell: (903) 399-8055			4 /2 /2015
1955 Lundy Avenue	Fax: (408) 518-8128			
San Jose CA 95131				
gail.lawrence@leotek.com	www.leotek.com			

Leotek Electronics USA, LLC	Phone: (903) 935-2695	TSL-12RA-IL6-A1-P3	Must be Intertek ETL verified to be compliant to the most current ITE VTCSE-LED or PTCSI-LED specifications	approved
Gail Lawrence	Cell: (903) 399-8055			9 /25/2017
1955 Lundy Avenue	Fax: (408) 518-8128			
San Jose CA 95131				
gail.lawrence@leotek.com	www.leotek.com			

Leotek Electronics USA, LLC	Phone: (903) 935-2695	TSL-12R-LX-IL6-A1-P3	Must be Intertek ETL verified to be compliant to the most current ITE VTCSE-LED or PTCSI-LED specifications	approved
Gail Lawrence	Cell: (903) 399-8055			4 /2 /2015
1955 Lundy Avenue	Fax: (408) 518-8128			
San Jose CA 95131				
gail.lawrence@leotek.com	www.leotek.com			

Leotek Electronics USA, LLC	Phone: (903) 935-2695	TSL-12YA-IL6-A1-P3	Must be Intertek ETL verified to be compliant to the most current ITE VTCSE-LED or PTCSI-LED specifications	approved
Gail Lawrence	Cell: (903) 399-8055			9 /25/2017
1955 Lundy Avenue	Fax: (408) 518-8128			
San Jose CA 95131				
gail.lawrence@leotek.com	www.leotek.com			

623.03.01 TRAFFIC SIGNALS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Leotek Electronics USA, LLC Gail Lawrence 1955 Lundy Avenue San Jose CA 95131 gail.lawrence@leotek.com	TSL-12Y-LX-IL6-A1-P3 Phone: (903) 935-2695 Cell: (903) 399-8055 Fax: (408) 518-8128 www.leotek.com	Must be Intertek ETL verified to be compliant to the most current ITE VTCSE-LED or PTCSI-LED specifications approved 4 /2 /2015
Leotek Electronics USA, LLC Gail Lawrence 1955 Lundy Avenue San Jose CA 95131 gail.lawrence@leotek.com	TSL-PED-16-CIL-P1 Phone: (408) 380-1788 Cell: (903) 935-2695 Fax: (408) 518-8128 www.leotek.com	Must be Intertek ETL verified to be compliant to the most current ITE VTCSE-LED or PTCSI-LED specifications approved 11/7 /2012
Leotek Electronics USA, LLC Gail Lawrence 1955 Lundy Avenue San Jose CA 95131 gail.lawrence@leotek.com	TSL-PED-16-DIL 16" LED FH/MP Indication Phone: (408) 380-1788 Cell: (903) 935-2695 Fax: (408) 518-8128 www.leotek.com	Must be Intertek ETL verified to be compliant to the most current ITE VTCSE-LED or PTCSI-LED specifications approved 4 /6 /2010
TraStar Incorporated Elaine Davis 860 North Dorothy Drive Suite 600 Richardson TX 75081 edavis@trastarusa.com	JXC-300HFT Series LED Vehicular Lamps Phone: (972) 480-0888 Cell: Fax: (972) 480-8884 www.trastarusa.com	Must be Intertek ETL verified to be compliant to the most current ITE VTCSE-LED or PTCSI-LED specifications approved 11/6 /2012
TraStar Incorporated Elaine Davis 860 North Dorothy Drive Suite 600 Richardson TX 75081 edavis@trastarusa.com	JXJ300-07T Phone: (972) 480-0888 Cell: Fax: (972) 480-8884 www.trastarusa.com	Must be Intertek ETL verified to be compliant to the most current ITE VTCSE-LED or PTCSI-LED specifications approved 11/6 /2012
TraStar Incorporated Elaine Davis 860 North Dorothy Drive Suite 600 Richardson TX 75081 edavis@trastarusa.com	JXM 400 VIE Series Countdown Pedestrian Lamps Phone: (972) 480-0888 Cell: Fax: (972) 480-8884 www.trastarusa.com	Must be Intertek ETL verified to be compliant to the most current ITE VTCSE-LED or PTCSI-LED specifications approved 11/6 /2012

623.03.15 SIGN LIGHTING FIXTURES

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Lumi Trak, Inc. Jeff Harper PO Box 158 Shrewsbury PA 17361 jeff@lumitrak.com	LT2000 SL120MOD Phone: (717) 235-2863 Cell: (717) 779-8628 Fax: (717) 235-5076 www.lumitrak.com	approved 9 /25/2017

623.03.22 LUMINAIRE RETRIEVAL SYSTEM

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
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623.03.22 LUMINAIRE RETRIEVAL SYSTEM

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Lumi Trak Incorporated George Townsend PO Box 158 Shrewsbury PA 17361 george@lumitrak.com	Phone: (717) 235-2863 Cell: (717) 818-8203 Fax: (717) 235-5076 www.lumitrak.com	Lumi Trak approved 10/11/2000

623.05.26 RED LIGHT DETECTORS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
McCain Incorporated Carol Jarvis-Murphy 2365 Oak Ridge Way Vista CA 92081 cmurphy@mccain-inc.com	Phone: (760) 734-5027 Cell: (750) 727-8100 Fax: (760) 597-7108 www.mccain-inc.com	Red Light Detector approved 7/16/2003

625.02.02 MARKERS (REFLECTIVE ON CONCRETE BARRIER RAILS)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Artuk Gregg Schueler 1200 Abbott Drive Elgin IL 60123 sales@artukinc.com	Phone: (847) 841-7050 Cell: (847) 707-4698 Fax: (847) 488-9154 http://artukinc.com	FB33 approved 2/2/1993
Artuk Gregg Schueler 1200 Abbott Drive Elgin IL 60123 sales@artukinc.com	Phone: (847) 841-7050 Cell: (847) 707-4698 Fax: (847) 488-9154 http://artukinc.com	FB34 approved 12/28/2016
Artuk Gregg Schueler 1200 Abbott Drive Elgin IL 60123 sales@artukinc.com	Phone: (847) 841-7050 Cell: (847) 707-4698 Fax: (847) 488-9154 http://artukinc.com	FT - Flex Tab approved 12/28/2016
Irwin Hodson Company Gary Johnson 2838 SE 9th Ave Portland OR 97202 garyj@ihco.com	Phone: (503) 419-4624 Cell: (503) 709-6608 Fax: (503) 239-5304 www.irwinhodson.com	A-Shape Highway Traffic Reflector Epoxy shall be used for fastening the reflective marker to the top of the concrete barrier rail. Alt contact: Mark McDonald (503) 419-4629 markmc@ihoc.com approved 5/7/2015
Irwin Hodson Company Gary Johnson 2838 SE 9th Ave Portland OR 97202 garyj@ihco.com	Phone: (503) 419-4624 Cell: (503) 709-6608 Fax: (503) 239-5304 www.ihco.com	Barrier Traffic Reflector Series Alt contact: Mark McDonald (503) 419-4629 markmc@ihoc.com approved 9/3/2013

625.02.02 MARKERS (REFLECTIVE ON CONCRETE BARRIER RAILS)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Pexco, LLC Craig Schulz 3110 70th Avenue East Tacoma WA 98424 craig.schulz@pexco.com	DAPCO Straight Guardrail Reflector Plates Phone: (253) 284-8000 Cell: (253) 284-8005 Fax: (253) 284-8080 www.pexco.com	Type II; standard surface and soil/ground mount options available approved 1 /9 /1995
Pexco, LLC Craig Schulz 3110 70th Avenue East Tacoma WA 98424 craig.schulz@pexco.com	PCBM 12H High Impact Phone: (253) 284-8000 Cell: (253) 284-8005 Fax: (253) 284-8080 www.pexco.com	Type II; standard surface and soil/ground mount options available approved 11/3 /2009
Pexco, LLC Craig Schulz 3110 70th Avenue East Tacoma WA 98424 craig.schulz@pexco.com	PCBM T12H High Impact Phone: (253) 284-8000 Cell: (253) 284-8005 Fax: (253) 284-8080 www.pexco.com	Type II; standard surface and soil/ground mount options available approved 11/3 /2009
RetroFlex, LLC Terry Anest 6185 Element Lane Roseville CA 95747 tanest@retroflexllc.com	RF3N1 RetroFlex Reflector Phone: (916) 305-8687 Cell: (916) 305-8687 Fax: www.retroflexllc.com	approved 6 /11/2020
SHUR-TITE Products Gary Champ P.O. Box 2283 Round Rock TX 78680 gary@shur-tite.com	Trafco CTB16 Concrete Barrier Wall Flex Delineator Phone: (512) 218-9500 Cell: Fax: www.shur-tite.com	Do not use Type III sheeting approved 12/10/2020
SHUR-TITE Products Gary Champ P.O. Box 2283 Round Rock TX 78680 gary@shur-tite.com	Trafco CTB3 Concrete Barrier Wall Flex Delineator Phone: (512) 218-9500 Cell: Fax: www.shur-tite.com	Do not use Type III sheeting approved 12/10/2020
Three D Traffic Works Frank Dvoracek 430 North Varney Street Burbank CA 91502 sales@trafficwks.com	TD 9300 Roadguide Phone: (877) 843-9757 Cell: (323) 849-1316 Fax: (818) 841-5096 www.trafficwks.com	approved 12/3 /2002
Three D Traffic Works Frank Dvoracek 430 North Varney Street Burbank CA 91502 sales@trafficwks.com	TD 9400 Roadguide Phone: (877) 843-9757 Cell: (323) 849-1316 Fax: (818) 841-5096 www.trafficwks.com	approved 12/3 /2002

625.02.03 CHANGEABLE MESSAGE SIGNS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
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625.02.03 CHANGEABLE MESSAGE SIGNS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
No Vendors at this time *** *** *** ** ***	Phone: *** Cell: Fax:	MASH-16 crash testing standards are in effect for this category on 12/31/19. Awaiting submission of qualifying products from Industry to repopulate category. approved 12/31/2019

625.02.04 IMPACT ATTENUATOR (TEMPORARY)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Hill & Smith, Inc. Cecil Brown 987 Buckeye Park Road Columbus OH 43207 cecil.brown@hillandsmith.com	Phone: (614) 340-6294 Cell: Fax: www.hillandsmith.com	SCI100GM MASH TL-3. Install per manufacture recommendations. approved 2 /23/2007
Lindsay Transportation Solutions, LLC Larry Savage 180 River Road Rio Vista CA 94571 larry.savage@lindsay.com	Phone: (707) 374-6800 Cell: (916) 474-9644 Fax: (707) 374-6801 www.barriersystemsinc.com	ABSORB-M Non-Redirective Crash Cushion MASH TL-3; water filled. Install per manufacture recommendations. approved 9 /17/2019
Lindsay Transportation Solutions, LLC Larry Savage 180 River Road Rio Vista CA 94571 larry.savage@lindsay.com	Phone: (707) 374-6800 Cell: (916) 474-9644 Fax: (707) 374-6801 www.lindsay.com/transportation-solutions	Universal TAU-M MASH TL-3. Install per manufacture recommendations. approved 7 /22/2019
PSS Jordan McMullen 2444 Baldwin Road Cleveland OH 44104 jordan.mcmullen@PSS-Innovations.com	Phone: (800) 662-6338 Cell: (216) 658-7552 Fax: (216) 231-2702 www.PSS-Innovations.com	CrashGard Sand Barrel MASH TL-3. Install per manufacture recommendations. approved 9 /12/2012
Traffix Devices, Inc. Cary LeMonds 160 Avenida La Pata San Clemente CA 92673 clemonds@traffixdevices.com	Phone: (801) 979-7099 Cell: Fax: (949) 573-9290 www.traffixdevices.com	Big Sandy 48247-SPI Temp MASH TL-3. Install per manufacture recommendations. approved 2 /18/2020
Traffix Devices, Inc. Cary LeMonds 160 Avenida La Pata San Clemente CA 92673 clemonds@traffixdevices.com	Phone: (801) 979-7099 Cell: Fax: (949) 573-9290 www.traffixdevices.com	Big Sandy Sand Barrel MASH TL-3. Install per manufacture recommendations. approved 2 /18/2020
Traffix Devices, Inc. Cary LeMonds 160 Avenida La Pata San Clemente CA 92673 CLeMonds@TraffixDevices.com	Phone: (801) 979-7099 Cell: Fax: (949) 573-9290 www.TraffixDevices.com	Sentry Longitudinal Energy Dissipater (SLED) MASH TL-3; water-filled. Install per manufacture recommendations. approved 4 /9 /2020

625.02.04 IMPACT ATTENUATOR (TEMPORARY)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Trinity Highway Products, LLC Paul Kruse 15601 Dallas Parkway, Suite 525 Addison TX 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.trinityhighway.com	QuadGuard Elite M10 MASH TL-3; 24 and 69 inch widths approved; Install per manufacturer's recommendations. approved 3 /11/2021
Trinity Highway Products, LLC Paul Kruse 15601 Dallas Parkway, Suite 525 Addison TX 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.TrinityHighway.com	QuadGuard M Wide MASH TL-3; Install per manufacture recommendations. approved 3 /11/2021
Trinity Highway Products, LLC Paul Kruse 15601 Dallas Parkway, Suite 525 Addison TX 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.trinityhighway.com	QuadGuard M10 MASH TL-3. Install per manufacture recommendations. approved 3 /27/2019

625.02.05 IMPACT ATTENUATOR (TRUCK MOUNTED)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Gregory Industries, Inc. Eric Smith 4100 13th Street SW Canton OH 44710 esmith@gregoryhighway.com	Phone: (330) 477-4800 Cell: Fax: (330) 477-0626 www.gregoryhighway.com	TTMA-200 Trailer Truck Mounted Attenuator MASH TL-3. Trailer Mounted - Min. support vehicle weight of 10,000lbs (4,535.9kg), Max. support vehicle weight: unlimited. Unit selected must have a manufacturer recommended installation for the design speed specified in the bid item. approved 9 /17/2019
TraFFix Devices, Inc. Cary W. LeMonds 2267 East Crimson Ridge Drive Saint George UT 84790 CLeMonds@TraFFixDevices.com	Phone: (801) 979-7099 Cell: (949) 361-5663 Fax: (949) 573-9290 www.traffixdevices.com	Scorpion II TA MASH TL-3, trailer-mounted approved 4 /1 /2020
TraFFix Devices, Inc. Cary W. LeMonds 2267 East Crimson Ridge Drive Saint George UT 84790 CLeMonds@TraFFixDevices.com	Phone: (801) 979-7099 Cell: (949) 361-5663 Fax: (949) 573-9290 www.traffixdevices.com	Scorpion II TMA MASH TL-3 approved 1 /27/2019
Trinity Highway Products, LLC Paul Kruse 15601 Dallas Parkway, Suite 525 Addison NV 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.trinityhighway.com	SMT MASH TL-3, trailer mounted approved 9 /17/2020
Trinity Highway Products, LLC Paul Kruse 15601 Dallas Parkway, Suite 525 Addison NV 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.trinityhighway.com	SS180M MASH TL-3 approved 9 /17/2020

625.02.05 IMPACT ATTENUATOR (TRUCK MOUNTED)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Verdegro USA, LLC Herman Harderwijk 1700 W. Irving Park Road, Suite 302 Chicago IL 60613 sales@verdegro.com	Phone: (786) 408-5709 Cell: Fax: (786) 431-3097 www.BLADE-TMA.com and www.verdegro.	BLADE TMA MASH TL-3. Alt# is +31615839389. approved 7 /22/2019

625.02.06 ALTERNATIVE PORTABLE BARRIER RAIL

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Easi-Set Worldwide Moffette Tharpe P.O. Box 400 Midland VA 22728 mtharpe@easiset.com	Phone: (484) 256-0001 Cell: (540) 439-8911 Fax: (540) 439-2541 www.easiset.com and www.jjhooks.com	J-J Hooks Portable Concrete Barrier Rail MASH TL-3; Freestanding, Pinned, or Bolted. approved 4 /1 /2020
Hill & Smith, Inc. Cecil Brown 987 Buckeye Park Road Columbus OH 43207 cecil.brown@hillandsmith.com	Phone: (614) 340-6294 Cell: Fax: www.hillandsmith.com	ZoneBloc Concrete Barrier MASH TL-3 compliant. Install per manufacturer's requirements. approved 12/10/2020
Hill and Smith, Inc. Cecil Brown 987 Buckeye Park Road Columbus OH 43207 cecil.brown@hillandsmith.com	Phone: (614) 340-6294 Cell: Fax: www.hillandsmith.com	Zoneguard Steel Barrier MASH TL-3; install per manufacturer's requirements. approved 12/31/2019

625.02.07 PORTABLE BEACON LIGHT SYSTEM

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
K&K Systems Incorporated Alice Bingham 687 Palmetto Road Tupelo MS 38801 ali@k-systems.com	Phone: (888) 414-3003 Cell: (662) 566-2025 Fax: (662) 566-7123 www.k-systems.com	Safety Beacon Light approved 1 /6 /1998

625.03.03 SIGN SUPPORT SYSTEM

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Marketing Displays International Eric Larson 38271 W. 12 Mile Road Farmington Hills MI 48331 tcpsales@mdiworldwide.com	Phone: (800) 521-6776 Cell: Fax: (248) 488-5700 www.mditrafficcontrol.com	SOSM-NS MASH TL-3. Roll-up signs only. approved 9 /17/2020
Pacific Safety dba Dicke Safety Michael Burke 1845 Anunsen St. NE Salem OR 97301 mike@dicketool.com	Phone: (206) 818-9277 Cell: (800) 333-5641 Fax: (800) 695-6054 www.dicketool.com	UF2000w MASH TL-3. Roll-up signs only. approved 12/10/2020

625.03.03 SIGN SUPPORT SYSTEM

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Plasticade Henry Ross 100 Howard Avenue Des Plaines IL 60018 hross@plasticade.com	Plasticade SS300 Compact Sign Stand Phone: (800) 772-0355 Cell: (773) 294-4942 Fax: www.plasticade.com	MASH TL-3. Roll-up signs only. approved 9 /17/2020
Plasticade Henry Ross 100 Howard Avenue Des Plaines IL 60018 hross@plasticade.com	Plasticade SS300A Compact Sign Stand Phone: (800) 772-0355 Cell: (773) 294-4942 Fax: www.plasticade.com	MASH TL-3. Roll-up signs only. approved 9 /17/2020
Plasticade Henry Ross 100 Howard Avenue Des Plaines IL 60018 hross@plasticade.com	Plasticade SS310 Sign Stand Phone: (800) 772-0355 Cell: (773) 294-4942 Fax: www.plasticade.com	MASH TL-3. Roll-up signs only. approved 9 /17/2020
Plasticade Henry Ross 100 Howard Avenue Des Plaines IL 60018 hross@plasticade.com	Plasticade SS340A Double Spring Sign Stand Phone: (800) 772-0355 Cell: (773) 294-4942 Fax: www.plasticade.com	MASH TL-3. Roll-up signs only. approved 9 /17/2020
Plasticade Henry Ross 100 Howard Avenue Des Plaines IL 60018 hross@plasticade.com	Plasticade SS410A Springless Sign Stand Phone: (800) 772-0355 Cell: (773) 294-4942 Fax: www.plasticade.com	MASH TL-3. Roll-up signs only. approved 9 /17/2020
Plasticade Henry Ross 100 Howard Avenue Des Plaines IL 60018 hross@plasticade.com	Plasticade SS420A Double Spring Sign Stand Phone: (800) 772-0355 Cell: (773) 294-4942 Fax: www.plasticade.com	MASH TL-3 approved 9 /17/2020
Plasticade Henry Ross 100 Howard Avenue Des Plaines IL 60018 hross@plasticade.com	Plasticade SS520 "Big Dog" Sign Stand Phone: (800) 772-0355 Cell: (773) 294-4942 Fax: www.plasticade.com	MASH TL-3. Roll-up signs only. approved 9 /17/2020
Traffix Devices, Inc. Cary LeMonds 160 Avenida La Pata San Clemente CA 92673 clemonds@traffixdevices.com	Zephyr Portable Stand Phone: (801) 979-7099 Cell: Fax: (949) 573-9290 www.traffixdevices.com	MASH TL-3. Must conform to section 716. Dibond substrate is allowed only with stands specified by FHWA letters of acceptance. approved 3 /22/2000

625.03.04 BARRICADES

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
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625.03.04 BARRICADES

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Pexco, LLC Craig Schulz 3110 70th Avenue East Tacoma WA 98424 craig.schulz@pexco.com	Phone: (253) 284-8000 Cell: (253) 284-8005 Fax: (253) 284-8080 www.pexco.com	Barricade Type 3B; with or without lights approved 11/5 /2009
Plasticade Henry Ross 100 Howard Avenue Des Plaines IL 60018 hross@plasticade.com	Phone: (800) 772-0355 Cell: (773) 294-4942 Fax: (847) 966-8074 www.plasticade.com	Plasticade Angle Iron Type III Barricade Type 3 approved 12/31/2012
Plasticade Henry Ross 100 Howard Avenue Des Plaines IL 60018 hross@plasticade.com	Phone: (800) 772-0355 Cell: (773) 294-4942 Fax: (847) 966-8074 www.plasticade.com	Plasticade Telespar Type III Barricade Type 3 approved 12/31/2012
Plasticade Henry Ross 100 Howard Avenue Des Plaines IL 60018 hross@plasticade.com	Phone: (800) 772-0355 Cell: (773) 294-4942 Fax: (847) 955-8074 www.plasticade.com	Sentinel Type 3 approved 2 /21/2007
PSS Jordan McMullen 2444 Baldwin Road Cleveland OH 44104 jordan.mcmullen@PSS-Innovations.com	Phone: (800) 662-6338 Cell: (216) 658-7552 Fax: (216) 231-2702 www.PSS-Innovations.com	Anchor Mast Barricade Type 3; with or without lights approved 5 /5 /2010
PSS Jordan McMullen 2444 Baldwin Road Cleveland OH 44104 jordan.mcmullen@pss-innovations.com	Phone: (800) 662-6338 Cell: (216) 658-7552 Fax: (216) 231-2702 pss-innovations.com	LaneGard 3 MASH TL-3; Type 3 approved 6 /11/2020
Three D Traffic Works Frank Dvoracek 430 North Varney Street Burbank CA 91502 frank@3dplastics.com	Phone: (877) 843-9757 Cell: (323) 849-1316 Fax: (818) 841-5097 www.trafficwks.com	TD 2300M MASH TL-3; Type I and Type II, with or without lights and/or sign. approved 12/10/2020

627.02.01 THERMOPLASTIC SIGN PANELS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
No Vendors at this Time *** *** ***	Phone: Cell: Fax: ***	*** approved 11/4 /2008

630.02.01 HEADLIGHT GLARE SCREENS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Carsonite Composites Int'l Keith Lewis 19845 US Highway 76 Newberry SC 29108 mklewis@frontier.net	Phone: (800) 648-7916 Cell: (503) 621-8528 Fax: (803) 276-8940 www.carsonite.com	Modular Guidance System approved 10/1 /2008
Energy Absorption Systems, Inc. Paul Kruse 15601 Dallas Parkway, Suite 525 Addison TX 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.TrinityHighway.com	Glare Screen System approved 7 /31/1996
Flexstake Incorporated Robert K. Hughes, Jr. 2150 Andrea Lane #C Ft Meyers FL 33912 jim@flexstake.com	Phone: (800) 348-9839 Cell: (239) 481-3539 Fax: (239) 482-3539 www.flexstake.com	Glare Screen System approved 7 /31/1996
Plasticade Henry Ross 100 Howard Avenue Des Plaines IL 60018 hross@plasticade.com	Phone: (800) 772-0355 Cell: (773) 294-4942 Fax: www.plasticade.com	Plasticade Modular Glare Screen approved 6 /11/2020

632.03.05 RETROREFLECTOMETERS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Ennis-Flint, Inc. QPL Administrator 4161 Piedmont Pkwy, Ste. 370 Greensboro NC 27410 qpladmin@ennisflint.com	Phone: (800) 331-8118 Cell: (336) 477-8363 Fax: (336) 475-7900 https://www.ennisflintamericas.com/	LTL-2000 discontinuing 10/08 LTL 2000 Geometry Retroreflectometer was discontinued but still qualifies approved 6 /1 /1999
Ennis-Flint, Inc. QPL Administrator 4161 Piedmont Pkwy, Ste. 370 Greensboro NC 27410 qpladmin@ennisflint.com	Phone: (800) 331-8118 Cell: (336) 477-8363 Fax: (336) 475-7900 https://www.ennisflintamericas.com/	LTL-X 30 Meter Geometry approved 6 /1 /1999
Ennis-Flint, Inc. QPL Administrator 4161 Piedmont Pkwy, Ste. 370 Greensboro NC 27410 qpladmin@ennisflint.com	Phone: (800) 331-8118 Cell: (336) 477-8363 Fax: (336) 475-7900 https://www.ennisflintamericas.com/	LTL-X Mark II approved 9 /25/2017
Mirolux Products Incorporated William Kaiser 12571 S. Deer Canyon Lane Draper UT 84020-3105 sales@miroluxproducts.com	Phone: (801) 718-7089 Cell: Fax: (801) 571-3394 www.miroluxproducts.com	Mirolux Ultra 30 approved 12/26/1999

632.03.05 RETROREFLECTOMETERS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
RoadVista Eric Nelson 9925 Carroll Canyon Road San Diego CA 92131 enelson@roadvista.com	Phone: (858) 279-6044 Cell: (888) 637-2758 Fax: (858) 576-9286 www.roadvista.com	LaserLux CEN 30 LaserLux CEN 30 Mobile 10/08 MX 30 Retroreflectometer was discontinued but still qualifies; 12/16 CEN 30 both the mobile and portable units have been discontinued but still qualify. approved 12/5 /2016
RoadVista Eric Nelson 9925 Carroll Canyon Road San Diego CA 92131 enelson@roadvista.com	Phone: (858) 279-6044 Cell: (888) 637-2758 Fax: (858) 576-9286 www.roadvista.com	LaserLux G7 Mobile approved 9 /25/2017
RoadVista Eric Nelson 9925 Carroll Canyon Road San Diego CA 92131 enelson@roadvista.com	Phone: (858) 279-6044 Cell: (888) 637-2758 Fax: (858) 576-9286 www.roadvista.com	StripeMaster Series I approved 5 /27/2010
RoadVista Eric Nelson 9925 Carroll Canyon Road San Diego CA 92131 enelson@roadvista.com	Phone: (858) 279-6044 Cell: (888) 637-2758 Fax: (858) 576-9286 www.roadvista.com	StripeMaster Series II approved 5 /27/2010

633.02.01 PAVEMENT MARKERS (NON-REFLECTIVE, PERMANENT)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Alpine Products Bart Farrar 550 3rd Street SW, Building C Auburn WA 98001 bart@alpinemarkings.com	Phone: (253) 351-9828 Cell: Fax: (253) 735-6303 www.alpinemarkings.com	DDOT ABS 100 mm (4") round approved 6 /2 /1999
Apex Universal Incorporated Janet Yang 11033 Forest Place Santa Fe Springs CA 90670 sales@apexmarker.com	Phone: (562) 944-8878 Cell: (562) 879-6888 Fax: (562) 944-2298 www.apexmarker.com	929 ABS 100 mm (4") round approved 6 /1 /1999
Apex Universal Incorporated Janet Yang 11033 Forest Place Santa Fe Springs CA 90670 sales@apexmarker.com	Phone: (562) 944-8878 Cell: (562) 879-6888 Fax: (562) 944-2298 www.apexmarker.com	929 PP 100 mm (4") round approved 6 /1 /1999
Apex Universal Incorporated Janet Yang 11033 Forest Place Santa Fe Springs CA 90670 sales@apexmarker.com	Phone: (562) 944-8878 Cell: (562) 879-6888 Fax: (562) 944-2298 www.apexmarker.com	Ceramic 100 mm (4") round approved 6 /1 /1999

633.02.01 PAVEMENT MARKERS (NON-REFLECTIVE, PERMANENT)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Ennis-Flint, Inc. QPL Administrator 4161 Piedmont Pkwy, Ste. 370 Greensboro NC 27410 qpladmin@ennisflint.com	Phone: (800) 331-8118 B10 Cell: (336) 477-8363 Fax: (336) 475-7900 https://www.ennisflintamericas.com/	100 mm (4") round approved 12/20/2017
Interstate Sales Mike Trentman 12600 Locksley Lane, Suite 200 Auburn CA 95602 mike@interstatesales.com	Phone: (800) 237-7245 Diamond Back (ABS & Polypropylene) Cell: (530) 823-6070 Fax: (530) 823-0994 www.interstatesales.com	100 mm (4") round (ABS & Polypropylene) approved 8 /5 /2002
Three D Traffic Works Frank Dvoracek 430 North Varney Street Burbank CA 91502 sales@trafficwks.com	Phone: (877) 843-9757 TD 10000 Series Cell: (323) 849-1316 Fax: (818) 841-5096 www.trafficwks.com	100 mm (4") round approved 12/4 /2002

633.02.02 PAVEMENT MARKERS (REFLECTIVE, PERMANENT)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
3M Transportation Safety Division Eric Dornak PO Box 231393 Las Vegas NV 89105 ejdornak@mmm.com	Phone: (800) 553-1380 290 Durable Raised Cell: (702) 743-0012 Fax: (651) 732-8435 www.3M.com/tcm	89 mm x 100 mm (3.6"x4") approved 6 /1 /1999
Apex Universal Incorporated Janet Yang 11033 Forest Place Santa Fe Springs CA 90670 sales@apexmarker.com	Phone: (562) 944-8878 921 AR Cell: (562) 879-6888 Fax: (562) 944-2298 www.apexmarker.com	 approved 6 /1 /1999
Ennis-Flint, Inc. QPL Administrator 4161 Piedmont Pkwy, Ste. 370 Greensboro NC 27410 qpladmin@ennisflint.com	Phone: (800) 331-8118 C80-FH Raised Pavement Marker Cell: (336) 477-8363 Fax: (336) 475-7900 https://www.ennisflintamericas.com	 approved 2 /6 /2002
Ray-O-Lite A Division of Pac-Tec Inc Mary Haddad 5401 N. Sam Houston Parkway W Houston TX 77086 customerservice@rayolite.com	Phone: (800) 848-7025 AA Cell: (281) 617-2240 Fax: (281) 583-1506 www.rayolite.com	100 mm x 100 mm (4"x4") approved 6 /1 /1999
Ray-O-Lite A Division of Pac-Tec Inc Mary Haddad 5401 N. Sam Houston Parkway W Houston TX 77086 customerservice@rayolite.com	Phone: (800) 848-7025 ARC Cell: (281) 617-2240 Fax: (281) 583-1506 www.rayolite.com	100 mm x 100 mm (4"x4") approved 6 /1 /1999

633.02.02 PAVEMENT MARKERS (REFLECTIVE, PERMANENT)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Ray-O-Lite A Division of Pac-Tec Inc Mary Haddad 5401 N. Sam Houston Parkway W Houston TX 77086 customerservice@rayolite.com	Phone: (800) 848-7025 Cell: (281) 617-2240 Fax: (281) 583-1506 www.rayolite.com	Round Shoulder ARC 100 mm x 100 mm (4"x4") approved 6 /1 /1999

633.02.03 PAVEMENT MARKERS (REFLECTIVE, RECESSED)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Ray-O-Lite A Division of Pac-Tec Inc Mary Haddad 5401 N. Sam Houston Parkway W Houston TX 77086 customerservice@rayolite.com	Phone: (800) 848-7025 Cell: (281) 617-2240 Fax: (281) 583-1506 www.rayolite.com	2002 58 mm x 19 mm (2.3"x4.6") approved 6 /1 /1999
Ray-O-Lite A Division of Pac-Tec Inc Mary Haddad 5401 N. Sam Houston Parkway W Houston TX 77086 customerservice@rayolite.com	Phone: (800) 848-7025 Cell: (281) 617-2240 Fax: (281) 583-1506 www.rayolite.com	2004 58 mm x 19 mm (2.3"x4.6") approved 6 /1 /1999

633.02.04 PAVEMENT MARKERS ADHESIVE

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Crafco, Inc. Angie Hoaglin 6165 W. Detroit Street Chandler AZ 85226 angie.hoaglin@crafco.com	Phone: (602) 276-0406 Cell: (602) 418-9902 Fax: (480) 961-0513 www.crafco.com	34270 Hot Applied Flexible approved 6 /16/1998
Ennis-Flint, Inc. QPL Administrator 4161 Piedmont Pkwy, Ste. 370 Greensboro NC 27410 qpladmin@ennisflint.com	Phone: (800) 331-8118 Cell: (336) 477-8363 Fax: (336) 475-7900 https://www.ennisflintamericas.com/	Bundy 12 cm X 12 cm Pad; (5" X 5") Pad White color on plantmix and black color on PCCP approved 5 /4 /1998
Martin Asphalt Company Juan Hermosillo 300 Christy Place South Houston TX 77587 juan.hermosillo@martinmlp.com	Phone: (713) 943-5210 Cell: (713) 941-4410 Fax: (713) 947-4908 www.martinasphalt.com	172542 Evergrip Bituminous approved 6 /15/1998
Martin Asphalt Company Juan Hermosillo 300 Christy Place South Houston TX 77587 juan.hermosillo@martinmlp.com	Phone: (713) 943-5210 Cell: (713) 941-4410 Fax: (713) 947-4908 www.martinasphalt.com	Evergrip Flexible GTR BMA approved 6 /15/2016

633.02.04 PAVEMENT MARKERS ADHESIVE

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Seal Bond Kelly Iverson 14851 Michael Lane Spring Lake MI 49456 kiverson@seal-bond.com	Phone: (800) 252-4144 Cell: Fax: (616) 850-0530 www.seal-bond.com	SB 9113 Traffic Reflector Adhesive approved 9 /25/2017

633.02.05 LANE LINE MARKERS (REFLECTIVE, TEMPORARY)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Apex Universal Incorporated Janet Yang 11033 Forest Place Santa Fe Springs CA 90670 sales@apexmarker.com	Phone: (562) 944-8878 Cell: (562) 879-6888 Fax: (562) 944-2298 www.apexmarker.com	Apex Chip Seal / Overlay Marker approved 1 /8 /2013
Pexco, LLC Craig Schulz 3110 70th Avenue East Tacoma WA 98424 craig.schulz@pexco.com	Phone: (253) 284-8000 Cell: (253) 284-8005 Fax: (253) 284-8080 www.pexco.com	Halftrack Model 25 Work zone pavement markers approved 11/29/2000
Pexco, LLC Craig Schulz 3110 70th Avenue East Tacoma WA 98424 craig.schulz@pexco.com	Phone: (253) 284-8000 Cell: (253) 284-8005 Fax: (253) 284-8080 www.pexco.com	Halftrack Model 26 Work zone pavement markers approved 11/29/2000
Pexco, LLC Craig Schulz 3110 70th Avenue East Tacoma WA 98424 craig.schulz@pexco.com	Phone: (253) 284-8000 Cell: (253) 284-8005 Fax: (253) 284-8080 www.pexco.com	TOM Work zone pavement markers approved 11/29/2000
Pexco, LLC Craig Schulz 3110 70th Avenue East Tacoma WA 98424 craig.schulz@pexco.com	Phone: (253) 284-8000 Cell: (253) 284-8005 Fax: (253) 284-8080 www.pexco.com	TRPM (Temporary Overlay) Work zone pavement markers approved 11/29/2000

635.02.01 PAVEMENT STRIPING TAPE (TEMPORARY)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
3M Transportation Safety Division Eric Dornak PO Box 231393 Las Vegas NV 89105 ejdornak@mmm.com	Phone: (800) 553-1380 Cell: (702) 743-0012 Fax: (651) 732-8435 www.3M.com/tcm	710 WRR WRR = Wet Reflective Removable white/yellow available approved 8 /16/2006

635.02.01 PAVEMENT STRIPING TAPE (TEMPORARY)**Vendor Name / Address****Product Name****Remarks**

Advance Traffic Markings	Phone: (252) 536-2574	200 Construction R	R = Removeable	approved 9 /24/2003
Raeleen Lucas	Cell: (714) 397-4428		white/yellow available	
100 Patch Rubber Road	Fax: (252) 536-4940			
Weldon NC 27890				
lucasco@ralucasco.com	www.trafficmarkings.com			

Brite Line Technologies	Phone: (303) 375-1293	Series 100R	R = Removeable	approved 6 /15/1999
Shea Durkin	Cell: (720) 217-1747		white/yellow available	
10660 E. 51st Ave	Fax: (303) 375-8557			
Denver CO 80239				
sdurkin@brite-line.com	www.brite-line.com			

Brite Line Technologies	Phone: (303) 375-1293	Series 200R	R = Removeable	approved 6 /15/1999
Shea Durkin	Cell: (720) 217-1747		white/yellow available	
10660 E. 51st Ave	Fax: (303) 375-8557			
Denver CO 80239				
sdurkin@brite-line.com	www.brite-line.com			

Brite Line Technologies	Phone: (303) 375-1293	Series Deltaline TWR	TWR = Temporary Wet Removeable	approved 6 /15/1999
Shea Durkin	Cell: (720) 217-1747		white/yellow available	
10660 E. 51st Ave	Fax: (303) 375-8557			
Denver CO 80239				
sdurkin@brite-line.com	www.brite-line.com			

Swarco Industries / Traffic Mgt	Phone: (503) 421-5227	Director 2 - (DG)	DG = Detour Grade	approved 4 /26/1999
Johnathan Knudson	Cell: (503) 421-5227	Director 2 (DG-WR)	WR = Wet Reflective	
270 Rutherford Lane / PO Box 89	Fax: (503) 208-2785		white/yellow available	
Columbia TN 38401				
jonathan.knutson@swarco.com	www.swarco.com			

Tape4 LLC	Phone: (314) 968-2569	Aztec III R	R = Removeable	approved 6 /7 /2013
Greg Gibson	Cell: (314) 504-0742		white/yellow available	
P.O. Box 300575	Fax: (314) 968-0494		alt. contact is David Littleton (e:)	
St Louis MO 63130			david@tape4.com	
greg@tape4.com	www.tape4.com			

641.02.01 IMPACT ATTENUATORS**Vendor Name / Address****Product Name****Remarks**

Hill & Smith, Inc.	Phone: (614) 340-6294	SCI100GM	MASH approved, TL-3 Compliant; Approved at all speeds.	approved 2 /23/2007
Cecil Brown	Cell:			
987 Buckeye Park Road	Fax:			
Columbus OH 43207				
cecil.brown@hillandsmith.com	www.hillandsmith.com			

Lindsay Transportation Solutions, LLC	Phone: (707) 374-6800	Universal TAU-M	MASH TL-3	approved 7 /22/2019
Larry Savage	Cell: (916) 474-9644			
180 River Road	Fax: (707) 374-6801			
Rio Vista CA 94571				
larry.savage@lindsay.com	www.lindsay.com/transportation-solutions			

641.02.01 IMPACT ATTENUATORS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Trinity Highway Products, LLC Paul Kruse 15601 Dallas Parkway, Suite 525 Addison TX 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.trinityhighway.com	QuadGuard Elite M10 MASH TL-3; 24 and 69 inch widths approved approved 3 /11/2021
Trinity Highway Products, LLC Paul Kruse 15601 Dallas Parkway, Suite 525 Addison TX 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.TrinityHighway.com	QuadGuard M Wide MASH TL-3 approved 3 /11/2021
Trinity Highway Products, LLC Paul Kruse 15601 Dallas Parkway, Suite 525 Addison TX 75001 paul.kruse@trin.net	Phone: (916) 644-9102 Cell: Fax: www.trinityhighway.com	QuadGuard M10 MASH TL-3 approved 3 /27/2019

642.02.02 CONCRETE PANEL WALL SYSTEMS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Big R Bridge: Vist-A-Wall Systems Jeffrey Stone 650 Justice Lane Mansfield TX 76063 jstone@bigrbridge.com	Phone: (817) 225-0852 Cell: (770) 871-9782 Fax: (817) 507-0197 bigrbridge.com	Stabilized Earth Walls NV sales contact Pete Niemann (ph) 970-584-2382 (e) pniemann@bigrbridge.com. approved 8 /28/2013
Hilfiker Retaining Wall Dave Woods 1902 Hilfiker Lane Eureka CA 95503 dave@hilfiker.com	Phone: (800) 762-8962 Cell: (707) 443-5093 Fax: (707) 443-2891 www.hilfiker.com	Reinforced Soil Embankment Wall approved 9 /8 /1998
Reinforced Earth Company James Sullivan 45610 Woodland Rd, Suite 200 Sterling VA 20166 jsullivan@reinforcedearth.com	Phone: (703) 547-8797 Cell: Fax: www.reinforcedearth.com	GeoMega MSE Wall System MANDATORY consultation with NDOT Structures and Geotechnical BEFORE submitting on a bid-- contact coordinator to get contact info for this well in advance. Approved with Omega connection ONLY. Height restricted to 50 ft maximum. approved 3 /27/2019
Reinforced Earth Company Jacques Bloomfield 25910 Acero, Suite 200 Mission Viejo CA 92691 jbloomfield@reinforcedearth.com	Phone: (949) 689-9023 Cell: (949) 247-3601 Fax: www.reinforcedearth.com	Reinforced Earth Lrg Wall approved 2 /7 /2001
Reinforced Earth Company Jacques Bloomfield 25910 Acero, Suite 200 Mission Viejo CA 92691 jbloomfield@reinforcedearth.com	Phone: (949) 689-9023 Cell: (949) 247-3601 Fax: www.reinforcedearth.com	Retained Earth approved 2 /7 /2001

642.02.02 CONCRETE PANEL WALL SYSTEMS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
SSL, LLC Andrew Thompson 4740 Scotts Valley Drive Suite E Scotts Valley CA 95066 andrewt@mseplus.com	MSE Earth Phone: (831) 430-9300 Cell: (831) 331-6199 Fax: (831) 430-9340 www.mseplus.com	Modified panels required; W24 longitudinal wire not permitted approved 5 /6 /2002
SSL, LLC Andrew Thompson 4740 Scotts Valley Drive Suite E Scotts Valley CA 95066 andrewt@mseplus.com	MSE Large Wall Panel Phone: (831) 430-9300 Cell: (831) 331-6199 Fax: (831) 430-9340 www.mseplus.com	Modified panels required; W24 longitudinal wire not permitted approved 5 /6 /2002
SSL, LLC Andrew Thompson 4740 Scotts Valley Drive Suite E Scotts Valley CA 95066 andrewt@mseplus.com	MSE Plus Phone: (831) 430-9300 Cell: (831) 331-6199 Fax: (831) 430-9340 www.mseplus.com	Modified panels required; W24 longitudinal wire not permitted approved 5 /6 /2002
Tensar International Corporation Robert Johnson 2500 Northwinds Parkway, Suite 500 Alpharetta GA 30009 rjohnson@tensarcorp.com	Ares Retaining Precast Wall Phone: (770) 344-2090 Cell: (770) 557-5015 Fax: (770) 344-2084 www.tensarcorp.com	approved 6 /11/1998

642.02.03 SEGMENTAL BLOCK WALL SYSTEMS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Jensen Precast Steven Jensen 9895 Double R Blvd. Reno NV 89521 sjensen@jensenprecast.com	Redi-Rock Phone: (775) 352-2700 Cell: (775) 352-6307 Fax: (775) 359-6364 www.jensenprecast.com	Permitted on a project-by-project basis with approvals from NDOT bridge and NDOT geotechnical and in accordance with 640.02.03 NDOT specifications approved 7 /23/2009
Reinforced Earth Company Jacques Bloomfield 25910 Acero, Suite 200 Mission Viejo CA 92691 jbloomfield@reinforcedearth.com	Pyramid Phone: (949) 689-9023 Cell: (949) 427-3601 Fax: www.reinforcedearth.com	Permitted on a project-by-project basis with approvals from NDOT bridge and NDOT geotechnical and in accordance with 640.02.03 NDOT specifications approved 9 /30/1994
Super Lite Block Estrella Cotto 3565 East Bost Road Suite 108 Las Vegas NV 89021 estrella.cotto@oldcastleapg.com	KeySteel SQFT MSE Panel Phone: (866) 758-3427 Cell: (702) 255-6364 Fax: www.keystonewalls.com	Permitted on a project-by-project basis with approvals from NDOT bridge and NDOT geotechnical and in accordance with 640.02.03 NDOT specifications approved 5 /15/2002
Tensar International Corporation Robert Johnson 2500 Northwinds Parkway, Suite 500 Alpharetta GA 30009 rjohnson@tensarcorp.com	MESA Phone: (770) 344-2090 Cell: (770) 557-5015 Fax: (770) 344-2084 www.tensarcorp.com	Permitted only when specified in the contract documents as an acceptable product approved 1 /1 /2012

646.02.02 CRACK SEALANTS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Adhesives Technology Corporation Renee Thomas 450 East Copans Rd. Pompano Beach FL 33064-5509 atcinfo@atcepoxy.com	Phone: (800) 892-1880 Cell: (954) 782-2221 Fax: (954) 782-2499 www.atcepoxy.com	CRACKBOND HEALER/SEALER Type I, II, IV and V; Grade 1; Class B and C. approved 12/17/2018
E-Chem, LLC Jason Burgoon 4102 El Rey Road SE Albuquerque NM 87105 jason@e-chem.net	Phone: (505) 217-2121 Cell: Fax: www.e-chem.net	EP100-SEAL HM ASTM C881 Type I, II, IV, and V; Grade 1; Class B and C approved 7/22/2019
E-Chem, LLC Jason Burgoon 4102 El Rey Road SE Albuquerque NM 87105 jason@e-chem.net	Phone: (505) 217-2121 Cell: Fax: www.e-chem.net	EP-SLV ASTM C881 Type I, II, IV, and V; Grade 1; Class B and C approved 7/22/2019
Euclid Chemical Company Brian Lewis 19215 Redwood Road Cleveland OH 44110 blewis@euclidchemical.com	Phone: (800) 321-7628 Cell: (216) 692-8305 Fax: (216) 531-9399 www.euclidchemical.com	Dural 335 ASTM C881 Type I and IV; Grade 1; Class C approved 6/22/2021
Sika Corporation Jerhard Evangelista 201 Polito Avenue Lyndhurst NY 07071 evangelista.jerhard@us.sika.com	Phone: (201) 508-6850 Cell: (551) 226-0528 Fax: usa.sika.com	Sikadur 55 SLV Type I and II; Grade 1; Class C approved 6/15/2016

646.02.05 LIQUID MEMBRANE

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Bridge Preservation, LLC Jonathan Haydu 686 South Adams Street Kansas City KS 66105 info@bridgepreservation.com	Phone: (913) 912-3305 Cell: Fax: (913) 951-0601 www.bridgepreservation.com	Bridge Deck Membrane (BDM) approved 9/25/2017

702.03.01c CURING COMPOUND (LIQUID MEMBRANE FORMING FOR CURING CONCRETE)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Atlas Tech Products Ryan Quinn 680 West Lake Mead Parkway Henderson NV 89015 ryanquinn@atlasform.com	Phone: (702) 227-6800 Cell: (858) 277-2100 Fax: (702) 222-0488 www.atlasform.com	Atlas Res-Cure ASTM C309 Type 1D approved 9/2/2008

702.03.01c CURING COMPOUND (LIQUID MEMBRANE FORMING FOR CURING CONCRETE)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
ChemMasters, Inc. John Kirk 300 Edwards St. Madison OH 44057 johnkirk@chemmasters.net www.chemmasters.net	Phone: (800) 486-7866 Cell: (440) 428-2105 Fax: (440) 428-7091 Certi-Vex Enviro Cure Clear 500 www.chemmasters.net	ASTM C309 Type 1D Variant Only. Product has been discontinued and will no longer be available after 12/31/21. approved 9 /17/2020
ChemMasters, Inc. John Kirk 300 Edwards St. Madison OH 44057 johnkirk@chemmasters.net www.chemmasters.net	Phone: (800) 486-7866 Cell: (440) 428-2105 Fax: (440) 428-7091 Safe-Cure 1000 Clear w/Dye www.chemmasters.net	ASTM C309 Type 1D Variant On ly approved 3 /11/2021
Dayton Superior Corporation Holly Jergens 1125 Byers Rd. Miamisburg OH 45342 hollyjergens@daytonsuperior.com www.daytonsuperior.com	Phone: (937) 866-0711 Cell: Fax: Resin Cure w/Dye J11WD www.daytonsuperior.com	ASTM C309 Type 1D approved 1 /8 /2010
SpecChem, LLC Dennis Salley 1511 Baltimore Ave. Kansas City MO 64108 dsalley@specchemllc.com www.specchem.com	Phone: (816) 968-5600 Cell: Fax: SpecRez www.specchem.com	Type 1D approved 3 /26/2018
US Mix Company Andrew Beaty 112 South Santa Fe Drive Denver CO 80223 andrew.beaty@oldcastle.com www.usspec.com	Phone: (303) 778-7227 Cell: (303) 489-1083 Fax: (303) 722-8426 US SPEC MaxCure Resin Clear www.usspec.com	ASTM C309 Type 1D approved 2 /6 /2006
W.R. Meadows Chris Mader 300 Industrial Dr. Hampshire IL 60140 dot@wrmeadows.com www.wrmeadows.com	Phone: Cell: Fax: 1100 Clear www.wrmeadows.com	ASTM C309 Type 1D Variant Only approved 8 /21/2019
W.R. Meadows Chris Mader 300 Industrial Dr. Hampshire IL 60140 dot@wrmeadows.com www.wrmeadows.com	Phone: Cell: Fax: 1300 Clear www.wrmeadows.com	ASTM C309 Type 1D Variant Only approved 8 /21/2019

702.03.01d CURING COMPOUND (WHITE PIGMENTED, WAX BASE)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Atlas Tech Products Ryan Quinn 680 West Lake Mead Parkway Henderson NV 89015 ryanquinn@atlasform.com www.atlasform.com	Phone: (702) 227-6800 Cell: (858) 277-2100 Fax: (702) 222-0488 Atlas Pro-Cure White www.atlasform.com	approved 9 /2 /2008

702.03.01d CURING COMPOUND (WHITE PIGMENTED, WAX BASE)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
ChemMasters, Inc. John Kirk 300 Edwards St. Madison OH 44057 johnkirk@chemmasters.net	Phone: (800) 486-7866 Cell: (440) 428-2105 Fax: (440) 428-7091 www.chemmasters.net	Certi-Vex Enviro Cure White 500 Product has been discontinued and will no longer be available after 12/31/21. approved 12/31/2019
ChemMasters, Inc. John Kirk 300 Edwards St. Madison OH 44057 johnkirk@chemmasters.net	Phone: (800) 486-7866 Cell: (440) 428-2105 Fax: (440) 428-7091 www.chemmasters.net	Safe-Cure 800 approved 3 /11/2021
Dayton Superior Corporation Holly Jergens 1125 Byers Rd. Miamisburg OH 45342 hollyjergens@daytonsuperior.com	Phone: (937) 866-0711 Cell: Fax: www.daytonsuperior.com	White Wax Cure J9A approved 8 /29/2008
Euclid Chemical Company Brian Lewis 19215 Redwood Road Cleveland OH 44110 blewis@euclidchemical.com	Phone: (800) 321-7628 Cell: (216) 692-8305 Fax: (216) 531-9399 www.euclidchemical.com	Kurez Vox White Pigmented approved 8 /21/1997
SpecChem, LLC Dennis Salley 1511 Baltimore Ave Ste 600 Kansas City MO 64108 dsalley@specchemllc.com	Phone: (816) 968-5600 Cell: Fax: www.specchemllc.com	Atlas Pro-Cure White approved 1 /22/2014
SpecChem, LLC Dennis Salley 1511 Baltimore Ave., Suite 600 Kansas City KS 64108 dsalley@specchemllc.com	Phone: (816) 968-5600 Cell: Fax: www.specchemllc.com	PaveCure WW approved 2 /18/2008
US Mix Company Andrew Beaty 112 South Santa Fe Drive Denver CO 80223 andrew.beaty@oldcastle.com	Phone: (303) 778-7227 Cell: (303) 489-1083 Fax: (303) 722-8426 www.usspec.com	US SPEC MaxCure Wax White approved 7 /2 /2008
W.R. Meadows Chris Mader 300 Industrial Dr. Hampshire IL 60140 dot@wrmeadows.com	Phone: Cell: Fax: www.wrmeadows.com	1600 White approved 5 /2 /2019

702.03.04 CURING COMPOUND (BRIDGE DECK)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
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702.03.04 CURING COMPOUND (BRIDGE DECK)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Atlas Tech Products Ryan Quinn 680 West Lake Mead Parkway Henderson NV 89015 ryanquinn@atlasform.com	Phone: (702) 227-6800 Cell: (858) 277-2100 Fax: (702) 222-0488 www.atlasform.com	Atlas Pro-Cure AMS Bridge Decks ASTM C309, Type 2, Class B approved 9 /2 /2008
ChemMasters, Inc. John Kirk 300 Edwards St. Madison OH 44057 johnkirk@chemmasters.net	Phone: (800) 486-7866 Cell: (440) 428-2105 Fax: (440) 428-7091 www.chemmasters.net	Certi-Vex Envio Cure White 1315 approved 12/31/2019
SpecChem, LLC Dennis Salley 1511 Baltimore Ave., Suite 600 Kansas City MO 64108 dsalley@specchemllc.com	Phone: (816) 968-5600 Cell: Fax: www.specchemllc.com	Atlas Pro-Cure AMS approved 1 /22/2014
SpecChem, LLC Dennis Salley 1511 Baltimore Ave., Suite 600 Kansas City MO 64108 dsalley@specchemllc.com	Phone: (816) 968-5600 Cell: Fax: www.specchemllc.com	Pave Cure AMS approved 5 /7 /2013
US Mix Company Andrew Beaty 112 South Santa Fe Drive Denver CO 80223 andrew.beaty@oldcastle.com	Phone: (303) 778-7227 Cell: (303) 489-1083 Fax: (303) 722-8426 www.usspec.com	US SPEC AMS 3754 White Bridge Decks ASTM C309, Type 2, Class B approved 6 /17/2008

702.03.05 POZZOLANS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
3M Gokul Venkitachalam 18750 Minnesota Road Corona CA 92881-4313 gvenkitachalam@mmm.com	Phone: (951) 520-4639 Cell: (405) 245-3645 Fax: www.usspec.com	NP200C Class N approved 9 /17/2020
Boral Resources, LLC Craig Wallace 1217 Cape Coral Pkwy E PMB 190 Cape Coral FL 33904 cwallace@boral.com	Phone: (239) 565-2338 Cell: Fax: (866) 449-8108 www.flyash.com	Carbon II Class F Fly Ash Class F approved 12/31/2019
Boral Resources, LLC Larry Bronson P.O. Box 50192 Henderson NV 89016 lbronson@boral.com	Phone: (702) 547-6941 Cell: (702) 498-4797 Fax: (702) 547-6941 www.boralflyash.com	Class F Fly Ash Class F Fly Ash Sources: Plant: Delta Plant, UT Plant: Bridger Plant, WY approved 2 /17/2010

702.03.05 POZZOLANS**Vendor Name / Address****Product Name****Remarks**

Boral Resources, LLC Craig Wallace 1217 Cape Coral Pkwy E PMB 190 Cape Coral FL 33904 cwallace@boral.com	Phone: (239) 565-2338 Cell: Fax: (866) 449-8108 www.flyash.com	Coal Creek Class F Fly Ash	Class F	approved 4 /1 /2020
Boral Resources, LLC Craig Wallace 1217 Cape Coral Pkwy E PMB-190 Cape Coral FL 33904 cwallace@boral.com	Phone: (239) 565-2338 Cell: Fax: (866) 449-8108 www.flyash.com	Craig Class F Fly Ash	Class F	approved 4 /1 /2020
Boral Resources, LLC Craig Wallace 1217 Cape Coral Pkwy E PMB 190 Cape Coral FL 33904 cwallace@boral.com	Phone: (239) 565-2338 Cell: Fax: (866) 449-8108 https://flyash.com	Prairie State	Class F	approved 6 /22/2021
Charah Solutions Timothy Cole 12601 Plantside Drive Louisville KY 40299 tcole@charah.com	Phone: (502) 631-0043 Cell: Fax: www.charah.com	Miami Fort	Class F	approved 6 /22/2021
Geofortis Pozzolans, LLC Mike Donovan 320 Western Road, Suite #1 Reno NV 89506 mdonovan@geofortis.com	Phone: (925) 878-1459 Cell: Fax: www.Geofortis.com	Geo NP Faust UT	Class N	approved 9 /17/2020
Nevada Cement Company, LLC Scott Murphy 1290 West Main Street Fernley NV 89408 smurphy@nevadacement.com	Phone: (775) 575-2281 Cell: (775) 232-4508 Fax: (775) 575-4387 www.nevadacement.com	Pozzolan Class "N"	Class N	approved 4 /8 /2011
Salt River Materials Group - Phoenix Cement Co Jeff Hearne 8800 East Chaparral Road, Suite 155 Scottsdale AZ 85250-2606 jhearne@srmaterials.com	Phone: (480) 850-5757 Cell: (602) 321-6040 Fax: (480) 850-5758 www.srmaterials.com	Apache Class F Fly Ash		approved 4 /16/2020
Salt River Materials Group - Phoenix Cement Co Jeff Hearne 8800 East Chaparral Road, Suite 155 Scottsdale AZ 85250-2606 jhearne@srmaterials.com	Phone: (480) 850-5757 Cell: (602) 321-6040 Fax: (480) 850-5758 www.srmaterials.com	Bonanza Class F Fly Ash		approved 9 /25/2017

702.03.05 POZZOLANS

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Salt River Materials Group - Phoenix Cement Co Jeff Hearne 8800 East Chaparral Road, Suite 155 Scottsdale AZ 85250-2606 jhearne@srmaterials.com	Phone: (480) 850-5757 Cell: (602) 321-6040 Fax: (480) 850-5758 www.srmaterials.com	Pozzolan Class F Plant: Cholla Plant, Joseph City, AZ Plant: Four Corners Plant, Fruitland, NM Plant: Gallup Plant, Gallup, NM Plant: San Juan Plant, Waterflow, NM approved 2 /4 /2011
Whitemud Resources Incorporated Thomas O'Neill Bow Valley Square 2 205 - 5 Avenue SW Suite 3900 Calgary, AB, T2P 2V7 Canada info@whitemudresources.com	Phone: (403) 441-8206 Cell: (403) 266-1985 Fax: (403) 263-5035 www.whitemudresources.com	Metakaolin Class N. Mobile# (403) 801-4125. approved 2 /4 /2011

707.03.04 JOINT SEALER (FOR WEAKENED PLANE JOINTS IN PCCP)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Crafco, Inc. Angie Hoaglin 6165 W. Detroit Street Chandler AZ 85226 angie.hoaglin@crafco.com	Phone: (602) 276-0406 Cell: (602) 418-9902 Fax: (480) 961-0513 www.crafco.com	Roadsaver Silicone SL approved 6 /20/2006
DS Brown Company Ryan Sypherd 300 East Cherry Street North Baltimore OH 45872 rsypherd@dsbrown.com	Phone: (800) 848-1730 Cell: (651) 262-6308 Fax: (419) 257-2200 www.dsbrown.com	DSB 900 SL Silicone SL = Self Leveling approved 4 /5 /2005
Pecora Corporation Glen Murphy 165 Wambold Road Harleysville PA 19438 murphyg@pecora.com	Phone: (214) 723-6051 Cell: (818) 519-7658 Fax: (215) 721-0286 www.pecora.com	Pecora 300 approved 9 /15/2001
Sika Corporation Jerhard Evangelista 201 Polito Avenue Lyndhurst NJ 07071 evangelista.jerhard@us.sika.com	Phone: (201) 508-6850 Cell: (551) 226-0528 Fax: usa.sika.com	Sikasil 728 SL approved 8 /5 /2005
The Dow Chemical Company Jason Sika 12081 West Alameda Parkway #421 Lakewood CO 80228 jason.sika@dow.com	Phone: (989) 496-3833 Cell: (303) 880-9614 Fax: (303) 484-6206 www.dow.com	DOWSIL 890-SL Silicone Sealant approved 3 /20/1997

707.03.04 JOINT SEALER (FOR WEAKENED PLANE JOINTS IN PCCP)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Tremco Incorporated Technical Services 3735 Green Road Beachwood OH 44122 tscs@tremcoinc.com	Phone: (866) 209-2404 Cell: (216) 292-5000 Fax: (216) 766-5535 www.tremcosealants.com	Spectrem 900 SL Formula 974831 w/ 333 Cartridges SL = Self Leveling approved 5/31/2002

714.03.01b COATING SYSTEMS FOR BRIDGES

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Carboline Company Agatha McFarland 2150 Schuetz Road Maryland Heights MO 63146 amcfarland@carboline.com	Phone: (314) 644-1000 Cell: (770) 846-1318 Fax: (314) 587-2693 www.carboline.com	Use the System in Remarks Shop Coat: Carbozinc 11, Part A: Base Part B: Zinc Filler. 1st Field Coat: Carboguard 893 Cycloaliphatic Amine Epoxy-Part A: Resin Part B: Catalyst. Top Coat: Carbothane 134 HS Aliphatic Acrylic Polyurethane-Part A: Resin Part B: Urethane Converter 811 approved 12/30/1998
PPG Protective & Marine Coatings Tod Savage 6359 Rancho Mission Rd #2 San Diego CA 92108 nyemiller@msn.com	Phone: (714) 337-1953 Cell: (619) 633-8406 Fax: www.ppgpmc.com	Use the System in Remarks Shop Coat: Dimetecote 9 Inorganic Zinc, Part A: Base Part B: Zinc Dust 1st Field Coat: Amercoat® 385 Multi-Purpose Epoxy - Part A: Resin Part B: Cure Top Coat: Amercoat 450 H Aliphatic Polyurethane - Part A: Resin Part B: Cure approved 5/21/2008
Sherwin Williams Company Paul Trautman 101 Prospect Avenue NW Cleveland OH 44115 paul.trautmann@sherwin.com	Phone: (216) 566-1733 Cell: (210) 861-2286 Fax: (216) 830-7721 www.sherwin-williams.com	Use the System in Remarks Shop Coat: Zinc Clad II, Part E: B69V3 Part F: B69D11 1st Field Coat: Recoatable Epoxy Primer - Part G: B67R5 Part H: B67V5 Top Coat: Sherthane® 2K Urethane - Part A: B65-150 Series Part B: B65V150 approved 12/30/1998

716.03.01a REFLECTIVE SHEETING (TYPE IV)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
3M Transportation Safety Division Eric Dornak PO Box 231393 Las Vegas NV 89105 ejdornak@mmm.com	Phone: (800) 553-1380 Cell: (702) 743-0012 Fax: (651) 732-8435 www.3M.com/tcm	3910 FL DG Type IV for work zone drums and delineators approved 8/16/2000
3M Transportation Safety Division Eric Dornak PO Box 231393 Las Vegas NV 89105 ejdornak@mmm.com	Phone: (800) 553-1380 Cell: (702) 743-0012 Fax: (651) 732-8435 www.3M.com/tcm	3911 FL Y DG Type IV for work zone drums and delineators approved 8/16/2000
3M Transportation Safety Division Eric Dornak PO Box 231393 Las Vegas NV 89105 ejdornak@mmm.com	Phone: (800) 553-1380 Cell: (702) 743-0012 Fax: (651) 732-8435 www.3M.com/tcm	3914 FL DG Type IV for work zone drums and delineators approved 8/16/2000

716.03.01a REFLECTIVE SHEETING (TYPE IV)**Vendor Name / Address****Product Name****Remarks**

3M Transportation Safety Division	Phone: (800) 553-1380	3924S	Type IV	approved 12/1 /2004
Eric Dornak	Cell: (702) 743-0012		for Barricades ONLY and Permanent Traffic	
PO Box 231393	Fax: (651) 732-8435			
Las Vegas NV 89105				
ejdornak@mmm.com	www.3M.com/tcm			

3M Transportation Safety Division	Phone: (800) 553-1380	3930	Type IV	approved 12/1 /2004
Eric Dornak	Cell: (702) 743-0012		for Barricades ONLY and Permanent Traffic	
PO Box 231393	Fax: (651) 732-8435			
Las Vegas NV 89105				
ejdornak@mmm.com	www.3M.com/tcm			

Avery Dennison Corporation	Phone: (847) 627-3111	T6500 P HI	Type IV	approved 7 /10/2001
Nipa Joshi	Cell: (847) 588-7257		for temporary traffic control devices, delineators and permanent signs ONLY	
7542 North Natchez Avenue	Fax: (847) 588-7688			
Niles IL 60714				
nipa.joshi@averydennison.com	www.reflectives.averydennison.com			

Avery Dennison Corporation	Phone: (847) 627-3111	W6000 P	Type IV	approved 7 /10/2001
Nipa Joshi	Cell: (847) 588-7257		for temporary traffic control devices, delineators, and work zone barricade ONLY	
7542 North Natchez Avenue	Fax: (847) 588-7688			
Niles IL 60714				
nipa.joshi@averydennison.com	www.reflectives.averydennison.com			

Avery Dennison Corporation	Phone: (847) 627-3111	W7514 F	Type IV	approved 7 /10/2001
Nipa Joshi	Cell: (847) 588-7257		for temporary traffic control devices, delineators, and work zone signs ONLY	
7542 North Natchez Avenue	Fax: (847) 588-7688			
Niles IL 60714				
nipa.joshi@averydennison.com	www.reflectives.averydennison.com			

Avery Dennison Corporation	Phone: (847) 627-3111	WR-7100 White R	Type IV	approved 3 /31/2011
Nipa Joshi	Cell: (847) 588-7257		F= Fluorescent; R= Reboundable	
7542 North Natchez Avenue	Fax: (847) 588-7688			
Niles IL 60714				
nipa.joshi@averydennison.com	www.reflectives.averydennison.com			

Avery Dennison Corporation	Phone: (847) 627-3111	WR-7114 Orange FR	Type IV	approved 3 /31/2011
Nipa Joshi	Cell: (847) 588-7257		F= Fluorescent; R= Reboundable	
7542 North Natchez Avenue	Fax: (847) 588-7688			
Niles IL 60714				
nipa.joshi@averydennison.com	www.reflectives.averydennison.com			

Avery Dennison Reflective Solutions	Phone: (773) 255-3739	Avery Dennison WC-4100		approved 6 /11/2020
Nipa Joshi	Cell: (847) 588-7688	Cone Collar Sheeting		
7542 North Natchez Ave.	Fax:			
Niles IL 60714				
jnipa.joshi@averydennison.com	www.reflective.averydennison.com			

716.03.01a REFLECTIVE SHEETING (TYPE IV)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Nippon Carbide Industries (USA), Inc. Andy Kato 13856 Bettencourt St. Cerritos CA 90703 akato@nikkalite.com	Phone: (800) 821-4264 Cell: (562) 777-1810 Fax: (562) 777-1811 www.nikkalite.com	Nikkalite CRG 94000 approved 6 /11/2020
ORAFOL Americas, Inc. Chris Gaudette 120 Darling Drive Avon CT 06001 chris.gaudette@orafol.com	Phone: (860) 676-7181 Cell: Fax: (800) 895-0951 www.orafol.com	ORALITE 5900 High Intensity Prismatic All Colors Type IV approved 2 /5 /2013
ORAFOL Americas, Inc. Chris Gaudette 120 Darling Drive Avon CT 06001 chris.gaudette@orafol.com	Phone: (860) 676-7181 Cell: Fax: (800) 895-0951 www.orafol.com	ORALITE 5900 White and Yellow Intensity Prismatic Type IV approved 2 /5 /2013
ORAFOL Americas, Inc. Chris Gaudette 120 Darling Drive Avon CT 06001 chris.gaudette@orafol.com	Phone: (860) 676-7181 Cell: Fax: (860) 676-7199 www.orafolamericas.com	ORALITE 5934 Super Bright Reboundable Sheeting approved 9 /17/2020
ORAFOL Americas, Inc. Chris Gaudette 120 Darling Drive Avon CT 06001 chris.gaudette@orafol.com	Phone: (860) 676-7181 Cell: Fax: (800) 895-0951 www.orafol.com	ORALITE Resilience Channelizer Tape Type IV for use in construction work zones on drums, cones, tubes, posts, and vertical panels approved 4 /6 /2011

716.03.01b REFLECTIVE SHEETING (TYPE V)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
ORAFOL Americas, Inc. Chris Gaudette 120 Darling Drive Avon CT 06001 chris.gaudette@orafol.com	Phone: (860) 676-7181 Cell: Fax: (800) 895-0951 www.orafol.com	ORALITE AP 1000 Type V For use in work zones on barrier and guardrail delineation and roadside delineation posts. approved 4 /8 /1999
ORAFOL Americas, Inc. Chris Gaudette 120 Darling Drive Avon CT 06001 chris.gaudette@orafol.com	Phone: (860) 676-7181 Cell: Fax: (800) 895-0951 www.orafol.com	ORALITE AR 1000 Type V For use in work zones on barrier and guardrail delineation and roadside delineation posts. approved 4 /8 /1999

716.03.01c REFLECTIVE SHEETING (TYPE VI)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
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716.03.01c REFLECTIVE SHEETING (TYPE VI)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
3M Transportation Safety Division Eric Dornak PO Box 231393 Las Vegas NV 89105 ejdornak@mmm.com	Phone: (800) 553-1380 Cell: (702) 743-0012 Fax: (651) 732-8435 www.3M.com/tcm	3340 Cone Type VI for traffic PVC cones ONLY approved 8 /16/2000
3M Transportation Safety Division Eric Dornak PO Box 231393 Las Vegas NV 89105 ejdornak@mmm.com	Phone: (800) 553-1380 Cell: (702) 743-0012 Fax: (651) 732-8435 www.3M.com/tcm	RS-24* Roll-Up Type VI for Barricades ONLY and Permanent Traffic; *Roll-up Signs approved 8 /16/2000
Avery Dennison Reflective Solutions Nipa Joshi 7542 North Natchez Ave. Niles IL 60714 nipa.joshi@averydennison.com	Phone: (773) 255-3739 Cell: Fax: www.averydennison.com	Avery Dennison OmniBrite WU-7000 Roll- Up Series approved 6 /11/2020
ORAFOL Americas, Inc. Chris Gaudette 120 Darling Drive Avon CT 06001 chris.gaudette@orafol.com	Phone: (860) 676-7181 Cell: Fax: (860) 676-7199 www.orafolamericas.com	ORALITE 5934 Super Bright Reboundable Sheeting approved 9 /17/2020
ORAFOL Americas, Inc. Chris Gaudette 120 Darling Drive Avon CT 06001 chris.gaudette@orafol.com	Phone: (860) 676-7181 Cell: Fax: (800) 895-0951 www.orafol.com	ORALITE Marathon Roll- Up Type VI for use in emergency traffic control construction work zones and utility work areas approved 4 /8 /1999
ORAFOL Americas, Inc. Chris Gaudette 120 Darling Drive Avon CT 06001 chris.gaudette@orafol.com	Phone: (860) 676-7181 Cell: Fax: (800) 895-0951 www.orafol.com	ORALITE Super Bright Roll- Up Type VI for use in emergency traffic control construction work zones and utility work areas approved 4 /8 /1999
ORAFOL Americas, Inc. Chris Gaudette 120 Darling Drive Avon CT 06001 chris.gaudette@orafol.com	Phone: (860) 676-7181 Cell: Fax: (800) 895-0951 www.orafol.com	Reflective Flag* Type VI *for flagger poles ONLY approved 4 /6 /2011

716.03.01d REFLECTIVE SHEETING (TYPE IX)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
3M Transportation Safety Division Eric Dornak PO Box 231393 Las Vegas NV 89105 ejdornak@mmm.com	Phone: (800) 553-1380 Cell: (702) 743-0012 Fax: (651) 732-8435 www.3M.com/tcm	3990 VIP DG Type IX DG=Diamond Grade approved 9 /10/2010

716.03.01d REFLECTIVE SHEETING (TYPE IX)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Avery Dennison Corporation Nipa Joshi 7542 North Natchez Avenue Niles IL 60714 nipa.joshi@averydennison.com	Phone: (847) 627-3111 Cell: (847) 588-7257 Fax: (847) 588-7688 www.reflectives.averydennison.com	OV T9500 Type IX OV=OmniView approved 7 /10/2001
Avery Dennison Corporation Nipa Joshi 7542 North Natchez Avenue Niles IL 60714 nipa.joshi@averydennison.com	Phone: (847) 627-3111 Cell: (847) 588-7257 Fax: (847) 588-7688 www.reflectives.averydennison.com	OV T9511 Type IX OV=OmniView, Fluorescent Yellow approved 7 /10/2001
Avery Dennison Corporation Nipa Joshi 7542 North Natchez Avenue Niles IL 60714 nipa.joshi@averydennison.com	Phone: (847) 627-3111 Cell: (847) 588-7257 Fax: (847) 588-7688 www.reflectives.averydennison.com	OV T9513 Type IX OV=OmniView, Fluorescent Yellow Green approved 7 /10/2001
Avery Dennison Corporation Nipa Joshi 7542 North Natchez Avenue Niles IL 60714 nipa.joshi@averydennison.com	Phone: (847) 627-3111 Cell: (847) 588-7257 Fax: (847) 588-7688 www.reflectives.averydennison.com	OV T9514 Type IX OV=OmniView, Fluorescent Orange approved 7 /10/2001
ORAFOL Americas, Inc. Chris Gaudette 120 Darling Drive Avon CT 06001 chris.gaudette@orafol.com	Phone: (860) 676-7181 Cell: Fax: (800) 895-0951 www.orafol.com	ORALITE 5930 Fluorescent Orange Work Zone Rigid Type IX approved 2 /5 /2013

716.03.01e REFLECTIVE SHEETING (TYPE XI)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
3M Transportation Safety Division Eric Dornak PO Box 231393 Las Vegas NV 89105 ejdornak@mmm.com	Phone: (800) 553-1380 Cell: (702) 743-0012 Fax: (651) 732-8435 www.3M.com/tcm	4000 DG3 Type XI B=Barricade; WZ=Work Zones approved 8 /16/2000
3M Transportation Safety Division Eric Dornak PO Box 231393 Las Vegas NV 89105 ejdornak@mmm.com	Phone: (800) 553-1380 Cell: (702) 743-0012 Fax: (651) 732-8435 www.3M.com/tcm	4080 DG3 WZ Type XI B=Barricade; WZ=Work Zones approved 8 /16/2000
3M Transportation Safety Division Eric Dornak PO Box 231393 Las Vegas NV 89105 ejdornak@mmm.com	Phone: (800) 553-1380 Cell: (702) 743-0012 Fax: (651) 732-8435 www.3M.com/tcm	444 DG3 B Type XI B=Barricade; WZ=Work Zones approved 8 /16/2000

716.03.01e REFLECTIVE SHEETING (TYPE XI)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Avery Dennison Corporation Nipa Joshi 7542 North Natchez Avenue Niles IL 60714 nipa.joshi@averydennison.com	Phone: (847) 627-3111 Cell: (847) 588-7257 Fax: (847) 588-7688 www.reflectives.averydennison.com	OC T11500 Type XI OC=OmniCube approved 7 /29/2010
Avery Dennison Corporation Nipa Joshi 7542 North Natchez Avenue Niles IL 60714 nipa.joshi@averydennison.com	Phone: (847) 627-3111 Cell: (847) 588-7257 Fax: (847) 588-7688 www.reflectives.averydennison.com	OC T11511 Type XI OC=OmniCube, Fluorescent Yellow approved 7 /29/2010
Avery Dennison Corporation Nipa Joshi 7542 North Natchez Avenue Niles IL 60714 nipa.joshi@averydennison.com	Phone: (847) 627-3111 Cell: (847) 588-7257 Fax: (847) 588-7688 www.reflectives.averydennison.com	OC T11513 Type XI OC=OmniCube, Fluorescent Yellow Green approved 7 /29/2010
Avery Dennison Corporation Nipa Joshi 7542 North Natchez Avenue Niles IL 60714 nipa.joshi@averydennison.com	Phone: (847) 627-3111 Cell: (847) 588-7257 Fax: (847) 588-7688 www.reflectives.averydennison.com	OC T11514 Type XI OC=OmniCube, Fluorescent Orange approved 7 /29/2010

728.03.02 EPOXY RESIN ADHESIVE FOR BONDING

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Adhesives Technology Corporation Renee Thomas 450 East Copans Road Pompano Beach FL 33064-5509 rthomas@atcepoxy.com	Phone: (800) 892-1880 Cell: (954) 782-2221 Fax: (954) 782-2499 www.atcepoxy.com	CRACKBOND 2100 MV Type II; Grade 2; Class B and C approved 6 /11/2020
Adhesives Technology Corporation Renee Thomas 450 East Copans Road Pompano Beach FL 33064-5509 rthomas@atcepoxy.com	Phone: (800) 892-1880 Cell: (954) 782-2221 Fax: (954) 782-2499 www.atcepoxy.com	CRACKBOND LR-321LPL Type I, II, IV and V; Grade I; Class C approved 6 /11/2020
Adhesives Technology Corporation Renee Thomas 450 East Copans Road Pompano Beach FL 33064-5509 rthomas@atcepoxy.com	Phone: (754) 399-1684 Cell: (954) 782-2221 Fax: (800) 362-3320 www.atcepoxy.com	ULTRABOND 1 Type I, II, IV and V; Grade 3; Class A, B and C approved 11/21/2005
Adhesives Technology Corporation Renee Thomas 450 East Copans Road Pompano Beach FL 33064-5509 rthomas@atcepoxy.com	Phone: (800) 892-1880 Cell: (954) 782-2221 Fax: (954) 782-2499 www.atcepoxy.com	ULTRABOND 1300 Type I, II, IV and V; Grade 3; Class B and C approved 11/21/2005

728.03.02 EPOXY RESIN ADHESIVE FOR BONDING

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Adhesives Technology Corporation Renee Thomas 450 East Copans Road Pompano Beach FL 33064-5509 rthomas@atcepoxy.com	Phone: (800) 892-1880 Cell: (954) 782-2221 Fax: (954) 782-2499 www.atcepoxy.com	ULTRABOND HS-1CC Type II, IV and V; Grade 3; Class A, B and C approved 3 /26/2018
Adhesives Technology Corporation Renee Thomas 450 East Copans Road Pompano Beach FL 33064-5509 rthomas@atcepoxy.com	Phone: (800) 892-1880 Cell: (954) 782-2221 Fax: (954) 782-2499 www.atcepoxy.com	ULTRABOND HS-200 Type I, II, IV and V; Grade 3; Class A, B and C approved 11/21/2005
Atlas Tech Products Ryan Quinn 680 West Lake Mead Parkway Henderson NV 89015 ryanquinn@atlasform.com	Phone: (702) 227-6800 Cell: (858) 277-2100 Fax: (702) 222-0488 www.atlasform.com	Atlas Epoxy Bonder Type I, II, IV and V; Grade 2; Class B and C approved 4 /29/2004
Atlas Tech Products Ryan Quinn 680 West Lake Mead Parkway Henderson NV 89015 ryanquinn@atlasform.com	Phone: (702) 227-6800 Cell: (858) 277-2100 Fax: (702) 222-0488 www.atlasform.com	LPL Epoxy Bonder Type I, II and V; Grade 2; Class B and C approved 4 /29/2004
Dayton Superior Corporation Holly Jergens 1125 Byers Road Miamisburg OH 45342 hollyjergens@daytonsuperior.com	Phone: (937) 866-0711 Cell: Fax: www.daytonsuperior.com	ProAnchor Elite Type I, II, IV and V; Grade 3; Class A and B approved 3 /11/2021
Dayton Superior Corporation Holly Jergens 1125 Byers Rd. Miamisburg OH 45342 hollyjergens@daytonsuperior.com	Phone: (937) 866-0711 Cell: Fax: www.daytonsuperior.com	Sure Anchor I J-51 Type I, II, IV and V; Grade 3; Class B and C approved 1 /14/2003
Dayton Superior Corporation Holly Jergens 1125 Byers Road Miamisburg OH 45342 hollyjergens@daytonsuperior.com	Phone: (937) 866-0711 Cell: Fax: www.daytonsuperior.com	Sure Bond J58 Type II; Grade 2; Class B and C approved 6 /22/2021
DEWALT Robert Antoinette 2 Powers Lane Brewster NY 10509 robert.antoINETTE@sbdinc.com	Phone: (800) 524-3244 Cell: Fax: (914) 576-6483 anchors.dewalt.com	DEWALT PE1000+ Type I, II, IV and V; Grade 3; Class B and C approved 12/1 /2016

728.03.02 EPOXY RESIN ADHESIVE FOR BONDING

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
DEWALT Robert Antoinette 2 Powers Lane Brewster NY 10509 robert.antoINETte@sbdinc.com	Phone: (800) 524-3244 Cell: Fax: (914) 576-6483 anchors.dewalt.com	DEWALT Pure 110+ Type I, II, IV and V; Grade 3; Class B and C approved 12/1 /2016
DEWALT Robert Antoinette 2 Powers Lane Brewster NY 10509 robert.antoINETte@sbdinc.com	Phone: (800) 524-3244 Cell: Fax: (914) 576-6483 anchors.dewalt.com	DEWALT Pure50+ Type I, II, IV and V; Grade 3; Class B and C approved 12/1 /2016
E-Chem, LLC Jason Burgoon 4102 El Rey Road SE Albuquerque NM 87105 jason@e-chem.net	Phone: (505) 217-2121 Cell: (505) 300-9579 Fax: (505) 217-3721 www.e-chem.net	EP-GEL FAST Type I, II, IV and V; Grade 3; Class B and C approved 8 /30/2017
E-Chem, LLC Jason Burgoon 4102 El Rey Road SE Albuquerque NM 87105 jason@e-chem.net	Phone: (505) 217-2121 Cell: Fax: www.e-chem.net	EP-MV ASTM C881 Type I and II; Grade 2; Class B and C approved 7 /22/2019
Euclid Chemical Company Brian Lewis 19215 Redwood Road Cleveland OH 44110 blewis@euclidchemical.com	Phone: (800) 321-7628 Cell: (216) 692-8305 Fax: (216) 531-9399 www.euclidchemical.com	Dural 452 MV Type I, II, IV and V; Grade 2; Class C approved 11/29/2012
Hilti, Inc. Lisa Barkand 7250 Dallas Parkway, Suite 1000 Plano TX 75024 lisa.barkand@hilti.com	Phone: (877) 749-6337 Cell: Fax: www.hilti.com	HIT-RE 10 Type I, II, IV and V; Grade 3; Class A, B and C approved 9 /24/2018
Hilti, Inc. Peter Anderson 7250 Dallas Parkway, Suite 1000 Plano TX 75024 us-sales@hilti.com	Phone: (972) 403-5948 Cell: Fax: (800) 879-7000 www.us.hilti.com	HIT-RE 100 Type I, II, IV and V; Grade 3; Class A, B and C approved 12/17/2018
Hilti, Inc. Peter Anderson 7250 Dallas Parkway, Suite 1000 Plano TX 75024 peter.anderson@hilti.com	Phone: (972) 403-5948 Cell: Fax: www.us.hilti.com	HIT-RE 500v3 Type I, II, IV, and V; Grade 3; Class A, B, and C approved 9 /25/2017

728.03.02 EPOXY RESIN ADHESIVE FOR BONDING

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
ITW Commercial Construction North America Christopher Nelli 155 Harlem Ave. Glenview IL 60025 Adhesive-Anchors@itwccna.com	Phone: (224) 307-9287 Cell: Fax: www.itwredhead.com	Red Head C6+ Type I, II, IV and V; Grade 3; Class B and C. Alt. company email is Adhesive-Anchors@itwccna.com approved 9 /24/2018
ITW Commercial Construction North America Christopher Nelli 155 Harlem Ave. Glenview IL 60025 Adhesive-Anchors@itwccna.com	Phone: (224) 307-9287 Cell: Fax: www.itwredhead.com	Red Head G5+ Type I, II, IV and V; Grade 3; Class B and C. Alt. company email is Adhesive-Anchors@itwccna.com approved 9 /25/2017
MAPEI Corporation Bruce Haller 1144 East Newport Center Drive Deerfield Beach FL 33442 bhaller@mapei.com	Phone: (800) 425-2734 Cell: (954) 637-5121 Fax: (954) 246-8825 www.mapei.com	Planibond AE Type I, II, IV and V; Grade 3; Class B and C approved 8 /3 /2011
MasterSpec Materials, LLC Luisa Flores 806 Buchanan Blvd, Ste 115-294 Boulder City NV 89005 lflores@masterspecmaterials.com	Phone: (702) 997-8838 Cell: (702) 430-2407 Fax: www.masterspecmaterials.com	RiteBond Type I, II, IV and V; Grade 2; Class B and C approved 9 /24/2018
MiTek USA, Inc. Tom Curry 14305 Southcross Drive, Suite 200 Burnsville MN 55306 tcurry@mii.com	Phone: (952) 898-8630 Cell: Fax: (952) 898-8605 mittek-us.com	CIA-GEL 6000-GP Type I, II, IV and V; Grade 3; Class A, B and C approved 3 /25/2016
MiTek USA, Inc. Tom Curry 14305 Southcross Drive Suite 200 Burnsville MN 55306 tcurry@mii.com	Phone: (952) 898-8630 Cell: Fax: (952) 898-8605 mittek-us.com	CIA-GEL 7000 Adhesive Type I and IV; Grade 3; Class B, C and D approved 8 /9 /2000
MKT Fastening, LLC Louis Peyron 1 Gunnebo Drive Lonoke AR 72086 louis@mktfastening.com	Phone: (501) 676-2222 Cell: Fax: (501) 676-7266 www.mktfastening.com	Liquid Roc 500+ Type IV; Grade 3; Class B and C approved 9 /25/2017
Pecora Corporation Glen Murphy 165 Wambold Road Harleysville PA 19438 murphyg@pecora.com	Phone: (214) 723-6051 Cell: (818) 519-7658 Fax: (215) 721-0286 www.pecora.com	Dynapoxy Low Mod Epoxy Type III; Grade 2; Class B and C approved 6 /7 /2010

728.03.02 EPOXY RESIN ADHESIVE FOR BONDING

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Sika Corporation Jerhard Evangelista 201 Polito Avenue Lyndhurst NJ 07071 evangelista.jerhard@us.sika.com	Phone: (201) 508-6850 Cell: (551) 226-0528 Fax: usa.sika.com	Sika AnchorFix 3001 ASTM C881 Type IV; Grade 3; Class C. Automatic proportioning, mixing, and dispensing equipment must be used. approved 7 /22/2019
Sika Corporation Jerhard Evangelista 201 Polito Avenue Lyndhurst NJ 07071 evangelista.jerhard@us.sika.com	Phone: (201) 508-6850 Cell: (551) 226-0528 Fax: usa.sika.com	Sikadur 35 Hi Mod Type I, II and IV; Grade 1; Class C approved 4 /10/2006
Simpson Strong Tie Wendy Allen 5151 South Airport Way Stockton CA 95206 wallen@strongtie.com	Phone: (800) 999-5099 Cell: (415) 559-9038 Fax: (209) 234-3868 www.stongtie.com/products/anchorsyste	ET-HP Epoxy Adhesive Type I, II, IV and V; Grade 3; Class B and C approved 1 /15/2009
SpecChem, LLC Michael LeMark 1511 Baltimore Ave. Kansas City MO 64108 mlemark@specchemllc.com	Phone: (816) 968-5600 Cell: (562) 489-9607 Fax: www.specchemllc.com	SpecPoxy 3000 Type I, II, IV and V; Grade 3; Class B and C approved 3 /27/2019
Unitex Chemicals / Dayton Superior Holly Jergens 1125 Byers Road Miamisburg OH 45342 hollyjergens@daytonsuperior.com	Phone: (937) 866-0711 Cell: Fax: www.daytonsuperior.com	J-51 Sure Anchor I Type I, II, IV and V; Grade 3; Class B and C approved 1 /14/2003
Unitex Chemicals / Dayton Superior Holly Jergens 1125 Byers Road Miamisburg OH 45342 hollyjergens@daytonsuperior.com	Phone: (937) 866-0711 Cell: Fax: www.daytonsuperior.com	Pro-Poxy 200 Type II; Grade 2; Class B and C approved 6 /22/2021
Unitex Chemicals / Dayton Superior Holly Jergens 1125 Byers Rd. Miamisburg OH 45342 hollyjergens@daytonsuperior.com	Phone: (937) 866-0711 Cell: Fax: www.daytonsuperior.com	Pro-Poxy 300 Type I, II, IV and V; Grade 3; Class B and C approved 1 /14/2003
Unitex Chemicals / Dayton Superior Holly Jergens 1125 Byers Rd. Miamisburg OH 45342 hollyjergens@daytonsuperior.com	Phone: (937) 866-0711 Cell: Fax: www.daytonsuperior.com	Pro-Poxy 300 FAST Type I, II, IV and V; Grade 3; Class B and C approved 1 /14/2003

729.03.03 PAINT MARKING MATERIAL - EPOXY

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
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729.03.03 PAINT MARKING MATERIAL - EPOXY

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Colorado Paint Company/Swarco Marilou Bruce 2851 N. Walden Street Aurora CO 80011 marilou.bruce@swarco.com	Phone: (303) 388-9265 Cell: (303) 332-9216 Fax: (303) 388-0881 www.swarco.com/cpc	1180 White: 1180 Part A Yellow: 1186 Part A Hardener: 1185 Part B "Lead Free Yellow" contains organic yellow pigment. approved 3 /23/2000
Ennis-Flint, Inc. QPL Administrator 4161 Piedmont Pkwy, Ste. 370 Greensboro NC 27410 qpladmin@ennisflint.com	Phone: (800) 331-8118 Cell: (336) 477-8363 Fax: (336) 475-7900 https://www.ennisflintamericas.com	HPS-3 White: HPS-3 Part A Yellow: HPS-3 Part A Black: HPS-3 Part A Hardener: HPS-3 Part B "Lead Free Yellow" contains organic yellow pigment. approved 7 /25/2002
Epoplex Chris Beadle 1000 East Park Avenue Maple Shade NJ 08052 cbeadle@epoplex.com	Phone: (800) 822-6920 Cell: (302) 893-0009 Fax: (856) 779-2963 www.epoplex.com	Epoplex LS50 White: LS50 Part A Yellow: LS50 Part A Hardener: LS50 Part B "Lead Free Yellow" contains organic yellow pigment. approved 2 /6 /2003
Epoplex Chris Beadle 1000 East Park Avenue Maple Shade NJ 08052 cbeadle@epoplex.com	Phone: (800) 822-6920 Cell: (302) 893-0009 Fax: (856) 779-2963 www.epoplex.com	Epoplex LS60 White: LS60 Part A Yellow: LS60 Part A Hardener: LS60 Part B "Lead Free Yellow" contains organic yellow pigment. approved 2 /6 /2003
Olin Poly-Carb Solmaz Pirouz 9456 Freeway Drive Macedonia OH 44056 spirouz@olin.com	Phone: (330) 748-6407 Cell: (979) 480-4607 Fax: https://olinpolycarb.com/	Mark 55.2 NV White: Mark 55.2 Part A Yellow: Mark 55.2 Part A Hardener: Mark 55.2 Part B "Lead Free Yellow" contains organic yellow pigment. approved 5 /11/2004
Olin Poly-Carb Solmaz Pirouz 9456 Freeway Drive Macedonia OH 44056 spirouz@olin.com	Phone: (330) 748-6407 Cell: (979) 480-4607 Fax: https://olinpolycarb.com/	Mark 55.3 NV White: Mark 55.3 Part A Yellow: Mark 55.3 Part A Hardener: Mark 55.3 Part B "Lead Free Yellow" contains organic yellow pigment. approved 5 /11/2004
Olin Poly-Carb Solmaz Pirouz 9456 Freeway Drive Macedonia OH 44056 spirouz@olin.com	Phone: (330) 748-6407 Cell: (979) 480-4607 Fax: https://olinpolycarb.com/	Mark 55.4 NV White: Mark 55.4 Part A Yellow: Mark 55.4 Part A Hardener: Mark 55.4 Part B "Lead Free Yellow" contains organic yellow pigment. approved 10/24/1997
Swarco/Colorado Paint Company Ling Tan 2851 N. Walden Street Aurora CO 80011 ling.tan@swarco.com	Phone: (303) 388-9265 Cell: (919) 208-3360 Fax: (303) 388-0881 www.swarco.com/cpc	MFUA-10 modified polyacrylate two- component 3180 White, 3186 Yellow, 3187 Black, 3185 catalyst approved 9 /17/2020

729.03.05 PAINT MARKING MATERIAL - POLYUREA

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
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729.03.05 PAINT MARKING MATERIAL - POLYUREA

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
3M Transportation Safety Division Thanh-Huong Do 3M Center, 235-3W-052 St Paul MN 55144 ttdo@mmm.com	Phone: (651) 733-1110 Cell: (702) 743-0012 Fax: www.3m.com	3M All Weather Liquid Pavement Marking Series 5000 Reflective media applied by Double Drop w/Reflective Element Method. Usage is restricted to Clark Co w/elevation ≤ 4,000 feet. approved 3 /25/2016
Ennis-Flint, Inc. QPL Administrator 4161 Piedmont Pkwy, Ste. 370 Greensboro NC 27410 qpladmin@ennisflint.com	Phone: (800) 331-8118 Cell: (336) 477-8363 Fax: (336) 475-7900 https://www.ennisflintamericas.com/	HPS-5 White: Part A Yellow: Part A Cross Linker: Part B Double Drop w/Glass Spheres Method can be used statewide without restrictions. Double Drop w/Reflective Element Method is restricted to Clark County w/elevations ≤ 4,000 feet. approved 7 /25/2002
Epoplex Chris Beadle 1000 East Park Avenue Maple Shade NJ 08052 cbeadle@epoplex.com	Phone: (800) 822-6920 Cell: (302) 893-0009 Fax: (856) 779-2963 www.epoplex.com	Epoplex LS90 White: Part A Yellow: Part A Cross Linker: Part B Reflective media applied by Double Drop w/Reflective Element Method is restricted to Clark Co w/elevation ≤ 4,000 feet. Reflective media applied by Double Drop w/Glass Spheres statewide approved 2 /6 /2003
Swarco Colorado Paint Company Ling Tan 2851 N. Walden Street Aurora CO 80011 ling.tan@swarco.com	Phone: (303) 388-9265 Cell: (919) 208-3360 Fax: (303) 388-0881 www.swarco.com/cpc	MFUA 12 6180 White: Part A 6185 Crosslinker: Part B 6186 Yellow: Part A 6187 Black: Part A Reflective media applied by Double Drop w/Reflective Element Method is restricted to Clark County w/elevation ≤ 4,000 feet. Double Drop applied w/Glass Sphere statewide approved 6 /7 /2013

729.03.05a PAINT MARKING MATERIAL - RAPID DRY WATERBORNE (ACRYLIC EMULSION)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Arkema Incorporated no contact information provided OR required	Phone: Cell: Fax:	ENCOR DT 250 Type I approved 7 /19/2002
Arkema Incorporated no contact information provided OR required	Phone: Cell: Fax:	ENCOR DT 400 Type II approved 7 /19/2002
Dow Chemical/Rohm & Haas LLC no contact information available OR required	Phone: Cell: Fax:	Fastrack 3427 Type I; prev Rhoplex Fastrack 3427; Bulk #10081323; Substance #101051012 approved 5 /20/1999
Dow Chemical/Rohm & Haas LLC no contact information available OR required	Phone: Cell: Fax:	Fastrack HD-21A Type II; prev Rhoplex Fastrack HD21A; Bulk #10076070; Substance #101084604 approved 5 /20/1999

729.03.05b PAINT MARKING MATERIAL - RAPID DRY WATERBORNE PAINT (TYPE I, TEMPORARY STRIPING FORMULATION)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Colorado Paint Company/Swarco Marilou Bruce 2851 N Walden Street Aurora CO 80011 marilou.bruce@swarco.com	Phone: (303) 388-9265 Cell: (303) 332-9216 Fax: (303) 388-0881 www.swarco.com/cpc	W: 1160-NV Waterborne Y: 1166-NV Waterborne Fastrack 3427 W = White; Y = Yellow approved 12/16/2011
Ennis-Flint, Inc. QPL Administrator 4161 Piedmont Pkwy, Ste. 370 Greensboro NC 27410 qpladmin@ennisflint.com	Phone: (800) 331-8118 Cell: (336) 477-8363 Fax: (336) 475-7900 https://www.ennisflintamericas.com/	W: Pervo Plastics 6000 Y: Pervo Plastics 6003 Fastrack 3427 W = White; Y = Yellow approved 7/30/2002
International Coatings Company, Inc. Amelia Nucup 13929 East 166th Street Cerritos CA 90703 anucup@iccink.com	Phone: (562) 926-1010 Cell: Fax: (562) 926-9486 www.iccink.com	W: Line-Pro 5630 Y: Line-Pro 5640 Fastrack HD-21A W = White; Y = Yellow approved 7/24/2013
Ozark Materials, LLC Derron Henderson 591 Glendale Ave. Greenville AL 36037 derron@ozarkmaterials.net	Phone: (334) 213-2995 Cell: Fax: (334) 371-2302 www.ozarkmaterials.net	Waterborne Standard Paint (white and yellow) Fastrack 3427 approved 3/27/2019
Svevia USA, Inc. Jason Martyn 14567 Rancho Vista Dr. Fontana CA 92335 jason@roadmaxproducts.com	Phone: (909) 559-4134 Cell: (909) 957-4204 Fax: https://www.roadmaxproducts.com/	Roadmax Fastdry NDOT Series Fastrack 3427 White = RMP-1000NV-1; Yellow = RMP-1000NV-2 approved 6/22/2021
Vista Paint Corporation Steve Tetreault 2020 East Orangethorpe Ave. Fullerton CA 92831 stetreault@vistapaint.com	Phone: (702) 539-8973 Cell: (714) 680-3800 Fax: (702) 359-6320 www.vistapaint.com	On-Line Fast Dry 6900 Series: white/yellow/black Fastrack 3427 approved 7/22/2019

729.03.05c PAINT MARKING MATERIAL - RAPID DRY WATERBORNE (TYPE II, PERMANENT STRIPING FORMULATION)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Colorado Paint Company/Swarco Marilou Bruce 2851 N. Walden Street Aurora CO 80011 marilou.bruce@swarco.com	Phone: (303) 388-9265 Cell: (303) 332-9216 Fax: (303) 388-0881 www.swarco.com/cpc	W: 1110-NV Ultra High Y: 1116-NV Ultra High Fastrack HD-21A W = White; Y = Yellow approved 12/16/2011
Ennis-Flint, Inc. QPL Administrator 4161 Piedmont Pkwy, Ste. 370 Greensboro NC 27410 qpladmin@ennisflint.com	Phone: (800) 331-8118 Cell: (336) 477-8363 Fax: (336) 475-7900 https://www.ennisflintamericas.com/	W: 982831 NVW-HD-M-1 Y: 982832 NVY-HD-M-1 Fastrack HD-21A W = White; Y = Yellow approved 12/11/2002

729.03.05c PAINT MARKING MATERIAL - RAPID DRY WATERBORNE (TYPE II, PERMANENT STRIPING FORMULATION)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Ennis-Flint, Inc. QPL Administrator 4161 Piedmont Pkwy, Ste. 370 Greensboro NC 27410 qpladmin@ennisflint.com	Phone: (800) 331-8118 Cell: (336) 477-8363 Fax: (336) 475-7900 https://www.ennisflintamericas.com/	W: 982851 Y: 982852 Fastrack HD-21A W = White; Y = Yellow Product previously known as W: Pervo Plastics 6050 & Y: Pervo Plastics 6053 approved 7 /30/2002
International Coatings Company, Inc. Amelia Nucup 13929 East 166th Street Cerritos CA 90703 anucup@iccink.com	Phone: (562) 926-1010 Cell: Fax: (562) 926-9486 www.iccink.com	Line-Pro 5610 White Line-Pro 5620 Yellow Fastrack HD-21A Company contact: (562) 926-1010 ext 343 approved 11/19/2013
Ozark Materials, LLC Derron Henderson 591 Glendale Ave. Greenville AL 36037 derron@ozarkmaterials.net	Phone: (334) 213-2995 Cell: Fax: (334) 371-2302 www.ozarkmaterials.net	Waterborne Durable Paint (white and yellow) Fastrack HD-21A approved 12/17/2018
Sherwin Williams Company Paul Trautman 101 Prospect Avenue NW Cleveland OH 44115 paul.trautmann@sherwin.com	Phone: (216) 566-1733 Cell: (210) 861-2286 Fax: (216) 830-7721 www.sherwin-williams.com	W: TM2398 Y: TM2399 Fastrack HD-21A W = White; Y = Yellow approved 7 /9 /2003
Svevia USA, Inc. Jason Martyn 14567 Rancho Vista Dr. Fontana CA 92335 jason@roadmaxproducts.com	Phone: (909) 559-4134 Cell: (909) 957-4204 Fax: https://www.roadmaxproducts.com/	Roadmax HI-BUILD Fastdry Series Fastrack HD-21A White = RMP-1100NV-1; Yellow = RMP-1100NV-2 approved 9 /17/2020

732.03.01 PAVEMENT MARKING TAPE (TYPE I)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
3M Transportation Safety Division Eric Dornak PO Box 231393 Las Vegas NV 89105 ejdornak@mmm.com	Phone: (800) 553-1380 Cell: (702) 743-0012 Fax: (651) 732-8435 www.3M.com/tcm	Series 270 Type I white/yellow available approved 5 /6 /2011
Advance Traffic Markings Raeleen Lucas 100 Patch Rubber Road Weldon NC 27890 lucasco@ralucasco.com	Phone: (252) 536-2574 Cell: (714) 397-4428 Fax: (252) 536-4940 www.trafficmarkings.com	Series 300 Type I white/yellow available approved 4 /29/2008
Advance Traffic Markings Raeleen Lucas 100 Patch Rubber Road Weldon NC 27890 lucasco@ralucasco.com	Phone: (252) 536-2574 Cell: (714) 397-4428 Fax: (252) 536-4940 www.trafficmarkings.com	Series 400 Type I white/yellow available approved 4 /29/2008

732.03.01 PAVEMENT MARKING TAPE (TYPE I)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Brite Line Technologies Shea Durkin 10660 E. 51st Ave. Denver CO 80239 sdurkin@brite-line.com	Phone: (303) 375-1293 Cell: (720) 217-1747 Fax: (303) 375-8557 www.brite-line.com	Series 100 Type I white/yellow available approved 10/10/2007
Brite Line Technologies Shea Durkin 10660 E. 51st Ave. Denver CO 80239 sdurkin@brite-line.com	Phone: (303) 375-1293 Cell: (720) 217-1747 Fax: (303) 375-8557 www.brite-line.com	Series 200 Type I white/yellow available approved 10/10/2007
Brite Line Technologies Shea Durkin 10660 E. 51st Ave. Denver CO 80239 sdurkin@brite-line.com	Phone: (303) 375-1293 Cell: (720) 217-1747 Fax: (303) 375-8557 www.brite-line.com	Series Deltaline TWR Type I white/yellow available approved 10/10/2007
Swarco Industries, LLC Jonathan Knutson 270 Rutherford Lane / PO Box 89 Columbia TN 38401 jonathan.knutson@swarco.com	Phone: (503) 421-5227 Cell: (503) 421-5227 Fax: (503) 208-2785 www.swarco.com	Series Director 60 Type I white/yellow available approved 2 /17/2004

732.03.02 PAVEMENT MARKING TAPE (TYPE II)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Advance Traffic Markings Raeleen Lucas 100 Patch Rubber Road Weldon NC 27890 lucasco@ralucasco.com	Phone: (252) 536-2574 Cell: (714) 397-4428 Fax: (252) 536-4940 www.trafficmarkings.com	Series 300 Type II white/yellow available approved 5 /2 /2008
Advance Traffic Markings Raeleen Lucas 100 Patch Rubber Road Weldon NC 27890 lucasco@ralucasco.com	Phone: (252) 536-2574 Cell: (714) 397-4428 Fax: (252) 536-4940 www.trafficmarkings.com	Series 400 Type II white/yellow available approved 4 /29/2008
Brite Line Technologies Shea Durkin 10660 E. 51st Ave. Denver CO 80239 sdurkin@brite-line.com	Phone: (303) 375-1293 Cell: (720) 217-1747 Fax: (303) 375-8557 www.brite-line.com	Series 900 Type II white/yellow available approved 2 /2 /2010
Brite Line Technologies Shea Durkin 10660 E. 51st Ave. Denver CO 80239 sdurkin@brite-line.com	Phone: (303) 375-1293 Cell: (720) 217-1747 Fax: (303) 375-8557 www.brite-line.com	Series Deltaline XRP Type II white/yellow available approved 2 /2 /2010

732.03.03 PAVEMENT MARKING TAPE (TYPE IV)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
3M Transportation Safety Division Eric Dornak PO Box 231393 Las Vegas NV 89105 ejdornak@mmm.com	Phone: (800) 553-1380 Cell: (702) 743-0012 Fax: (651) 732-8435 www.3M.com/tcm	Series 270 Type IV IES is a standard high performance optic WR ES is a standard high performance, wet reflective optics approved 5 /6 /2011
3M Transportation Safety Division Eric Dornak PO Box 231393 Las Vegas NV 89105 ejdornak@mmm.com	Phone: (800) 553-1380 Cell: (702) 743-0012 Fax: (651) 732-8435 www.3M.com/tcm	Series 380AW and Series 380IES Type IV IES is a standard high performance optic WR ES is a standard high performance, wet reflective optics approved 5 /6 /2011
Advance Traffic Markings Raeleen Lucas 100 Patch Rubber Road Weldon NC 27890 lucasco@ralucasco.com	Phone: (252) 536-2574 Cell: (714) 397-4428 Fax: (252) 536-4940 www.trafficmarkings.com	Series 300 Type IV white/yellow available approved 10/19/2012
Advance Traffic Markings Raeleen Lucas 100 Patch Rubber Road Weldon NC 27890 lucasco@ralucasco.com	Phone: (252) 536-2574 Cell: (714) 397-4428 Fax: (252) 536-4940 www.trafficmarkings.com	Series 400 Type IV approved 4 /29/2008
Brite Line Technologies Shea Durkin 10660 E. 51st Ave. Denver CO 80239 sdurkin@brite-line.com	Phone: (303) 375-1293 Cell: (720) 217-1747 Fax: (303) 375-8557 www.brite-line.com	Series Deltaline XRP Type IV approved 2 /2 /2010

732.03.04a PAVEMENT MARKINGS (HOT APPLIED THERMOPLASTIC)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Crown Technology, LLC Jean Elliott 35 Industrial Park Drive Woodbury GA 30293 jelliott@crownthermo.com	Phone: (706) 553-9500 Cell: (800) 457-6267 Fax: (866) 553-9501 www.crownthermo.com	Ecotherm Yellow Alkyd Yellow Lead free approved 10/23/2013
Crown Technology, LLC Jean Elliott 35 Industrial Park Drive Woodbury GA 30293 jelliott@crownthermo.com	Phone: (800) 457-6267 Cell: (706) 553-9500 Fax: (706) 553-9501 www.crownthermo.com	Tuffline Alkyd White approved 10/14/2004
Ennis-Flint, Inc. QPL Administrator 4161 Piedmont Pkwy, Ste. 370 Greensboro NC 27410 qpladmin@ennisflint.com	Phone: (800) 331-8118 Cell: (336) 477-8363 Fax: (336) 475-7900 https://www.ennisflintamericas.com/	W: 885555 Alkyd Thermoplastic Y: 884685 Alkyd Lead free W = White; Y = Yellow approved 9 /30/2009

732.03.04a PAVEMENT MARKINGS (HOT APPLIED THERMOPLASTIC)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Ozark Materials, LLC Derron Henderson 591 Glendale Ave. Greenville AL 36037 derron@ozarkmaterials.net	Phone: (334) 213-2995 Cell: Fax: (334) 371-2302 www.ozarkmaterials.net	Accel Thermoplastic White and yellow. approved 3 /27/2019

Ozark Materials, LLC Derron Henderson 591 Glendale Ave. Greenville AL 36037 derron@ozarkmaterials.net	Phone: (334) 213-2995 Cell: Fax: (334) 371-2302 www.ozarkmaterials.net	Thermoplastic White and yellow. approved 3 /27/2019
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732.03.04b PAVEMENT MARKINGS (PREFORMED THERMOPLASTIC)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Crown Technology, LLC Jean Elliott 35 Industrial Park Drive Woodbury GA 30293 jelliott@crownthermo.com	Phone: (800) 457-6267 Cell: (706) 553-9500 Fax: (706) 553-9501 www.crownthermo.com	Tuff-Mark select 0.125" / 125 mil thick product approved 7 /22/2019

Ennis-Flint, Inc. QPL Administrator 4161 Piedmont Pkwy, Ste. 370 Greensboro NC 27410 qpladmin@ennisflint.com	Phone: (800) 331-8118 Cell: (336) 477-8363 Fax: (336) 475-7900 https://www.ennisflintamericas.com/	HotTape select 0.125" / 125 mil thick product approved 5 /3 /2001
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Ennis-Flint, Inc. QPL Administrator 4161 Piedmont Pkwy, Ste. 370 Greensboro NC 27410 qpladmin@ennisflint.com	Phone: (800) 331-8118 Cell: (336) 477-8363 Fax: (336) 475-7900 https://www.ennisflintamericas.com/	PreMark select 0.125" / 125 mil thick product approved 5 /3 /2001
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Ennis-Flint, Inc. QPL Administrator 4161 Piedmont Pkwy, Ste. 370 Greensboro NC 27410 qpladmin@ennisflint.com	Phone: (336) 477-8363 Cell: (800) 311-8118 Fax: (336) 475-7900 http://www.ennisflintamericas.com	PreMarkXF select 0.125" / 125 mil thick product approved 9 /17/2019
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Geveko Markings, Inc. Laura Clark 1883 New Harvest Road Gainesville GA 30507 lclark@gevekomarkings.com	Phone: (770) 847-9410 Cell: Fax: (470) 226-3394 www.geveko-markings.us	OPTAMARK select 0.125" / 125 mil thick product approved 12/20/2017
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Ozark Materials, LLC Derron Henderson 591 Glendale Ave. Greenville AL 36037 derron@ozarkmaterials.net	Phone: (334) 213-2995 Cell: Fax: (334) 371-2302 www.ozarkmaterials.net	Preformed Thermoplastic select 0.125" / 125 mil thick product approved 12/17/2018
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732.03.04b PAVEMENT MARKINGS (PREFORMED THERMOPLASTIC)

<i>Vendor Name / Address</i>	<i>Product Name</i>	<i>Remarks</i>
Preform, LLC Susan Wacha 620 S. Holmes Blvd. St. Augustine FL 32084 susan@preform.us	Phone: (904) 826-5161 PREFORM Cell: Fax: https://preform.us	select 0.125" / 125 mil thick product approved 6 /22/2021
Swarco Industries, LLC Jonathan Knutson 270 Rutherford Ln / PO Box 89 Columbia TN 38401 jonathan.knutson@swarco.com	Phone: (503) 421-5227 Preformed Thermoplastic Cell: (503) 421-5227 Fax: (503) 208-2785 www.swarco.com/americas	select 0.125" / 125 mil thick product approved 7 /2 /2018

QPL NOTES**June 22, 2021**

If specified in a contract's Special Provisions under the "Notice to Contractors", contractors are required to use that Qualified Products List (QPL). This dated QPL is distributed to the contractors along with contract documentation.

The QPL is maintained by the NDOT Research Section. Products will remain on the QPL as long as their performance is satisfactory and the product vendor/manufacture complies with NDOT requirements. Poor performance in the field will result in suspension and/or removal at any time from the QPL, as per established NDOT product evaluation procedures. The NDOT Product Evaluation Coordinator must be notified of any modification of material, composition or configuration of a product or change in manufacturer's name and address in a timely manner (defined as within 30 days). Failure to disclose this information may result in suspension of approval and/or removal from the QPL.

The evaluation of a product listed on the QPL does not constitute an endorsement by the Department nor does it imply a commitment to purchase, recommend, or specify the product in the future.

If you have any questions regarding QPL and/or product evaluation process, contact Sabra Gilbert -Young, Product Evaluation Coordinator, via e-mail at sgilbert-young@dot.nv.gov or by telephone at (775) 888-7894.

Past Editions of the NDOT QPL

NDOT typically publishes a QPL four times a year but may do so at any time to capture significant changes. If the QPL you are trying to find is no longer available on the NDOT website, please contact the Product Evaluation Coordinator to request the specific QPL you are looking for.

2021:	April 15, March 11
2020:	December 10, September 17, June 11, April 1
2019:	December 31, September 17, July 22, May 2, March 29
2018:	December 31, December 17, September 26, July 2, June 30, April 18, March 28, February 9
2017:	December 27, October 2, June 27, April 25
2016:	December 6, September 30, June 22, May 2, April 13, March 17
2015:	May 14
2014:	December 24, September 9, June 9, February 7, January 3
2013:	September 10, June 25, February 8
2012:	December 7, September 18, May 17, April 5, March 2, February 8, January 4
2011:	December 5, November 29, October 14, September 23, August 8, August 3, July 22 , June 9, June 2, May 27, April 14, April 6, April 5, March 31, March 29, March 21, January 25, January 6
2010:	December 10, October 28, August 23, July 20, July 7, June 7, May 7, April 15, March 2, February 22
2009:	December 3, October 8, June 22, May 1, April 14, March 24, March 17
2008:	November 12, November 4, September 3, July 16, June 2, April 4, March 31, March 6, January 22
2007:	November 27, November 20, September 14, August 10, July 6, May 21, March 30, February 21
2006:	November 14, October 23, August 1, June 22, May 22, May 8, March 28, March 23, February 21, January 19
2005:	November 10, August 29, February 9
2004:	<i>None known</i>
2003:	May 22, March 23
2002:	<i>None known</i>
2001:	November 30

QPLs displayed in **red** were not previously displayed on the Product Evaluation webpage. While the Product Evaluation program welcomes inquiries it can only provide a specific QPL that a product appeared on. It cannot answer questions regarding which products were used on a specific project or why one product was selected instead of another. Inquiries of that nature are best directed to the contractor who was awarded that work.

NDOT BIDDER SUBCONTRACTOR AND SUPPLIER INFORMATION

SUBCONTRACTORS EXCEEDING FIVE (5) PERCENT OF THE BID AMOUNT

None Listed

SUBCONTRACTORS EXCEEDING ONE (1) PERCENT OF THE BID AMOUNT

Subcontractors exceeding 1 percent or \$50,000 (whichever is greater)

None Listed

OTHER SUBCONTRACTORS AND SUPPLIERS USED

Subcontractors and suppliers not otherwise listed in the Enterprise, or Exceeding 5%, or 1% Reports

Company Name:	Maxwell Products	Exceeds \$250,000:	No
NV License No.:	N/A	Supplier:	Yes
NV License Limit:	N/A		
Description:	Provide mastic materials for item 4090375 spall repair and elastoflex materials for item 4090715 crack sealing.		
Item No(s):	4090375(Partial), 4090715(Partial)		

OTHER SUBCONTRACTORS AND SUPPLIERS NOT USED

None Listed

From: [Daniel Feldmann](#)
To: [Planning Counter](#)
Cc: [Clerk - Admin](#); renohistorical@gmail.com
Subject: McClellan Peak; Job # 46745 = Section 106 Request for Comment
Date: Thursday, October 8, 2020 7:54:02 AM
Attachments: [e - CLG Involvement.pdf](#)
[b1 - Site Maps.pdf](#)
[b2 - Site Photos.pdf](#)
[b3 - Site Plans.pdf](#)

[**NOTICE:** This message originated outside of Washoe County -- **DO NOT CLICK** on **links** or open **attachments** unless you are sure the content is safe.]

Good Morning,

Ramaker & Associates, Inc. (RAMAKER) was retained by Tower Sites, Inc. (TOWER) to complete a NEPA and Section 106 review of a proposed antenna and equipment installation at a proposed 195-foot lattice (self-support) tower (overall height with appurtenances of 199 feet). The proposed activity is located along Goni Rd in Carson City, Washoe County, Nevada. The property is further identified as being located in the southeast ¼ of the southwest ¼ of Section 11, Township 16 North, Range 20 East. The location of the property is depicted on the attached Virginia City, Nevada Quadrangle. The project is also identified as being located at 39° 15' 34.4" North and 119° 42' 31.9" West.

Please note, this project was previously sent to you for review; however, since then, Ramaker's overall effect determination changed from "No Effect" to "No Adverse Effect". As such, following the FCC protocols and procedures, should you wish to provide additional comments with respect to the potential to effect cultural and/or historic properties, please contact RAMAKER. Additionally, if you have any information regarding other potentially interested consulting parties that should be contacted, your input on this matter would also be greatly appreciated. As the project is proposed for development in the very near future, we would appreciate receiving your comments in the next 30 days.

Thanks,

Daniel Feldmann | Environmental Specialist
RAMAKER | *employee-owned*
855 Community Drive, Sauk City, WI 53583
o: 608-643-4100 | c: 608-644-2240
ramaker.com | dfeldmann@ramaker.com
[Facebook](#) | [Twitter](#) | [LinkedIn](#)



September 2, 2020

Washoe County Planning Department
1001 E. Ninth Street
Reno, Nevada 89512

SUBJECT: REQUEST FOR SECTION 106 COMMENTS = CLG REPRESENTATIVE

**SITE: MCCLELLAN PEAK
GONI RD
CARSON CITY, WASHOE COUNTY, NEVADA 89706
RAMAKER & ASSOCIATES, INC. PROJECT NUMBER: 46745**

To Whom It May Concern:

Ramaker & Associates, Inc. (RAMAKER) was retained by Tower Sites, Inc. (TOWER) to complete a NEPA and Section 106 review of a proposed antenna and equipment installation at a proposed 195-foot lattice (self-support) tower (overall height with appurtenances of 199 feet). RAMAKER and TOWER have opined that the proposed activities cannot be considered compliant with the Federal Communication Commission's (FCC's) *Nationwide Programmatic Agreement for Review of Effects on Historic Properties for Certain Undertakings Approved by the FCC* (Nationwide Agreement) nor the Nationwide Programmatic Agreement for Collocations or the FCC's March 8, 2015 "Report & Order". Thus, a Section 106 submittal is required on behalf of the proposed TOWER undertaking. The purpose of this report is to document the potential for effect to the project's Direct and Indirect Areas of Potential Effect (APEs).

The proposed activity is located along Goni Rd in Carson City, Washoe County, Nevada. The property is further identified as being located in the southeast $\frac{1}{4}$ of the southwest $\frac{1}{4}$ of Section 11, Township 16 North, Range 20 East. The location of the property is depicted on the attached Virginia City, Nevada Quadrangle. The project is also identified as being located at 39° 15' 34.4" North and 119° 42' 31.9" West. The locations of the site, site photographs, and appropriate Area of Potential Effect (APE) maps have been included.

The property is an approximately 210-foot by 210-foot area and is currently vacant land and a telecommunications tower compound. The proposed development includes construction of a new lattice (self-support) tower and the installation of telecommunications equipment within a new fenced compound. The compound was designed to be suitable for additional equipment shelters/platforms. Utilities will be routed from existing improvements at the property. Access to the property will be from Goni Road along the existing gravel access drives. Additional site development details are included in the attached figures.

The property was historically vacant land dating back to at least 1948 and was improved with a telecommunications tower compound by 1980. The surrounding area is currently characterized by wooded and agricultural lands with scattered farmsteads located along neighboring roadways.

It is the opinion of RAMAKER that the proposed TOWER undertaking will have "No Effect" to the Direct APE and "No Adverse Effect" to the Indirect APE.

Following the FCC protocols and procedures, should you wish to provide additional comments with respect to the potential to effect cultural and/or historic properties, please contact RAMAKER. Additionally, if you have any information regarding other potentially interested commenting parties that should be contacted, your input on this matter would also be greatly appreciated. As the project is proposed for development in the very near future, we would appreciate receiving your comments in the next 30 days.

Please direct all future correspondence to:

Ramaker & Associates, Inc.
Daniel Feldmann, Environmental Specialist
855 Community Drive
Sauk City, Wisconsin 53583
Telephone: (608) 643-4100
Facsimile: (608) 643-7999
Email: dfeldmann@ramaker.com

If you have any questions or comments, please do not hesitate to contact our office.

Sincerely,

RAMAKER & ASSOCIATES, INC.

A handwritten signature in dark ink, appearing to read "Daniel Feldmann", followed by a long horizontal flourish.

Daniel Feldmann, Environmental Specialist

MDP

Attachments: Site Location Maps

Cc: Washoe County Clerk
Nancy Parent, Clerk
1001 E. Ninth Street
Reno, Nevada 89512

Historic Reno Preservation Society
PO Box 14003
Reno, Nevada 89507

Commstock Historic District Commission
Micahel Bedeau, District Administrator
20 North E Street
Virginia City, Nevada 89440

Story County
Cherie Nevin, Community Relations Coordinator
P.O. Box 7
141 North C Street
Virginia City, Nevada 89440

Daniel Feldmann

From: Planning Counter <Planning@washoecounty.us>
Sent: Thursday, July 16, 2020 2:08 PM
To: Rosemarie Kleinert
Cc: Clerk - Admin; renohistorical@gmail.com; Jessica McDonald; Daniel Feldmann; Elliott York
Subject: Re: McClellan Peak (1 Example - FULL SECTION 106); Job # 46745 = Section 106 Request for Comment

CAUTION: This email originated from outside our organization.

Rose,

Please be aware that a Washoe County building permit and potentially a discretionary permit will be required to establish a new cell facility at this site. In order to be permitted, lattice towers are considered the least desirable type of support structure and must meet several additional standards, including evidence why other support structure types could not be used. More information can be found within [Washoe County Development Code](#) Article 324. If you have follow-up questions, please let us know at planning@washoecounty.us.

Regards,
Kelly Mullin



Planning Counter
Planning & Building Division | Community Services Department
planning@washoecounty.us | 775-328-6100
1001 East 9th St., Reno, NV 89512

From: Rosemarie Kleinert <rosemarie@ramaker.com>
Sent: Thursday, July 16, 2020 9:02 AM
To: Planning Counter <Planning@washoecounty.us>
Cc: Clerk - Admin <ClerkAdmin@washoecounty.us>; renohistorical@gmail.com <renohistorical@gmail.com>; Jessica McDonald <jmcdonald@ramaker.com>; Daniel Feldmann <dfeldmann@ramaker.com>; Elliott York <eyork@ramaker.com>
Subject: McClellan Peak (1 Example - FULL SECTION 106); Job # 46745 = Section 106 Request for Comment

[NOTICE: This message originated outside of Washoe County -- **DO NOT CLICK** on links or open attachments unless you are sure the content is safe.]

Good morning,

Ramaker & Associates, Inc. (RAMAKER) was retained by AT&T Mobility Services, LLC (AT&T) to complete a NEPA and Section 106 review of a proposed antenna and equipment installation at a proposed 290-foot lattice (self-support) tower (overall height with appurtenances of 300 feet). RAMAKER and AT&T have opined that the proposed activities cannot be considered compliant with the Federal Communication Commission's (FCC's) *Nationwide Programmatic Agreement for Review of Effects on Historic Properties for Certain Undertakings Approved by the FCC* (Nationwide Agreement) nor the Nationwide Programmatic Agreement for Collocations or the FCC's March 8, 2015 "Report & Order". Thus, a Section 106 submittal is required on behalf of the proposed AT&T undertaking. The purpose of this report is to document the potential for effect to the project's Direct and Indirect Areas of Potential Effect (APEs).

Following the FCC protocols and procedures, should you wish to provide additional comments with respect to the potential to effect cultural and/or historic properties, please contact RAMAKER. Additionally, if you have any information regarding other potentially interested consulting parties that should be contacted, your input on this matter would also be greatly appreciated. As the project is proposed for development in the very near future, we would appreciate receiving your comments in the next 30 days.

Thank you kindly,

Rose

*Together, we can
get through anything.*

Rosemarie Kleinert | Office Manager | Administrative Assistant

RAMAKER | employee-owned

855 Community Drive, Sauk City, WI 53583

office: (608) 643-4100 | direct: (608) 644-2246 | cell: (608) 370-1306

www.ramaker.com | rosemarie@ramaker.com

[Facebook](#) | [Twitter](#) | [LinkedIn](#)



September 2, 2020

Story County
Cherie Nevin, Community Relations Coordinator
P.O. Box 7
141 North C Street
Virginia City, Nevada 89440

SUBJECT: REQUEST FOR SECTION 106 COMMENTS = CLG REPRESENTATIVE

**SITE: MCCLELLAN PEAK
GONI RD
CARSON CITY, WASHOE COUNTY, NEVADA 89706
RAMAKER & ASSOCIATES, INC. PROJECT NUMBER: 46745**

Dear Ms. Nevin:

Ramaker & Associates, Inc. (RAMAKER) was retained by Tower Sites, Inc. (TOWER) to complete a NEPA and Section 106 review of a proposed antenna and equipment installation at a proposed 195-foot lattice (self-support) tower (overall height with appurtenances of 199 feet). RAMAKER and TOWER have opined that the proposed activities cannot be considered compliant with the Federal Communication Commission's (FCC's) *Nationwide Programmatic Agreement for Review of Effects on Historic Properties for Certain Undertakings Approved by the FCC* (Nationwide Agreement) nor the Nationwide Programmatic Agreement for Collocations or the FCC's March 8, 2015 "Report & Order". Thus, a Section 106 submittal is required on behalf of the proposed TOWER undertaking. The purpose of this report is to document the potential for effect to the project's Direct and Indirect Areas of Potential Effect (APEs).

The proposed activity is located along Goni Rd in Carson City, Washoe County, Nevada. The property is further identified as being located in the southeast $\frac{1}{4}$ of the southwest $\frac{1}{4}$ of Section 11, Township 16 North, Range 20 East. The location of the property is depicted on the attached Virginia City, Nevada Quadrangle. The project is also identified as being located at 39° 15' 34.4" North and 119° 42' 31.9" West. The locations of the site, site photographs, and appropriate Area of Potential Effect (APE) maps have been included.

The property is an approximately 210-foot by 210-foot area and is currently vacant land and a telecommunications tower compound. The proposed development includes construction of a new lattice (self-support) tower and the installation of telecommunications equipment within a new fenced compound. The compound was designed to be suitable for additional equipment shelters/platforms. Utilities will be routed from existing improvements at the property. Access to the property will be from Goni Road along the existing gravel access drives. Additional site development details are included in the attached figures.

The property was historically vacant land dating back to at least 1948 and was improved with a telecommunications tower compound by 1980. The surrounding area is currently characterized by wooded and agricultural lands with scattered farmsteads located along neighboring roadways.

It is the opinion of RAMAKER that the proposed TOWER undertaking will have "No Effect" to the Direct APE and "No Adverse Effect" to the Indirect APE.

Following the FCC protocols and procedures, should you wish to provide additional comments with respect to the potential to effect cultural and/or historic properties, please contact RAMAKER. Additionally, if you have any information regarding other potentially interested commenting parties that should be contacted,

your input on this matter would also be greatly appreciated. As the project is proposed for development in the very near future, we would appreciate receiving your comments in the next 30 days.

Please direct all future correspondence to:

Ramaker & Associates, Inc.
Daniel Feldmann, Environmental Specialist
855 Community Drive
Sauk City, Wisconsin 53583
Telephone: (608) 643-4100
Facsimile: (608) 643-7999
Email: dfeldmann@ramaker.com

If you have any questions or comments, please do not hesitate to contact our office.

Sincerely,

RAMAKER & ASSOCIATES, INC.

A handwritten signature in dark ink, appearing to read "Daniel Feldmann", followed by a long horizontal flourish.

Daniel Feldmann, Environmental Specialist

MDP

Attachments: Site Location Maps

Cc: Washoe County Planning Department
1001 E. Ninth Street
Reno, Nevada 89512

Washoe County Clerk
Nancy Parent, Clerk
1001 E. Ninth Street
Reno, Nevada 89512

Historic Reno Preservation Society
PO Box 14003
Reno, Nevada 89507

Commstock Historic District Commission
Micahel Bedeau, District Administrator
20 North E Street
Virginia City, Nevada 89440

Daniel Feldmann

From: Kathy Canfield <kcanfield@storeycounty.org>
Sent: Monday, September 14, 2020 4:53 PM
To: Daniel Feldmann
Cc: Austin Osborne; Michael "Bert" Bedeau; Joe Curtis; Lyndi Renaud
Subject: RE: McClellan Peak; Job # 46745 = Section 106 Request for Comment

Thank you Daniel,

I have a different map that shows the boundary not extending over quite as far as what you are looking at. I'm not trying to cause any problems, was just curious as I am seeing something different. https://comstockfoundation.org/wp-content/uploads/2016/11/VC_NHL_boundary.pdf

Regardless of the location in or out, Storey County has no concerns with the proposed project.

Thank you,

Kathy

Kathy Canfield
Senior Planner
Storey County Planning Department
(775) 847-1144
kcanfield@storeycounty.org

Storey County is an Equal Opportunity Provider.

CONFIDENTIALITY DISCLAIMER:

This email and any attachments are intended only for use by the addressee(s) named herein and may contain legally privileged and/or confidential information. If you are not the intended recipient, any dissemination, distribution or copying of this e-mail and any attachments is strictly prohibited. If you have received this e-mail in error, please immediately notify me and permanently delete the original and all copies and printouts of this e-mail and any attachments.

From: Daniel Feldmann <dfeldmann@ramaker.com>
Sent: Monday, September 14, 2020 2:47 PM
To: Kathy Canfield <kcanfield@storeycounty.org>
Cc: Austin Osborne <aosborne@storeycounty.org>; Michael "Bert" Bedeau <MBedeau@shpo.nv.gov>; Joe Curtis <jcurtis@storeycounty.org>; Lyndi Renaud <lrenaud@storeycounty.org>
Subject: RE: McClellan Peak; Job # 46745 = Section 106 Request for Comment

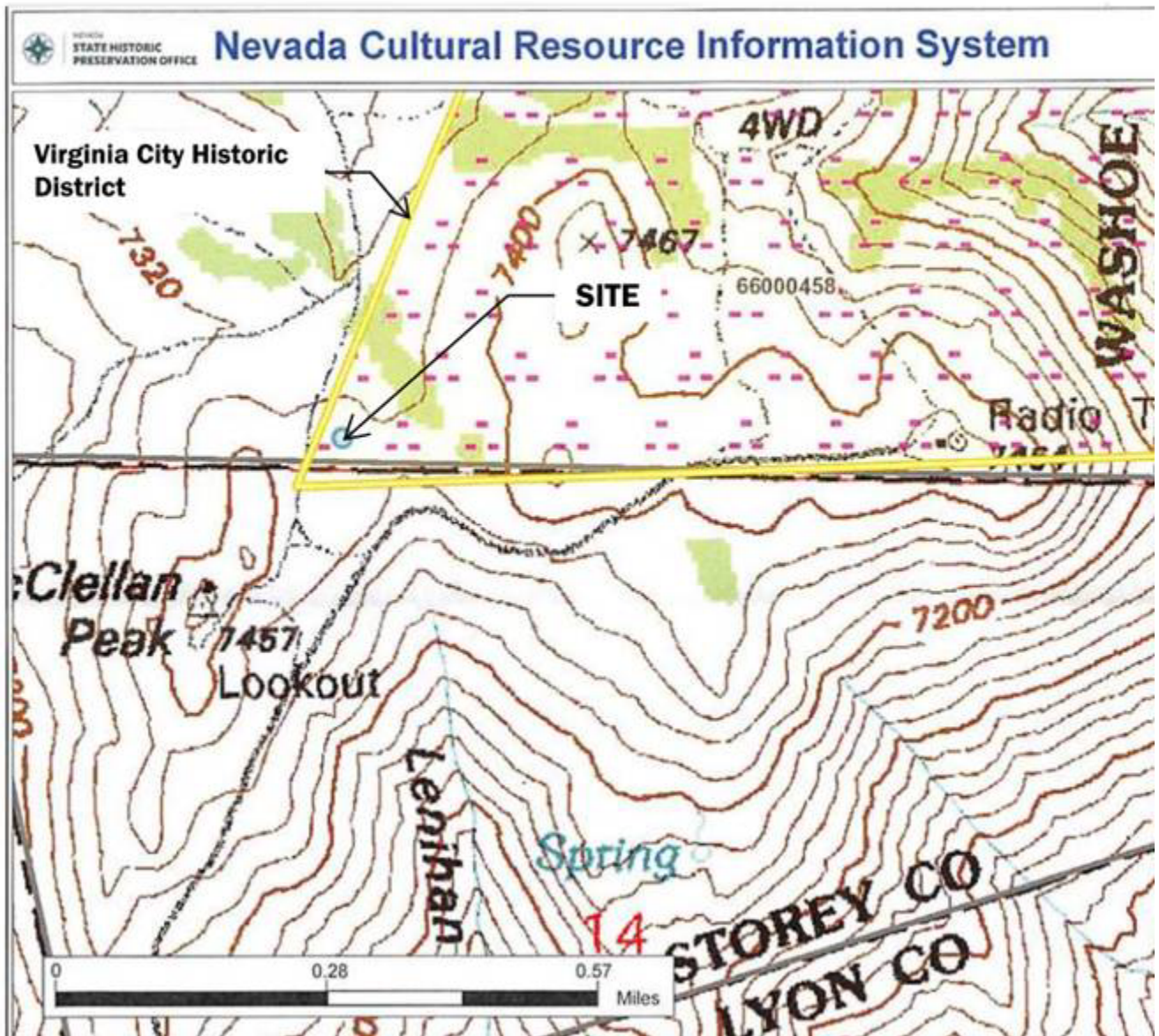
Hi Kathy,

Thank you for your comments, they are greatly appreciated.

I just wanted to let you know the proposed tower site actually falls just within the boundaries of the Virginia City Historic District. I have included a map from NV SHPO below indicating the location of the project in reference to the historic district boundary.

Not sure if this will alter your comments; however, I just wanted to make you aware of this.

Thanks,



Daniel Feldmann | Environmental Specialist
RAMAKER | employee-owned
855 Community Drive, Sauk City, WI 53583
o: 608-643-4100 | c: 608-644-2240
ramaker.com | dfeldmann@ramaker.com
[Facebook](#) | [Twitter](#) | [LinkedIn](#)

From: Kathy Canfield <kcanfield@storeycounty.org>

Sent: Monday, September 14, 2020 2:09 PM

To: Daniel Feldmann <dfeldmann@ramaker.com>

Cc: Austin Osborne <aosborne@storeycounty.org>; Michael "Bert" Bedeau <MBedeau@shpo.nv.gov>; Joe Curtis <jcurtis@storeycounty.org>; Lyndi Renaud <lrenaud@storeycounty.org>

Subject: FW: McClellan Peak; Job # 46745 = Section 106 Request for Comment

CAUTION: This email originated from outside our organization.

Hi Daniel,

Storey County has reviewed your submitted information and has no concerns with the proposed project.

Upon closer review of your project maps and maps of the Comstock Historic District and the Virginia City National Register District, it does not appear to Storey County staff that your project is located within these District boundaries. If you need further information regarding this, please feel free to contact me.

Thank you,

Kathy

Kathy Canfield
Senior Planner
Storey County Planning Department
(775) 847-1144
kcanfield@storeycounty.org

Storey County is an Equal Opportunity Provider.

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This email and any attachments are intended only for use by the addressee(s) named herein and may contain legally privileged and/or confidential information. If you are not the intended recipient, any dissemination, distribution or copying of this e-mail and any attachments is strictly prohibited. If you have received this e-mail in error, please immediately notify me and permanently delete the original and all copies and printouts of this e-mail and any attachments.

From: Daniel Feldmann <dfeldmann@ramaker.com>

Sent: Wednesday, September 2, 2020 2:05 PM

To: Joe Curtis <jcurtis@storeycounty.org>

Subject: FW: McClellan Peak; Job # 46745 = Section 106 Request for Comment

Good Evening,

Could you please forward the email below with the attachments above to **Cherie Nevin**. I received a email delivery failure notification when I tried sending the email directly to her email address.

Please let me know if you have any questions.

Thank You,

Daniel Feldmann | Environmental Specialist
RAMAKER | employee-owned
855 Community Drive, Sauk City, WI 53583
o: 608-643-4100 | c: 608-644-2240
ramaker.com | dfeldmann@ramaker.com
[Facebook](#) | [Twitter](#) | [LinkedIn](#)

From: Daniel Feldmann
Sent: Wednesday, September 2, 2020 3:55 PM
To: cnevin@storeycounty.org
Subject: McClellan Peak; Job # 46745 = Section 106 Request for Comment

Good Evening,

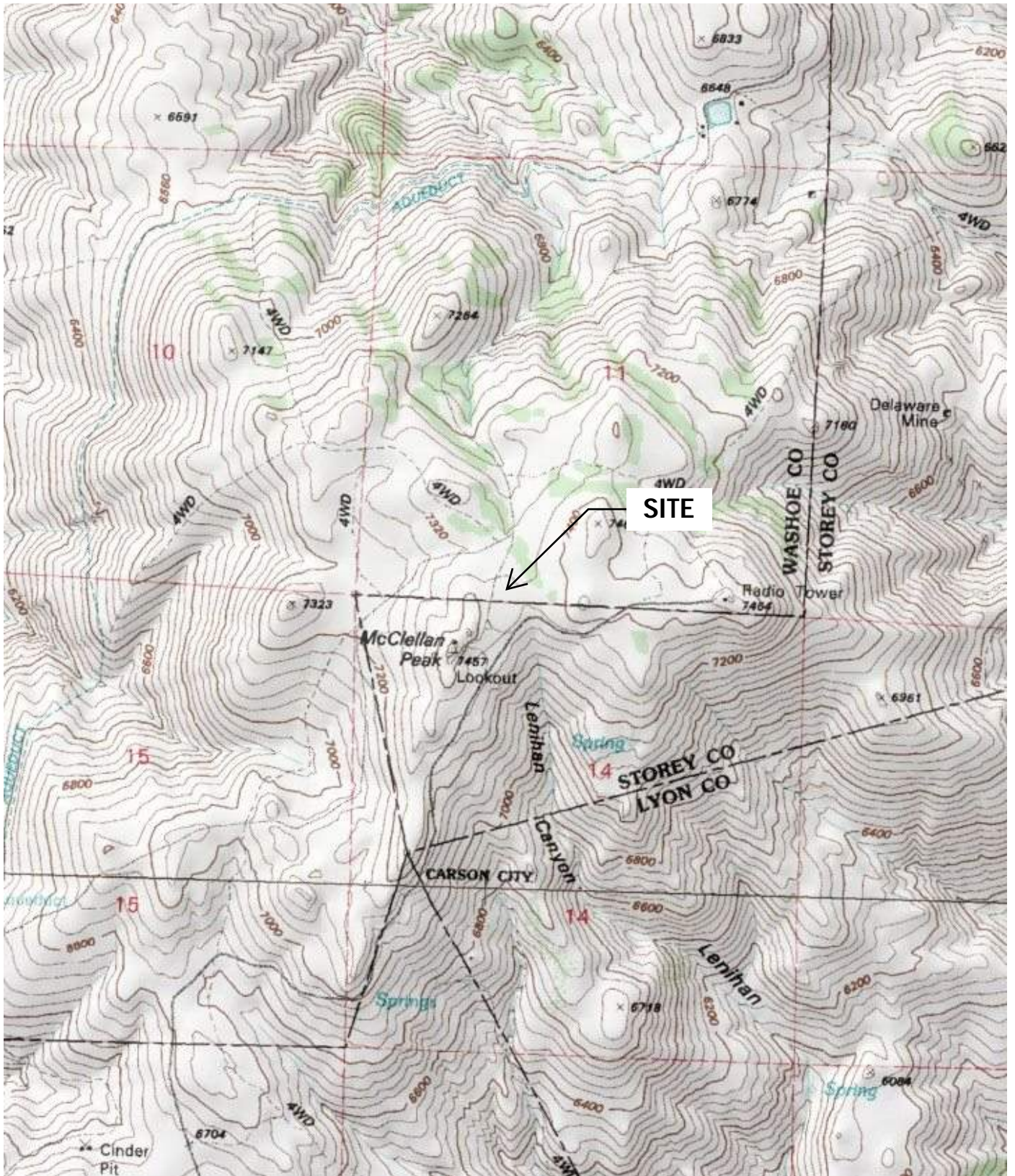
Ramaker & Associates, Inc. (RAMAKER) was retained by AT&T Mobility Services, LLC (AT&T) to complete a NEPA and Section 106 review of a proposed antenna and equipment installation at a proposed 290-foot lattice (self-support) tower (overall height with appurtenances of 300 feet). RAMAKER and AT&T have opined that the proposed activities cannot be considered compliant with the Federal Communication Commission's (FCC's) *Nationwide Programmatic Agreement for Review of Effects on Historic Properties for Certain Undertakings Approved by the FCC* (Nationwide Agreement) nor the Nationwide Programmatic Agreement for Collocations or the FCC's March 8, 2015 "Report & Order". Thus, a Section 106 submittal is required on behalf of the proposed AT&T undertaking. The purpose of this report is to document the potential for effect to the project's Direct and Indirect Areas of Potential Effect (APEs).

Please note, based on comments received from the NV SHPO on August 27, 2020, the proposed development is located within the Virginia City Historic District, a National Historic Landmark District and National Register of Historic Places (NRHP #66000458). Nevada SHPO requested that Ramaker reach out to you in addition to the Comstock Historic District Commission for comments pertaining to the proposed development. Previous correspondence has also been sent to the Washoe County Planning Department, the Washoe County Clerk, and the Historic Reno Preservation Society.

Following the FCC protocols and procedures, should you wish to provide additional comments with respect to the potential to effect cultural and/or historic properties, please contact RAMAKER. Additionally, if you have any information regarding other potentially interested consulting parties that should be contacted, your input on this matter would also be greatly appreciated. As the project is proposed for development in the very near future, we would appreciate receiving your comments in the next 30 days.

Thank You,

Daniel Feldmann | Environmental Specialist
RAMAKER | employee-owned
855 Community Drive, Sauk City, WI 53583
o: 608-643-4100 | c: 608-644-2240
ramaker.com | dfeldmann@ramaker.com
[Facebook](#) | [Twitter](#) | [LinkedIn](#)



USGS 7.5-Minute Quadrangle

McClellan Peak
Goni Rd
Carson City, NV 89706
Washoe County

Source: Mapcard.com



RAMAKER
employee-owned

NOT TO SCALE



Aerial Photograph

McClellan Peak
Goni Rd
Carson City, NV 89706
Washoe County



Source: Mapcard.com

RÄMÄKER
employee-owned

NOT TO SCALE



View of the property facing north from the access drive.



View of the property facing east.



View of the property facing south.



View of the property facing west.



View of the property facing southwest.



View of the access road facing northeast toward the property.

Tower Sites Inc.

PROJECT:

SITE NAME:

SITE ADDRESS:

SITE TYPE:

NEW SITE BUILD

MCCLELLAN PEAK

GONI RD OR EAST LAKE BLVD,
5 MI NNE OF CARSON CITY, NV
CARSON CITY, NV 89706
WASHOE COUNTY

195' SELF SUPPORT TOWER

Tower Sites Inc.

17640 W. NATIONAL AVENUE
NEW BERLIN, WI 53146



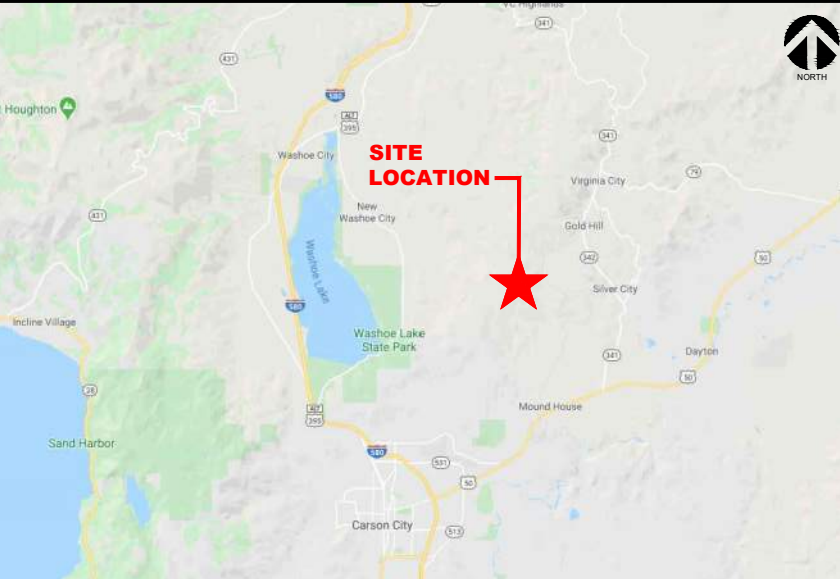
RAMAKER

employee-owned

(608) 643-4100 www.ramaker.com

Certification & Seal:

VICINITY MAP:



AERIAL MAP:



PROJECT INFORMATION:

SITE ADDRESS:
GONI RD OR EAST LAKE BLVD, 5 MI NNE OF
CARSON CITY, NV
CARSON CITY, NV 89706
WASHOE COUNTY

SITE COORDINATES:
LATITUDE: N39°-15'-34.4" (39.259556°)
LONGITUDE: W119°-42'-31.89" (-119.708894°)

MUNICIPAL ID:
PARCEL: #050-351-20
ZONE: GENERAL RURAL (GR)

PROPERTY OWNER:
MARIE MICHAELS

SITE ACQUISITION
TOWER SITES, INC.
17640 NATIONAL AVE.
NEW BERLIN, WI 53146
CONTACT: TERRY MICHAELS
OFFICE: (262) 786-8330
CELL: (262) 993-2560

A&E FIRM
RAMAKER & ASSOCIATES, INC.
855 COMMUNITY DRIVE
SAUK CITY, WI 53583
CONTACT: CHAD MORGAN
EMAIL: CMORGAN@RAMAKER.COM
PHONE: (608) 643-4100

FIBER PROVIDER:
T.B.D.
(PHONE NUMBER)

POWER PROVIDER:
T.B.D.
(PHONE NUMBER)

CODE COMPLIANCE:

ALL WORK SHALL BE PERFORMED AND MATERIALS INSTALLED IN ACCORDANCE WITH THE CURRENT EDITIONS OF THE FOLLOWING CODES AS ADOPTED BY THE LOCAL GOVERNING AUTHORITIES. NOTHING IN THESE PLANS IS TO BE CONSTRUED TO PERMIT WORK NOT CONFORMING TO THESE CODES.

1.

2018 INTERNATIONAL BUILDING CODE
2.

2018 INTERNATIONAL MECHANICAL CODE
3.

2018 INTERNATIONAL FUEL GAS CODE
4.

2018 INTERNATIONAL ENERGY CONSERVATION CODE

APPROVALS:

CONSTRUCTION MANAGER:	
SITE ACQUISITION:	
LANDLORD:	

SHEET INDEX

SHEET NUMBER	SHEET DESCRIPTION
T-1	TITLE SHEET
N-1	NOTES
N-2	NOTES
N-3	NOTES
1 OF 2	SURVEY
2 OF 2	SURVEY
A-1	OVERALL SITE PLAN
A-2	COMPOUND PLAN
A-3	TOWER ELEVATION
A-4	COMPOUND FENCE & GATE DETAILS
A-5	COMPOUND SITE DETAILS
A-6	COMPOUND SIGN DETAILS
A-7	COMPOUND GRADING PLAN
A-8	SITE DETAILS
E-1	OVERALL UTILITY SITE PLAN
E-2	COMPOUND UTILITY H-FRAME DETAILS
E-3	TYPICAL COMPOUND GROUNDING PLAN
E-4	TYPICAL COMPOUND GROUNDING DETAILS
E-5	TYPICAL COMPOUND GROUNDING DETAILS
E-6	TYPICAL COMPOUND GROUNDING DETAILS



TO OBTAIN LOCATION OF PARTICIPANTS' UNDERGROUND
FACILITIES BEFORE YOU DIG IN NEVADA

USA NORTH
811 OR 1-800-227-2600

REQUIRES MIN. 2 WORKING DAYS NOTICE BEFORE YOU EXCAVATE.

REV A	08/13/20	PRELIMINARY CDs ISSUED
MARK	DATE	DESCRIPTION
ISSUE	PRELIMINARY	DATE ISSUED 08/13/2020
PHASE		

PROJECT TITLE:

MCCLELLAN PEAK

PROJECT INFORMATION:
PID: 050-351-20
GONI RD OR EAST LAKE BLVD, 5 MI NNE OF CARSON CITY, NV
CARSON CITY, NV 89706
WASHOE COUNTY

SHEET TITLE:

TITLE SHEET

SCALE: NONE

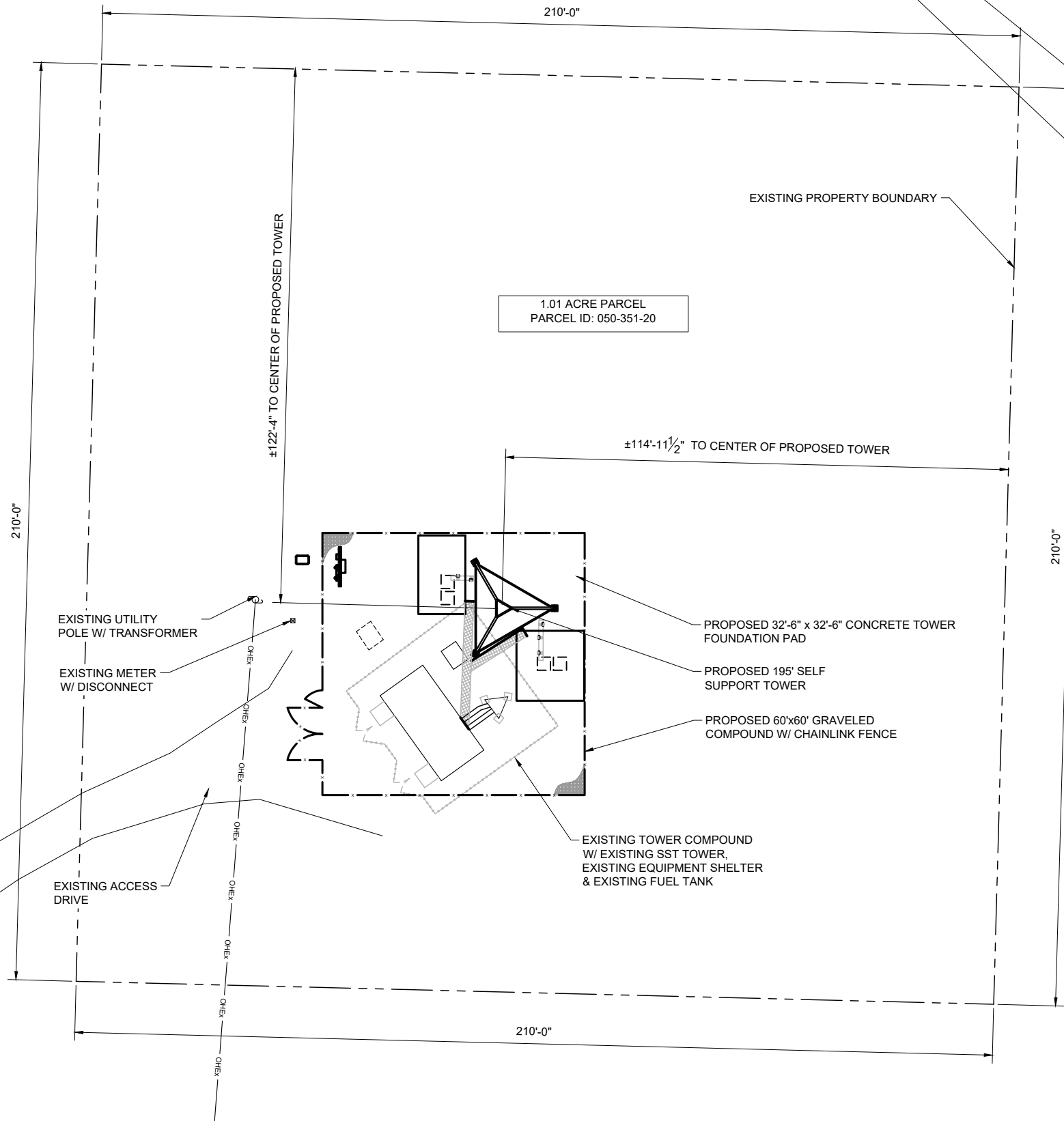
PROJECT NUMBER	46745
SHEET NUMBER	T-1



EXISTING COMPOUND (LOOKING EAST)



EXISTING COMPOUND (LOOKING SOUTH)



OVERALL SITE PLAN

SCALE: 1" = 30'

1



Tower Sites Inc.

17640 W. NATIONAL AVENUE
NEW BERLIN, WI 53146



RAMAKER
employee-owned

(608) 643-4100 www.ramaker.com

Certification & Seal:

REV A	08/13/20	PRELIMINARY CDs ISSUED
MARK	DATE	DESCRIPTION
ISSUE	PRELIMINARY	DATE ISSUED 08/13/2020

PROJECT TITLE:

MCCLELLAN PEAK

PROJECT INFORMATION:
PID: 050-351-20
GONI RD OR EAST LAKE BLVD, 5 MI NNE OF CARSON CITY, NV
CARSON CITY, NV 89706
WASHOE COUNTY

SHEET TITLE:

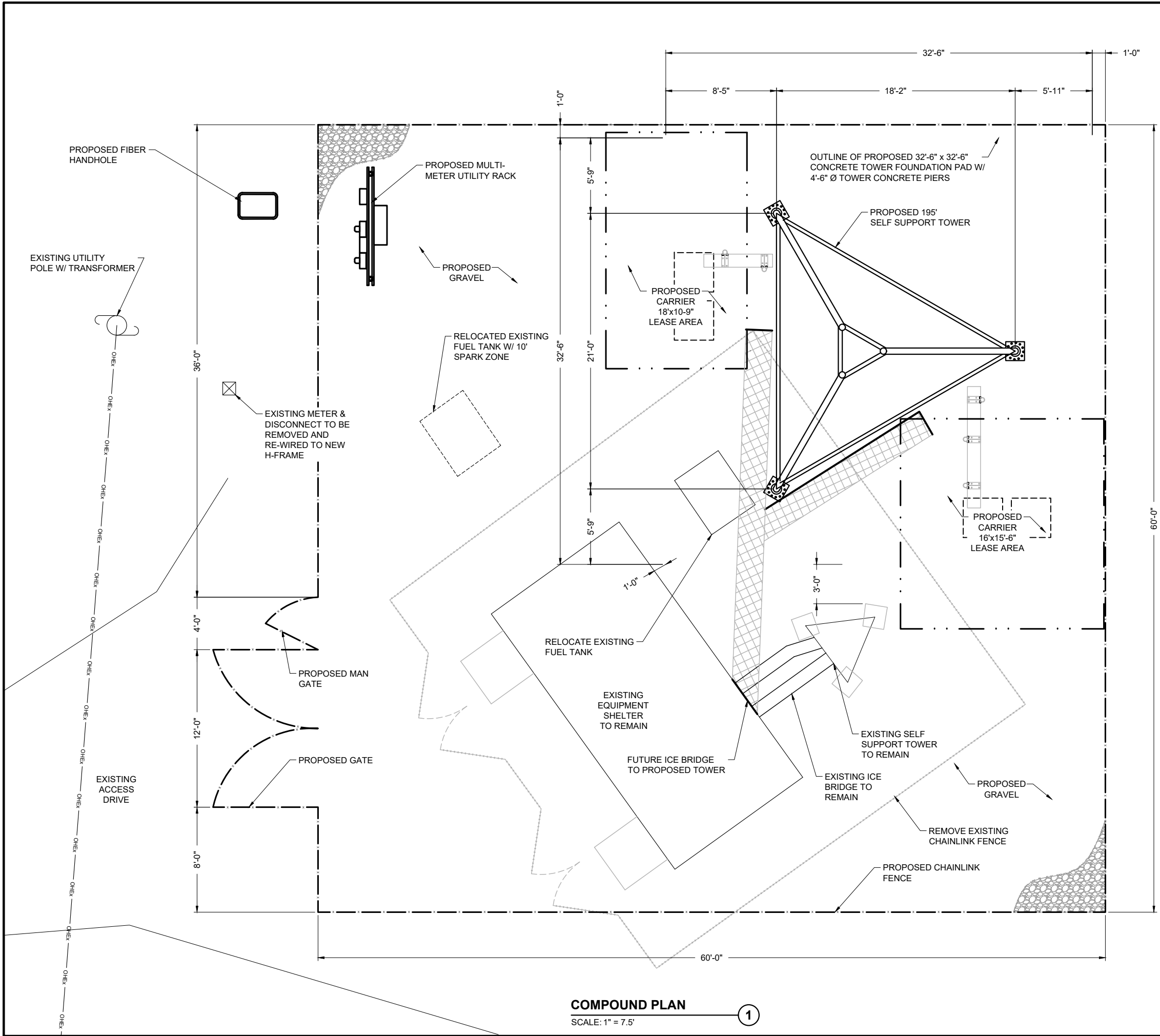
OVERALL SITE PLAN



11" x 17" - 1" = 25'
22" x 34" - 1" = 12.5'

PROJECT NUMBER 46745

SHEET NUMBER A-1



Tower Sites Inc.

17640 W. NATIONAL AVENUE
NEW BERLIN, WI 53146



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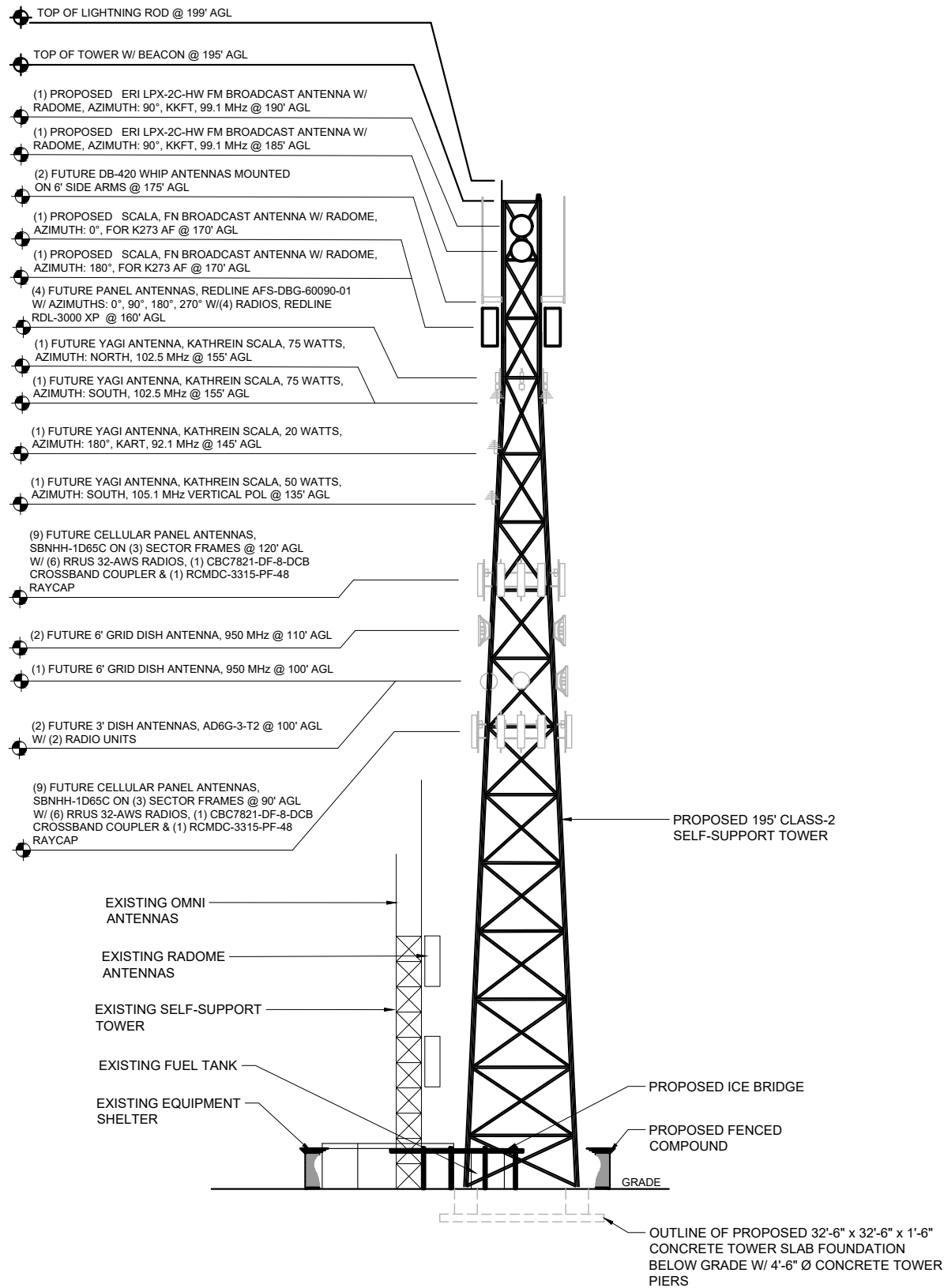
Certification & Seal:

REV A	08/13/20	PRELIMINARY CDs ISSUED
MARK	DATE	DESCRIPTION
ISSUE	PRELIMINARY	DATE ISSUED 08/13/2020

PROJECT TITLE:
MCCLELLAN PEAK

PROJECT INFORMATION:
PID: 050-351-20
GONI RD OR EAST LAKE BLVD, 5 MI NNE OF CARSON CITY, NV
CARSON CITY, NV 89706
WASHOE COUNTY

SHEET TITLE: COMPOUND PLAN	
0	3.75' 7.5' 15'
11" x 17" - 1" = 7.5' 22" x 34" - 1" = 3.75'	
PROJECT NUMBER	46745
SHEET NUMBER	A-2



TOWER ELEVATION
SCALE: 1" = 30' 1

Tower Sites Inc.

17640 W. NATIONAL AVENUE
NEW BERLIN, WI 53146



Certification & Seal:

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MARK	DATE	DESCRIPTION
ISSUE	PRELIMINARY	DATE ISSUED 08/13/2020

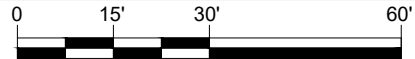
PROJECT TITLE:

MCCLELLAN PEAK

PROJECT INFORMATION:
PID: 050-351-20
GONI RD OR EAST LAKE BLVD, 5 MI NNE OF CARSON CITY, NV
CARSON CITY, NV 89706
WASHOE COUNTY

SHEET TITLE:



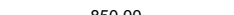

TOWER ELEVATION

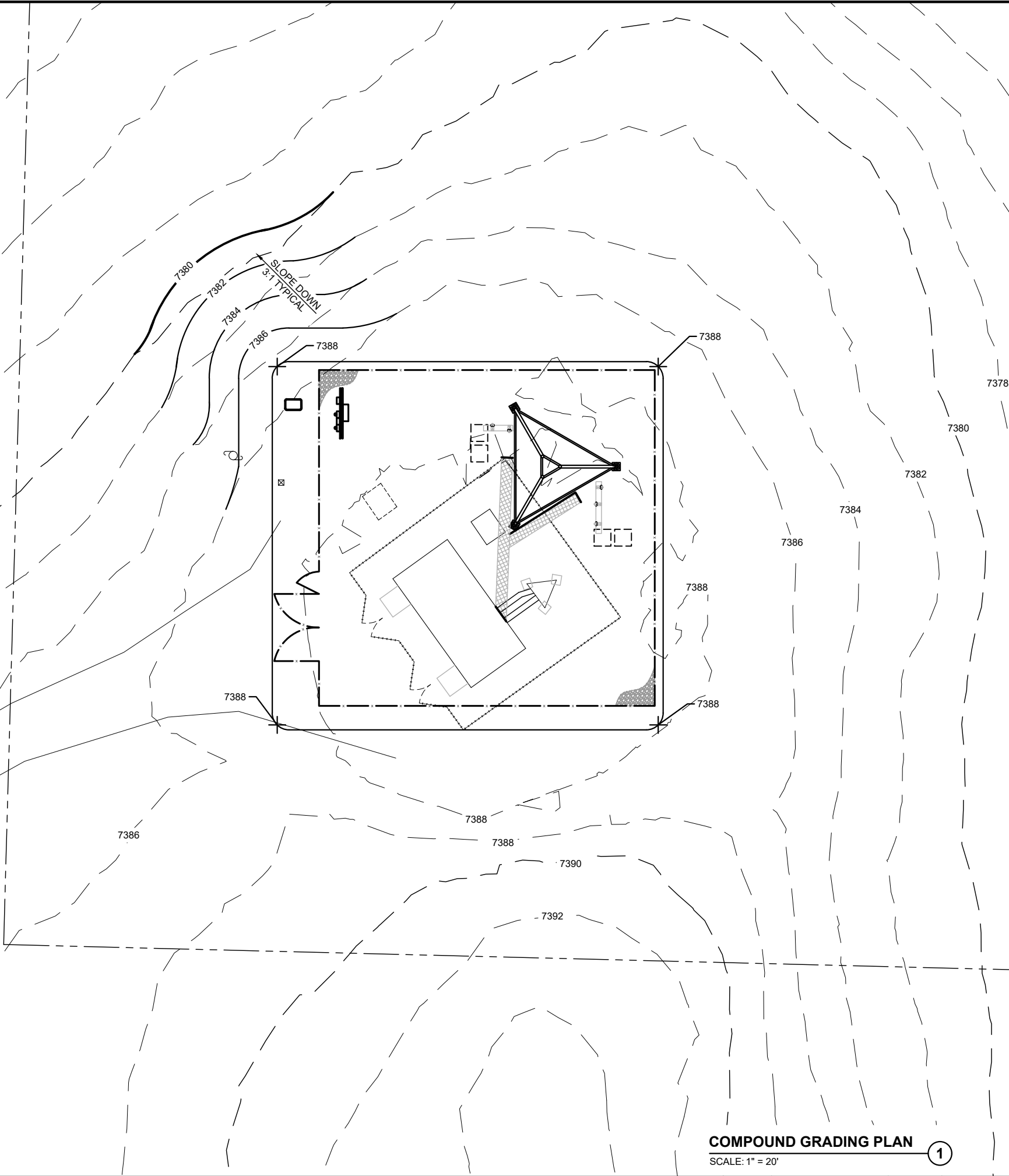


11" x 17" - 1" = 30'
22" x 34" - 1" = 15'

PROJECT NUMBER	46745
SHEET NUMBER	A-3

NOTE:
SHOULD ANY CAIRN OR GRAVE OF A NATIVE AMERICAN BE DISCOVERED DURING SITE DEVELOPMENT, WORK SHALL TEMPORARILY BE HALTED AT THE SPECIFIC SITE AND THE SHERIFF'S OFFICE AS WELL AS THE STATE HISTORIC PRESERVATION OFFICE OF THE DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES SHALL BE IMMEDIATELY NOTIFIED PER NRS 383.170.

LEGEND:	
 SF	PROPOSED SILT FENCE
 850.00	PROPOSED CONTOUR MAJOR
 850.00	PROPOSED CONTOUR MINOR
 850.00	PROPOSED GRADING ELEVATION



COMPOUND GRADING PLAN 1
SCALE: 1" = 20'

Tower Sites Inc.

17640 W. NATIONAL AVENUE
NEW BERLIN, WI 53146



RAMAKER
employee-owned
(608) 643-4100 www.ramaker.com

Certification & Seal:

REV A	08/13/20	PRELIMINARY CDs ISSUED
MARK	DATE	DESCRIPTION
ISSUE	PRELIMINARY	DATE ISSUED 08/13/2020

PROJECT TITLE:

MCCLELLAN PEAK

PROJECT INFORMATION:
PID: 050-351-20
GONI RD OR EAST LAKE BLVD, 5 MI NNE OF CARSON CITY, NV
CARSON CITY, NV 89706
WASHOE COUNTY

SHEET TITLE:

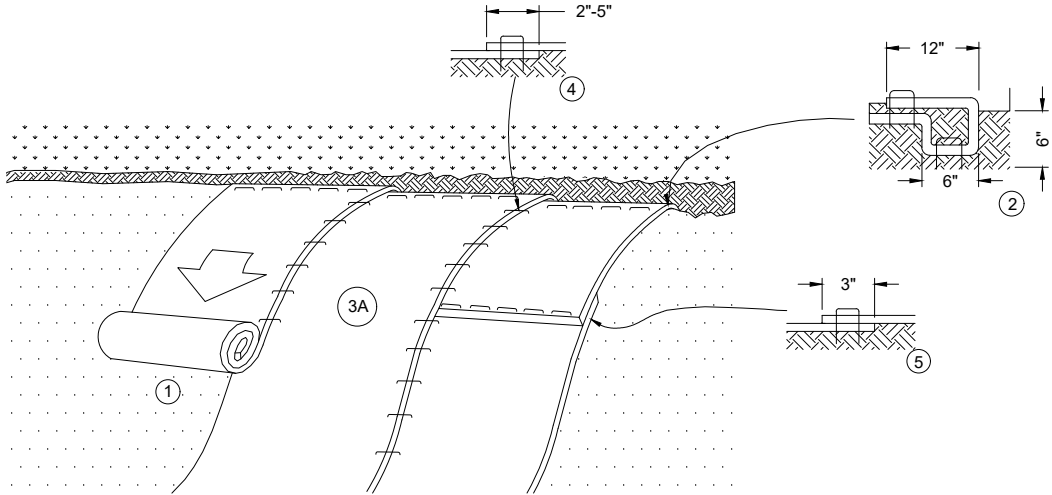
COMPOUND GRADING PLAN



11" x 17" - 1" = 25'
22" x 34" - 1" = 12.5'

PROJECT NUMBER	46745
SHEET NUMBER	A-7

NOTE:
CONTRACTOR SHALL RE-VEGETATE ALL DISTURBED AREAS WITH A NATIVE SEED MIX AND UTILIZE AN EROSION CONTROL BLANKET WITH GRASS SEED TO THE GRADED AREA AS REVIEWED AND APPROVED BY THE WASHOE STOREY CONSERVATION DISTRICT AND/OR WASHOE COUNTY REGIONAL PARKS AND OPEN SPACE.



1. PREPARE SOIL BEFORE INSTALLING BLANKETS, INCLUDING ANY NECESSARY APPLICATION OF LIME, FERTILIZER, AND SEED. NOTE: WHEN USING CELL-O-SEED DO NOT SEED PREPARED AREA. CELL-O-SEED MUST BE INSTALLED WITH PAPER SIDE DOWN.
2. BEGIN AT THE TOP OF THE SLOPE BY ANCHORING THE BLANKET IN A 6" (15cm) DEEP X 6" (15cm) WIDE TRENCH WITH APPROXIMATELY 12" (30cm) OF BLANKET EXTENDED BEYOND THE UP-SLOPE PORTION OF THE TRENCH. ANCHOR THE BLANKET WITH A ROW OF STAPLES/STAKES APPROXIMATELY 12" (30cm) APART IN THE BOTTOM OF THE TRENCH. BACKFILL AND COMPACT THE TRENCH AFTER STAPLING. APPLY SEED TO COMPACTED SOIL AND FOLD REMAINING 12" (30cm) PORTION OF BLANKET BACK OVER SEED AND COMPACTED SOIL. SECURE BLANKET OVER COMPACTED SOIL WITH A ROW OF STAPLES/STAKES SPACED APPROXIMATELY 12" (30cm) APART ACROSS THE WIDTH OF THE BLANKET.
3. ROLL THE BLANKETS (A.) DOWN OR (B.) HORIZONTALLY ACROSS THE SLOPE. BLANKETS WILL UNROLL WITH APPROPRIATE SIDE AGAINST THE SOIL SURFACE. ALL BLANKETS MUST BE SECURELY FASTENED TO SOIL SURFACE BY PLACING STAPLES/STAKES IN APPROPRIATE LOCATIONS AS SHOWN IN THE STAPLE PATTERN GUIDE. WHEN USING OPTIONAL DOT SYSTEM, STAPLES/STAKES SHOULD BE PLACED THROUGH EACH OF THE COLORED DOTS CORRESPONDING TO THE APPROPRIATE STAPLE PATTERN.
4. THE EDGES OF PARALLEL BLANKETS MUST BE STAPLED WITH APPROXIMATELY 2'-5" (5cm-12.5cm) OVERLAP DEPENDING ON BLANKET TYPE. TO ENSURE PROPER SEAM ALIGNMENT, PLACE THE EDGE OF THE OVERLAPPING BLANKET (BLANKET BEING INSTALLED ON TOP) EVEN WITH THE COLORED SEAM STITCH ON THE PREVIOUSLY INSTALLED BLANKET.
5. CONSECUTIVE BLANKETS SPICED DOWN THE SLOPE MUST BE PLACED END OVER END (SHINGLE STYLE) WITH AN APPROXIMATE 3" (7.5cm) OVERLAP. STAPLE THROUGH OVERLAPPED AREA, APPROXIMATELY 12" (30cm) APART ACROSS ENTIRE BLANKET WIDTH.
6. FOLLOW MANUFACTURER'S RECOMMENDED STAPLE PATTERN, FOR THE SLOPE FOR THE SPECIFIED BLANKET.

NOTE:
IN LOOSE SOIL CONDITIONS, THE USE OF STAPLE OR STAKE LENGTHS GREATER THAN 6" (15cm) MAY BE NECESSARY TO PROPERLY SECURE THE BLANKETS.

STANDARD STAPLE PATTERN

SCALE: NTS

1

Tower Sites Inc.

17640 W. NATIONAL AVENUE
NEW BERLIN, WI 53146



RAMAKER
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(608) 643-4100 www.ramaker.com

Certification & Seal:		

REV A	08/13/20	PRELIMINARY CDs ISSUED
MARK	DATE	DESCRIPTION
ISSUE PHASE	PRELIMINARY	DATE ISSUED 08/13/2020

PROJECT TITLE:

MCCLELLAN PEAK

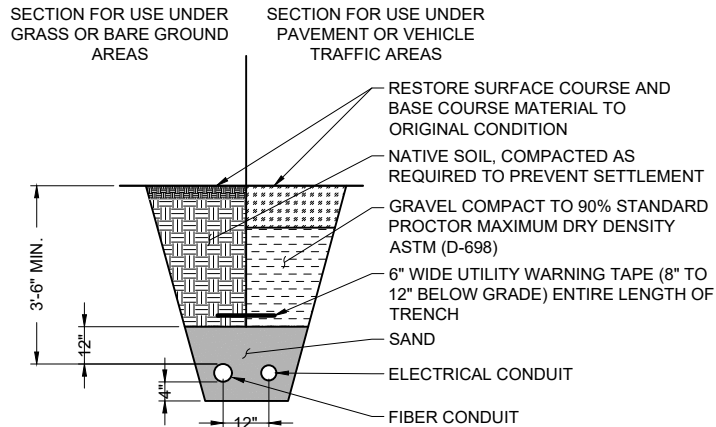
PROJECT INFORMATION:
PID: 050-351-20
GONI RD OR EAST LAKE BLVD, 5 MI NNE OF CARSON CITY, NV
CARSON CITY, NV 89706
WASHOE COUNTY

SHEET TITLE:

SITE DETAILS

SCALE: NONE

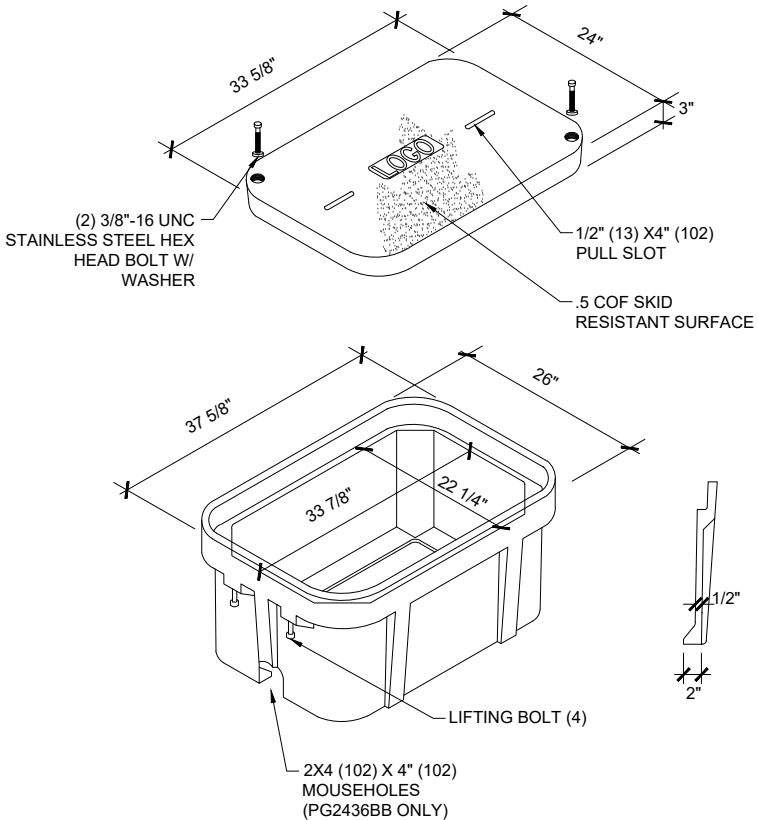
PROJECT NUMBER	46745
SHEET NUMBER	A-8



- NOTES:
1. CONTRACTOR TO VERIFY LOCAL UTILITY REQUIREMENTS FOR DEPTH, SIZE, & SEPARATION OF CONDUITS PRIOR TO INSTALLATION. NOTIFY CONSTRUCTION MANAGER IMMEDIATELY OF ANY DISCREPANCIES.
 2. CONTRACTOR TO CALL DIGGERS HOTLINE (1-800-242-8511) 48 HOURS PRIOR TO EXCAVATING FOR UNDERGROUND UTILITY LOCATIONS. LOCATION SURROUNDING EXCAVATED AREA MUST BE PRIVATELY LOCATED FOR NON-PUBLIC UTILITIES.

TYPICAL UTILITY TRENCH DETAIL
SCALE: NTS

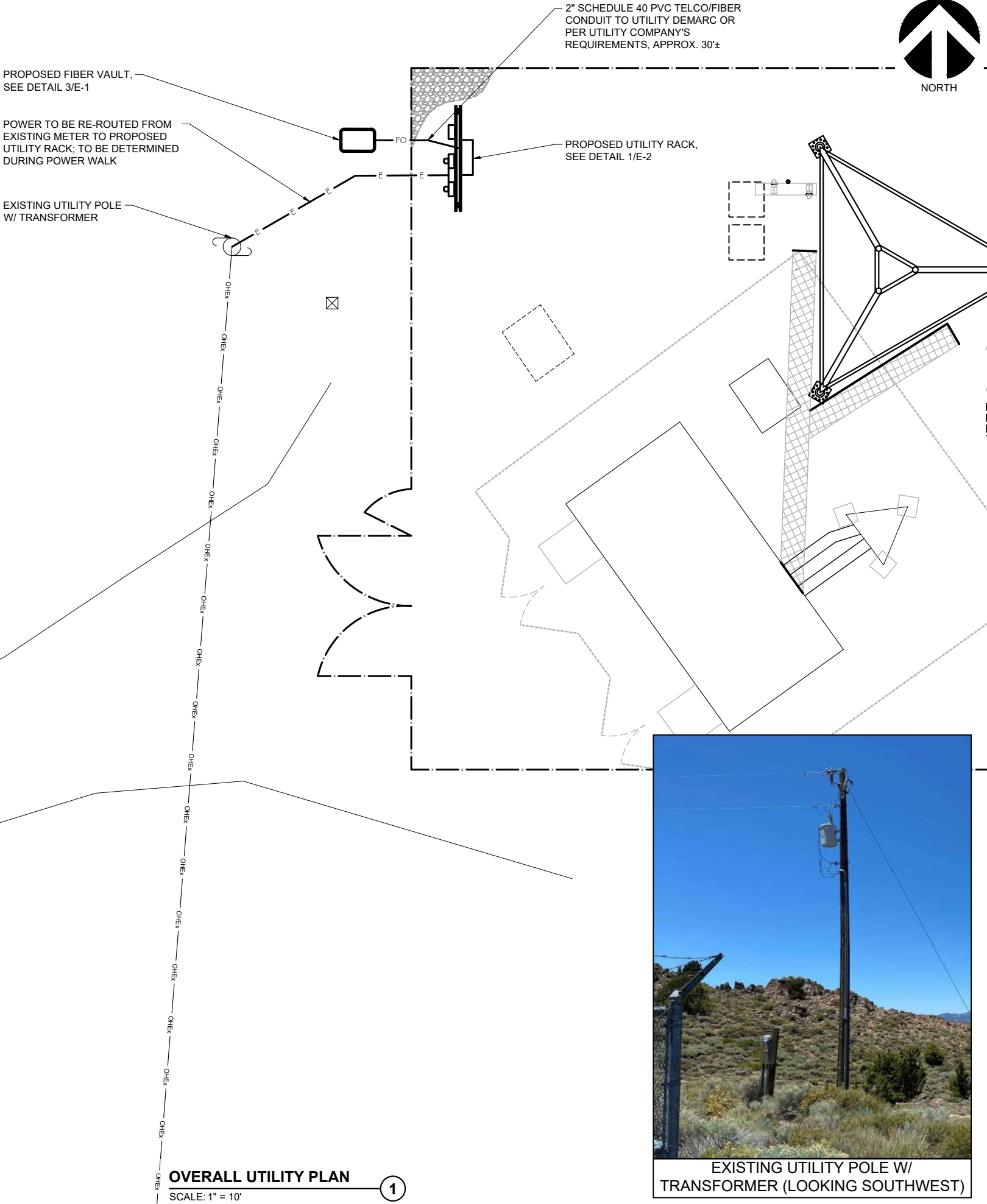
2



HANDHOLE DETAIL
SCALE: NTS

3

LEGEND:	
	PROPOSED ELECTRIC
	PROPOSED TELCO
	PROPOSED FIBER



OVERALL UTILITY PLAN
SCALE: 1" = 10'

1



Tower Sites Inc.

17640 W. NATIONAL AVENUE
NEW BERLIN, WI 53146



RAMAKER
employee-owned
(608) 643-4100 www.ramaker.com

Certification & Seal:

REV A	08/13/20	PRELIMINARY CDs ISSUED
MARK	DATE	DESCRIPTION
ISSUE	PRELIMINARY	DATE ISSUED 08/13/2020
PHASE		

PROJECT TITLE:

MCCLELLAN PEAK

PROJECT INFORMATION:
PID: 050-351-20
GONI RD OR EAST LAKE BLVD, 5 MI NNE OF CARSON CITY, NV
CARSON CITY, NV 89706
WASHOE COUNTY

SHEET TITLE:

OVERALL UTILITY PLAN



11" x 17" - 1" = 20'
22" x 34" - 1" = 10'

PROJECT NUMBER: 46745
SHEET NUMBER: E-1

From: [D'Innocenti, Lynn \(NV Energy\)](#)
To: ["dlomoljo@puc.nv.gov"](#); ["pucn.sc@puc.nv.gov"](#); ["glovato@ndep.nv.gov"](#); ["bcpserv@ag.nv.gov"](#); ["dmckay@lands.nv.gov"](#); ["nevadaclearinghouse@lands.nv.gov"](#); ["wpclerk@whitepinecountynv.gov"](#); ["lhoehne@eurekacountynv.gov"](#); ["landercountyclerk@gmail.com"](#); ["lrothery@churchillcounty.org"](#); [Clerk - Admin](#); ["clerk@storeycounty.org"](#); ["nbryan@lyon-county.org"](#)
Subject: 20-07024: NPC/SPPC's Greenlink North - NPC/SPPC's Amended Notice
Date: Wednesday, October 14, 2020 11:55:05 AM
Attachments: [image002.png](#)
[NPC-SPPC - Amended Notice Greenlink North 10.14.20.pdf](#)

[**NOTICE:** This message originated outside of Washoe County -- **DO NOT CLICK** on **links** or open **attachments** unless you are sure the content is safe.]

Attached please find an electronic copy of the filing made by Nevada Power Company and Sierra Pacific Power Company with the Public Utilities Commission of Nevada today in the above-referenced docket.

Thank you.

Lynn D'Innocenti
Sr. Legal Admin Assistant
775-834-4261 direct
775-834-3357 fax
6100 Neil Road, Reno, NV 89511



A vision for our energy future.

www.nvenergy.com

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From: BPA@puc.nv.gov [mailto:BPA@puc.nv.gov]
Sent: Wednesday, October 14, 2020 11:52 AM
To: D'Innocenti, Lynn (NV Energy) <Lynn.D'Innocenti@nvenergy.com>
Cc: BPA@puc.nv.gov; rwhite@puc.nv.gov
Subject: [INTERNET] PUCN Electronic Filings Submittal

**** Remember SAIL when reading email ****

Sender	The sender of this email is BPA@puc.nv.gov using a friendly name of
---------------	---

	BPA@puc.nv.gov Are you expecting the message? Is this different from the message sender displayed above?
Attachments	Does this message contain attachments? No If yes, are you expecting them?
Internet Tag	Messages from the Internet should have [INTERNET] added to the subject.
Links	Does this message contain links? No Check links before clicking them or removing BLOCKED in the browser.
Cybersecurity risk assessment: Not Determined	

10/14/2020 11:52:10 AM 20-07024

Thank you for submitting your electronic filing.

This E-mail is your confirmation that the filing submittal has been received and electronically signed.

Please save and retain your E-mail acknowledgement of receipt for your records!

You have acknowledged that by filing documents in a Commission Docket you are placing yourself on a service list and both the documents you filed and the contact information you provided for yourself will be publicly available.

Filings submitted outside of business hours will be date stamped as filed on the next business day.

The PUCN's business hours are 8:00 A.M. - 5:00 P.M. Monday through Friday excluding state holidays.

Login ID: ldinnocenti@nvenergy.com
Filer E-mail: ldinnocenti@nvenergy.com
Filed For: NPC and SPPC
Filed By: LynnDInnocenti
Filed By Phone Number: (775) 834-4261
Docket Number: 20-07024
Fee Submitted: \$0.00
Pertains To: As Docketed
DocType: Amendment to Original Filing (renoticing IS required)
ECheck Debit Reference No:
ECheck Debit Submit Time:
ECheck Transaction ID:
PUCN Assigned Electronic Filing ID: a553eea7-7482-4601-886a-f5a259139281
PUCN Assigned Electronic Tran ID:
Filer's Uploaded File Name: npc-sppc - amended notice_greenlink_north_10.14.20.pdf
Filer's Accounting Reference:

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BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

Amended Notice by Nevada Power Company d/b/a
NV Energy and Sierra Pacific Power Company
d/b/a NV Energy under the Utility Environmental
Protection Act of an Application for Approval by a
Federal Agency to Construct the Greenlink North
Transmission Project.

Docket No. 20-07024

**AMENDED NOTICE UNDER THE UTILITY ENVIRONMENTAL PROTECTION
ACT OF AN APPLICATION FOR APPROVAL BY A FEDERAL AGENCY TO
CONSTRUCT THE GREENLINK NORTH TRANSMISSION LINE PROJECT**

Nevada Power Company d/b/a NV Energy (“Nevada Power”) and Sierra Pacific Power Company d/b/a NV Energy (“Sierra” and together with Nevada Power, “NV Energy”) files this amended notice of an application for approval by a federal agency to construct the Greenlink North Transmission Line Project (“Project”) with the Public Utilities Commission of Nevada (“Commission”) pursuant to Nevada Revised Statutes Section (“NRS”) 704.870(2) and Nevada Administrative Code Section (“NAC”) 703.421 (“Amendment”). This Amendment accounts for a change in the Project’s scope, which is described in Sections 3 and 4 below.

1. The name, address and telephone number of the person who filed the application with the appropriate federal agency, as required by NAC 703.421(1):

Tim Clausen
Senior Attorney
6100 Neil Road
Reno, Nevada 89511
(775) 834-5678
tclausen@nvenergy.com

Randal Cagle
Manager, Land Resources
6226 W. Sahara Avenue
Las Vegas, Nevada 89511
(702) 402-5484
rcagle@nvenergy.com

2. The date on which the application was filed with the appropriate federal agency, as required by NAC 703.421(2):

The application will be filed with the U.S. Bureau of Land Management, Reno State Office on July 17, 2020.

1 **3. A general description of the location of the proposed facility, as required by NAC**
2 **703.421(3):**

3 The proposed facilities are located in White Pine, Eureka, Lander, Churchill and Lyon
4 counties, Nevada (See Attachment A: Project Maps).

5 The proposed 525 kV facilities begin at the existing Robinson Summit 525/345 kV
6 Substation located approximately 17 miles west of Ely, Nevada in White Pine County, traverse
7 approximately 235 miles through portions of White Pine, Eureka, Lander, Churchill and Lyon
8 counties and terminate at a new Fort Churchill 525/345/230/120 kV substation approximately
9 10 miles north of Yerington, Nevada in Lyon County, Nevada.

10 **4. A general description of the proposed facility, as required by NAC 703.421(4):**

11 NV Energy is proposing to construct additional electrical facilities, which are required
12 to increase the import capacity in Sierra's service territory, while also will assist NV Energy
13 in meeting the state's renewable portfolio standard and efficiently and economically meet the
14 state's policy goal to be net-zero carbon by 2050. The proposed facilities are listed below:

15 **Greenlink North Transmission Line Project**

16 NV Energy proposes to construct the following project components:

- 17 • Robinson Summit 525/345 kV Substation Expansion;
- 18 • New Fort Churchill-Robinson Summit 525 kV Transmission Line (235 miles);
- 19 and
- 20 • New Lander 525/345/230/120 kV Substation.

21 **5. Proof that a copy of the notice has been submitted to the Nevada State**
22 **Clearinghouse within the State Department of Conservation and Natural**
23 **Resources, as required by NAC 703.421(5):**

24 A copy of this notice is being served on the Nevada State Clearinghouse. See attached
25 Certificate of Service.

1 Respectfully submitted this 14th day of October, 2020.

2
3 **SIERRA PACIFIC POWER COMPANY**
4 **D/B/A NV ENERGY**
5 **NEVADA POWER COMPANY**
6 **D/B/A NV ENERGY**

7 By: /s/ Tim Clausen
8 Tim Clausen
9 Senior Attorney
10 6100 Neil Road
11 Reno, Nevada 89511
12 Tel: (775) 834-5678
13 Fax: (775) 834-4098
14 tclausen@nvenergy.com
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DRAFT NOTICE

PUBLIC UTILITIES COMMISSION OF NEVADA
DRAFT NOTICE
(Applications, Tariff Filings, Complaints, and Petitions)

Pursuant to Nevada Administrative Code (“NAC”) 703.162, the Commission requires that a draft notice be included with all applications, tariff filings, complaints and petitions. Please complete and include **ONE COPY** of this form with your filing. (Completion of this form may require the use of more than one page.)

A title that generally describes the relief requested (see NAC 703.160(4) (a)):

Amended Notice by Nevada Power Company d/b/a NV Energy and Sierra Pacific Power Company d/b/a NV Energy under the Utility Environmental Protection Act of an Application for Approval by a Federal Agency to Construct the Greenlink North Transmission Project.

The name of the applicant, complainant, petitioner or the name of the agent for the applicant, complainant or petitioner (see NAC 703.160(4) (b)):

Nevada Power Company d/b/a NV Energy and Sierra Pacific Power Company d/b/a NV Energy.

A brief description of the purpose of the filing or proceeding, including, without limitation, a clear and concise introductory statement that summarizes the relief requested or the type of proceeding scheduled (see NAC 703.160(4)(c)):

NV Energy is proposing to construct additional electrical facilities, which are required to increase the import capacity in Sierra’s service territory, while also will assist NV Energy in meeting the state’s renewable portfolio standard and efficiently and economically meet the state’s policy goal to be net-zero carbon by 2050. The proposed facilities are located in White Pine, Eureka, Lander, and Churchill, and Lyon counties, Nevada.

A statement indicating whether a consumer session is required to be held pursuant to Nevada Revised Statute (“NRS”) 704.069(1)¹:

No. A consumer session is not required by NRS § 704.069.

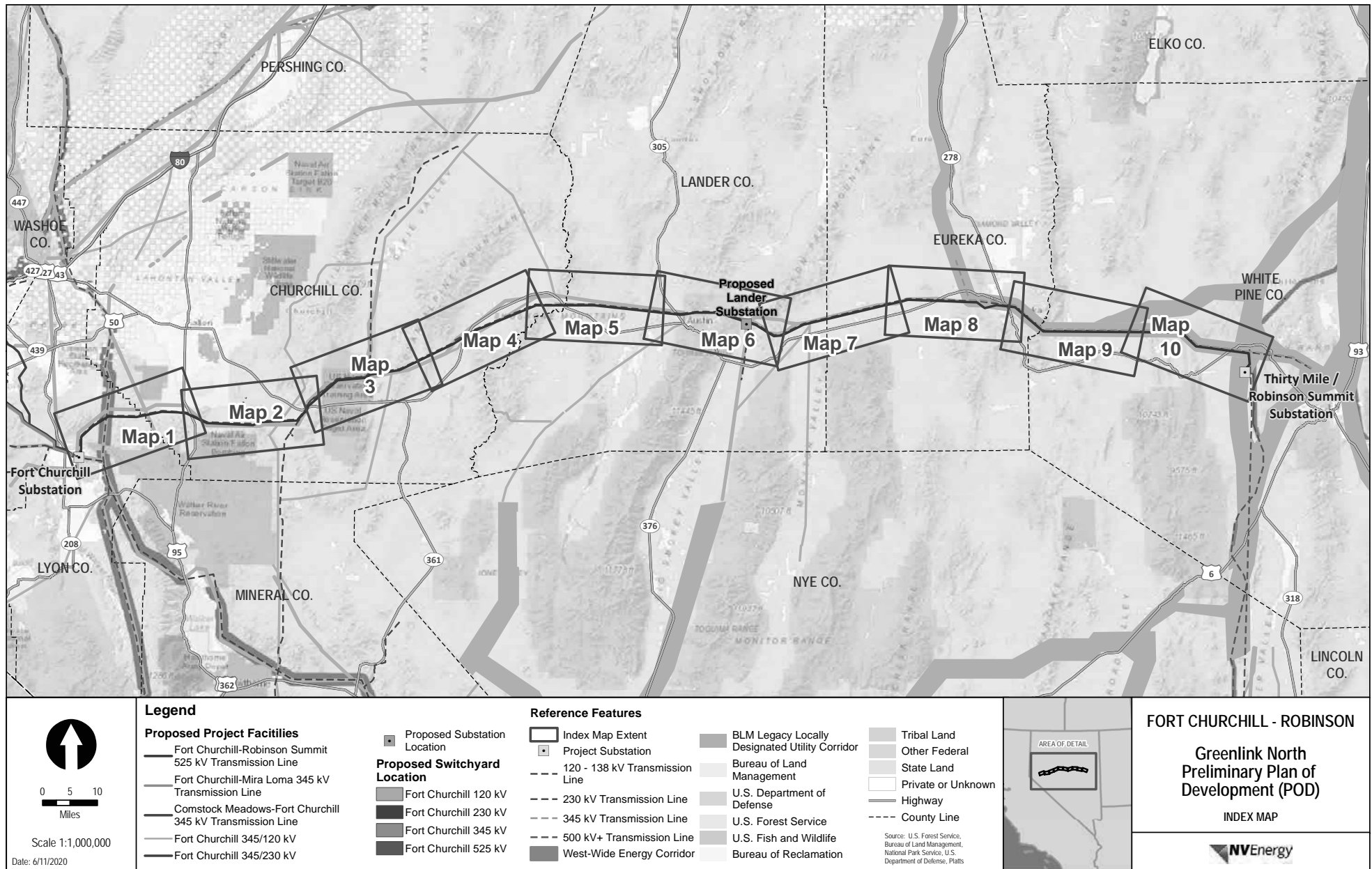
¹ NRS 704.069 states in pertinent part:

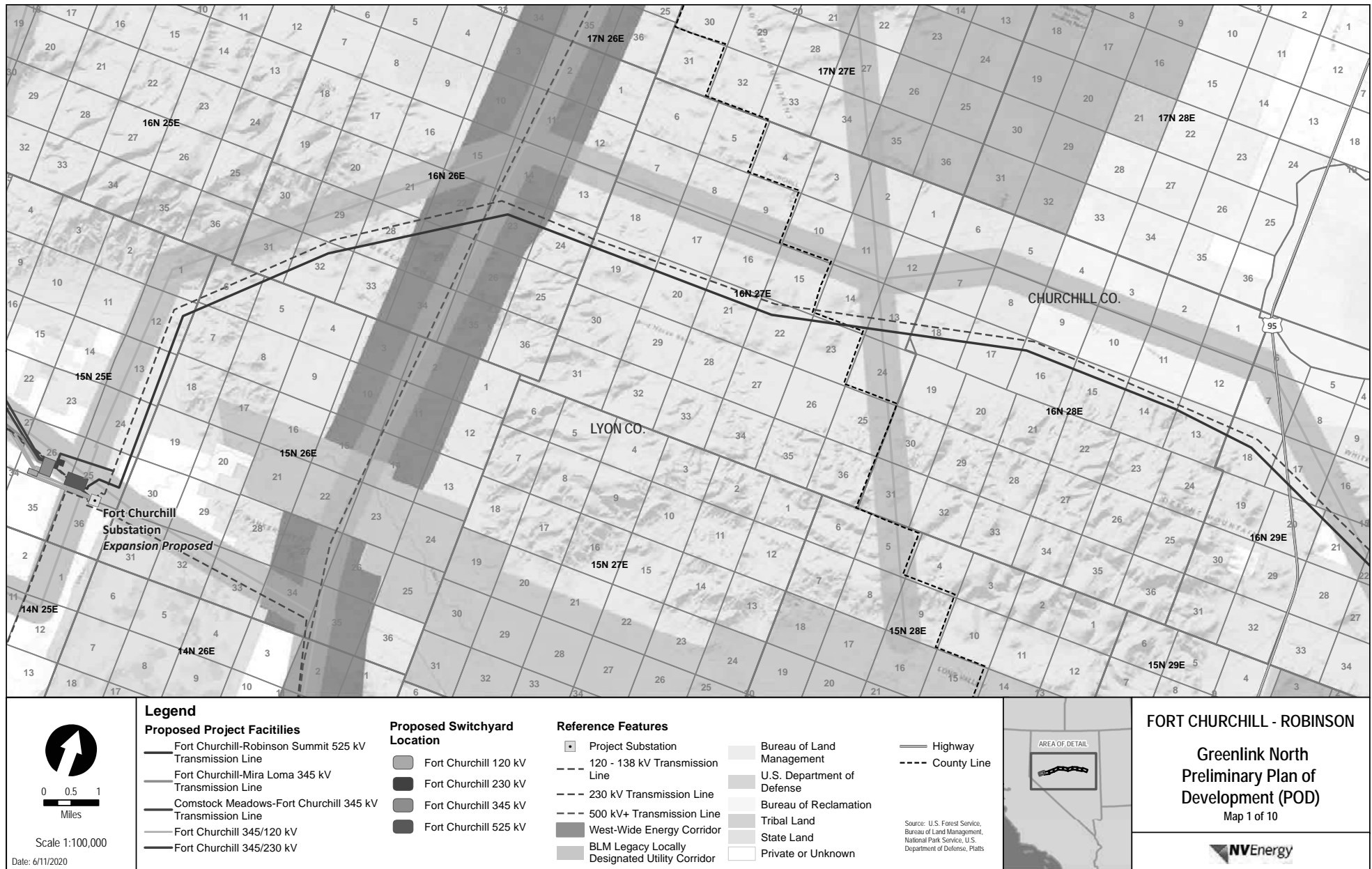
1. The Commission shall conduct a consumer session to solicit comments from the public in any matter pending before the Commission pursuant to NRS 704.061 to 704.110 inclusive, in which:
 - (a) A public utility has filed a general rate application, an application to recover the increased cost of purchased fuel, purchased power, or natural gas purchased for resale or an application to clear its deferred accounts; and
 - (b) The changes proposed in the application will result in an increase in annual gross operating revenue, as certified by the applicant, in an amount that will exceed \$50,000 or 10 percent of the applicant’s annual gross operating revenue, whichever is less.

If the draft notice pertains to a tariff filing, please include the tariff number **AND** the section number(s) or schedule number(s) being revised.

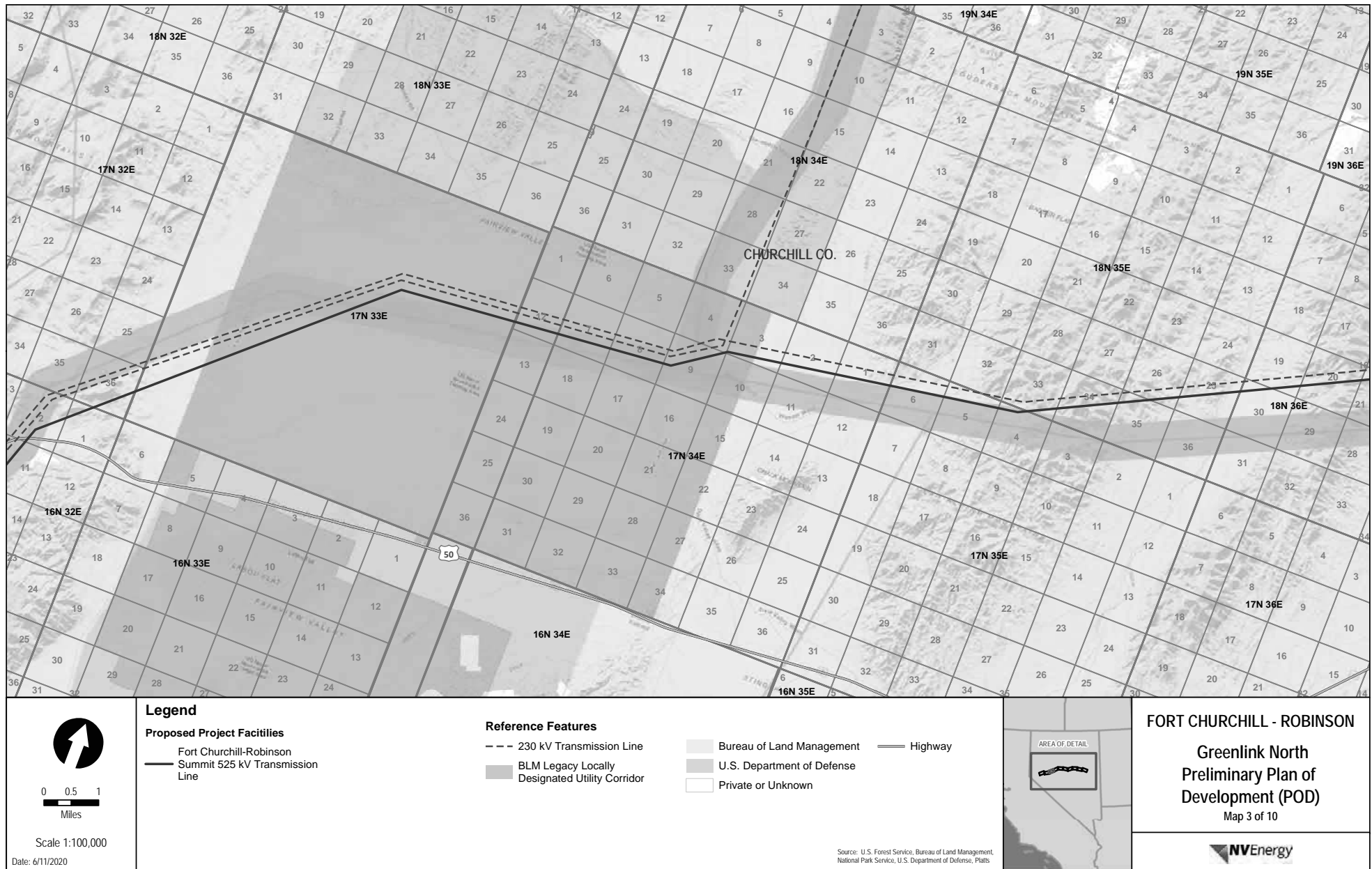
Not Applicable

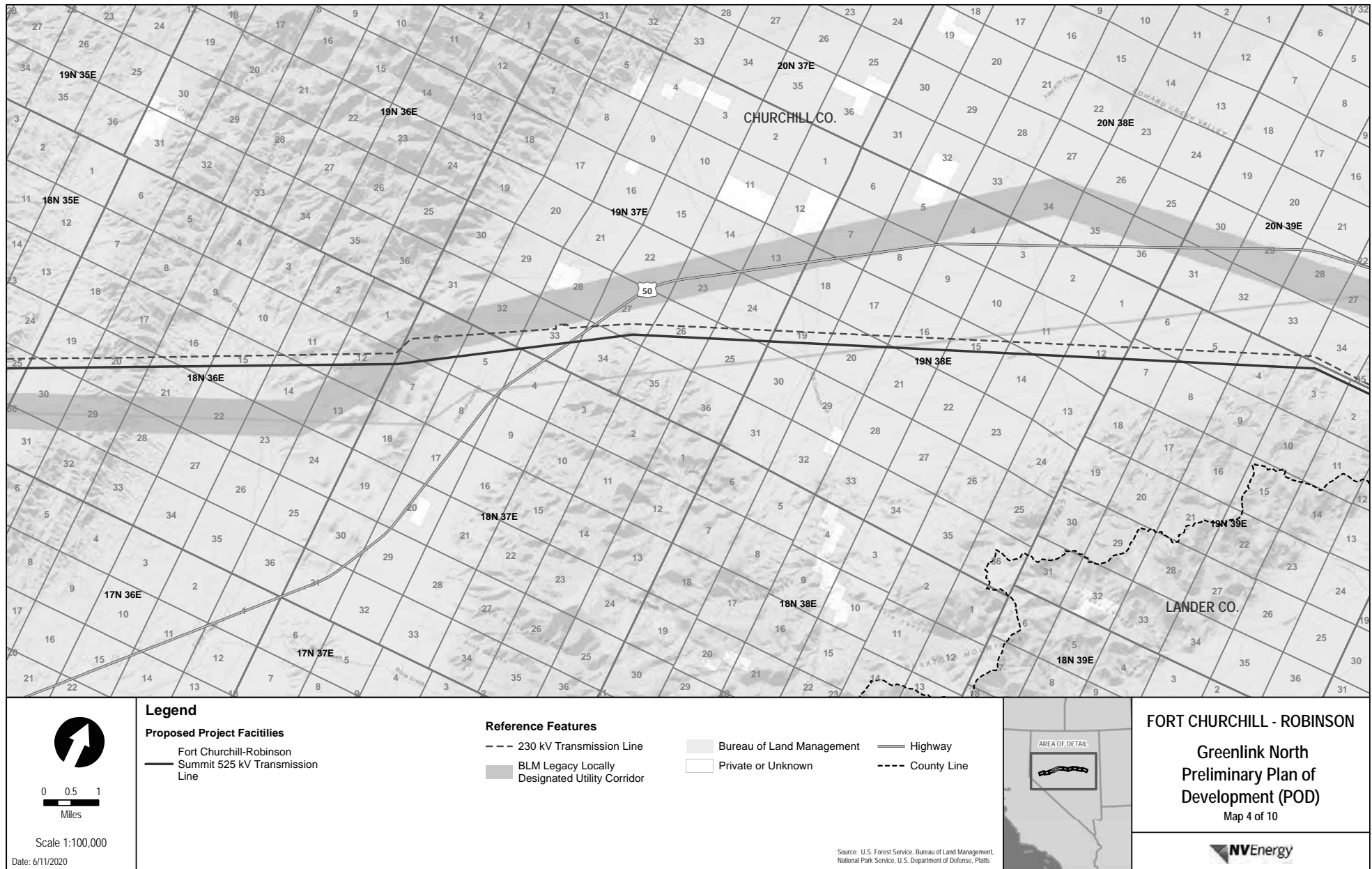
ATTACHMENT A

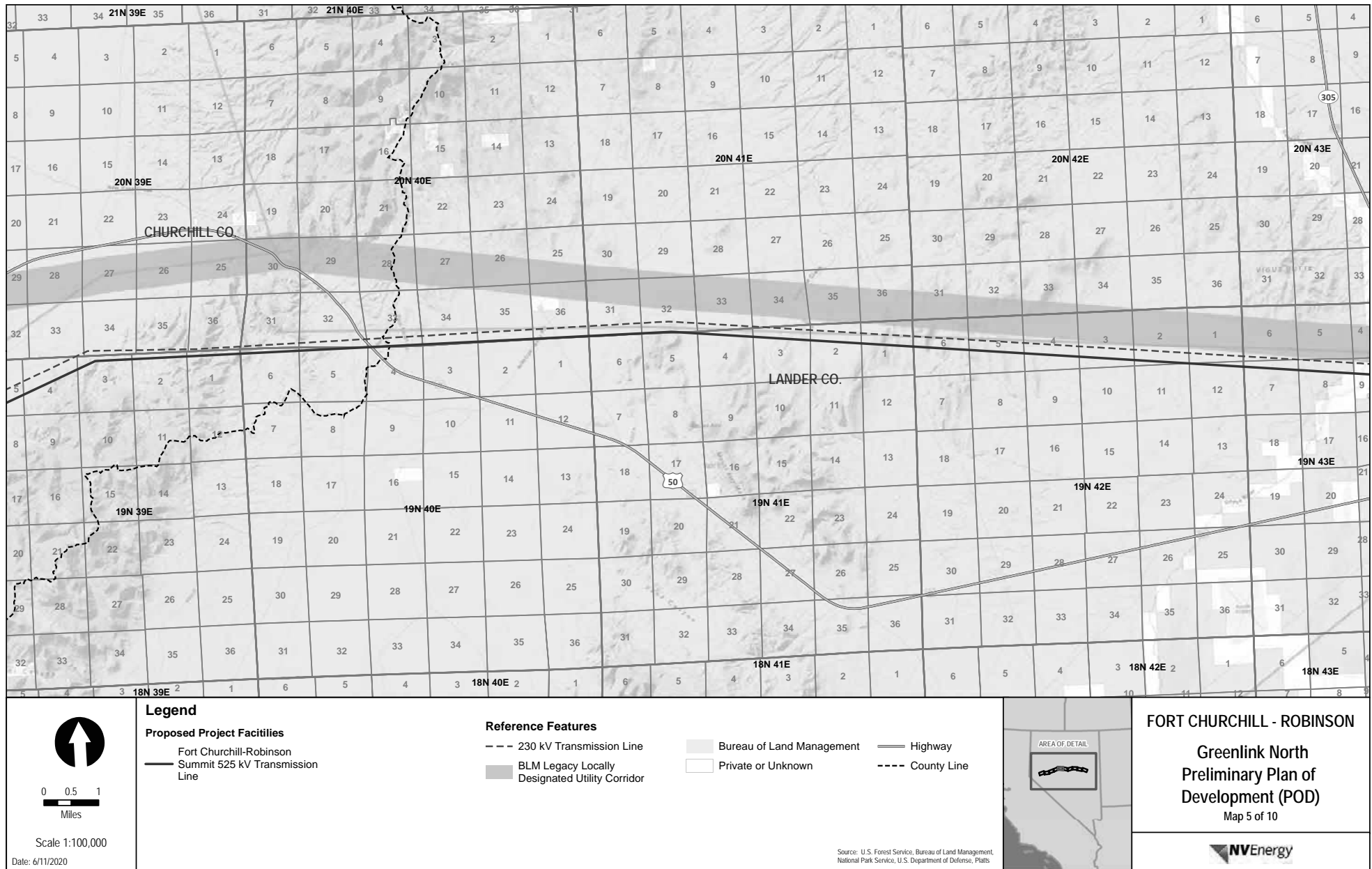


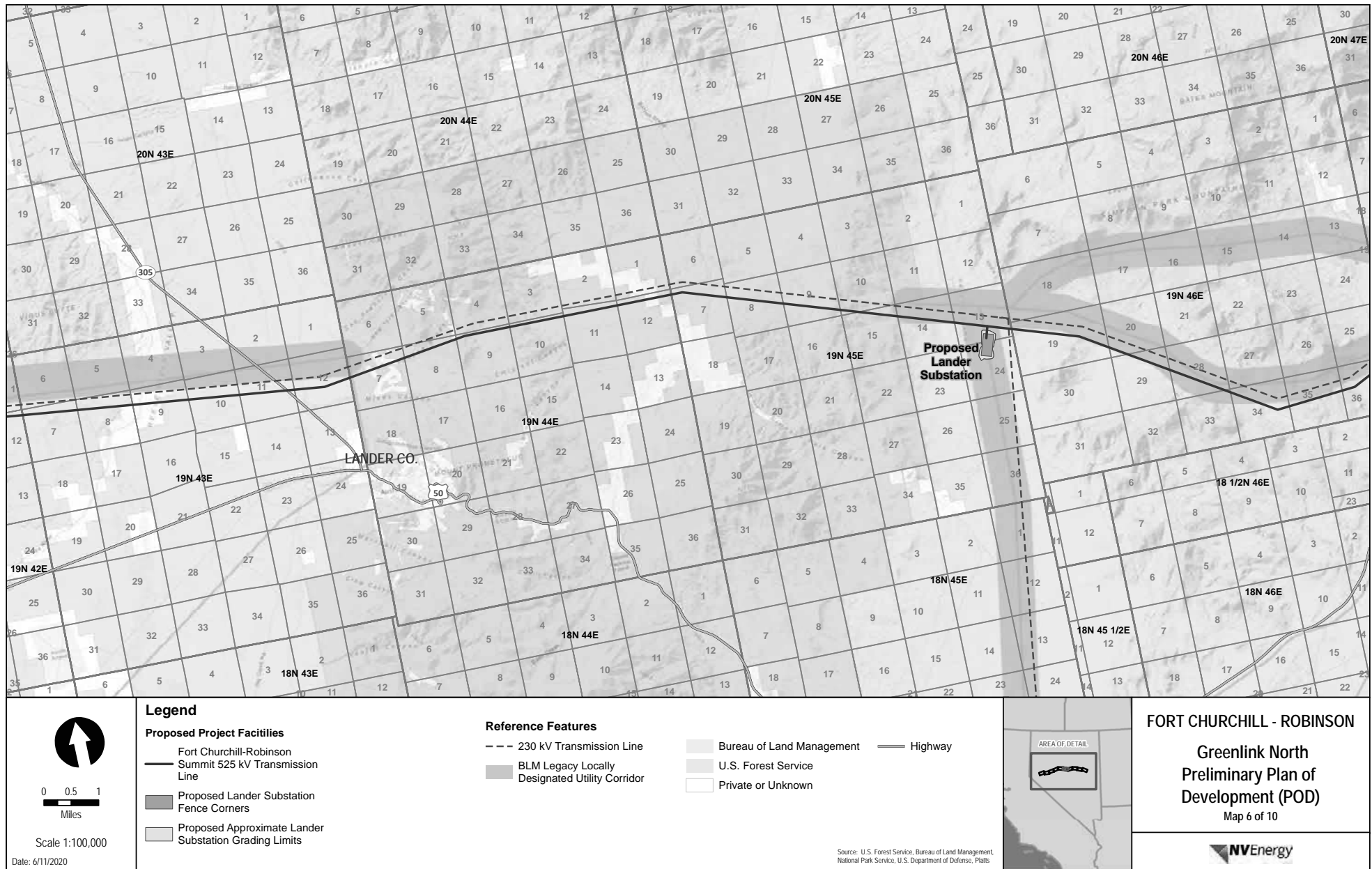


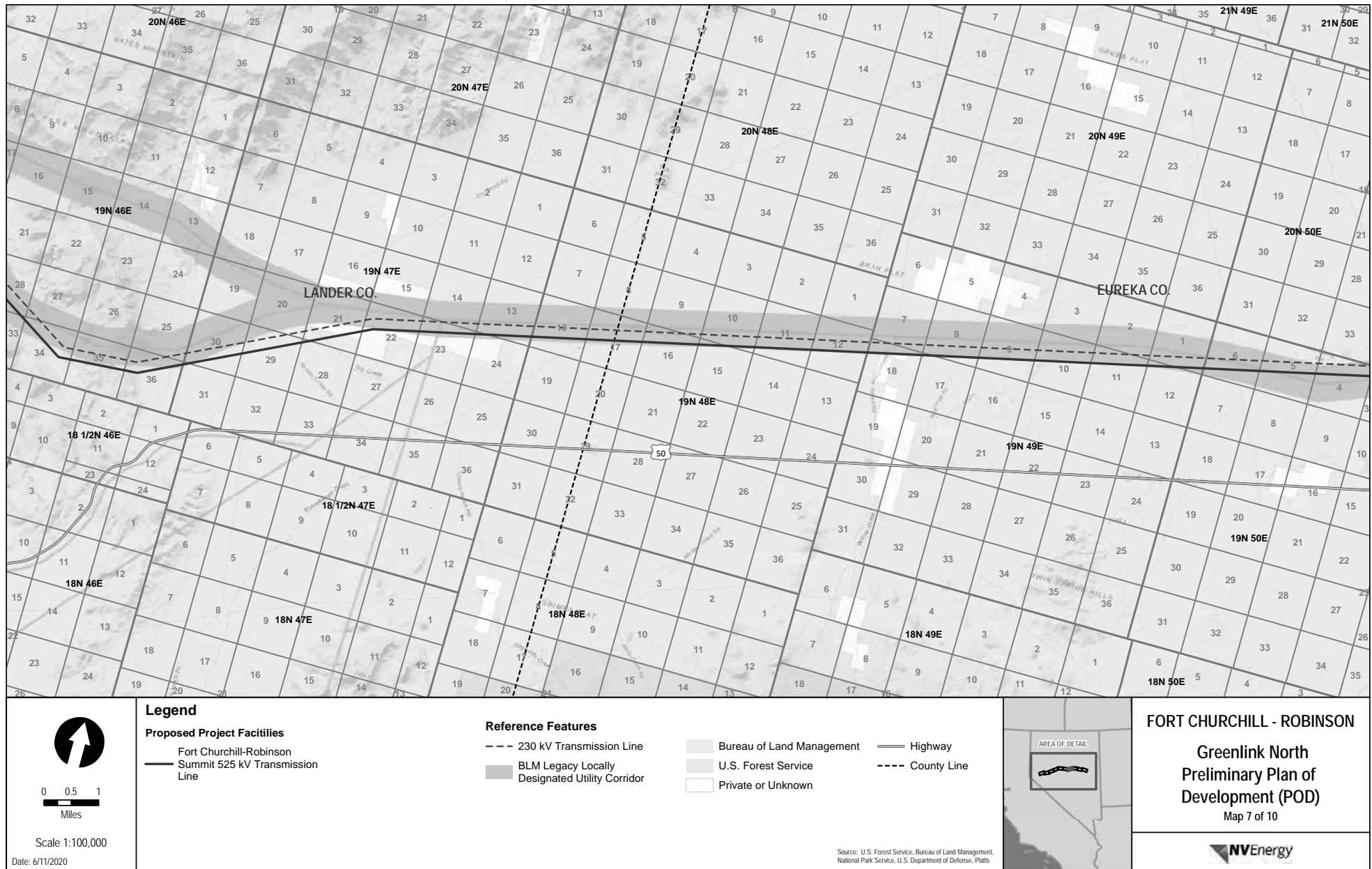


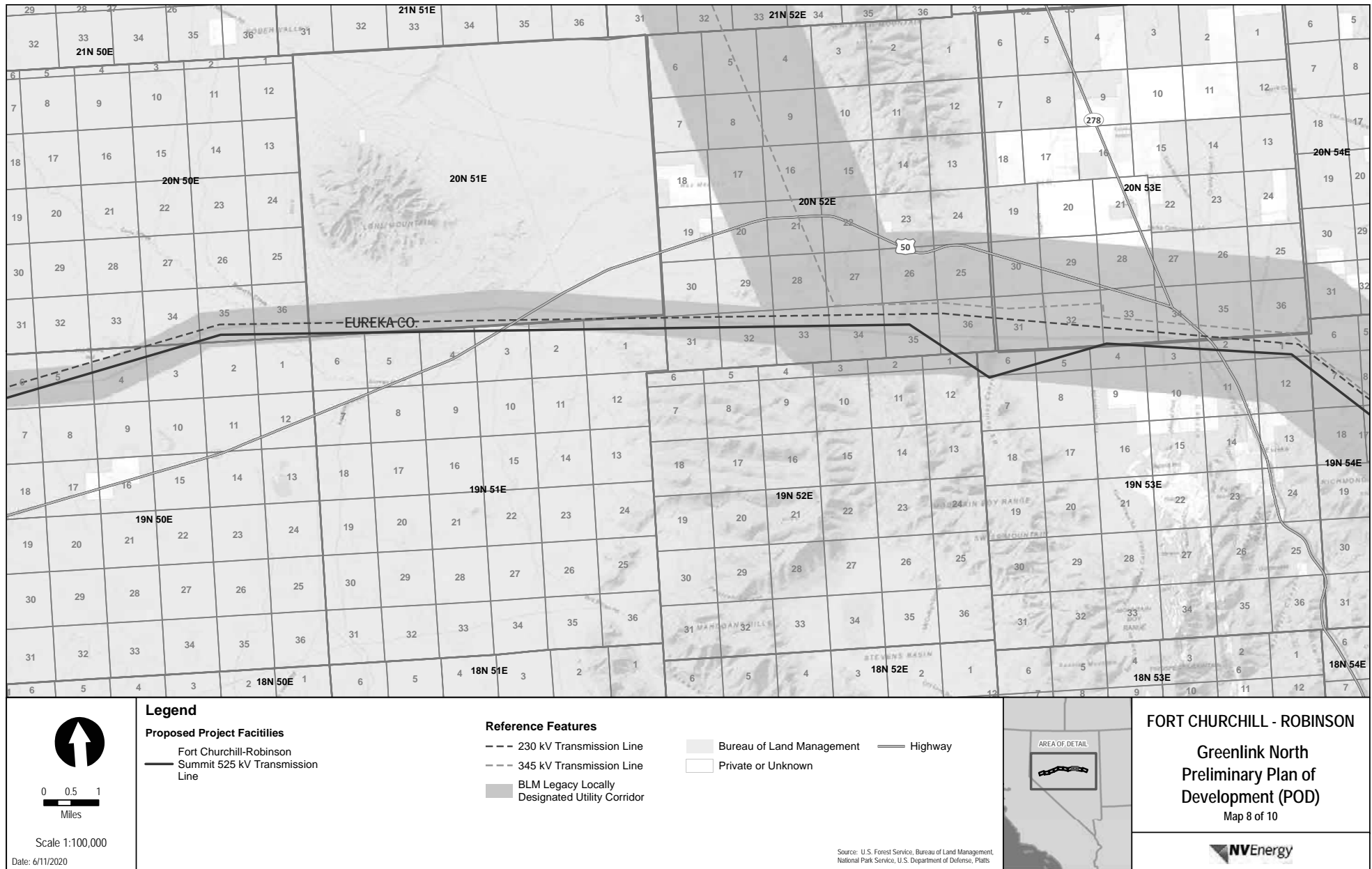


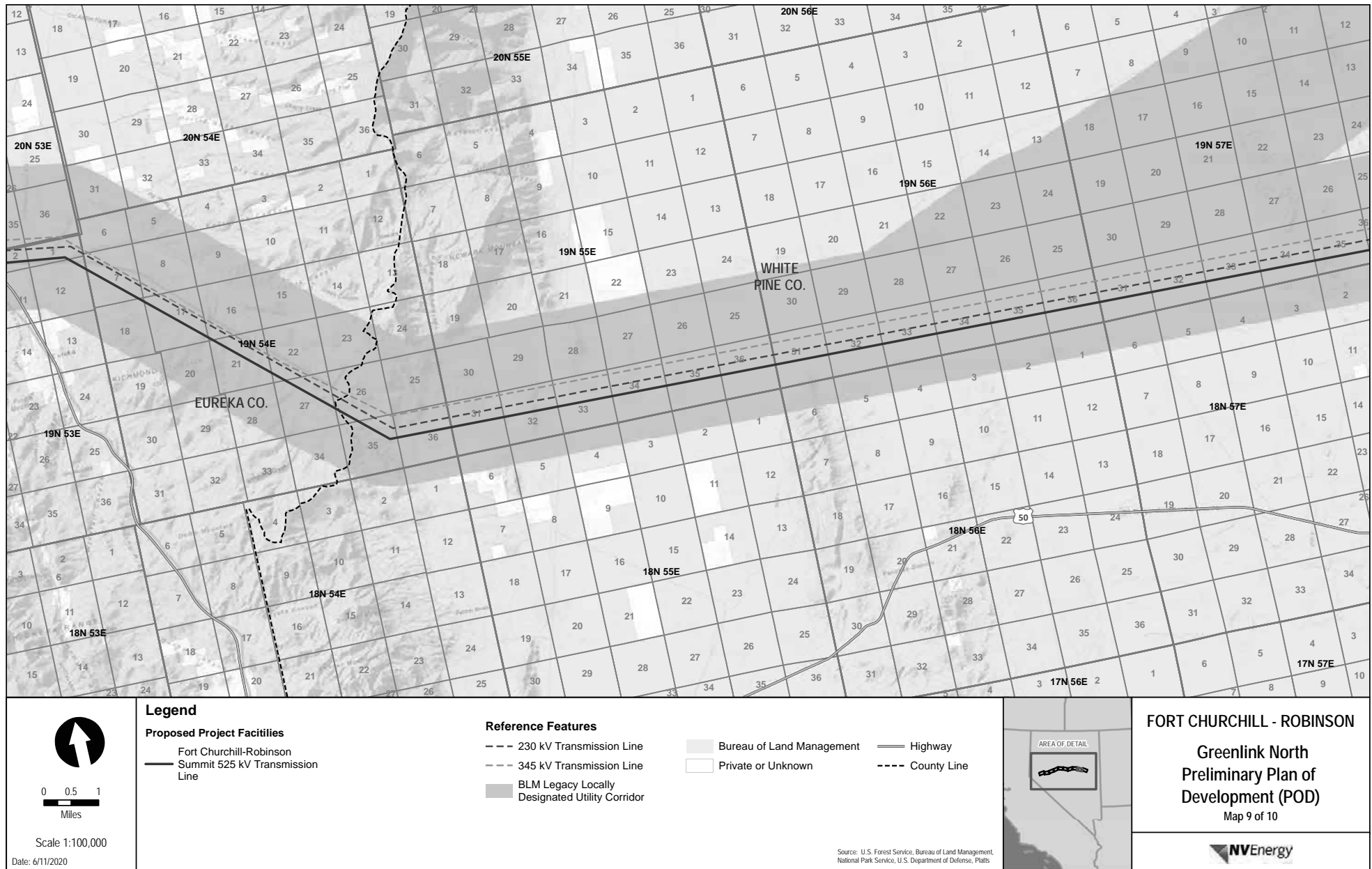














CERTIFICATE OF SERVICE

CERTIFICATION OF SERVICE

I hereby certify that I have served the foregoing **NEVADA POWER COMPANY D/B/A/ NV ENERGY** and **SIERRA PACIFIC POWER COMPANY D/B/A NV ENERGY'S FILING** in Docket No. 20-07024 upon the persons listed below by electronic mail:

Don Lomoljo
Staff Counsel
Public Utilities Commission of Nevada
1150 E. William Street
Carson City, NV 89701-3109
dlomoljo@puc.nv.gov

Staff Counsel Division
Public Utilities Commission of Nevada
9075 West Diablo Drive Suite 250
Las Vegas, NV 89148
pucn.sc@puc.nv.gov

Greg Lovato
Division of Environmental Protection
Nevada Department of Conservation
and Natural Resources
901 S. Stewart Street, Ste. 1003
Carson City, NV 89701
glovato@ndep.nv.gov

Attorney General's Office
Bureau of Consumer Protection
100 N. Carson St.
Carson City, NV 89701
bcpserv@ag.nv.gov

Deann McKay
Nevada Division of State Lands
901 S. Stewart Street, Ste. 5003
Carson City, NV 89701-5246
dmckay@lands.nv.gov

Skip Canfield
Nevada State Clearinghouse
901 S. Stewart Street, Ste. 5003
Carson City, NV 89701-5246
nevadaclearinghouse@lands.nv.gov

Nicole Baldwin
White Pine County Clerk
801 Clark Street, Suite 4
Ely, NV 89301
wpclerk@whitepinecountynv.gov

Lisa Hoehne
Eureka County Clerk
P.O. Box 694
Eureka, NV 89316
lhoehne@eurekacountynv.gov

Sadie Sullivan
Lander County Clerk
50 State Route 305
Battle Mountain, NV. 89820
landercountyclerk@gmail.com

Linda Rothery
Churchill County Clerk
155 N. Taylor Street, Suite 110
Fallon, NV 89406
lrothery@churchillcounty.org

Nancy Parent
Washoe County Clerk
1001 E. Ninth St. Bldg. A
Reno, NV 89512
clerkadmin@washoecounty.us

Vanessa Stephens
Storey County Clerk-Treasurer
26 S. B Street, Drawer D
Virginia City, NV 89440
clerk@storeycounty.org

1 Nikki Bryan
2 Lyon County Clerk
27 S. Main Street
Yerington, NV 89447
3 nbryan@lyon-county.org
4

5 DATED this 14th day of October, 2020.

6 /s/Lynn D’Innocenti
7 Lynn D’Innocenti
8 Senior Legal Administrative Assistant
9 Nevada Company d/b/a NV Energy
10 Sierra Pacific Power Company d/b/a NV Energy
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**Federal Communications Commission
Washington, DC 20554**

Informational Notice of Section 106 Filings

Date: 10/14/2020
Reference Number: 1119307

Nancy Parent, Clerk
Washoe County Clerk
1001 E. Ninth Street
Reno, NV 89512

The following Section 106 filing has been updated:

FILE NUMBER: 0009150731
TCNS Number: 208963
Purpose: New Tower Submission Packet

Notification Date: 7AM EST 10/07/2020

Applicant: Tower Sites, Inc.
Consultant: Ramaker & Associates, Inc.
Positive Train Control Filing Subject to Expedited Treatment Under Program Comment: No
Site Name: McClellan Peak
Site Address: Goni Rd
Detailed Description of Project:
Site Coordinates: 39-15-34.4 N, 119-42-31.9 W
City: Carson City
County: WASHOE
State: NV
Lead SHPO/THPO: Nevada Historic Preservation Office

Consultant Contact Information:
Name: Joe Gallagher
Title: Project Manager, Architectural/Interior
PO Box:
Address: c/o Daniel Feldmann
855 Community Drive
City: Sauk City
State: WI
Zip: 53583
Phone: (608) 643-4100
Fax: (608) 643-7999
Email: dfeldmann@ramaker.com

NOTICE OF FRAUDULENT USE OF SYSTEM, ABUSE OF PASSWORD AND RELATED MISUSE

Use of the Section 106 system is intended to facilitate consultation under Section 106 of the National Historic Preservation Act and may contain information that is confidential, privileged or otherwise protected from disclosure under applicable laws. Any person having access to Section 106 information shall use it only for its intended purpose. Appropriate action will be taken with respect to any misuse of the system.



**Federal Communications Commission
Washington, DC 20554**

Informational Notice of Section 106 Filings

Date: 10/14/2020
Reference Number: 1119305

To Whom It May Concern
Washoe County Planning Department
1001 E. Ninth Street
Reno, NV 89512

The following Section 106 filing has been updated:

FILE NUMBER: 0009150731
TCNS Number: 208963
Purpose: New Tower Submission Packet

Notification Date: 7AM EST 10/07/2020

Applicant: Tower Sites, Inc.
Consultant: Ramaker & Associates, Inc.
Positive Train Control Filing Subject to Expedited Treatment Under Program Comment: No
Site Name: McClellan Peak
Site Address: Goni Rd
Detailed Description of Project:
Site Coordinates: 39-15-34.4 N, 119-42-31.9 W
City: Carson City
County: WASHOE
State: NV
Lead SHPO/THPO: Nevada Historic Preservation Office

Consultant Contact Information:
Name: Joe Gallagher
Title: Project Manager, Architectural/Interior
PO Box:
Address: c/o Daniel Feldmann
855 Community Drive
City: Sauk City
State: WI
Zip: 53583
Phone: (608) 643-4100
Fax: (608) 643-7999
Email: dfeldmann@ramaker.com

NOTICE OF FRAUDULENT USE OF SYSTEM, ABUSE OF PASSWORD AND RELATED MISUSE

Use of the Section 106 system is intended to facilitate consultation under Section 106 of the National Historic Preservation Act and may contain information that is confidential, privileged or otherwise protected from disclosure under applicable laws. Any person having access to Section 106 information shall use it only for its intended purpose. Appropriate action will be taken with respect to any misuse of the system.

October 28, 2020

Trisha Osborne
Assistant Commission Secretary
Public Utilities Commission of Nevada
1150 E. William Street
Carson City, Nevada 89701

Re: Docket No. 20: _____ - Notice of Boulevard Associates, LLC of an application for approval to construct a 200 MW solar energy generating facility, an up to 200 MW capacity battery energy storage system, a 345-kV generation-tie line, and associated facilities located in Washoe County, Nevada under the Utility Environmental Protection Act

Dear Trisha:

Accompanying this letter for filing with the Public Utilities Commission of Nevada is Boulevard Associates, LLC's notice under NAC 703.421 that it will be filing an SF-299 Application for Transportation and Utility Facilities on Federal Lands with the United States Bureau of Land Management for a right-of-way for the construction, operation, and decommissioning of a 200-MW solar energy generating facility, an up to 200-MW capacity battery energy storage system, a 345-kV generation-tie line, and associated facilities to be located in Washoe County, Nevada.

If you have any questions, please feel free to contact me.

Sincerely,

/s/ Bryce C. Alstead

Bryce C. Alstead
Erica K. Nannini
Attorneys for Boulevard Associates, LLC
of Holland & Hart LLP

BCA:cpm
cc: Parties of Record
Enclosures

15626261_v1

BEFORE THE PUBLIC UTILITIES COMMISSION OF NEVADA

Notice of Boulevard Associates, LLC of an application)
for approval to construct a 200 MW solar energy)
generating facility, an up to 200 MW capacity battery)
energy storage system, a 345-kV generation-tie line, and)
associated facilities located in Washoe County,) Docket No. 20-_____
Nevada under the Utility Environmental Protection Act)
_____)

**NOTICE OF BOULEVARD ASSOCIATES, LLC OF AN APPLICATION FOR
APPROVAL TO CONSTRUCT A 200 MW SOLAR ENERGY GENERATING
FACILITY, AN UP TO 200 MW CAPACITY BATTERY ENERGY STORAGE
SYSTEM, A 345-KV GENERATION-TIE LINE, AND ASSOCIATED FACILITIES
LOCATED IN WASHOE COUNTY, NEVADA UNDER THE UTILITY
ENVIRONMENTAL PROTECTION ACT**

I. Introduction

Pursuant to the Nevada Utility Environmental Protection Act ("UEPA"), Sections 704.820 to 704.900 of the Nevada Revised Statutes ("NRS"), and Sections 703.415 to 703.427 of the Nevada Administrative Code ("NAC"), Boulevard Associates, LLC ("Applicant")¹ hereby provides the Public Utilities Commission of Nevada ("Commission") with this notice under NAC 703.421 ("Notice") that it will be filing a SF-299 Application for Transportation and Utility Facilities on Federal Lands ("SF-299") with the United States Bureau of Land Management ("BLM") for a right-of-way for the construction, operation, and decommissioning of a 200 MW solar energy generating facility ("Generating Facility"), an up to 200 MW capacity battery energy storage system, either an approximately eleven-mile long or a half-mile long 345-kV generation-tie line ("Gen-Tie Line"),² and associated facilities located on approximately 1,877 acres of land (961 acres on private land and 916 acres on BLM land) in Washoe County, Nevada (collectively, the "Project").

¹ It is likely that the Project assets will be transferred by Applicant to a different NextEra Energy Resources entity as the development of the Project progresses. The Applicant will promptly notify the Commission upon any such transfer.

² Note that the Applicant currently has two options under consideration for the Project's Gen-Tie Line depending on interconnection and PPA requirements.

1 All correspondence related to this Notice should be sent to the below:

2 Kathleen Campanella
3 Boulevard Associates, LLC
4 c/o NextEra Energy Resources LLC
5 700 Universe Boulevard
6 Juno Beach, Florida 33408
7 Kathleen.Campanella@nexteraenergy.com

8 and

9 Bryce C. Alstead
10 Erica K. Nannini
11 Holland & Hart LLP
12 5441 Kietzke Lane, Second Floor
13 Reno, NV 89511
14 balstead@hollandhart.com
15 eknannini@hollandhart.com

16 The Project includes the development, construction, operation, and maintenance of the
17 Generating Facility, the Gen-Tie Line, a battery energy storage system, and other associated
18 facilities to be located on federal land administered by the BLM and private land. The nameplate
19 of the Generating Facility is 200 MW, and the voltage of the Gen-Tie Line is 345-kV, which are
20 each above the respective thresholds for UEPA regulation, thus each of these components of the
21 Project qualify as an "utility facility" as defined by NRS 704.860(1) and (2), respectively.
22 Accordingly, Applicant is providing this Notice of the Project pursuant to NRS 704.870(2)(a).

23 Applicant requests that the Commission accept this Notice under UEPA as complying
24 with NRS 704.870(2)(a) and NAC 703.421. Within thirty (30) days of the issuance of a final
25 Environmental Assessment or Environmental Impact Statement for the Project,³ Applicant will
26 submit a detailed UEPA application for approval of a Permit to Construct pursuant to NRS
27 704.870(2)(b).

28 **II. Information Required Pursuant to NAC 703.421**

1. **The name, address and telephone number of the person who filed the application with the appropriate federal agency.**

³ Note that it is currently unknown whether the BLM will require an Environmental Assessment or an Environmental Impact Statement for the Project.

1 The name, address, and telephone number of the person who will be filing the SF-299 for
2 the Project is:

3 Kathleen Campanella
4 Boulevard Associates, LLC
5 c/o NextEra Energy Resources LLC
6 700 Universe Boulevard
7 Juno Beach, Florida 33408
8 Telephone: 561-691-7171

9 **2. The date on which the application was filed with the appropriate federal agency.**

10 The SF-299 for the Project will be submitted to the BLM on or about October 29, 2020.

11 **3. A general description of the location of the proposed utility facility.**

12 The Generating Facility component of the Project will be located on approximately 1,877
13 acres of land (961 acres of private land and 916 acres of BLM land) in Washoe County,
14 generally near Wadsworth and adjacent to the soon to be constructed Dodge Flat Solar Energy
15 Center owned by an affiliate of Applicant. *See* Project Maps, attached hereto as **Exhibit 1**. The
16 Gen-Tie Line component of the Project will commence at the Generating Facility and either
17 interconnect through a short half-mile long generation-tie line to the soon to be constructed
18 Olinghouse Substation, or an approximately eleven mile-long generation-tie line to the existing
19 East Tracy Substation. *See Exh. 1*. A more detailed description of the location of the Project will
20 be provided in the application to be submitted by Applicant following the issuance of the
21 Project's Environmental Assessment or Environmental Impact Statement, as applicable.

22 **4. A general description of the proposed utility facility.**

23 The Project will consist of a 200 MW Generating Facility, a 345-kV Gen-Tie Line with a
24 maximum length of eleven miles long, an up to 200 MW capacity battery energy storage system,
25 and associated facilities typical of utility-scale solar energy generating facilities and high-voltage
26 energy transmission lines. The Gen-Tie Line component of the Project will connect a new on-site
27 substation at the Generating Facility with either the Olinghouse Substation or the East Tracy
28 Substation, each of which are located in Washoe County. The total aggregate acreage of the
Project will be approximately 1877 acres.

1 **5. Proof that a copy of the notice has been submitted to the Nevada State**
2 **Clearinghouse within the State Department of Conservation and Natural Resources.**

3 A copy of this notice has been submitted to, among others, the Regulatory Operations
4 Staff of the Commission, the Bureau of Consumer Protection, the Nevada State Clearinghouse
5 within the Department of Conservation and Natural Resources, and the Washoe County Clerk.
6 *See* Certificate of Service to this Notice.

7 **III. Other Required Filings.**

8 **1. Draft Public Notice**

9 A copy of the draft notice required pursuant to NAC 703.162 is attached hereto as
10 **Exhibit 2.**

11 **2. Proof of compliance with the Nevada Department of Wildlife's Energy Cost**
12 **Recovery Fund Program (NRS 701.600 - .640).**

13 The required notice to the Nevada Department of Wildlife pursuant to NRS 701.610 was
14 filed on or about October 28, 2020. *See* Application for Energy Projects "Fund for the Recovery
15 of Costs," attached hereto as **Exhibit 3.**

16 **IV. Conclusion**

17 Applicant requests that the Commission accept this Notice as complying with NRS
18 704.870(2)(a) and NAC 703.421. Applicant will submit its UEPA Application within thirty (30)
19 days of the conclusion of the federal environmental review process pursuant to NRS
20 704.870(2)(b). At that time, Applicant will apply for, and request that the Commission issue, a
21 UEPA Permit to Construct the Project.

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1 DATED and respectfully submitted this 28th day of October, 2020.

2 HOLLAND & HART LLP

3
4 /s/ Bryce C. Alstead

5 Bryce C. Alstead, Esq.
6 Erica K. Nannini, Esq.
7 Holland & Hart LLP
8 5441 Kietzke Lane, Second Floor
9 Reno, Nevada 89511

10 *Attorneys for Applicant Boulevard*
11 *Associates, LLC*
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CERTIFICATE OF SERVICE

I hereby certify that I am an employee of Holland & Hart LLP and on October 28, 2020,
I caused to be served a true and correct copy of the foregoing document to the following:

ELECTRONIC MAIL

Skip Canfield, Program Manager
Nevada State Clearinghouse
Department of Conservation & Natural
Resources,
Division of State Lands
901 S. Stewart Street, Ste. 5003
Carson City, NV 89701
nevadaclearinghouse@lands.nv.gov

ELECTRONIC MAIL

Kristen Burke
Administrative Assistant
Nevada Division of Environmental
Protection
901 S. Stewart Street, Suite 4001
Carson City, NV 89701
K.burke@ndep.nv.gov

ELECTRONIC MAIL

Staff Counsel Support
Public Utilities Commission of Nevada
1150 E. William Street
Carson City, NV 89701-3109
Pucn.sc@puc.nv.gov

ELECTRONIC MAIL

Ernest Figueroa, Esq.
Nevada State Consumer Advocate
Bureau of Consumer Protection
100 N. Carson Street
Carson City, NV 89701
bcpserve@ag.nv.gov

U.S. MAIL TRANSMITTAL:

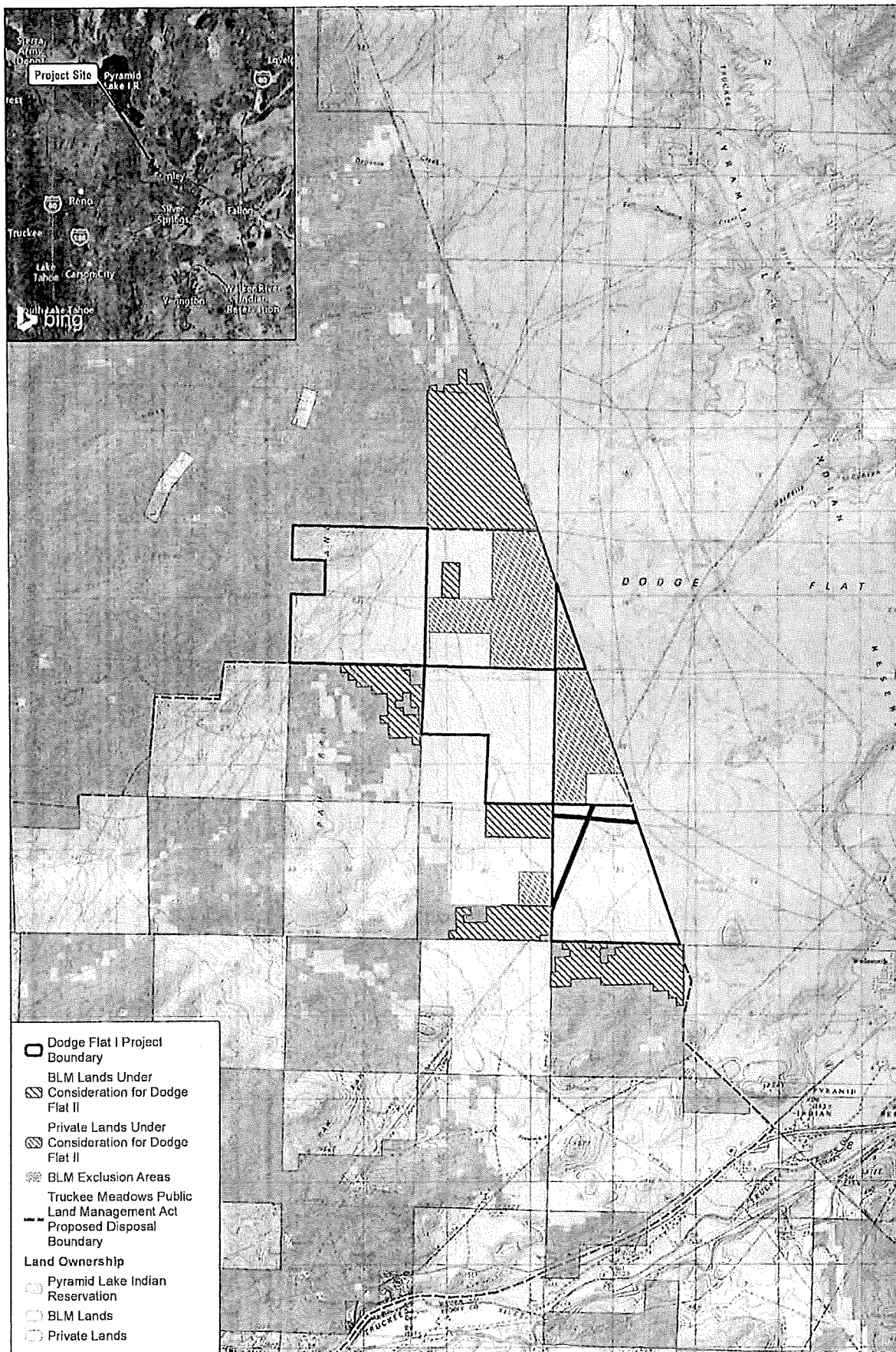
Washoe County Clerk
1001 E 9th St,
Reno, NV 89512

/s/Cecilia Martin
Cecilia Martin, Legal Secretary
an employee of Holland & Hart LLP

HOLLAND & HART LLP
5441 KIETZKE LN, 2ND FLOOR
RENO, NV 89511

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Exhibit “1”
Project Maps
[see attached]



SOURCE: Bing Maps 2015, Planning and Building Division, Washoe County, Nevada

FIGURE 1

Proposed Project Lands Under Consideration

Dodge Flat II Solar Energy Project

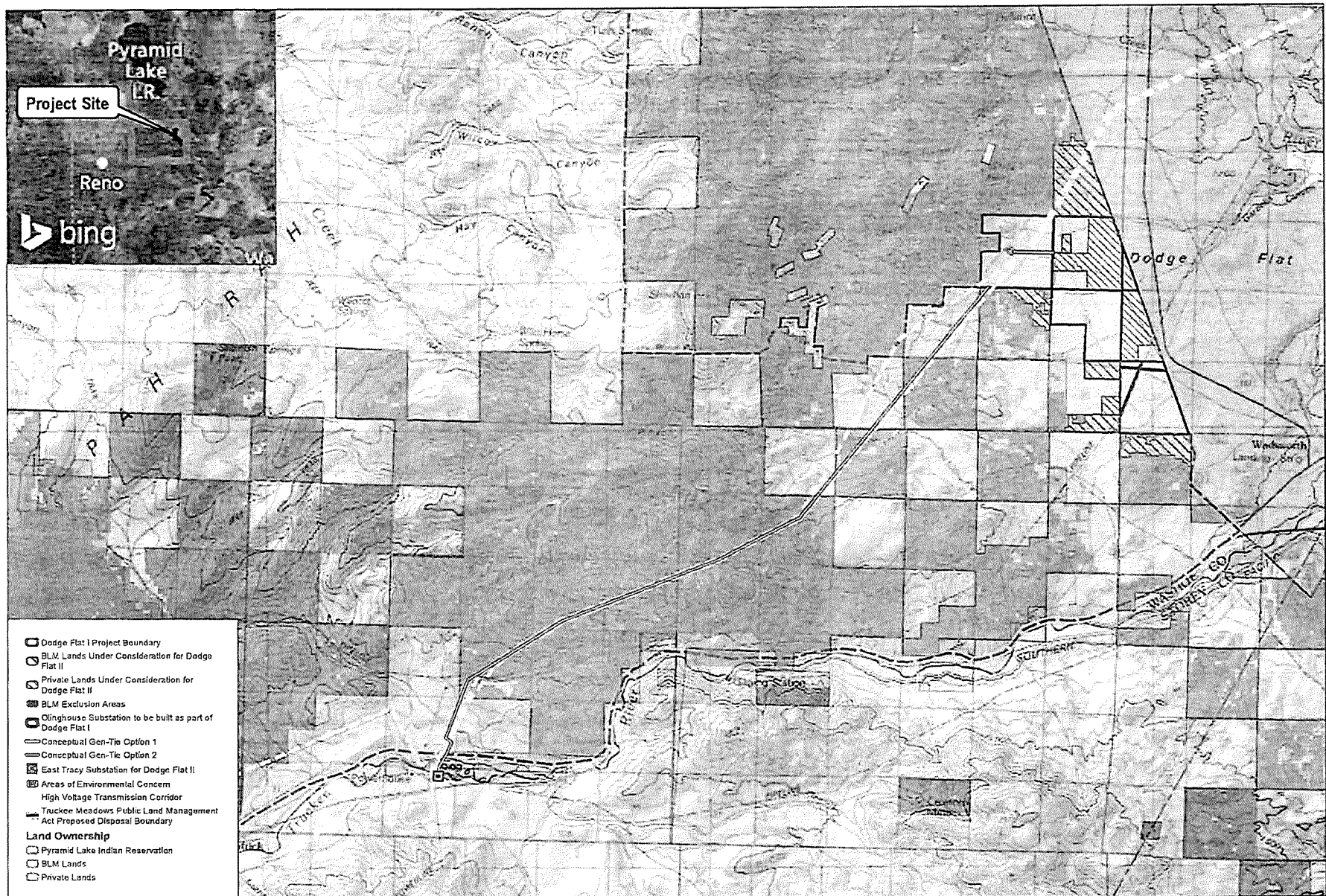
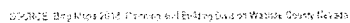


FIGURE 2
Conceptual Gen-Tie Line
Dodge Flat II Solar Energy Project



HOLLAND & HART LLP
5441 KIETZKE LN, 2ND FLOOR
RENO, NV 89511

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Exhibit "2"

Draft Notice

[see attached]

PUBLIC UTILITIES COMMISSION OF NEVADA
DRAFT NOTICE
(Applications, Tariff Filings, Complaints, and Petitions)

Pursuant to Nevada Administrative Code ("NAC") 703.162, the Commission requires that a draft notice be included with all applications, tariff filings, complaints and petitions. Please complete and include **ONE COPY** of this form with your filing. (Completion of this form may require the use of more than one page.)

A title that generally describes the relief requested (see NAC 703.160(5)(a)):

Notice of Boulevard Associates, LLC of an application for approval to construct a 200 MW solar energy generating facility, an up to 200 MW capacity battery energy storage system, a 345-kV generation-tie line, and associated facilities located in Washoe County, Nevada under the Utility Environmental Protection Act ("UEPA")

The name of the applicant, complainant, petitioner or the name of the agent for the applicant, complainant or petitioner (see NAC 703.160(5)(b)):

Boulevard Associates, LLC

A brief description of the purpose of the filing or proceeding, including, without limitation, a clear and concise introductory statement that summarizes the relief requested or the type of proceeding scheduled **AND** the effect of the relief or proceeding upon consumers (see NAC 703.160(5)(c)):

Boulevard Associates, LLC (the "Applicant" is filing a notice pursuant to NAC 703.421 ("Notice") that it will be filing a SF-299 Application for Transportation and Utility Facilities on Federal Lands ("SF-299") with the United States Bureau of Land Management ("BLM") for a right-of-way for the construction, operation, and decommissioning of a 200 MW solar energy generating facility ("Generating Facility"), an up to 200 MW capacity battery energy storage system, either an approximately eleven-mile long or a half-mile long 345-kV generation-tie line ("Gen-Tie Line"), and associated facilities located on approximately 1,877 acres of land (961 acres of private land and 916 acres of BLM land) in Washoe County, Nevada (collectively, the "Project").

On or about October 29, 2020, the Applicant will file the SF-299 with BLM, which in turn will begin the federal environmental review process with BLM. Upon the issuance of the final Environmental Assessment or Environmental Impact Statement for the Project, the Applicant will then file an application for the approval of a UEPA Permit to Construct pursuant to NRS 704.870(2)(b).

The Project will include the development, construction, operation, and maintenance of the Project, and other associated facilities in Washoe County, Nevada, which will be located on 961 acres of private land and 916 acres of federal land administered by the BLM. The nameplate capacity of the Generating Facility is 200 MW, and the voltage of the Gen-Tie Line is 345-kV, which are each above the respective thresholds for UEPA regulation, thus each of these components of the Project qualify as an "utility facility" as defined by NRS 704.860(1)

1 *and (2), respectively. Accordingly, Applicant is providing this Notice of the Project pursuant*
2 *to NRS 704.870(2)(a).*

3 *The Project will not have any adverse effects on the health, safety, or welfare of Nevada*
4 *residents, but will instead provide economic benefits, including jobs and revenue, to the State*
5 *of Nevada and Nevada's residents. Because Applicant is not a public utility in Nevada and the*
6 *costs of the Project will not be passed down to Nevada's ratepayers, this proceeding will have*
7 *no effect on Nevada consumers.*

8 A statement indicating whether a consumer session is required to be held pursuant to Nevada
9 Revised Statute ("NRS") 704.069(1)⁴:

10 *A consumer session is not required by NRS 704.069.*

11 If the draft notice pertains to a tariff filing, please include the tariff number **AND** the section
12 number(s) or schedule number(s) being revised.

13 *This application does not pertain to a tariff filing.*

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26 ⁴ NRS 704.069 states in pertinent part:

27 1. The Commission shall conduct a consumer session to solicit comments from the public in any matter pending before
28 the Commission pursuant to NRS 704.061 to 704.110 inclusive, in which:

(a) A public utility has filed a general rate application, an application to recover the increased cost of purchased fuel,
purchased power, or natural gas purchased for resale or an application to clear its deferred accounts; and

(b) The changes proposed in the application will result in an increase in annual gross operating revenue, as certified by the
applicant, in an amount that will exceed \$50,000 or 10 percent of the applicant's annual gross operating revenue,
whichever is less.

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Exhibit “3”

Application for Energy Projects “Fund for the Recovery of Costs”

[see attached]



Application for Energy Projects "Fund for the Recovery of Costs"

Nevada Revised Statutes 701.600-640
Nevada Administrative Code 701.800-820

Project Name Dodge Flat II Energy Center
Applicant Boulevard Associates, LLC
Mailing Address 700 Universe Boulevard
City Juno Beach State Florida Zip Code 33408
Name of Contact Kathleen Campanella Phone (561) 694-3854 Email Kathleen.Campanella@nee.com
Name of Responsible Corp. Officer/Agency Rep. Anthony Pedroni Title Vice President

Applicant:

☐ Self

☒ Private Company

☐ Government Agency

☐ Other _____

Project Type

☒ Solar ☐ Wind ☐ Geothermal ☐ Fossil Fuel ☐ Biomass ☐ Fuel Pipeline ☒ Power Transmission
Net Maximum Generation Capacity 200 MW Estimated Voltage (power transmission) 345 kV
Proposed Project Size (acres) 1,877 Proposed Transmission Length (miles) 11
Proposed Length of Fuel Lines/Pipelines (miles) _____
Other Infrastructure (e.g., evaporation/holding ponds or tanks, recharge stations; estimated acres) _____
up to 200 MW battery system, ~5 ac

Proposed County Location (submit project map and shapefiles) North of Wadsworth; Washoe County, NV adjacent to Dodge Flat Solar

Project Description Project consists of solar and energy storage that will be an up to approximately 200 MW alternating current PV solar energy and storage facility with associated on-site substation, inverters, fencing, and supervisory control and data acquisition system. The Project includes either a short 345 kv overhead gen-tie line to the newly planned Olinghouse Switchyard or an 11-mile 345 kV gen-tie to the East Tracy switchyard; depending on final interconnection.

Estimated Project Schedule/Timeline Construction Start ~Q4 2022; COD ~Q4 2023

Applicant Signature *Anthony Pedroni* Date 10/20/2020

Enclose initial payment made out to **Nevada Department of Wildlife.**

- Remit **\$5,000** for fuel pipelines less than 50 miles in length, power transmission projects greater than 50kV and less than 50 miles in length, or geothermal production projects.
- Remit **\$10,000** for fuel pipelines more than 50 miles in length, power transmission projects greater than 50kV and more than 50 miles in length, or solar, wind, fossil fuel or other energy production projects.

Submit project shapefiles (ArcGIS or GoogleEarth are acceptable) to: jkleiber@ndow.org

Submit application, payment, and maps to:

Nevada Department of Wildlife
Habitat Division – AB307
6980 Sierra Center Parkway, Suite 120
Reno, NV 89511 USA

Revised 02/2018

CLERK OF THE COURT
MONTHLY FINANCIAL STATEMENT
STATE OF NEVADA, COUNTY OF WASHOE
Month Ending November 30, 2021

Alicia L. Lerud, Clerk of the Court, in compliance with NRS 19.090, and being first duly sworn, and under penalty of perjury, deposes and says that the following is a full and correct statement of all fees, percentages or compensation received in my official capacity during the preceding month:

Clerk of the Court	Law Library Fund	\$	5,400.00
	Additional Divorce Filing Fee	\$	150.00
	*County General Fund	\$	106,897.50
	eFile Fee (General Fund)	\$	18,300.00
	State Civil Fee	\$	18,509.00
	Legal Aid Filing Fee	\$	21,005.00
	TOTAL		<u>\$170,261.50</u>


Alicia L. Lerud
District Court Administrator/Clerk of Court

* Included in County General Fund are the following fees: balance of civil action, certified copies of all miscellaneous.

CASH REGISTER
READOUT

T.R. Rec.No.
(Doc. No)

UNIT ID. CLERK - JUDICIAL
Date: December 1, 2021

FOR AUDIT AND CONTROL PURPOSES PLEASE INDICATE THE REASON FOR THIS COLLECTION.
(Attach any additional document if this would help to clarify the collection.)

DISTRICT COURT FEES COLLECTED FOR NOVEMBER 2021

CR/GF/OP	ACCOUNT DESCRIPTION	ACCOUNTS TO BE CREDITED			AMOUNT	
		ORDER	COST CENTER	ACCOUNT		
OP	Legal Aid (Washoe Legal Services) (01)		990023	441007	11,167.50	legalaide \$ 21,005.00
OP	Legal Aid (Elderly Indigent) Sr. Center (02)		250411	460720	3,852.50	
OP	State Civil (03)		990019	441022	11,424.00	state civil \$ 18,509.00
GF	Law Library (04)		123100	460222	5,400.00	law library \$ 5,400.00
GF	Clerk Fees (05,6,7)		120101	460210	25,728.50	general \$ 125,197.50
CR	DC Technology SB106 (06)	20038	120105	460210	888.00	
OP	Legal Aid (Washoe Legal Services) (08)		990023	441078	5,985.00	
GF	Additional Divorce Answer Fee (09)		120231	460220	150.00	add'l div \$ 150.00
GF	Mediation (10)		120331	471205	2,385.00	
OP	Neighborhood Justice Center (10J)		270710	460225	2,380.00	
GF	Arbitration (11)		120111	471215	-	
OP	Displaced Homemakers (12)		990019	441021	3,900.00	TOTAL: \$ 170,261.50
GF	Divorce Training (13)		120231	460223	660.00	
GF	Family Mediation Fee (14)		120331	471210	300.00	
GF	CD Recording/Record on CD (15,17)		120311	485300	575.00	
OP	Vital Statistics (State of NV) (18)		990019	441004	1,320.00	
OP	State of NV (OAC / Tech) (19)		990019	441020	1,110.00	
OP	State of NV (OAC / Judges) (20)		990019	441019	555.00	
CR	Court Expansion Fees AB65 (21)	20326		460211	62,958.00	
CR	Court Security Fees AB65 (22)	20335		460213	9,500.00	
CR	Mtn to Modify Div SB388	20408		460214	616.00	
CR	Opp Mtn to Mod Div SB388	20409		460215	82.00	
GF	eFile Subscription		120106	460212	18,300.00	
GF	Attorney ID Badge Fee		120101	485320	25.00	
GF	Attorney ID Badge Fee PW		160100	485100	-	
GF	Law Library Fine/Fee		123100	485100	-	
OP	Foreclosure Mediation State (34)		990019	460121	200.00	
GF	Foreclosure Mediator (35)	20444		460220	800.00	
GF	Over/Short (Filing Office)		120231	711300	-	
TOTAL					\$ 170,261.50	

Prepared By: Valerie Moser

ACCEPTED BY: TAMMI DAVIS
Washoe County Treasurer

CLERK OF THE COURT
MONTHLY FINANCIAL STATEMENT
STATE OF NEVADA, COUNTY OF WASHOE
Month Ending JULY 31, 2021

Alicia L. Lerud, Clerk of the Court, in compliance with NRS 19.090, and being first duly sworn, and under penalty of perjury, deposes and says that the following is a full and correct statement of all fees, percentages or compensation received in my official capacity during the preceding month:

Clerk of the Court	Law Library Fund	\$	5,610.00
	Additional Divorce Filing Fee	\$	110.00
	*County General Fund	\$	103,620.00
	eFile Fee (General Fund)	\$	9,900.00
	State Civil Fee	\$	18,676.00
	Legal Aid Filing Fee	\$	22,213.00
	TOTAL		<u>\$160,129.00</u>


Alicia L. Lerud
District Court Administrator/Clerk of Court

* Included in County General Fund are the following fees: balance of civil action, certified copies of all miscellaneous.

CASH REGISTER
READOUT

T.R. Rec.No.
(Doc. No)

UNIT ID. CLERK - JUDICIAL
Date: November 2, 2021

FOR AUDIT AND CONTROL PURPOSES PLEASE INDICATE THE REASON FOR THIS COLLECTION.
(Attach any additional document if this would help to clarify the collection.)

DISTRICT COURT FEES COLLECTED FOR JUNE 2021

ACCOUNTS TO BE CREDITED					AMOUNT			
CR/GF/OP	ACCOUNT DESCRIPTION	ACCOUNTING CODE NUMBERS						
		ORDER	COST CENTER	ACCOUNT				
OP	Legal Aid (Washoe Legal Services) (01)		990023	441007	11,552.00	legalaids	\$	22,213.00
OP	Legal Aid (Elderly Indigent) Sr. Center (02)		250411	460720	3,906.00			
OP	State Civil (03)		990019	441022	11,776.00	state civil	\$	18,676.00
GF	Law Library (04)		123100	460222	5,610.00	law library	\$	5,610.00
GF	Clerk Fees (05,6,7)		120101	460210	25,985.50	general	\$	113,520.00
CR	DC Technology SB106 (06)	20038	120105	460210	608.00			
OP	Legal Aid (Washoe Legal Services) (08)		990023	441078	6,755.00			
GF	Additional Divorce Answer Fee (09)		120231	460220	110.00	add'l div	\$	110.00
GF	Mediation (10)		120331	471205	2,465.00			
OP	Neighborhood Justice Center (10J)		270710	460225	2,465.00			
GF	Arbitration (11)		120111	471215	-			
OP	Displaced Homemakers (12)		990019	441021	4,290.00			
GF	Divorce Training (13)		120231	460223	735.00			
GF	Family Mediation Fee (14)		120331	471210	325.00			
GF	CD Recording/Record on CD (15,17)		120311	485300	375.00			
OP	Vital Statistics (State of NV) (18)		990019	441004	1,470.00			
OP	State of NV (OAC / Tech) (19)		990019	441020	760.00			
OP	State of NV (OAC / Judges) (20)		990019	441019	380.00			
CR	Court Expansion Fees AB65 (21)	20326		460211	59,742.00			
CR	Court Security Fees AB65 (22)	20335		460213	9,840.00			
CR	Mtn to Modify Div SB388	20408		460214	616.00			
CR	Opp Mtn to Mod Div SB388	20409		460215	164.00			
GF	eFile Subscription		120106	460212	9,900.00			
GF	Attorney ID Badge Fee		120101	485320	300.00			
GF	Attorney ID Badge Fee PW		160100	485100	-			
GF	Law Library Fine/Fee		123100	485100	-			
OP	Foreclosure Mediation State (34)		990019	460121	-			
GF	Foreclosure Mediator (35)	20444		460220	-			
GF	Over/Short (Filing Office)		120231	711300	(0.50)			
TOTAL					\$	160,129.00		

Prepared By: B. Smith

ACCEPTED BY: TAMMI DAVIS
Washoe County Treasurer

CLERK OF THE COURT
MONTHLY FINANCIAL STATEMENT
STATE OF NEVADA, COUNTY OF WASHOE
Month Ending AUGUST 31, 2021

Alicia L. Lerud, Clerk of the Court, in compliance with NRS 19.090, and being first duly sworn, and under penalty of perjury, deposes and says that the following is a full and correct statement of all fees, percentages or compensation received in my official capacity during the preceding month: ---

Clerk of the Court	Law Library Fund	\$	5,295.00
	Additional Divorce Filing Fee	\$	150.00
	*County General Fund	\$	105,181.50
	eFile Fee (General Fund)	\$	14,700.00
	State Civil Fee	\$	17,405.00
	Legal Aid Filing Fee	\$	22,947.00
	TOTAL		<u>\$165,678.50</u>


Alicia L. Lerud
District Court Administrator/Clerk of Court

* Included in County General Fund are the following fees: balance of civil action, certified copies of all miscellaneous.

CASH REGISTER
READOUT

T.R. Rec.No.
(Doc. No)

UNIT ID. CLERK - JUDICIAL
Date: November 2, 2021

FOR AUDIT AND CONTROL PURPOSES PLEASE INDICATE THE REASON FOR THIS COLLECTION.
(Attach any additional document if this would help to clarify the collection.)

DISTRICT COURT FEES COLLECTED FOR JUNE 2021

ACCOUNTS TO BE CREDITED					AMOUNT			
CR/GF/OP	ACCOUNT DESCRIPTION	ACCOUNTING CODE NUMBERS						
		ORDER	COST CENTER	ACCOUNT				
OP	Legal Aid (Washoe Legal Services) (01)		990023	441007	11,992.50	legalaidd	\$	22,947.00
OP	Legal Aid (Elderly Indigent) Sr. Center (02)		250411	460720	4,099.50			
OP	State Civil (03)		990019	441022	10,880.00	state civil	\$	17,405.00
GF	Law Library (04)		123100	460222	5,295.00	law library	\$	5,295.00
GF	Clerk Fees (05,6,7)		120101	460210	26,007.50	general	\$	119,881.50
CR	DC Technology SB106 (06)	20038	120105	460210	840.00			
OP	Legal Aid (Washoe Legal Services) (08)		990023	441078	6,855.00			
GF	Additional Divorce Answer Fee (09)		120231	460220	150.00	add'l div	\$	150.00
GF	Mediation (10)		120331	471205	2,490.00			
OP	Neighborhood Justice Center (10J)		270710	460225	2,490.00			
GF	Arbitration (11)		120111	471215	-			
OP	Displaced Homemakers (12)		990019	441021	3,570.00			
GF	Divorce Training (13)		120231	460223	615.00			
GF	Family Mediation Fee (14)		120331	471210	275.00			
GF	CD Recording/Record on CD (15,17)		120311	485300	400.00			
OP	Vital Statistics (State of NV) (18)		990019	441004	1,230.00			
OP	State of NV (OAC / Tech) (19)		990019	441020	1,050.00			
OP	State of NV (OAC / Judges) (20)		990019	441019	525.00			
CR	Court Expansion Fees AB65 (21)	20326		460211	59,032.00			
CR	Court Security Fees AB65 (22)	20335		460213	9,960.00			
CR	Mtn to Modify Div SB388	20408		460214	1,540.00			
CR	Opp Mtn to Mod Div SB388	20409		460215	82.00			
GF	eFile Subscription		120106	460212	14,700.00			
GF	Attorney ID Badge Fee		120101	485320	850.00			
GF	Attorney ID Badge Fee PW		160100	485100	-			
GF	Law Library Fine/Fee		123100	485100	-			
OP	Foreclosure Mediation State (34)		990019	460121	150.00			
GF	Foreclosure Mediator (35)	20444		460220	600.00			
GF	Over/Short (Filing Office)		120231	711300	-			
TOTAL					\$	165,678.50		

legalaid \$ 22,947.00
state civil \$ 17,405.00
law library \$ 5,295.00
general \$ 119,881.50
add'l div \$ 150.00
TOTAL: \$ 165,678.50

Prepared By: B. Smith

ACCEPTED BY: TAMMI DAVIS
Washoe County Treasurer

CLERK OF THE COURT
MONTHLY FINANCIAL STATEMENT
STATE OF NEVADA, COUNTY OF WASHOE
Month Ending SEPTEMBER 30, 2021

Alicia L. Lerud, Clerk of the Court, in compliance with NRS 19.090, and being first duly sworn, and under penalty of perjury, deposes and says that the following is a full and correct statement of all fees, percentages or compensation received in my official capacity during the preceding month:

Clerk of the Court	Law Library Fund	\$	5,490.00
	Additional Divorce Filing Fee	\$	120.00
	*County General Fund	\$	100,082.50
	eFile Fee (General Fund)	\$	22,500.00
	State Civil Fee	\$	17,916.00
	Legal Aid Filing Fee	\$	20,866.00
	TOTAL		<u>\$166,974.50</u>


Alicia L. Lerud
District Court Administrator/Clerk of Court

* Included in County General Fund are the following fees: balance of civil action, certified copies of all miscellaneous.

CASH REGISTER
READOUT

T.R. Rec.No.
(Doc. No)

UNIT ID, CLERK - JUDICIAL
Date: November 2, 2021

FOR AUDIT AND CONTROL PURPOSES PLEASE INDICATE THE REASON FOR THIS COLLECTION.
(Attach any additional document if this would help to clarify the collection.)

DISTRICT COURT FEES COLLECTED FOR SEPTEMBER 2021

ACCOUNTS TO BE CREDITED					AMOUNT			
CR/GF/OP	ACCOUNT DESCRIPTION	ACCOUNTING CODE NUMBERS						
		ORDER	COST CENTER	ACCOUNT				
OP	Legal Aid (Washoe Legal Services) (01)		990023	441007	10,940.50	legalaids	\$	20,866.00
OP	Legal Aid (Elderly Indigent) Sr. Center (02)		250411	460720	3,690.50			
OP	State Civil (03)		990019	441022	11,456.00	state civil	\$	17,916.00
GF	Law Library (04)		123100	460222	5,490.00	law library	\$	5,490.00
GF	Clerk Fees (05,6,7)		120101	460210	25,368.00	general	\$	122,562.50
CR	DC Technology SB106 (06)	20038	120105	460210	298.50			
OP	Legal Aid (Washoe Legal Services) (08)		990023	441078	6,235.00			
GF	Additional Divorce Answer Fee (09)		120231	460220	120.00	add'l div	\$	120.00
GF	Mediation (10)		120331	471205	2,380.00			
OP	Neighborhood Justice Center (10J)		270710	460225	2,380.00			
GF	Arbitration (11)		120111	471215	-			
OP	Displaced Homemakers (12)		990019	441021	4,230.00	TOTAL:	\$	166,974.50
GF	Divorce Training (13)		120231	460223	705.00			
GF	Family Mediation Fee (14)		120331	471210	100.00			
GF	CD Recording/Record on CD (15,17)		120311	485300	425.00			
OP	Vital Statistics (State of NV) (18)		990019	441004	1,410.00			
OP	State of NV (OAC / Tech) (19)		990019	441020	380.00			
OP	State of NV (OAC / Judges) (20)		990019	441019	190.00			
CR	Court Expansion Fees AB65 (21)	20326		460211	57,123.00			
CR	Court Security Fees AB65 (22)	20335		460213	9,520.00			
CR	Mtn to Modify Div SB388	20408		460214	462.00			
CR	Opp Mtn to Mod Div SB388	20409		460215	246.00			
GF	eFile Subscription		120106	460212	22,500.00			
GF	Attorney ID Badge Fee		120101	485320	75.00			
GF	Attorney ID Badge Fee PW		160100	485100	-			
GF	Law Library Fine/Fee		123100	485100	-			
OP	Foreclosure Mediation State (34)		990019	460121	250.00			
GF	Foreclosure Mediator (35)	20444		460220	1,000.00			
GF	Over/Short (Filing Office)		120231	711300	-			
TOTAL					\$	166,974.50		

Prepared By: B. Smith

ACCEPTED BY: TAMMI DAVIS
Washoe County Treasurer

CLERK OF THE COURT
MONTHLY FINANCIAL STATEMENT
STATE OF NEVADA, COUNTY OF WASHOE
Month Ending OCTOBER 31, 2021

Alicia L. Lerud, Clerk of the Court, in compliance with NRS 19.090, and being first duly sworn, and under penalty of perjury, deposes and says that the following is a full and correct statement of all fees, percentages or compensation received in my official capacity during the preceding month:

Clerk of the Court	Law Library Fund	\$	4,905.00
	Additional Divorce Filing Fee	\$	160.00
	*County General Fund	\$	91,383.00
	eFile Fee (General Fund)	\$	18,300.00
	State Civil Fee	\$	15,894.00
	Legal Aid Filing Fee	\$	19,063.00
	TOTAL		<u>\$149,705.00</u>


Alicia L. Lerud
District Court Administrator/Clerk of Court

* Included in County General Fund are the following fees: balance of civil action, certified copies of all miscellaneous.

CASH REGISTER
READOUT

T.R. Rec.No.
(Doc. No)

UNIT ID. CLERK - JUDICIAL
Date: November 2, 2021

FOR AUDIT AND CONTROL PURPOSES PLEASE INDICATE THE REASON FOR THIS COLLECTION.
(Attach any additional document if this would help to clarify the collection.)

DISTRICT COURT FEES COLLECTED FOR OCTOBER 2021

CR/GF/OP	ACCOUNT DESCRIPTION	ACCOUNTS TO BE CREDITED			AMOUNT
		ORDER	COST CENTER	ACCOUNT	
OP	Legal Aid (Washoe Legal Services) (01)		990023	441007	10,118.50
OP	Legal Aid (Elderly Indigent) Sr. Center (02)		250411	460720	3,454.50
OP	State Civil (03)		990019	441022	10,304.00
GF	Law Library (04)		123100	460222	4,905.00
GF	Clerk Fees (05,6,7)		120101	460210	23,608.00
CR	DC Technology SB106 (06)	20038	120105	460210	505.00
OP	Legal Aid (Washoe Legal Services) (08)		990023	441078	5,490.00
GF	Additional Divorce Answer Fee (09)		120231	460220	160.00
GF	Mediation (10)		120331	471205	2,185.00
OP	Neighborhood Justice Center (10J)		270710	460225	2,185.00
GF	Arbitration (11)		120111	471215	-
OP	Displaced Homemakers (12)		990019	441021	3,450.00
GF	Divorce Training (13)		120231	460223	590.00
GF	Family Mediation Fee (14)		120331	471210	-
GF	CD Recording/Record on CD (15,17)		120311	485300	525.00
OP	Vital Statistics (State of NV) (18)		990019	441004	1,180.00
OP	State of NV (OAC / Tech) (19)		990019	441020	640.00
OP	State of NV (OAC / Judges) (20)		990019	441019	320.00
CR	Court Expansion Fees AB65 (21)	20326		460211	51,467.00
CR	Court Security Fees AB65 (22)	20335		460213	8,740.00
CR	Mtn to Modify Div SB388	20408		460214	1,232.00
CR	Opp Mtn to Mod Div SB388	20409		460215	246.00
GF	eFile Subscription		120106	460212	18,300.00
GF	Attorney ID Badge Fee		120101	485320	100.00
GF	Attorney ID Badge Fee PW		160100	485100	-
GF	Law Library Fine/Fee		123100	485100	-
OP	Foreclosure Mediation State (34)		990019	460121	-
GF	Foreclosure Mediator (35)	20444		460220	-
GF	Over/Short (Filing Office)		120231	711300	-
TOTAL					\$ 149,705.00

legalaid \$ 19,063.00
state civil \$ 15,894.00
law library \$ 4,905.00
general \$ 109,683.00
*separate out the e-file amount on statement
add'l div \$ 160.00
TOTAL: \$ 149,705.00


Prepared By: VALERIE MOSER

ACCEPTED BY: TAMMI DAVIS
Washoe County Treasurer

CLERK OF THE COURT
MONTHLY FINANCIAL STATEMENT
STATE OF NEVADA, COUNTY OF WASHOE
Month Ending OCTOBER 31, 2020

Jacqueline Bryant, Clerk of the Court, in compliance with NRS 19.090, and being first duly sworn, and under penalty of perjury, deposes and says that the following is a full and correct statement of all fees, percentages or compensation received in my official capacity during the preceding three months:

Clerk of the Court	Law Library Fund	\$	4,815.00
	Additional Divorce Filing Fee	\$	135.00
	*County General Fund	\$	108,734.50
	State Civil Fee	\$	15,615.00
	Legal Aid Filing Fee	\$	19,133.00
	TOTAL		<u>\$148,432.50</u>



Jacqueline Bryant
District Court Administrator/Clerk of Court

* Included in County General Fund are the following fees: balance of civil action, certified copies of all miscellaneous.

CASH REGISTER
READOUT

T.R. Rec.No.
(Doc. No)

UNIT ID. CLERK - JUDICIAL
Date: November 3, 2020

FOR AUDIT AND CONTROL PURPOSES PLEASE INDICATE THE REASON FOR THIS COLLECTION.
(Attach any additional document if this would help to clarify the collection.)

DISTRICT COURT FEES COLLECTED FOR OCTOBER 2020

ACCOUNTS TO BE CREDITED					AMOUNT			
CR/GF/OP	ACCOUNT DESCRIPTION	ACCOUNTING CODE NUMBERS						
		ORDER	COST CENTER	ACCOUNT				
OP	Legal Aid (Washoe Legal Services) (01)		990023	441007	10,317.50	legalaidd	\$	19,133.00
OP	Legal Aid (Elderly Indigent) Sr. Center (02)		250411	460720	3,500.50			
OP	State Civil (03)		990019	441022	10,080.00	state civil	\$	15,615.00
GF	Law Library (04)		123100	460222	4,815.00	law library	\$	4,815.00
GF	Clerk Fees (05,6,7)		120101	460210	23,935.50	general	\$	108,734.50
CR	DC Technology SB106 (06)	20038	120105	460210	488.00			
OP	Legal Aid (Washoe Legal Services) (08)		990023	441078	5,315.00			
GF	Additional Divorce Answer Fee (09)		120231	460220	135.00	add'l div	\$	135.00
GF	Mediation (10)		120331	471205	2,195.00			
OP	Neighborhood Justice Center (10J)		270710	460225	2,195.00			
GF	Arbitration (11)		120111	471215	-			
OP	Displaced Homemakers (12)		990019	441021	3,450.00	TOTAL:	\$	148,432.50
GF	Divorce Training (13)		120231	460223	585.00			
GF	Family Mediation Fee (14)		120331	471210	1,650.00			
GF	CD Recording/Record on CD (15,17)		120311	485300	175.00			
OP	Vital Statistics (State of NV) (18)		990019	441004	1,170.00			
OP	State of NV (OAC / Tech) (19)		990019	441020	610.00			
OP	State of NV (OAC / Judges) (20)		990019	441019	305.00			
CR	Court Expansion Fees AB65 (21)	20326		460211	52,223.00			
CR	Court Security Fees AB65 (22)	20335		460213	8,780.00			
CR	Mtn to Modify Div SB388	20408		460214	308.00			
CR	Opp Mtn to Mod Div SB388	20409		460215	-			
GF	eFile Subscription		120106	460212	16,200.00			
GF	Attorney ID Badge Fee		120101	485320	-			
GF	Attorney ID Badge Fee PW		160100	485100	-			
GF	Law Library Fine/Fee		123100	485100	-			
OP	Foreclosure Mediation State (34)		990019	460121	-			
GF	Foreclosure Mediator (35)	20444		460220	-			
GF	Over/Short (Filing Office)		120231	711300	-			

Credit Card WM:
Fee Bank Total:
Currency:

TOTAL:

\$ -

TOTAL \$ 148,432.50

Prepared By: H. Potts

ACCEPTED BY: TAMMI DAVIS
Washoe County Treasurer

		TOTAL
Legal Aid (WLS)	01	\$10,317.50
Legal Aid Sr. Center	02	\$3,500.50
State Civil	03	\$10,080.00
Law Library	04	\$4,815.00
Clerk Fees	05,6,7	\$23,935.50
DC Technology SB106	06	\$488.00
Legal Aid (WLS)	08	\$5,315.00
Add'l Divorce Answer	09	\$135.00
Mediation	10	\$2,195.00
Neighborhood Justice	10J	\$2,195.00
Arbitration	11	\$0.00
Displaced Homemakers	12	\$3,450.00
Divorce Training	13	\$585.00
Family Mediation Fee	14	\$1,650.00
Video Tapes	15,17	\$175.00
Vital Statistics	18	\$1,170.00
State of NV AOC/Tech	19	\$610.00
State of NV AOC/Judge	20	\$305.00
Court Expansion Fees AB65	21	\$52,223.00
Court Security Fee AB65	22	\$8,780.00
Mtn to Mod Div SB388	22JP	\$308.00
Opp Mtn to Mod Div SB388	22OP	\$0.00
eFile Subscription	30	\$16,200.00
Attorney ID Badge Fee	31	\$0.00
Attorney ID Badge Fee PW	32	\$0.00
Law Library Fine	33	\$0.00
Foreclosure State	34	
Foreclosure Mediator	35	
Over/Short Filing Office		\$0.00
		\$148,432.50

OFFICE OF THE WASHOE COUNTY TREASURER
Tammi Davis, Treasurer

1001 E 9TH St - D140
P O Box 30039
Reno NV 89520-3039

MONTHLY STATEMENT OF WASHOE COUNTY TREASURER FOR
MONTH ENDING OCTOBER 31, 2021

BOARD OF COUNTY COMMISSIONERS
WASHOE COUNTY
RENO, NEVADA

RE: NRS 354.280

Honorable Commissioners:

I hereby submit this summary record of the source and amount of all receipts, apportionments to, payments from and balances in all funds and separate accounts as required by referenced statute. Detail information for these funds is available in my office.

CASH ON DEPOSIT	OUTSTANDING CHECKS	BOOK BALANCE
\$27,806,283.05	\$1,924,130.56	\$25,882,152.49

INVESTMENTS (Reported at Market - All Groups)
\$850,104,622.21

Unapportioned Funds (Secured & Unsecured)			
Washoe County	Restricted Funds	Other Agencies	Total
\$1,643,168.31	\$561,996.29	\$3,244,693.06	\$5,449,857.66


Brenda Mathers, Chief Deputy Treasurer

OFFICE OF THE WASHOE COUNTY TREASURER

Tammi Davis, Treasurer

1001 E 9TH St - D140

P O Box 30039

Reno NV 89520-3039

MONTHLY STATEMENT OF WASHOE COUNTY TREASURER FOR
MONTH ENDING September 30, 2021

BOARD OF COUNTY COMMISSIONERS
WASHOE COUNTY
RENO, NEVADA

RE: NRS 354.280

Honorable Commissioners:

I hereby submit this summary record of the source and amount of all receipts, apportionments to, payments from and balances in all funds and separate accounts as required by referenced statute. Detail information for these funds is available in my office.

CASH ON DEPOSIT	OUTSTANDING CHECKS	BOOK BALANCE
\$74,009,958.01	\$1,772,227.05	\$72,237,730.96

INVESTMENTS (Reported at Market - All Groups)
\$820,827,967.07

Unapportioned Funds (Secured & Unsecured)			
Washoe County	Restricted Funds	Other Agencies	Total
\$14,748,562.65	\$4,524,005.25	\$29,965,570.73	\$49,238,138.63


Brenda Mathers, Chief Deputy Treasurer

OFFICE OF THE WASHOE COUNTY TREASURER
Tammi Davis, Treasurer

1001 E 9TH St - D140
P O Box 30039
Reno NV 89520-3039

MONTHLY STATEMENT OF WASHOE COUNTY TREASURER FOR
MONTH ENDING SEPTEMBER 30, 2020

BOARD OF COUNTY COMMISSIONERS
WASHOE COUNTY
RENO, NEVADA

RE: NRS 354.280

Honorable Commissioners:

I hereby submit this summary record of the source and amount of all receipts, apportionments to, payments from and balances in all funds and separate accounts as required by referenced statute. Detail information for these funds is available in my office.

CASH ON DEPOSIT	OUTSTANDING CHECKS	BOOK BALANCE
\$57,503,489.20	\$374,735.56	\$57,071,153.75

INVESTMENTS (Reported at Market - All Groups)
\$ 652,866,815.58

Unapportioned Funds (Secured & Unsecured)	Washoe County	Restricted Funds	Other Agencies	Total
	\$14,112,412.74	\$4,405,861.39	\$28,145,243.89	\$46,663,517.96


Brenda Mathers, Chief Deputy Treasurer



CITY OF SPARKS
NEVADA

ANNUAL COMPREHENSIVE
FINANCIAL REPORT

Year Ended June 30, 2021

City of Sparks, Nevada

Annual Comprehensive Financial Report

for the Fiscal Year Ended
June 30, 2021

Prepared by the Compliance Division of the Financial Services Department

Jeffrey D Cronk, CPA – Chief Financial Officer

Rick Parton – Senior Accountant

Derek Haren – Accountant

Monica Nall – Accounting Specialist

Special Thanks to the Budgeting and Operating Divisions

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November 30, 2021

Honorable Mayor, Members of the City Council,
City Manager and Citizens of Sparks, Nevada:

The Annual Comprehensive Financial Report (ACFR) of the City of Sparks, Nevada, for the fiscal year ended June 30, 2021, is hereby submitted in accordance with Nevada Revised Statutes 354.624. This report represents the City's compliance with state law, which requires that local governments provide for an annual audit by independent certified accountants of its financial statements in accordance with generally accepted accounting principles (GAAP).

Responsibility for both the accuracy of the data and fairness of the presentation, including all note disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and component units of the City of Sparks, in accordance with generally accepted accounting principles.

Our auditors, Eide Bailly LLP, have also issued an unmodified ("clean") opinion that the financial statements enclosed within this ACFR fairly and materially represent the financial position and results of operations of the City of Sparks. Their report is located on page 10 of the financial section of this report.

The ACFR is presented in four sections:

1. **Introductory Section** - the Introductory Section is unaudited and includes this letter of transmittal, the City's organizational chart, list of principal officials and the GFOA Certificate of Achievement for fiscal year 2019-2020.
2. **Financial Section** - this section includes the Independent Auditor's Report, Management's Discussion and Analysis (MD&A), the basic financial statements and related footnotes, combining and individual statements for major and nonmajor funds and other schedules that provide detailed information relative to the basic financial statements.

The MD&A provides a narrative introduction, overview, and analysis of the basic financial statements. This letter of transmittal is intended to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found beginning on page 13, immediately following the Independent Auditor's Report.

3. **Statistical Section** - the Statistical Section is also unaudited and includes selected financial and demographic information, generally presented on a multi-year basis.
4. **Compliance Section** - the Compliance Section includes the annual Single Audit Report by the independent auditor on the City's compliance with the provisions of the Single Audit Act of 1984 (as amended in 1996) and the U.S. Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Also included are the Schedule of Expenditures of Federal Awards and the Schedule of Findings and Questioned Costs. Additionally, the auditor's report on the internal control structure and compliance with laws and regulations is included as required by Government Auditing Standards.

Profile of the Government

The City of Sparks, incorporated in 1905, with an estimated population of 102,543, is the fifth largest city in Nevada and is located in the extreme western part of the state sharing a border with the City of Reno.

Sparks operates under a mayor-council form of government. The Mayor is elected at-large in the City, serving as the non-voting chairman of the City Council. Five City Council members are elected ward-only as representatives of specific City Wards and serve as the legislative powers of the City. All legislative powers of the City as outlined in the municipal charter, Nevada Revised Statutes and State Constitution, are vested in the City Council.

The City provides a full range of municipal services including police services; fire protection and paramedic services; the construction and maintenance of streets, traffic engineering and infrastructure; recreational activities and cultural events; wastewater treatment; and planning and zoning for new development. The City does not operate hospitals, schools or libraries. Utilities, such as gas and electric services, are provided by a privately owned utility. The City, as a member of a joint powers authority called the Truckee Meadows Water Authority, acquired an interest in the water service division of Sierra Pacific Power Company (now called NV Energy) on June 11, 2001. Washoe County and the City of Reno are the other members of the Authority. Sewer service and wastewater treatment are provided by the Truckee Meadows Water Reclamation Facility, a joint venture between the Cities of Reno and Sparks which is not a component unit for financial reporting purposes in either entity in accordance with the pronouncements of the Governmental Accounting Standards Board.

This report includes all funds of the primary government (City of Sparks) as well as its blended component unit. A blended component unit is a legally separate entity but in substance, is part of the City's operations and is included as part of the governmental funds of the city. The Redevelopment Agency, Areas No. 1 and No. 2, of the City of Sparks is considered the City's blended component unit. The Redevelopment Agency is an organization for which the primary government is financially accountable, and whose governing body is substantially the same as the City's. All five City Council members comprise the governing body for the Agency. The Mayor, who cannot vote on City agenda items, is a voting Agency member.

The original redevelopment district, Redevelopment Agency Area No. 1, in downtown Sparks, whose distinctive main street venue has been developed as Victorian Square, was created January 23, 1978. The state's first redevelopment district was set to expire after 30 years under existing statutory limits. However, subsequent Legislative actions allowed for the extension of the district's term for fifteen additional years, an action taken by the Sparks Redevelopment Agency on May 8, 2000, thereby extending the duration of Sparks Redevelopment Area No. 1 until fiscal year 2022-2023.

On June 28, 1999, a second redevelopment district was created, Redevelopment Agency Area No. 2. The newer district is comprised of three noncontiguous areas - the Marina Park area, Oddie Boulevard area (an aging commercial/industrial strip along a state-controlled roadway with poor access) and the so-called Conductor Heights (south-west industrial) section, one of the oldest in Sparks, where very small residential lots have become interspersed with commercial uses. A special assessment district was formed in 2002 to construct infrastructure needed for new development to the Sparks Marina area. Redevelopment Agency Area No. 2 is set to expire in fiscal year 2028-2029.

The internal accounting controls employed by the City are designed to provide reasonable assurance that assets will be safeguarded against loss from unauthorized use or disposition, and that financial records will be reliable for use in preparing financial statements and determining accountability for assets. The City's accounting system provides controls to assure compliance with the budget. Budgetary control is maintained at the departmental service level in the General Fund, because the functional level identified in state statutes crosses departmental authorities and dilutes the responsibility for adhering to budget constraints. City management may transfer appropriations between functions in the General Fund and within individual funds, and must notify the City Council of such transfers. Any other increases in appropriations or transfers also require City Council approval. Budgetary control is further enhanced through the use of encumbrance accounting.

State statutes require the Chief Financial Officer to submit a tentative budget for the ensuing fiscal year to the Nevada Department of Taxation by April 15. The Department of Taxation notifies the City whether or not the budget is in compliance with the law and related regulations. The City is required to hold a public hearing to review public input on the tentative budget no sooner than the third Monday in May and not later than the last day in May. The City Council must adopt a final budget no later than June 1, which is then filed with the Department of Taxation. State statutes allow for the local government entities to file amended final budgets for a fiscal year which is impacted by actions approved by the Nevada State Legislature.

Local Economy

The region's economy has long relied on consumption-related activities such as construction, tourism, and gaming, and the area, known as the Truckee Meadows, offers an extensive array of hotel and casino options as well as vast recreational opportunities.

Since the Great Recession, which was driven by a historic collapse in property values, stabilization of the local economy has been fueled by a strong rebound in property values which have been a key driver of improved City revenues. However, revenues from the collection of Consolidated Taxes, which is comprised mostly of sales taxes, have shown even greater strength due to greater economic diversity in post-recession years.

The Reno-Sparks Metropolitan Statistical Area is attracting technology-driven companies and is now home to several large and influential companies including Apple, Google, Amazon, Tesla, Switch, and others. Prior to 2020, as a result of this greater economic diversity, the Northern Nevada region has experienced high employment growth since the Great Recession. The COVID-19 pandemic that began in 2020 has certainly caused great harm to Northern Nevada's public and economic health; however, we believe the revitalized and diversified regional economy has created an economic infrastructure that will allow the regional economy to rebound in relatively short order once the COVID-19 pandemic has run its course. Since the pandemic started, the City has seen unemployment rates as high as 20% but has subsequently come back down to 4.2% as of August 2021, which is only 1% higher than the rate we experienced before the pandemic started.

The growth in companies locating to the area has improved the local economy and created a demand for housing which will have to be met in order to prevent the shifting of jobs to other more affordable areas. The population of Sparks has grown an additional 2.4% in the last year. To meet the growing population needs, housing permit activity in recent years within Sparks has generally shifted from single family homes to multi-family homes.

However, the resulting expected growth in existing property assessed value is expected to outpace the property tax growth that is allowed under Nevada property depreciation and tax cap laws.

The property tax cap laws that were implemented by the Nevada Legislature in 2005 (AB 489) resulted in unintended and unanticipated consequences. Specifically, the laws currently provide for a “ceiling” that limits property tax revenue growth to 8% for general property (essentially defined as all non-owner occupied property) and 3% for residential (owner occupied) property, yet does not provide for a similar “floor” limiting property tax revenue declines should property valuations dramatically decline (as they did during the Great Recession). Furthermore, the property tax cap formulas put limitations on tax revenue by way of a secondary calculation that is based on the greater of the 10-year rolling average of assessed value growth in the county or two times the Consumer Price Index (CPI).

Fiscal year 2020-2021 was the second year that assessed values have exceeded the pre-recession values of fiscal year 2008-2009. However, due to extremely low growth and inflation in the last 10 years, the secondary property tax cap calculation will result in property tax revenue growth of only 6.2% on general property rather than the 8% cap in fiscal year 2021-2022. Any assessed value increases for existing property that is above the cap of 3% for residential and 6.2% for general property will be abated. Additionally, depreciation is applied to land improvements at 1.5% each year up to 50 years, resulting in a maximum cumulative depreciation rate of 75%.

Thus, the combination of property tax caps and depreciation of land improvements, has led Nevada local governments to rely upon property tax revenue generated from new development (which is exempt from property tax cap laws and depreciation during the first year on the tax rolls) to help keep pace with the rising cost to provide services. The property tax laws in their current form have resulted in a situation whereby property tax revenues are not keeping pace with the overall economic recovery and are hindering the ability of local governments throughout Nevada to meet the growing service needs within their communities. A resulting consequence is that the City of Sparks must continually rely more on the less stable Consolidated Tax revenue source which is primarily derived from taxable sales.

In fiscal year 2015, the Sparks City Council approved an increase of the City’s operating property tax rate from \$.9161 to \$.9598 per \$100 of assessed value. Coupled with the rates in effect for jurisdictions which overlap with Sparks, the overall tax rate is at the statutory cap of \$3.66. This includes two cents that were added to the state tax rate for Capital projects and conservation of natural resources that are outside of the property tax rate cap of \$3.64.

On July 1, 2017 the State of Nevada legalized the purchase of recreational marijuana. The City of Sparks provides licenses to distributors whose renewal of business license fees are based on gross receipts. In addition to licensing revenue, the City receives a modest distribution from the State to help mitigate expenses expected to be incurred related to the legalization of recreational marijuana.

With the passage of the Coronavirus Aid, Relief, and Economic Security Act (or CARES Act) on March 27, 2020, and the American Rescue Plan Act (or ARPA Act) on March 11, 2021, the City of Sparks was allocated significant federal assistance to respond to the multitudinous effects of the COVID-19 pandemic. \$19.2 million was allocated to the City from the CARES Act, which was completely expended during

fiscal year 2020-2021. An additional \$16.2 million was allocated to the City from the ARPA and is planned to be fully expended or obligated by December 31, 2024, in accordance with provisions of the Act.

Long-Term Financial Planning

The City uses a multi-year financial forecasting model to assist with budget and capital planning. The City has also completed a comprehensive facilities plan, which will guide City capital spending priorities and help to formulate the five-year Capital Improvement Plan (CIP). The CIP is updated annually in conjunction with the budget process, and is integrated with the City's budget upon adoption of the plan.

Relevant Financial Policies

Cash Management

The City is authorized by statute to invest in bonds or other obligations of the United States Treasury, its agencies and instrumentalities; bonds of the State of Nevada; obligations of other local governments of the State of Nevada; certificates of deposit and bankers acceptances; notes, bonds and other unconditional obligations by corporations organized and operating in the United States; and obligations of other state and local governments if they are rated "A" or better by one of the nationally recognized credit rating agencies. The City may also invest in repurchase agreements for securities if, in lieu of possession of the securities, it obtains sole, fully perfected, first-priority security interest in those securities. State law also allows investment in money market mutual funds invested solely in treasury/agency securities.

The City, in effect, pools its cash for investment purposes and has invested primarily in certificates of deposit, money market instruments and agency securities. Due to the federal fiscal policies intended to keep interest rates low for an extended period of time, investment earnings have remained low. For fiscal year 2020-2021, the average interest rate earned on investments maturing during the year was 2.37 percent.

Risk Management

The City has three funds related to the administration of its self-funded insurance programs: general liability, group health, and workers' compensation. The Municipal Self-Insurance Fund covers general liability claims, and the City carries excess insurance coverage as well. In addition, the City has property insurance for buildings and contents, and a blanket bond policy for all City employees.

The Group Insurance Self-Insurance Fund provides all of the health benefits for City employees, retirees, and dependents. Employee premiums are paid by the City via interfund charges through the payroll system, and dependent premiums are paid by the City and the Employee via interfund charges and payroll deductions. Retiree and their dependent premiums are paid either from converted sick leave balances or from the retiree directly. The City carries a specific stop loss policy for individual claims.

The City's Workers' Compensation Insurance Fund has excess insurance coverage for each occurrence. The City has experienced several disability claims for public safety retirees related to heart, lung and cancer (HLC) benefits, all of which were presumed to be job-related under state law. The impact of legislation passed by the 2015 Nevada Legislature significantly decreased the projected HLC liability in 2014-2015. However, legislation passed in June 2019 increased the projected HLC liability, as well as including new benefits for post-traumatic stress disorders. We expect any significant changes to this liability in the future will continue to be primarily driven by legislation enacted by the Nevada Legislature.

Pension Information

Full-time and eligible part-time employees of the City are covered by the State of Nevada Public Employees' Retirement System (PERS). The cost-sharing, multiple-employer, defined benefit plan is administered by a seven member board appointed by the Governor, who has sole discretion over plan investments. The City reports a portion of the PERS net pension liability prorated by participating entity contributions.

Postemployment Benefits Other Than Pensions (OPEB)

The City provides a variety of post-retirement health care benefits to certain retirees and their dependents. The benefits are financed on a pay-as-you-go basis and are reported as a liability in the City's financial statements.

Additional information on the City's pension and OPEB benefits can be found in the notes to the financial statements.

Awards and Acknowledgments

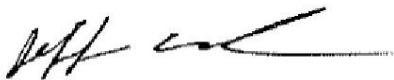
The Government Finance Officers Association of the United States and Canada (GFOA) has awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Sparks, Nevada, for its Annual Comprehensive Financial Report (ACFR) for each fiscal year ended June 30, 1981 through 2020. Fiscal year 2019-2020 was the fortieth consecutive year in which the City of Sparks has received this prestigious award.

In order to be awarded a Certificate of Achievement for Excellence in Financial Reporting, a government must publish an easily readable and efficiently organized ACFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements. This award is valid for a period of one fiscal year only. We believe that fiscal year 2020-2021 ACFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another award.

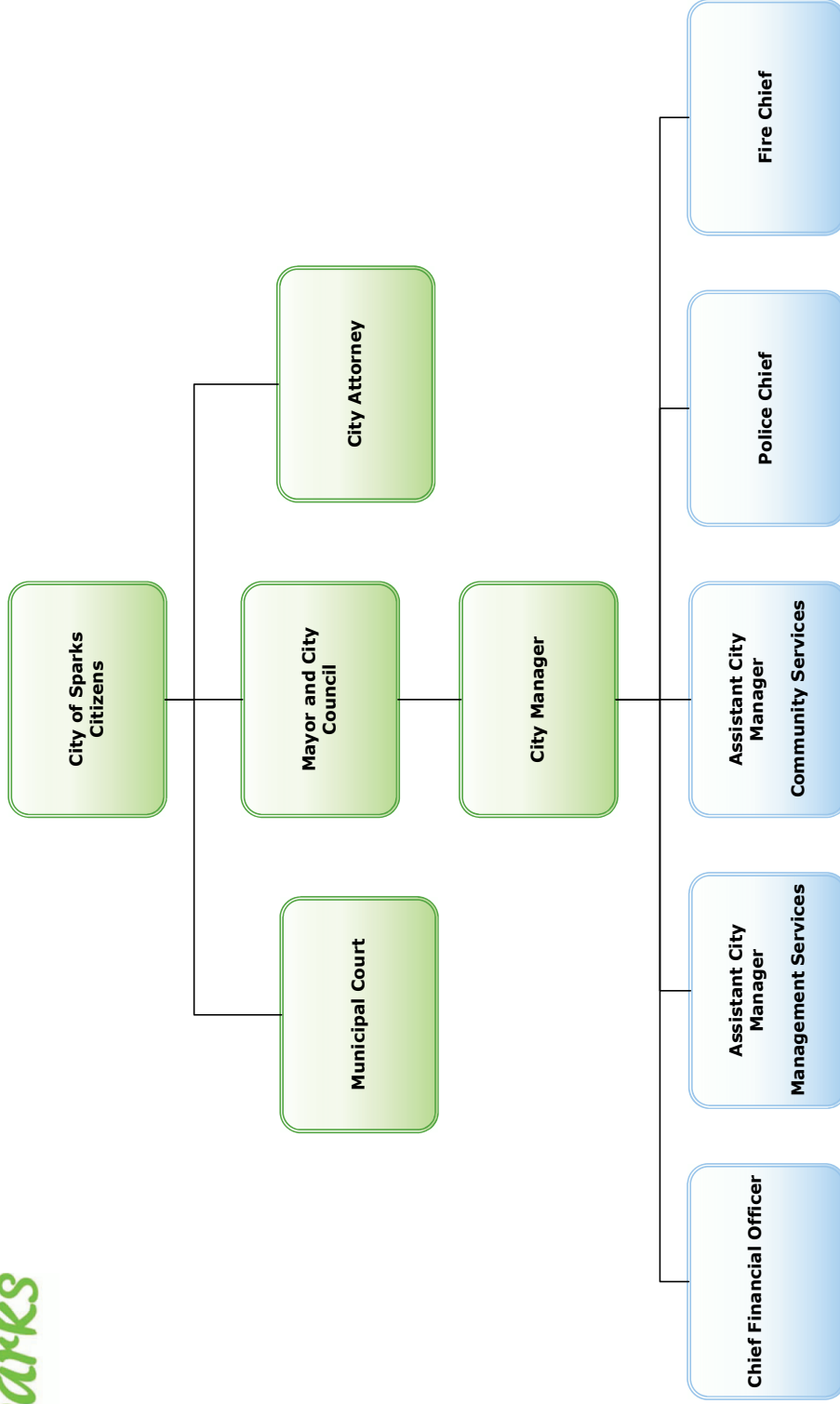
This report could not have been prepared without the diligent year-round efforts of the entire staff of the Financial Services Department and of the certified public accounting firm Eide Bailly LLP. We would like to acknowledge their expert support and guidance throughout the year not only to make this report possible, but also to help improve our overall financial reporting capabilities.

Finally, I would like to thank the Mayor, City Council members, and City Manager for their support and leadership regarding the fiscal affairs of the City of Sparks.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Jeff Cronk', followed by a horizontal line.

Jeff Cronk, CPA
Chief Financial Officer



<u>Office</u>	<u>Name</u>	<u>Term of Office</u>	<u>Term Expires</u>
Mayor	Ed Lawson	Partial Term	November 2022
Council Member Ward 1	Donald Abbott	4 years	November 2024
Council Member Ward 2	Dian VanderWell	Partial Term	November 2022
Council Member Ward 3	Paul Anderson	4 years	November 2024
Council Member Ward 4	Charlene Bybee	4 years	November 2022
Council Member Ward 5	Kristopher Dahir	4 years	November 2024
City Attorney	Chet Adams	4 years	November 2024
Municipal Judge, District 1	Barbara McCarthy	6 years	November 2026
Municipal Judge, District 2	Jim Spoo	6 years	November 2024
City Manager	Neil Krutz	Appointed	
Assistant City Manager	John Martini	Appointed	
Assistant City Manager	Alyson McCormick	Appointed	
Chief Financial Officer	Jeff Cronk	Appointed	
City Clerk	Lisa Hunderman	Appointed	
Fire Chief	Jim Reid	Appointed	
Acting Parks & Recreation Director	Tony Pehle	Appointed	
Police Chief	Chris Crawforth	Appointed	

INDEPENDENT AUDITORS

Eide Bailly, LLP



Government Finance Officers Association

Certificate of
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in Financial
Reporting

Presented to

**City of Sparks
Nevada**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO

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Independent Auditor's Report

To the Honorable Mayor and City Council
City of Sparks, Nevada
Sparks, Nevada

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Sparks, Nevada, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City of Sparks, Nevada's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Sparks, Nevada, as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General Fund and the Sparks Grants and Donations Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Notes 1 and 18 to the financial statements, the City of Sparks, Nevada, has adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, which has resulted in a restatement of the net position/fund balance as of July 1, 2020. Our opinions are not modified with respect to this matter.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 13-25, the schedule of changes in the total other post-employment benefits liability and related ratios on pages 79-80, the schedule of the City's share of net pension liability on pages 81-82, and the schedule of the City's contributions on pages 83-84 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Sparks, Nevada's basic financial statements. The introductory section, nonmajor combining and individual fund statements and schedules including budgetary comparisons, statistical section, and the schedule of fees imposed subject to the provisions of NRS 354.5989 – Limitation of Fees for Business Licenses are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis 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* (Uniform Guidance) and is also not a required part of the basic financial statements.

The combining and individual fund statements and schedules including budgetary comparisons, the schedule of expenditures of federal awards, and the schedule of fees imposed subject to the provisions of NRS 354.5989 – Limitation of Fees for Business Licenses are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare

the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules including budgetary comparisons, the schedule of expenditures of federal awards, and the schedule of fees imposed subject to the provisions of NRS 354.5989 – Limitation of Fees for Business Licenses are fairly stated in all material respects in relation to the basic financial statements as a whole.

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 them.

Prior Year Comparative Information

We have previously audited, in accordance with accounting standards generally accepted in the United States of America, the basic financial statements of the City of Sparks, Nevada, as of and for the year ended June 30, 2020 and have issued our report thereon dated November 30, 2020, which expressed an unmodified opinion on the respective financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information. The summarized comparative information presented in the basic financial statements as of and for the year ended June 30, 2020, is consistent with the audited financial statements from which it has been derived.

The individual fund financial statements and schedules related to the 2020 financial statements are presented for purposes of additional analysis and were derived from and relate directly to the underlying accounting and other records used to prepare the 2020 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2020 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. The individual fund financial statements and schedules are consistent in relation to the basic financial statements from which they have been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2021, on our consideration of the City of Sparks, Nevada's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Sparks, Nevada's internal control over financial reporting and compliance.

Handwritten signature of Eric Bailly in black ink.

Reno, Nevada
November 30, 2021

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Management's Discussion and Analysis

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Introduction

The management of the City of Sparks offers readers of the City's financial statements this narrative overview and analysis of the financial activities of the entity for the fiscal year ended June 30, 2021. This narrative should be read in conjunction with the transmittal letter at the beginning of the report and the financial statements following this section.

Financial Highlights

- The assets and deferred outflows of resources of the City of Sparks (government-wide) exceeded its liabilities and deferred inflows of resources on June 30, 2021 by \$559,351,682 (net position), an increase of 13.6 percent from the prior year net position. The net position is primarily represented by the City's net investment in capital assets.
- Net Pension liability of the City is \$91,507,090, an increase of \$2,067,870 from the prior year liability of \$89,439,220. Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions*, requires the City to report a proportionate share of the total Net Pension Liability reported by the Public Employee's Retirement System of Nevada (PERS). As a result of recording the increase in the City's portion of net pension liability (\$2,067,870), a decrease in deferred pension inflows (\$3,004,835), and a decrease in deferred pension outflows (\$889,498), net position was increased by \$47,467.
- Governmental activity revenues were \$161,572,841 as compared to \$120,694,245 for the year ended June 30, 2020. The increase of \$40,878,596 is primarily driven by; an increase in operating grants of \$20,751,881, mostly due to the Coronavirus Relief Fund, an increase in contributed capital of \$7,069,848, mostly due to an increase in contributions from developers, an increase in Consolidated tax revenues of \$5,470,124, and an increase in Ad Valorem taxes of \$2,313,904. Business-type activity revenues were \$50,847,246 in fiscal year 2020-2021, representing an increase of \$6,918,838 from the prior year revenues of \$43,928,408. The increase is primarily driven by an increase in residential sanitary sewer connection fees. Expenses of the business-type activities decreased by \$1,012,554, and was primarily related to a decrease in engineering professional services expense.
- Sparks' governmental funds reported combined ending fund balances of \$81,570,629 as of June 30, 2021 which is an increase of \$25,803,796 from fiscal year 2019-2020 ending fund balance total of \$55,766,833. The increase was primarily due to an increase in intergovernmental revenues, driven by the Coronavirus Relief Fund as well as the American Rescue Plan Act (ARPA).
- Governmental Accounting Standards Boards Statement No. 54 provides fund balance classifications for governmental funds. As of June 30, 2021, the unrestricted fund balance (which includes committed, assigned and unassigned balances) in the General Fund was \$20,507,892, which represents approximately 24.7 percent of General Fund expenditures (excluding capital). Of that amount, \$10,540,145 is assigned for next year's budget deficit, and open purchase orders and the remaining \$9,967,747 is an unassigned fund balance.
- The City's primary General Fund resources are consolidated taxes and property taxes. Combined, these resources accounted for 70.8 percent of total General Fund revenues and have increased by 13.1 percent from last year's results. Consolidated tax revenues increased 18.8 percent, and property taxes increased by 6.3 percent compared to the previous fiscal year.
- Unrestricted cash and investments of \$163,539,977 can cover current liabilities 3.7 times on a government-wide basis.
- The City's long-term liabilities outstanding decreased by \$18,306,983 in fiscal year 2020-2021. The decrease was primarily attributable to a reduction of \$31,025,005 of the City's bonds payable, offset by increases of \$8,694,916 in Total Other Postemployment Benefit (OPEB) liability, and \$2,067,870 in Net Pension liability.

Overview: Understanding the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Sparks' basic financial statements. The basic financial statements comprise three components: government-wide financial statements, fund financial statements and notes to the financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide the reader with a general overview of the City of Sparks' finances, not unlike financial statements issued by private sector businesses.

The Statement of Net Position presents all of Sparks' assets, deferred outflows of resources, liabilities and deferred inflows of resources. Deferred outflows of resources are a use of assets that is applicable to a future reporting period, such as prepaid items. Deferred inflows of resources are an acquisition of assets that is applicable to a future reporting period, such as advance collections. The difference between assets and deferred outflows less liabilities and deferred inflows is reported as "net position", which over time can provide an indication of improvement or decline in the City's financial position.

The purpose of the Statement of Activities is to present how the City's net position has changed during the fiscal year of the report. Changes in net position are reported as soon as the event that caused the change occurs, regardless of the timing of cash flows.

Both financial statements provided on a government-wide basis distinguish between functions that are governmental activities versus those that are business-type activities. The distinction is straightforward: governmental activities are typically supported by taxes and intergovernmental revenues, whereas business-type activities are those that depend on cost recovery through user fees or other charges that are generated by those who use or benefit from the service being provided.

Within the City of Sparks, governmental activities include general government, public safety, public works, sanitation, culture and recreation, and judicial. Governmental activities that occur within the Redevelopment Agency in its two distinct redevelopment areas are often reported in the community support function. Business-type activities in Sparks include sanitary sewer, storm drain and effluent services, and development and building services.

Fund Financial Statements

Funds are used in governmental accounting to rationally link and control resources that have been segregated to support certain functions or objectives. Fund accounting also helps local governments to demonstrate compliance with legal requirements. The City of Sparks' funds are categorized as governmental funds, proprietary funds or fiduciary funds.

Governmental Funds

The City uses governmental funds to account for essentially all the governmental activities that are reported in the government-wide financial statements. Unlike the government-wide statements, governmental fund statements focus on current or near-term spendable resources, including spendable resources available at fiscal year-end, which more closely coincides with Nevada statutory requirements related to annual city budgets. This information is useful in evaluating the City of Sparks' near-term financial position.

Long-term implications can be detected by comparing the information presented for the governmental funds with similar information presented for governmental activities in the government-wide financial statements. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances are reconciled to the governmental activities statement of net position and statement of activities to facilitate the comparison between governmental funds and governmental activities.

Financial statements are provided separately for the major funds including the General Fund, Sparks Grants and Donations Fund, and the General Obligation Debt Service Fund. Financial results for the other non-major governmental funds are combined into a single segregated presentation and are also provided in the form of combining statements and individual fund schedules deeper into the report.

In accordance with state statutes, the City of Sparks adopts an annual budget for all of its governmental funds and makes amendments to that budget periodically. For the General Fund as well as the Sparks Grants and Donations Fund, a comparison of the original and final budget to actual results is provided, along with similar comparisons of final budget to actual results for the other governmental funds elsewhere in the report.

Proprietary Funds

Under current generally accepted accounting principles, the City of Sparks maintains two types of proprietary funds: enterprise funds and internal service funds. The business-type activities presented in the government-wide financial statements are those that are accounted for in enterprise funds. The major enterprise funds reported in this manner are the Sewer Operations Fund, and the Development Services Fund.

Internal service funds are commonly used as an accounting structure to accumulate and allocate costs of services provided internally between and amongst various City of Sparks funds and functions. The City uses such funds to account for its self-insurance activities and its central motor vehicle services. Since these services predominantly benefit governmental rather than business-type functions (although there is an element in these funds that provides services to enterprise/business-type activities) their financial data have been included in the governmental activities section of the government-wide financial statements. Financial information for the internal service funds is provided in the aggregate in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements and individual funds elsewhere in the report.

Fiduciary Funds

Resources held for the benefit of parties outside the government are accounted for in fiduciary funds, which are not reflected in the government-wide financial statements because resources of those funds are not available to support the City of Sparks' own programs.

Notes to the Financial Statements

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

Other Information

The combining nonmajor fund statements and individual fund schedules are presented immediately following the notes to the financial statements.

Government-Wide Analysis

Over time, values reported as “net position” can provide an indication of a government’s financial position. As noted previously, the City’s net position increased by 13.6 percent during fiscal year 2020-2021. This is primarily due to an increase in current and other assets, an increase in capital assets, and a decrease in long term liabilities outstanding.

	City of Sparks' Statement of Net Position					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 122,821,757	\$ 89,512,846	\$ 117,389,076	\$ 116,735,664	\$ 240,210,833	\$ 206,248,510
Capital assets	429,124,168	419,876,432	181,916,130	178,275,674	611,040,298	598,152,106
Total assets	551,945,925	509,389,278	299,305,206	295,011,338	851,251,131	804,400,616
Deferred outflow bond refundings	1,090,556	1,368,711	-	-	1,090,556	1,368,711
Deferred outflows related to pensions	12,012,670	12,813,763	1,304,823	1,393,228	13,317,493	14,206,991
Deferred outflows related to OPEB	15,618,134	9,835,639	1,241,984	687,195	16,860,118	10,522,834
Total deferred outflow of resources	28,721,360	24,018,113	2,546,807	2,080,423	31,268,167	26,098,536
Total assets and deferred outflows	580,667,285	533,407,391	301,852,013	297,091,761	882,519,298	830,499,152
Long term liabilities outstanding	243,826,671	249,552,812	23,891,161	36,472,003	267,717,832	286,024,815
Other liabilities	37,385,288	30,262,623	7,294,623	8,947,400	44,679,911	39,210,023
Total liabilities	281,211,959	279,815,435	31,185,784	45,419,403	312,397,743	325,234,838
Deferred inflows related to pensions	5,162,847	7,851,577	354,968	671,073	5,517,815	8,522,650
Deferred inflows related to OPEB	4,893,005	4,064,365	359,053	241,294	5,252,058	4,305,659
Total deferred inflows of resources	10,055,852	11,915,942	714,021	912,367	10,769,873	12,828,309
Total liabilities and deferred inflows	291,267,811	291,731,377	31,899,805	46,331,770	323,167,616	338,063,147
Net investment in capital assets	413,601,581	401,168,954	167,767,880	151,475,847	581,369,461	552,644,801
Restricted	51,775,060	44,717,383	-	-	51,775,060	44,717,383
Unrestricted	(175,977,167)	(204,210,323)	102,184,328	99,284,144	(73,792,839)	(104,926,179)
Total net position	\$ 289,399,474	\$ 241,676,014	\$ 269,952,208	\$ 250,759,991	\$ 559,351,682	\$ 492,436,005

The largest portion of the City of Sparks’ net position reflects its investment in capital assets, including land, construction in progress, buildings, improvements, machinery and equipment, infrastructure, intangible assets, storm drains and sewer lines. The value, \$581,369,461, is reported net of any related debt still outstanding which was used to acquire those assets. Capital assets are used by the City of Sparks to provide services to citizens and customers, and thus are not available for future spending, and cannot be liquidated to pay off related debt.

A portion of net position, in the amount of \$51,775,060, is restricted to specific uses. These restrictions are established by laws, regulations, creditors, grantors, or any external entity that can enforce spending compliance. For example, transient occupancy taxes collected in Sparks, which are recorded in the Victorian Square Room Tax Capital Projects Fund, are restricted to uses which benefit the City’s downtown core. The increase in restricted net position of \$7,057,677 is comprised of increases related to amounts restricted for capital projects, developer agreements, and self-insurance claims.

City of Sparks
Management's Discussion and Analysis
For the Year Ended June 30, 2021

Unrestricted net position is the amount of funds available to meet the City's ongoing obligations. The negative unrestricted net position value of \$73,792,839 in fiscal year 2020-2021 is comprised primarily of a deficit of \$175,977,167 related to governmental activities. This deficit is largely comprised of three factors. Firstly, it is the result of the existing long-term debt issued for expenses related to the Legends at Sparks Marina development. The debt issued for expenses related to the Legends project did not increase assets of the City, but instead was issued to stimulate the economic development of the area. More information related to debt issued by the City and the City's Redevelopment Agency can be found in Note 9 of the financial statements. A second large component of the unrestricted deficit is related to the Public Employee's Retirement System (PERS) pension liability that is required to be reported by the City. More information related to the pension liability can be found in Note 11 of the financial statements. The third large component of the unrestricted deficit is related to the post-employment benefits other than pension (OPEB) liability that is required to be reported by the City. More information related to the OPEB liability can be found in Note 15 of the financial statements.

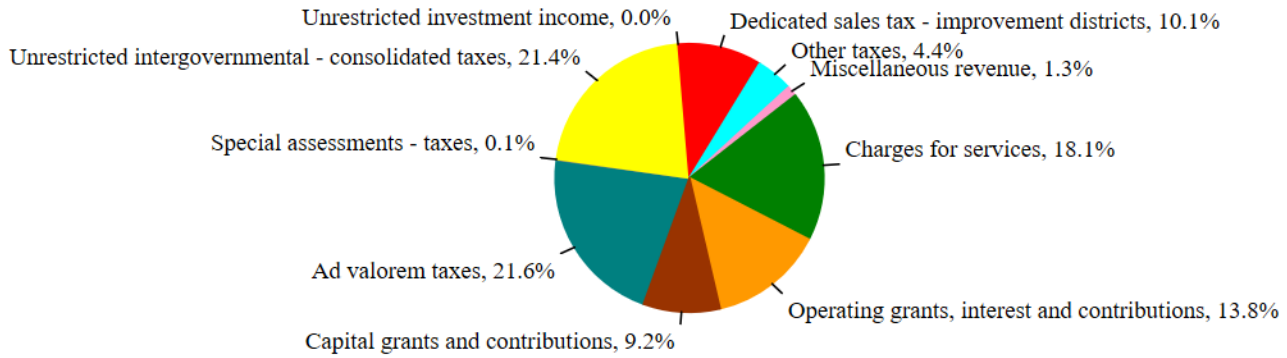
	City of Sparks' Changes in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Program revenues:						
Charges for services	\$ 29,254,037	\$ 27,736,626	\$ 34,655,736	\$ 33,622,672	\$ 63,909,773	\$ 61,359,298
Operating grants, interest and contributions	22,245,844	1,493,963	-	-	22,245,844	1,493,963
Capital grants and contributions	14,863,768	7,793,920	16,297,112	8,713,716	31,160,880	16,507,636
	<u>66,363,649</u>	<u>37,024,509</u>	<u>50,952,848</u>	<u>42,336,388</u>	<u>117,316,497</u>	<u>79,360,897</u>
General revenues:						
Ad valorem taxes	34,873,144	32,559,240	-	-	34,873,144	32,559,240
Special assessments - taxes	148,830	324,269	-	-	148,830	324,269
Unrestricted intergovernmental - consolidated taxes	34,501,113	29,030,989	-	-	34,501,113	29,030,989
Dedicated sales tax - improvement districts	16,266,141	13,019,211	-	-	16,266,141	13,019,211
Other taxes	7,349,168	6,517,222	-	-	7,349,168	6,517,222
Unrestricted investment income	43,842	1,350,566	(184,969)	1,510,252	(141,127)	2,860,818
Miscellaneous revenue	2,026,954	868,239	79,367	81,768	2,106,321	950,007
	<u>95,209,192</u>	<u>83,669,736</u>	<u>(105,602)</u>	<u>1,592,020</u>	<u>95,103,590</u>	<u>85,261,756</u>
Total revenues	<u>161,572,841</u>	<u>120,694,245</u>	<u>50,847,246</u>	<u>43,928,408</u>	<u>212,420,087</u>	<u>164,622,653</u>
Expenses:						
General government	21,773,154	15,441,627	-	-	21,773,154	15,441,627
Judicial	2,991,334	2,795,918	-	-	2,991,334	2,795,918
Public safety						
Police	34,457,131	32,772,357	-	-	34,457,131	32,772,357
Fire	21,151,054	20,937,959	-	-	21,151,054	20,937,959
Management Services	641,653	106,688	-	-	641,653	106,688
Community services	1,626,021	1,623,829	-	-	1,626,021	1,623,829
Public works	12,992,663	11,950,915	-	-	12,992,663	11,950,915
Culture and recreation	9,941,535	10,422,820	-	-	9,941,535	10,422,820
Community support	5,409,239	5,645,107	-	-	5,409,239	5,645,107
Interest and fiscal charges	3,523,685	6,545,310	-	-	3,523,685	6,545,310
Sewer	-	-	25,858,663	26,977,731	25,858,663	26,977,731
Development services	-	-	5,297,017	5,190,503	5,297,017	5,190,503
Total expenses	<u>114,507,469</u>	<u>108,242,530</u>	<u>31,155,680</u>	<u>32,168,234</u>	<u>145,663,149</u>	<u>140,410,764</u>
Increase (Decrease) in net position before transfers & special items	47,065,372	12,451,715	19,691,566	11,760,174	66,756,938	24,211,889
Transfers	499,349	280,773	(499,349)	(280,773)	-	-
Increase (Decrease) in net position	47,564,721	12,732,488	19,192,217	11,479,401	66,756,938	24,211,889
Net position, July 1	241,676,014	228,943,526	250,759,991	239,280,590	492,436,005	468,224,116
Prior period adjustments	158,739	-	-	-	158,739	-
Net position, July 1, as restated	<u>241,834,753</u>	<u>228,943,526</u>	<u>250,759,991</u>	<u>239,280,590</u>	<u>492,594,744</u>	<u>468,224,116</u>
Net position, June 30	<u>\$ 289,399,474</u>	<u>\$ 241,676,014</u>	<u>\$ 269,952,208</u>	<u>\$ 250,759,991</u>	<u>\$ 559,351,682</u>	<u>\$ 492,436,005</u>

Governmental Activities

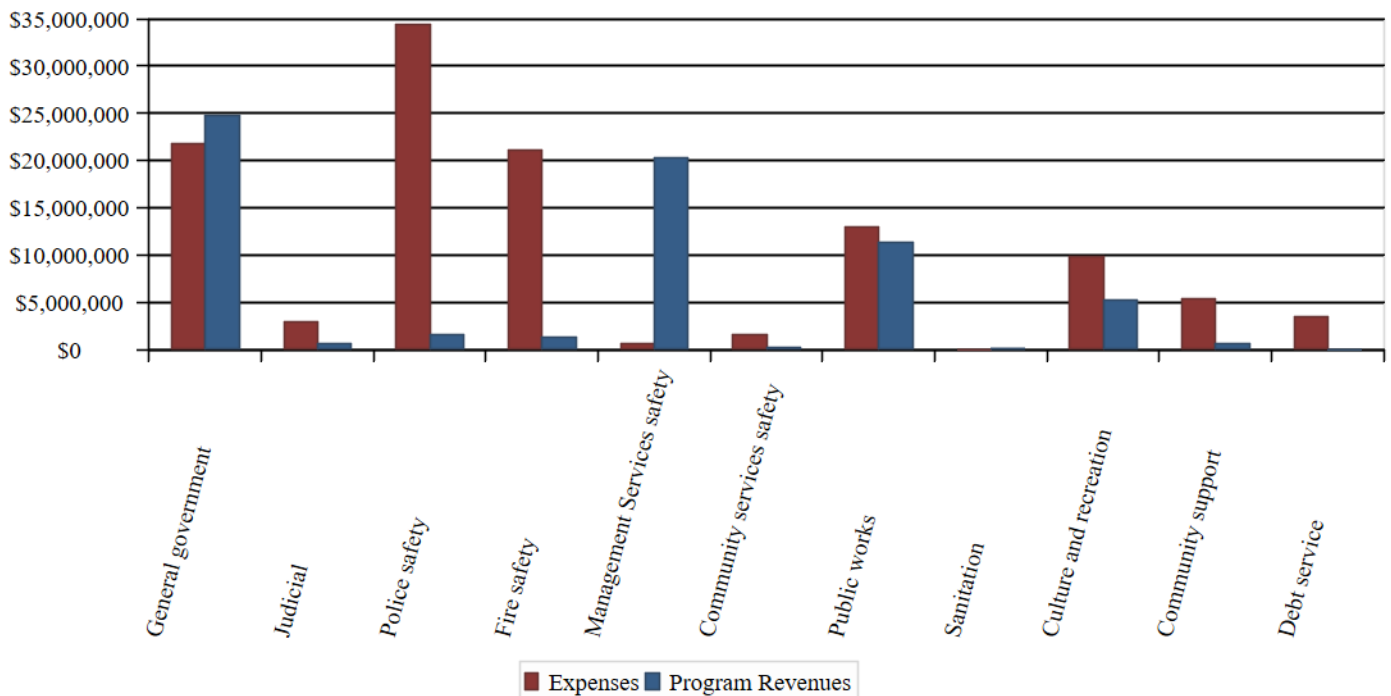
Governmental activities in fiscal year 2020-2021 including a prior period adjustment, increased the City's net position by \$47,723,460. Of the more significant results for governmental activities that contributed to this change the following was observed:

- In fiscal year 2020-2021, governmental program revenues increased by 79.2 percent, or \$29,339,140, from the prior year. The change is primarily attributed to an increase in operating grants due to the Coronavirus Relief Fund;
- Dedicated sales tax for improvement districts revenues increased by 24.9 percent, or \$3,246,930, from fiscal year 2019-2020. This increase is due to an increase in sales tax revenue from the Outlets at Legends at the Sparks Marina project;
- Consolidated taxes increased by 18.8 percent, or \$5,470,124, from fiscal year 2019-2020. Sales taxes consistently comprise over 80 percent of the consolidated tax, and the increase is representative of a variety of economic growth factors occurring in the area.

Revenues by Source - Governmental Activities



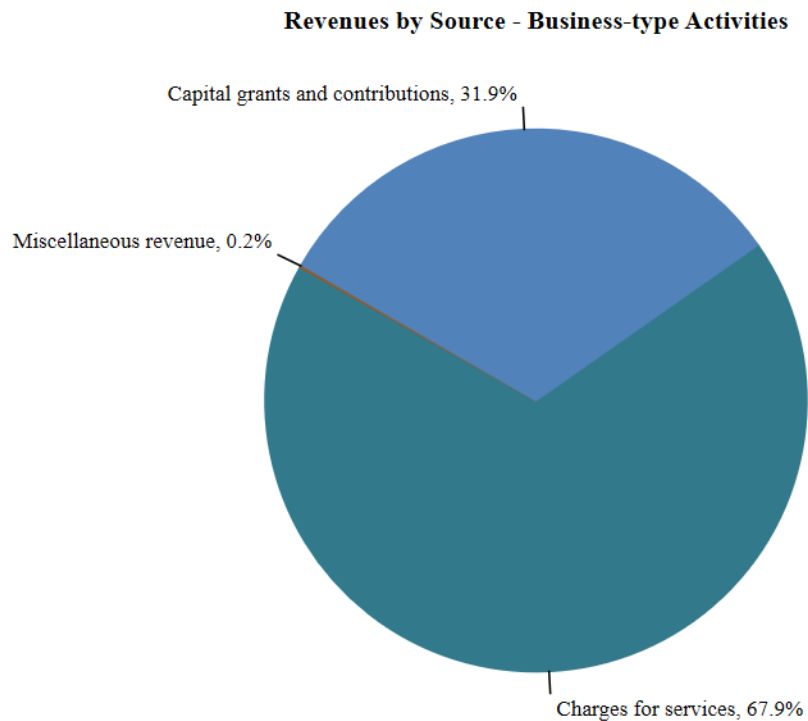
**Expenses and Program Revenues
Governmental Activities**

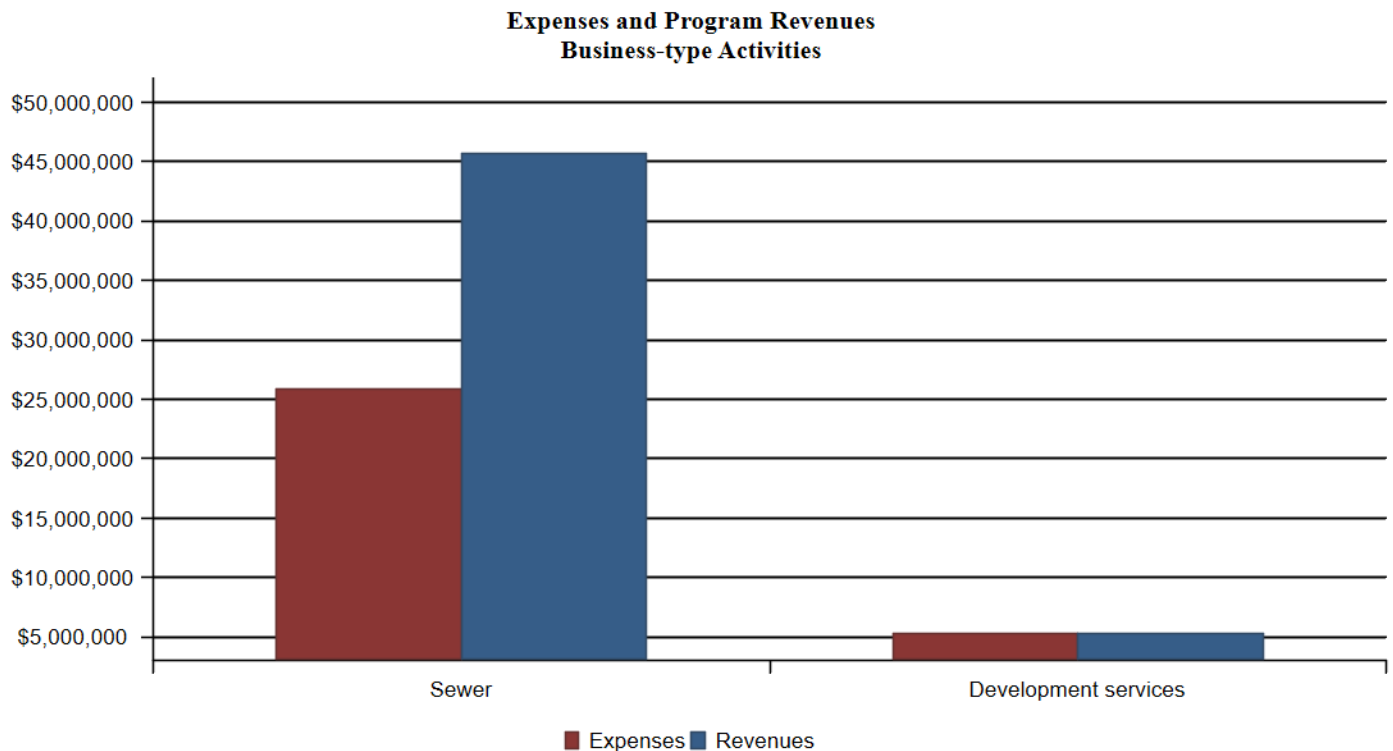


Business-type Activities

Business-type activities, in fiscal year 2020-2021 increased the City's net position by \$19,192,217. Significant results include:

- Total revenues increased by 15.8 percent, or \$6,918,838, which was driven primarily by an increase in revenues from developer contributions such as streets and right of ways, and residential sanitary connection fees;
- Expenses of business-type activities decreased from \$32,168,234 to \$31,155,680, a decrease of \$1,012,554, or 3.1 percent, and were related to a decrease in engineering professional services expense.





Financial Analysis of the City's Funds

Governmental Funds

The focus of the City of Sparks' governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. This information may be useful in assessing the City's financing requirements. Governmental Accounting Standards Boards Statement 54 provides fund balance classifications for governmental funds. Unassigned fund balance, in particular, may be used as a measure of a government's net resources available for spending at the end of the fiscal year. Additional information on the City's fund balances can be found in Note 1 of the basic financial statements.

- As of June 30, 2021, Sparks' governmental funds reported combined ending fund balances of \$81,570,629, which is an increase of \$25,803,796 from fiscal year 2019-2020 ending fund balance of \$55,766,833. The increase was primarily driven by an increase in operating grants related to Coronavirus Relief Fund, as well as ARPA.
- The combined ending fund balance of \$81,570,629 is comprised of: \$43,208,385 which is restricted to specific purposes such as, but not limited to, capital projects, debt, and grants, and \$38,362,244 which is unrestricted (includes committed, assigned and unassigned balances).
- Approximately 47.0 percent of the combined ending fund balances, or \$38,362,244, is unrestricted. Of the unrestricted balance, \$2,530,762 has been committed by Council action for items such as road repairs and economic stabilization, and \$25,863,735 has been assigned by the Chief Financial Officer (a designee of Council) for budget deficits, encumbered purchase orders, or capital projects. The remaining \$9,967,747 is unassigned and is available for various purposes.

General Fund

The General Fund is the primary operating fund of the City of Sparks. As of June 30, 2021, the unrestricted fund balance (includes committed, assigned and unassigned balances) was \$20,507,892, which is 198.9 percent greater than the prior year's unrestricted balance of \$6,860,784. The increase is largely due to increased consolidated taxes, and transfers in related to the Coronavirus Relief Fund. For fiscal year 2020-2021 revenues and transfers in exceeded expenditures and transfers out which resulted in an increase of the City's unrestricted fund balance to 24.7 percent of departmental expenditures (excluding capital outlay), which remains above the established policy goal of 8.3 percent. The unrestricted fund balance is 23.9 percent of General Fund revenues, which is up from 9.0 percent of General Fund revenues from fiscal year 2019-2020.

Although the City's General Fund balance was \$20,507,892 at June 30, 2021, it should be noted that \$10,540,145 is considered assigned for next year's budget deficit, and open purchase orders. This leaves \$9,967,747 as an unassigned ending fund balance available for various purposes.

The primary impacts upon the General Fund include a \$24,946,739 (32.3 percent) increase in revenues and transfers in and a \$9,803,914 (12.5 percent) increase in expenditures and transfers out. The two largest areas of revenue changes were intergovernmental revenues increased \$7,103,897 (22.0 percent) most of which is related to increased Consolidated Tax revenue collected by the state, and property taxes increased \$1,563,843 (6.3 percent) (real and personal) mostly related to real property tax revenues. The increase in expenditures and transfers out was primarily related to a \$6,364,224 (273.5 percent) increase in services and supplies in management services, and a \$4,055,438 (8.1 percent) increase in public safety expenditures, most of which were related to increased costs directly related to the City's response to the COVID-19 pandemic. The cumulative result is that the ending fund balance within the General Fund increased by \$13,647,108, or 198.9 percent, from the prior year.

Sparks Grants and Donations Fund

This fund is used to account for monies from all governmental fund grant awards, donations and other designated use awards, except Community Development and Block Grant awards, received by the City of Sparks to be used in accordance with award documentation.

The Sparks Grants and Donations Fund is a new major fund for fiscal year 2020-2021, which is mainly due to the \$19.2 million of funds allocated to the City of Sparks from the Coronavirus Relief Fund as provided by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). Total fund balance within the Sparks Grants and Donations Fund was \$491,885 compared to \$651,232 for the prior year, a decrease of 24.5 percent.

General Obligation Debt Service Fund

The existing debt in this fund is either backed by sales tax revenues (STAR bonds), local improvement district assessments, or consolidated tax revenues. Total fund balance within the General Obligation Debt Service Fund was \$18,617,263 compared to \$15,393,246 for the prior year, an increase of 20.9 percent. All revenue collected within this fund is pledged for debt service.

Proprietary Funds

The City of Sparks' proprietary funds provide the same type of information found in the government-wide financial statements, but contain more detail.

The net position of the Sewer Operations Enterprise Fund was \$264,821,071 as of June 30, 2021, an increase of \$18,506,581 or 7.5 percent, over the prior year's balance of \$246,314,490. The major changes include; a \$7,583,396 (87.0 percent) increase in capital contributions, and a \$1,472,281 (5.3 percent) increase in charges for services operating revenue related to sewer.

Net position of the Development Services Enterprise Fund decreased to \$4,320,392 from \$4,374,954, or 1.2 percent. Operating expenses increased by \$84,251, or 1.6 percent, and exceeded operating revenues which decreased by \$488,066, or 8.4 percent. Decreased operating revenues was primarily related to a decrease in building and planning fees.

General Fund Budgetary Highlights

Under state statutes, budgetary control is maintained at the function level. Although shifting between functions occurred, the original budget remained essentially the same as the final.

Actual revenues were \$4,966,091 more than budgeted, primarily due to increases in Consolidated Tax receipts, charges for services, and other local government shared revenues above budgeted expectations. The unexpected increases in these particular revenues were the direct result of the effects to the regional economy recovering from the COVID-19 global pandemic. Most local businesses were able to resume operations after being forced to temporarily close in mid-March of 2020 to reduce the spread of the contagion, the results of which led to a decrease in Consolidated Tax and business license revenues during the last quarter of the prior fiscal year.

Actual expenditures were 4.6 percent below final amended budget, which was primarily due to underspends related to position vacancies within the public safety area.

The following functions are highlighted:

- The General Government function achieved \$1,607,971, or 7.4 percent, in budgetary savings primarily from an underspend in professional services within the Management Services and Community Services departments;
- Spending within the Public Safety function was \$2,058,852, or 3.7 percent, less than budgeted primarily related to reduced salaries related to position vacancies;
- The Community Services Department achieved; \$246,051, or 10.8 percent, in budgetary savings within the Public Works function primarily from savings in budgeted professional services, and \$535,911, or 13.6 percent, in budgetary savings within the Culture and Recreation function primarily from reduced expenditures related to professional services, and landscape maintenance;
- Spending within the Community Support function was \$478,365, or 102.4 percent, more than budgeted mostly due to unexpected expenditures related to homeless services provided within the local community to which Sparks contributes financial resources.

Capital Assets and Debt Administration

Capital Assets

The City of Sparks' investment in capital assets, net of depreciation, for its governmental and business-type activities as of June 30, 2021, amounted to \$611,040,298, an increase of \$12,888,192 compared to \$598,152,106 from the prior year. Capital assets include tangible items such as land, construction in progress, buildings, improvements, machinery and equipment, infrastructure, storm drains and sewer lines. Additionally, the City has intangible assets in the form of right of way easements, water rights, and software development. The total increase from fiscal year 2020-2021 operations for governmental activities was \$9,247,736, (from \$419,876,432 to \$429,124,168), while business-type activities increased by \$3,640,456 (from \$178,275,674 to \$181,916,130).

Significant capital asset activities that occurred during fiscal year 2020-2021 included:

- Assets under construction, Construction in Progress (CIP), increased by \$10,812,343. New projects were started in the amount of \$14,612,132, and completed projects amounted to \$3,799,789. A significant portion of the increase in CIP were related to the 15th street infrastructure project, and Prater Way to Howard drive infrastructure project both donated by the Regional Transportation Commission, and the East Prater Way storm drain project;
- Assets classified as infrastructure decreased by \$3,931,462, which was primarily due to the depreciation expense exceeding the acquisition of new assets;
- Land holdings increased by \$5,748,410 related to contributions from developers, primarily associated with rights of way.

City of Sparks' Capital Assets
Net of Depreciation

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 45,039,482	\$ 39,291,072	\$ 1,873,105	\$ 1,873,105	\$ 46,912,587	\$ 41,164,177
Intangibles	3,333,640	3,407,498	2,648	2,648	3,336,288	3,410,146
Buildings	14,864,364	15,414,564	508,725	537,015	15,373,089	15,951,579
Improvements other than buildings	30,838,675	32,297,733	565,721	646,289	31,404,396	32,944,022
Machinery and equipment	13,698,974	11,231,145	423,078	440,032	14,122,052	11,671,177
Infrastructure	311,350,286	313,477,554	165,079,410	166,883,604	476,429,696	480,361,158
Construction in progress	9,909,866	4,667,985	6,436,941	866,479	16,346,807	5,534,464
Water rights	88,881	88,881	7,026,502	7,026,502	7,115,383	7,115,383
Total	<u>\$ 429,124,168</u>	<u>\$ 419,876,432</u>	<u>\$ 181,916,130</u>	<u>\$ 178,275,674</u>	<u>\$ 611,040,298</u>	<u>\$ 598,152,106</u>

Additional information on the City of Sparks' capital assets can be found in Note 7 to the financial statements.

Debt Administration

As of June 30, 2021, the City of Sparks had a total of \$267,717,832 of long-term liabilities outstanding. Of this amount, \$91,507,090 is related to pension benefits, \$52,188,710 is related to Other Post-Employment Benefits (OPEB), \$50,000 is related to refundable deposits, and \$123,972,032 is outstanding for all other long-term liabilities.

Other noncurrent liabilities not related to pension, OPEB, and deposits, amounting to \$148,529,428 are comprised of \$130,324,228 of governmental activities and \$18,205,200 of business-type activities. Governmental activity includes: revenue bonds of \$80,031,847; private placement tax allocation bonds of \$18,257,042; a financial incentive agreement payable to Syuffy Enterprises of \$300,000; a financial assistance agreement payable to Marnell Gaming of \$142,080; and accrued compensated absences, sick leave conversion, and insurance claim liabilities totaling \$31,593,259. Business-type activity includes: Private placement bonds and notes payable totaling \$15,966,212; and accrued compensated absences, and sick leave conversion liabilities of \$2,238,988. The City of Sparks' outstanding liabilities, including debt of the Redevelopment Agency, decreased by \$31,055,917, or 17.3 percent, during the fiscal year ended June 30, 2021.

Additional information on the City of Sparks' outstanding long-term debt can be found in Note 9 to the financial statements.

Other Factors

- The unemployment rate in the Reno-Sparks area was 4.7 percent in June 30, 2021 compared to 8.7 percent as of June 30, 2020. The high unemployment rate during the prior year was due to a sharp increase during the final quarter from the negative economic effects created by the COVID-19 global pandemic. The significant improvement in the unemployment rate is indicative of the extent to which the regional economy has begun to recover. Unemployment continues to improve reflected in a rate of 4.2% in August 2021.
- Fiscal year 2015-2016 was the first post-recession year that Washoe County taxable sales surpassed the former peak of \$7.3 billion set in fiscal year 2005-2006. The amount of taxable sales within Washoe County was \$5.2 billion during fiscal year 2009-2010 during the nadir of the recession; however, since then, taxable sales within Washoe County have increased to \$11.0 billion in fiscal year 2020-2021, an increase of 108.3 percent during the past ten fiscal years. Although the recovery is into the 11th year, we expect taxable sales to continue to improve as regional growth continues assuming the effects of the COVID-19 pandemic also continue to improve.
- During the years subsequent to the Great Recession, the median home values within Sparks have seen a significant rise. After peaking at approximately \$332,000 prior to the recession, the median home value plummeted to about \$140,000 during the recession. In September 2021, median home values in Sparks were \$481,649.
- The City's ad valorem tax revenues increased by 7.1 percent in fiscal year 2020-2021. This was due to an increase of 11.1 percent in the assessed valuation and additional new revenue from housing and other development that is exempt from property tax caps, when comparing fiscal year 2020-2021 and fiscal year 2019-2020. We anticipate ad valorem revenues to increase over the next several years due to growth in the area. However, this increase in revenue will not necessarily match the more rapid growth in assessed valuation due to the limits on revenue growth resulting from the property tax caps put in place during the 2005 Legislative session.
- The City of Sparks' estimated population increased during fiscal year 2020-2021 by 2.4 percent and the Nevada State Demographer's office projects a population increase of 0.7 percent for fiscal year 2021-2022. In December 2018, the US Census Bureau data showed Nevada was the nation's fastest growing state and the Northern Nevada Regional Growth Forecast reported that Washoe County, which includes the city of Sparks, had seen a 13.5 percent increase in jobs and an 8 percent increase in the number of occupied households. The growth from several major companies moving their operations to the Tahoe Regional Industrial Center located east of Sparks on Interstate 80 is expected to continue to attract thousands of new residents to the City of Sparks over the next decade.
- In December of 2018, the City Council voted to increase sewer and storm drain user rates by 5% annually from July 1, 2019 through July 1, 2022, to set multi-family residential and mobile home user rates equal to single family rates on July 1, 2019 and to annually adjust sewer and storm drain connection fees per the Engineering New Record Construction Cost Index beginning on January 1.
- The federal American Rescue Plan Act (ARPA) was passed in March 2021, and is expected to provide \$16,230,272 of financial assistance directly to the City of Sparks in response to the COVID-19 pandemic. The City of Sparks is planning to spend or obligate all funds allocated by ARPA by December 31, 2024, and in accordance with provisions of the Act.

All of these factors and others were considered in preparing the City's budget for the upcoming 2021-2022 fiscal year.

Requests for Information

This financial report is designed to provide a general overview of the City of Sparks' finances. Questions concerning any of the information contained herein should be addressed to the City of Sparks, Financial Services Department, 431 Prater Way, Sparks, Nevada, 89431.

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Basic Financial Statements

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City of Sparks
Statement of Net Position
June 30, 2021

(with Comparative Totals for June 30, 2020)

	Governmental Activities	Business-Type Activities	Total	2020
Assets				
Cash and investments	\$ 91,003,952	\$ 72,536,025	\$ 163,539,977	\$ 128,100,566
Accounts receivable, net	6,903,915	2,694,298	9,598,213	11,682,048
Internal balances	(810,745)	810,745	-	-
Due from other governments	12,798,490	190,589	12,989,079	10,514,221
Inventories	242,962	-	242,962	199,814
Deposits	19,072	-	19,072	19,072
Notes receivable, net	1,277,946	2,995,268	4,273,214	4,805,760
Restricted assets				
Cash and investments	11,386,165	-	11,386,165	11,388,319
Investment in the Truckee Meadows Water Reclamation Facility	-	38,162,151	38,162,151	39,538,710
Capital assets				
Land, construction in progress, intangible assets, and water rights	58,267,593	15,339,196	73,606,789	57,046,037
Other capital assets, net of depreciation	370,856,575	166,576,934	537,433,509	541,106,069
Total assets	551,945,925	299,305,206	851,251,131	804,400,616
Deferred Outflows of Resources				
Deferred outflow bond refundings	1,090,556	-	1,090,556	1,368,711
Deferred outflows related to pensions	12,012,670	1,304,823	13,317,493	14,206,991
Deferred outflows related to OPEB	15,618,134	1,241,984	16,860,118	10,522,834
Total deferred outflows of resources	28,721,360	2,546,807	31,268,167	26,098,536
Total assets and deferred outflows of resources	580,667,285	301,852,013	882,519,298	830,499,152
Liabilities				
Accounts payable and accrued expenses	2,808,402	409,399	3,217,801	4,964,971
Accrued interest payable	253,426	104,651	358,077	563,139
Contracts and retentions payable	2,124,324	1,241,616	3,365,940	2,919,216
Deposits	24,283	156,654	180,937	112,795
Due to other governments	3,195,173	765,393	3,960,566	3,334,202
Unearned revenue	8,693,121	346,073	9,039,194	772,156
Noncurrent liabilities, due within one year				
Bonds and notes payable	12,581,842	3,659,252	16,241,094	17,502,102
Compensated absences payable	3,766,002	495,289	4,261,291	5,043,341
Sick leave conversion payable	860,445	116,296	976,741	1,036,392
Claims liabilities	2,836,190	-	2,836,190	2,719,629
Financial incentive and interlocal agreements payable	242,080	-	242,080	242,080
Noncurrent liabilities, due in more than one year				
Bonds and notes payable	85,707,047	12,306,960	98,014,007	129,039,012
Compensated absences payable	11,259,011	1,440,827	12,699,838	10,818,422
Sick leave conversion payable	3,855,792	186,576	4,042,368	4,239,325
Claims liabilities	9,015,819	-	9,015,819	8,502,962
Financial incentive and interlocal agreements payable	200,000	-	200,000	442,080
Refundable deposits	-	50,000	50,000	50,000
Net pension liability	84,317,649	7,189,441	91,507,090	89,439,220
Total OPEB liability	49,471,353	2,717,357	52,188,710	43,493,794
Total liabilities	281,211,959	31,185,784	312,397,743	325,234,838
Deferred Inflows of Resources				
Deferred inflows related to pensions	5,162,847	354,968	5,517,815	8,522,650
Deferred inflows related to OPEB	4,893,005	359,053	5,252,058	4,305,659
Total deferred inflows of resources	10,055,852	714,021	10,769,873	12,828,309
Total liabilities and deferred inflows of resources	291,267,811	31,899,805	323,167,616	338,063,147
Net position				
Net investment in capital assets	413,601,581	167,767,880	581,369,461	552,644,801
Restricted for				
Court improvements	1,047,964	-	1,047,964	1,120,131
Road and street projects	1,914,269	-	1,914,269	1,361,011
Grants	1,682,617	-	1,682,617	1,862,719
Claims	8,986,415	-	8,986,415	7,994,928
Debt service	20,945,457	-	20,945,457	18,215,706
Capital projects	16,588,958	-	16,588,958	13,599,169
Promotion of special events	307,974	-	307,974	136,867
Public safety	301,406	-	301,406	426,852
Unrestricted	(175,977,167)	102,184,328	(73,792,839)	(104,926,179)
Total net position	\$ 289,399,474	\$ 269,952,208	\$ 559,351,682	\$ 492,436,005

See Notes to the Financial Statements

Function/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities				
General government	\$ 21,773,154	\$ 18,975,277	\$ 12	\$ 5,744,529
Judicial	2,991,334	662,624	-	-
Public safety				
Police	34,457,131	344,464	1,238,289	23,798
Fire	21,151,054	1,370,456	-	-
Management Services	641,653	-	20,321,063	-
Community services	1,626,021	240,242	-	-
Public works	12,992,663	3,452,679	-	7,892,198
Sanitation	-	181,329	-	-
Culture and recreation	9,941,535	4,011,966	60,766	1,203,243
Community support	5,409,239	15,000	625,714	-
Debt service				
Interest and fiscal charges	3,523,685	-	-	-
Total governmental activities	114,507,469	29,254,037	22,245,844	14,863,768
Business-type activities				
Sewer	25,858,663	29,365,070	-	16,297,112
Development services	5,297,017	5,290,666	-	-
Total business-type activities	31,155,680	34,655,736	-	16,297,112
Total primary government	\$ 145,663,149	\$ 63,909,773	\$ 22,245,844	\$ 31,160,880

General revenues:

Ad valorem taxes
Special assessments - taxes
Unrestricted intergovernmental - consolidated taxes
Dedicated sales tax - improvement districts
Unrestricted fair share distribution, state shared
Motor vehicle fuel taxes
Unrestricted gaming licenses, state shared
Marijuana revenue, state shared
Room taxes
Governmental services tax
Unrestricted investment income
Miscellaneous revenue

Transfers

Total general revenues and transfers

Change in Net Position

Net position - beginning of Year, as Originally Reported

Prior period adjustments

Net position - Beginning of Year, as restated

Net position - End of Year

City of Sparks
Statement of Activities
Year Ended June 30, 2021
(with Comparative Totals for the Year Ended June 30, 2020)

Net (Expenses) Revenues and Changes in Net Position			
Governmental Activities	Business-type Activities	Total	2020
\$ 2,946,664	\$ -	\$ 2,946,664	\$ 4,876,817
(2,328,710)	-	(2,328,710)	(2,071,131)
(32,850,580)	-	(32,850,580)	(31,839,713)
(19,780,598)	-	(19,780,598)	(20,556,975)
19,679,410	-	19,679,410	(106,688)
(1,385,779)	-	(1,385,779)	(1,518,030)
(1,647,786)	-	(1,647,786)	(3,276,433)
181,329	-	181,329	94,195
(4,665,560)	-	(4,665,560)	(5,561,067)
(4,768,525)	-	(4,768,525)	(4,713,686)
(3,523,685)	-	(3,523,685)	(6,545,310)
(48,143,820)	-	(48,143,820)	(71,218,021)
-	19,803,519	19,803,519	9,576,597
-	(6,351)	(6,351)	591,557
-	19,797,168	19,797,168	10,168,154
(48,143,820)	19,797,168	(28,346,652)	(61,049,867)
34,873,144	-	34,873,144	32,559,240
148,830	-	148,830	324,269
34,501,113	-	34,501,113	29,030,989
16,266,141	-	16,266,141	13,019,211
2,693,559	-	2,693,559	2,179,912
2,645,354	-	2,645,354	2,526,092
333,016	-	333,016	281,505
123,047	-	123,047	122,991
1,376,620	-	1,376,620	1,229,150
177,572	-	177,572	177,572
43,842	(184,969)	(141,127)	2,860,818
2,026,954	79,367	2,106,321	950,007
499,349	(499,349)	-	-
95,708,541	(604,951)	95,103,590	85,261,756
47,564,721	19,192,217	66,756,938	24,211,889
241,676,014	250,759,991	492,436,005	468,224,116
158,739	-	158,739	-
241,834,753	250,759,991	492,594,744	468,224,116
\$ 289,399,474	\$ 269,952,208	\$ 559,351,682	\$ 492,436,005

City of Sparks
Balance Sheet
Governmental Funds
June 30, 2021

(with Comparative Totals for June 30, 2020)

	General Fund	Sparks Grants & Donations	General Obligation Debt Service	Nonmajor Governmental Funds	Total Governmental Funds	2020
Assets						
Cash and investments	\$ 16,326,826	\$ 8,548,911	\$ 6,939,872	\$ 39,718,382	\$ 71,533,991	\$ 40,559,583
Accounts receivable, net	1,615,197	-	4,104,022	1,180,480	6,899,699	8,933,706
Due from other funds	11,882	-	-	-	11,882	21,450
Due from other governments	7,741,676	474,846	3,198,478	1,383,490	12,798,490	10,185,815
Notes receivable, net	-	-	-	1,277,946	1,277,946	1,322,268
Restricted cash and investments	-	-	8,478,915	2,907,250	11,386,165	11,388,319
Total assets	\$ 25,695,581	\$ 9,023,757	\$ 22,721,287	\$ 46,467,548	\$ 103,908,173	\$ 72,411,141
Liabilities						
Accounts payable	\$ 1,024,740	\$ 34,805	\$ -	\$ 278,594	\$ 1,338,139	\$ 1,009,255
Accrued liabilities	1,095,207	3,115	-	114,493	1,212,815	2,401,190
Contracts payable	68,081	211,899	-	1,646,764	1,926,744	2,158,124
Contract retentions payable	-	-	-	159,868	159,868	251,553
Refundable deposits	22,983	-	-	1,300	24,283	21,975
Unearned revenues	216,963	8,115,136	-	361,022	8,693,121	537,635
Due to other funds	-	-	-	11,882	11,882	21,450
Due to other governments	2,567,651	3,209	-	573,397	3,144,257	2,421,414
Total liabilities	4,995,625	8,368,164	-	3,147,320	16,511,109	8,822,596
Deferred Inflows of Resources						
Unavailable revenue - grants	-	163,709	-	1,277,946	1,441,655	1,381,332
Unavailable revenue - property taxes and other	192,064	-	-	46,996	239,060	300,619
Unavailable revenue - special assessments	-	-	4,104,024	-	4,104,024	6,167,959
Unavailable revenue - other	-	-	-	41,696	41,696	130,541
Total deferred inflows of resources	192,064	163,709	4,104,024	1,366,638	5,826,435	7,980,451
Fund Balances						
Restricted for						
Grants and donations	-	190,478	-	41,494	231,972	224,380
Law enforcement	-	301,406	-	-	301,406	426,852
Promotion of special events	-	-	-	307,974	307,974	136,867
Various judicial uses	-	-	-	287,358	287,358	274,185
Municipal facilities construction	-	-	-	156,653	156,653	180,576
Court fee collection programs	-	-	-	603,954	603,954	665,371
Developer agreements	-	-	-	3,727,427	3,727,427	2,978,716
Debt service reserve	-	-	18,617,263	5,080,915	23,698,178	20,681,329
Parks and recreation	-	-	-	6,436,841	6,436,841	5,146,860
Street improvements & rehabilitation	-	-	-	1,521,135	1,521,135	355,507
Capital projects	-	-	-	661,268	661,268	579,701
Improvements to Victorian Square	-	-	-	5,274,219	5,274,219	4,838,017
Committed for						
Economic development	-	-	-	52,399	52,399	64,000
Parks and recreation	-	-	-	494,581	494,581	57,236
Road surface repairs	-	-	-	971,579	971,579	773,692
Economic Stabilization	-	-	-	1,012,203	1,012,203	812,101
Assigned for						
Purchases on order	519,162	-	-	-	519,162	510,439
Specific capital projects	-	-	-	3,198,909	3,198,909	2,447,903
Next year's budget deficit	10,020,983	-	-	47,725	10,068,708	-
Other capital projects	-	-	-	12,076,956	12,076,956	8,104,017
Unassigned	9,967,747	-	-	-	9,967,747	6,350,345
Total fund balances	20,507,892	491,884	18,617,263	41,953,590	81,570,629	55,608,094
Total liabilities, deferred inflows of resources, and fund balances	\$ 25,695,581	\$ 9,023,757	\$ 22,721,287	\$ 46,467,548	\$ 103,908,173	\$ 72,411,141

City of Sparks
Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position
June 30, 2021

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - total governmental funds	\$ 81,570,629
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	
Governmental capital assets	615,333,146
Less accumulated depreciation	<u>(197,413,956)</u>
	417,919,190
Long-term liabilities, including bonds payable are not due and payable in the current period and, therefore, are not reported in the governmental funds.	
Revenue bonds payable	(80,031,847)
Tax allocation bonds payable	(18,257,042)
Compensated absences payable	(14,751,829)
Net pension liability	(83,244,211)
Total OPEB liability	(49,269,457)
Sick leave conversion payable	(4,689,287)
Financial incentive and interlocal agreements payable	<u>(442,080)</u>
	(250,685,753)
Interest payable	(253,426)
Unavailable revenue represents amounts that are not available to fund current expenditures and , therefore, are not reported in the governmental funds.	5,826,435
Deferred outflows and inflows of resources related to pensions and other post employment benefits (OPEB), are applicable to future periods and, therefore, are not reports in the governmental funds.	
Deferred outflows of resources related to pensions	11,834,243
Deferred outflows of resources related to OPEB	15,537,316
Deferred outflows of resources related to bond refundings	1,090,556
Deferred inflows of resources related to pensions	(5,098,218)
Deferred inflows of resources related to OPEB	<u>(4,857,041)</u>
	18,506,856
Internal service funds are used by management to charge the costs of certain activities of individual funds. Net position of the internal service funds are reported with governmental activities.	17,326,288
Internal balances is a receivable from/(payable to) business-type activities	<u>(810,745)</u>
Net position of governmental activities	<u><u>\$ 289,399,474</u></u>

City of Sparks
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2021
(with Comparative Totals for Year Ended June 30, 2020)

	General Fund	Sparks Grants & Donations	General Obligation Debt Service	Nonmajor Governmental Funds	Total Governmental Funds	2020
Revenues						
Taxes	\$ 26,330,232	\$ -	\$ 2,212,765	\$ 10,817,228	\$ 39,360,225	\$ 35,176,088
Licenses and permits	15,054,694	-	-	5,547,475	20,602,169	19,910,793
Intergovernmental revenues	39,440,830	20,916,762	16,266,141	4,888,335	81,512,068	50,188,454
Charges for services	4,344,508	-	-	1,380,242	5,724,750	4,969,720
Fines and forfeits	505,488	-	-	-	505,488	586,214
Miscellaneous	254,123	90,472	1,071	455,377	801,043	1,807,644
Total revenues	85,929,875	21,007,234	18,479,977	23,088,657	148,505,743	112,638,913
Expenditures						
Current						
General government	20,130,103	-	-	213,341	20,343,444	14,477,331
Judicial	2,479,315	57,398	-	223,451	2,760,164	2,547,670
Public safety	54,085,623	1,175,704	-	118,791	55,380,118	50,827,457
Public works	2,025,163	-	-	4,855,462	6,880,625	5,787,155
Culture and recreation	3,358,535	44,736	-	3,722,221	7,125,492	7,565,828
Community support	945,302	2,887,043	-	1,201,081	5,033,426	6,190,832
Total current expenditures	83,024,041	4,164,881	-	10,334,347	97,523,269	87,396,273
Capital outlay						
General government	-	-	-	445,060	445,060	1,174,337
Public safety	20,668	250,114	-	898,526	1,169,308	291,457
Public works	-	-	-	855,404	855,404	2,544,525
Culture and recreation	39,220	462,368	-	916,505	1,418,093	1,655,927
Community support	-	-	-	572,975	572,975	1,774,996
Total capital outlay	59,888	712,482	-	3,688,470	4,460,840	7,441,242
Debt service						
Principal	-	-	13,497,235	3,199,000	16,696,235	14,124,988
Interest	-	-	2,792,339	521,497	3,313,836	5,558,055
Fiscal charges and other	-	-	2,850	3,200	6,050	3,200
Refunding bond issuance costs	-	-	-	-	-	1,066,498
Total debt service	-	-	16,292,424	3,723,697	20,016,121	20,752,741
Total expenditures	83,083,929	4,877,363	16,292,424	17,746,514	122,000,230	115,590,256
Excess (Deficiency) of Revenues over Expenditures	2,845,946	16,129,871	2,187,553	5,342,143	26,505,513	(2,951,343)
Other Financing Sources (Uses)						
Refunding bonds issued	-	-	-	-	-	96,609,347
Payments to refunded bond escrow agent	-	-	-	-	-	(93,513,935)
Transfers						
Transfers in	16,198,975	-	1,037,886	4,229,565	21,466,426	8,781,547
Transfers out	(5,397,813)	(16,289,218)	(1,422)	(479,689)	(22,168,142)	(10,248,706)
Total other financing sources (uses)	10,801,162	(16,289,218)	1,036,464	3,749,876	(701,716)	1,628,253
Net Change in Fund Balances	13,647,108	(159,347)	3,224,017	9,092,019	25,803,797	(1,323,090)
Fund Balances, Beginning of Year, as originally reported	6,860,784	651,232	15,393,246	32,702,832	55,608,094	56,931,184
Prior Period Adjustment	-	-	-	158,739	158,739	-
Fund Balances, Beginning of Year, as restated	6,860,784	651,232	15,393,246	32,861,571	55,766,833	56,931,184
Fund Balances, End of Year	\$ 20,507,892	\$ 491,885	\$ 18,617,263	\$ 41,953,590	\$ 81,570,630	\$ 55,608,094

City of Sparks

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds
to the Statement of Activities
Year Ended June 30, 2021

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds \$ 25,803,797

Governmental funds report capital outlays as expenditures and the proceeds from the sale of assets as other financing sources. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives and only the gain or loss is recorded when the assets are sold.

Expenditures for capital assets	4,460,840	
Sale/disposition of assets	(240,424)	
Less current year depreciation	<u>(10,275,554)</u>	(6,055,138)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the governmental funds.

Change in unavailable revenue-grants	60,323	
Change in unavailable revenue-property & other taxes	(61,559)	
Change in unavailable revenue-special assessments	(2,063,935)	
Change in unavailable revenue-other	(88,845)	
Donated capital assets	<u>14,343,165</u>	12,189,149

Bond and lease proceeds provide current financial resources to the governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond and lease principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the statement of net position. In addition, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal payments	<u>16,696,235</u>	16,696,235
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Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Amortization of current year bond discounts	(3,380)	
Amortization of bond refundings	(278,155)	
Change in financial incentive/assistance agreements	242,080	
Change in accrued interest	77,736	
Change in long-term compensated absences payable	(816,256)	
Change in OPEB liability related amounts	(3,130,169)	
Change in sick leave conversion payable	<u>121,633</u>	(3,786,511)

Governmental funds report City pension contributions as expenditures. However in the statement of activities, the cost of pension benefits earned is reported as pension expense.

City pension contributions	6,481,076	
City pension expense	<u>(6,440,248)</u>	40,828

Internal service funds are used by management to charge the costs of certain activities of individual funds. The change in net position of the internal service funds is reported with governmental activities.

Change in net position of governmental activities	<u>\$ 47,564,721</u>	
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City of Sparks

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund
Year Ended June 30, 2021
(with Comparative Actual Amounts for Year Ended June 30, 2020)

	Budgeted Amounts		Variance with		
	Original	Final	Actual	Final Budget	2020
Revenues					
Taxes					
Real property	\$ 24,500,000	\$ 24,500,000	\$ 24,549,745	\$ 49,745	\$ 23,187,925
Personal property	1,675,000	1,675,000	1,780,487	105,487	1,578,464
	<u>26,175,000</u>	<u>26,175,000</u>	<u>26,330,232</u>	<u>155,232</u>	<u>24,766,389</u>
Licenses and permits					
Business licenses and permits					
Business licenses	8,213,500	8,213,500	7,719,258	(494,242)	7,466,727
Business license penalties	109,950	109,950	288,428	178,478	124,068
Liquor licenses	290,000	290,000	310,128	20,128	307,129
City gaming licenses	507,725	507,725	400,817	(106,908)	459,580
Telecommunication licenses	955,000	955,000	926,277	(28,723)	995,392
Franchise fees					
Gas	614,326	614,326	502,060	(112,266)	597,665
Electric	1,532,938	1,532,938	1,355,807	(177,131)	1,431,145
Water	498,750	498,750	511,425	12,675	474,735
Sanitation	1,800,000	1,800,000	1,848,774	48,774	1,763,509
Other	922,000	922,000	863,444	(58,556)	916,202
Other licenses and permits	271,000	271,000	328,276	57,276	360,191
	<u>15,715,189</u>	<u>15,715,189</u>	<u>15,054,694</u>	<u>(660,495)</u>	<u>14,896,343</u>
Intergovernmental revenues					
State shared revenue					
Consolidated taxes payment	31,600,000	31,600,000	34,501,113	2,901,113	29,030,989
Fair share distribution	2,275,000	2,275,000	2,693,559	418,559	2,179,912
Marijuana shared revenue	120,000	120,000	123,047	3,047	122,991
Other local government shared revenues					
County gaming licenses (City's share)	368,200	368,200	333,016	(35,184)	281,505
Other	645,293	645,293	1,790,095	1,144,802	721,536
	<u>35,008,493</u>	<u>35,008,493</u>	<u>39,440,830</u>	<u>4,432,337</u>	<u>32,336,933</u>
Charges for services					
General government					
Building and zoning fees	2,500	2,500	635	(1,865)	60
Other	3,132,822	3,132,822	4,343,873	1,211,051	3,013,090
	<u>3,135,322</u>	<u>3,135,322</u>	<u>4,344,508</u>	<u>1,209,186</u>	<u>3,013,150</u>
Fines and forfeits					
Fines - Court	603,000	603,000	497,920	(105,080)	542,215
Forfeits - Bail	3,000	3,000	2,180	(820)	-
Forfeits - Other	10,000	10,000	5,388	(4,612)	31,999
	<u>616,000</u>	<u>616,000</u>	<u>505,488</u>	<u>(110,512)</u>	<u>574,214</u>
Miscellaneous					
Investment income	100,000	100,000	18,962	(81,038)	111,921
Rents and royalties	58,080	58,080	60,040	1,960	60,228
Other	155,700	155,700	175,121	19,421	311,353
	<u>313,780</u>	<u>313,780</u>	<u>254,123</u>	<u>(59,657)</u>	<u>483,502</u>
Total revenues	<u>\$ 80,963,784</u>	<u>\$ 80,963,784</u>	<u>\$ 85,929,875</u>	<u>\$ 4,966,091</u>	<u>\$ 76,070,531</u>

City of Sparks

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund
Year Ended June 30, 2021
(with Comparative Actual Amounts for Year Ended June 30, 2020)

	Budgeted Amounts			Variance with	
	Original	Final	Actual	Final Budget	2020
Expenditures					
General government					
Executive (Mayor)					
Salaries and wages	\$ 68,025	\$ 68,025	\$ 61,762	\$ 6,263	\$ 66,552
Employee benefits	46,596	46,596	39,391	7,205	45,539
Services and supplies	12,343	12,343	515	11,828	5,019
	126,964	126,964	101,668	25,296	117,110
Legislative (City Council)					
Salaries and wages	287,540	287,540	273,288	14,252	283,120
Employee benefits	200,442	200,442	201,153	(711)	200,306
Services and supplies	57,372	57,372	6,883	50,489	20,498
	545,354	545,354	481,324	64,030	503,924
Management services					
Salaries and wages	1,888,839	1,888,839	1,854,259	34,580	1,783,670
Employee benefits	2,099,384	2,099,384	1,899,384	200,000	1,991,626
Services and supplies	3,112,775	9,346,800	8,691,155	655,645	2,326,931
	7,100,998	13,335,023	12,444,798	890,225	6,102,227
Legal (City Attorney)					
Salaries and wages	1,229,341	1,229,341	1,324,701	(95,360)	1,184,823
Employee benefits	616,029	616,029	631,675	(15,646)	601,267
Services and supplies	81,819	81,819	66,349	15,470	90,718
	1,927,189	1,927,189	2,022,725	(95,536)	1,876,808
Finance					
Salaries and wages	2,381,188	2,381,188	2,344,657	36,531	2,199,625
Employee benefits	1,186,337	1,186,337	1,168,604	17,733	1,086,984
Services and supplies	1,128,639	1,127,440	901,602	225,838	803,010
	4,696,164	4,694,965	4,414,863	280,102	4,089,619
Community services					
Salaries and wages	459,551	459,551	411,470	48,081	451,444
Employee benefits	242,501	242,501	187,167	55,334	234,099
Services and supplies	406,527	406,527	66,088	340,439	99,824
	1,108,579	1,108,579	664,725	443,854	785,367
Total general government	15,505,248	21,738,074	20,130,103	1,607,971	13,475,055
Judicial					
Municipal Court					
Salaries and wages	1,421,205	1,421,205	1,441,158	(19,953)	1,352,762
Employee benefits	825,417	825,417	831,969	(6,552)	769,779
Services and supplies	234,660	234,660	206,188	28,472	210,982
Total judicial	2,481,282	2,481,282	2,479,315	1,967	2,333,523
Public safety					
Police department					
Salaries and wages	18,684,081	18,684,081	18,167,820	516,261	17,063,672
Employee benefits	11,241,044	11,241,044	10,273,745	967,299	9,631,557
Services and supplies	3,640,575	3,640,575	3,508,614	131,961	3,340,533
Capital outlay	189,000	189,000	-	189,000	122,064
	33,754,700	33,754,700	31,950,179	1,804,521	30,157,826

City of Sparks

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund
Year Ended June 30, 2021
(with Comparative Actual Amounts for Year Ended June 30, 2020)

	Budgeted Amounts			Variance with	
	Original	Final	Actual	Final Budget	2020
Fire department					
Salaries and wages	\$ 10,780,000	\$ 10,780,000	\$ 11,112,787	\$ (332,787)	\$ 10,175,910
Employee benefits	6,864,181	6,864,181	6,541,318	322,863	6,195,636
Services and supplies	2,371,513	2,371,513	2,339,049	32,464	2,166,751
Capital outlay	-	-	-	-	36,710
	<u>20,015,694</u>	<u>20,015,694</u>	<u>19,993,154</u>	<u>22,540</u>	<u>18,575,007</u>
Community services					
Salaries and wages	76,178	76,178	74,015	2,163	73,129
Employee benefits	51,588	51,588	51,133	455	50,496
Services and supplies	1,314,604	1,314,604	1,268,802	45,802	1,194,395
	<u>1,442,370</u>	<u>1,442,370</u>	<u>1,393,950</u>	<u>48,420</u>	<u>1,318,020</u>
Management services department					
Salaries and wages	-	-	2,117	(2,117)	-
Employee benefits	-	-	531	(531)	-
Services and supplies	-	936,071	745,692	190,379	-
Capital outlay	-	16,308	20,668	(4,360)	-
	<u>-</u>	<u>952,379</u>	<u>769,008</u>	<u>183,371</u>	<u>-</u>
Total public safety	<u>55,212,764</u>	<u>56,165,143</u>	<u>54,106,291</u>	<u>2,058,852</u>	<u>50,050,853</u>
Public works					
Community services					
Salaries and wages	552,158	552,158	550,915	1,243	528,429
Employee benefits	319,098	319,098	320,732	(1,634)	310,935
Services and supplies	1,402,926	1,399,958	1,153,516	246,442	1,043,533
Total public works	<u>2,274,182</u>	<u>2,271,214</u>	<u>2,025,163</u>	<u>246,051</u>	<u>1,882,897</u>
Culture and recreation					
Community services					
Salaries and wages	874,478	874,478	779,291	95,187	678,675
Employee benefits	624,352	624,352	522,527	101,825	458,610
Services and supplies	2,400,270	2,399,501	2,056,717	342,784	2,117,855
Capital outlay	35,335	35,335	39,220	(3,885)	25,073
Total culture and recreation	<u>3,934,435</u>	<u>3,933,666</u>	<u>3,397,755</u>	<u>535,911</u>	<u>3,280,213</u>
Community support					
Management services					
Services and supplies	466,937	466,937	945,302	(478,365)	439,446
Total expenditures	<u>79,874,848</u>	<u>87,056,316</u>	<u>83,083,929</u>	<u>3,972,387</u>	<u>71,461,987</u>
Excess (Deficiency) of Revenues over Expenditures	<u>1,088,936</u>	<u>(6,092,532)</u>	<u>2,845,946</u>	<u>8,938,478</u>	<u>4,608,544</u>
Other Financing Sources (Uses)					
Contingency	(1,000,000)	(1,000,000)	-	1,000,000	-
Transfers					
Transfers in	1,000,000	17,115,401	16,198,975	(916,426)	1,111,580
Transfers out	(4,591,247)	(4,591,247)	(5,397,813)	(806,566)	(7,215,841)
Total other financing sources (uses)	<u>(4,591,247)</u>	<u>11,524,154</u>	<u>10,801,162</u>	<u>(722,992)</u>	<u>(6,104,261)</u>
Net Change in Fund Balances	<u>(3,502,311)</u>	<u>5,431,622</u>	<u>13,647,108</u>	<u>8,215,486</u>	<u>(1,495,717)</u>
Fund Balances, Beginning of Year	<u>7,469,899</u>	<u>7,464,964</u>	<u>6,860,784</u>	<u>(604,180)</u>	<u>8,356,501</u>
Fund balances, End of Year	<u>\$ 3,967,588</u>	<u>\$ 12,896,586</u>	<u>\$ 20,507,892</u>	<u>\$ 7,611,306</u>	<u>\$ 6,860,784</u>

City of Sparks

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual Sparks Grants and Donations Fund
 Sparks Grants & Donations
 Year Ended June 30, 2021
 (with Comparative Actual Amounts for Year Ended June 30, 2020)

	Budgeted Amounts		Variance with		
	Original	Final Budget	Actual	Final Budget	2020
Revenues					
Intergovernmental revenues					
Federal awards					
Department of the Treasury	\$ -	\$ 19,176,261	\$ 19,176,261	\$ -	\$ -
Department of Justice	-	374,118	147,711	(226,407)	31,296
Department of Transportation, Traffic Safety	-	502,412	436,086	(66,326)	73,584
Department of Homeland Security	-	-	-	-	9,447
Executive Office of the President	-	8,900	7,186	(1,714)	6,994
National Endowment for the Arts	-	2,550	2,550	-	49,507
State and County awards					
Council of the Arts	-	4,950	4,950	-	4,950
Washoe County	-	1,170,127	974,040	(196,087)	377,848
Other local government shared revenues					
Crime forfeitures	-	107,048	107,048	-	158,709
Other	-	83,270	60,930	(22,340)	70,292
Total intergovernmental revenues	-	21,429,636	20,916,762	(512,874)	782,627
Charges for services					
Recreation	-	-	-	-	4,002
Miscellaneous					
Investment income (loss)	-	113	145	32	5,435
Other	-	91,755	90,327	(1,428)	227,914
Total miscellaneous	-	91,868	90,472	(1,396)	233,349
Total revenues	-	21,521,504	21,007,234	(514,270)	1,019,978
Expenditures					
General government					
Services and supplies	-	30,411	-	30,411	50
Judicial					
Services and supplies	-	95,427	57,398	38,029	67,597
Public safety					
Salaries and wages	-	259,113	216,005	43,108	101,684
Employee benefits	-	47,978	42,990	4,988	37,364
Services and supplies	-	1,375,867	916,709	459,158	636,743
Capital outlay	-	532,861	250,114	282,747	5,185
Total public safety	-	2,215,819	1,425,818	790,001	780,976
Culture and recreation					
Services and supplies	-	108,958	44,736	64,222	29,177
Capital outlay	-	672,368	462,368	210,000	-
Total culture and recreation	-	781,326	507,104	274,222	29,177
Community support					
Services and supplies	-	2,970,617	2,887,043	83,574	-
Total expenditures	-	6,093,600	4,877,363	1,216,237	877,800
Excess (Deficiency) of Revenues over Expenditures	-	15,427,904	16,129,871	(700,571)	142,178
Other Financing Sources (Uses)					
Transfers					
Transfers out	-	(16,205,644)	(16,289,218)	83,574	-
Total other financing sources (uses)	-	22,299,244	21,166,581	1,132,663	877,800
Net Change in Fund Balances	-	(777,740)	(159,347)	619,789	142,178
Fund Balances, Beginning of Year	941,756	1,697,520	651,232	(1,046,288)	509,054
Fund Balances, End of Year	\$ 941,756	\$ 919,780	\$ 491,885	\$ (427,895)	\$ 651,232

City of Sparks
Statement of Net Position - Proprietary Funds
June 30, 2021

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Sewer Operations	Development Services	Total Enterprise Funds	Internal Service Funds
Assets				
Current assets				
Cash and investments	\$ 64,553,437	\$ 7,982,588	\$ 72,536,025	\$ 19,469,961
Accounts receivable, net	2,687,868	6,430	2,694,298	4,216
Notes receivable	503,531	-	503,531	-
Due from other governments	190,589	-	190,589	-
Deposits	-	-	-	19,072
Inventory of supplies	-	-	-	242,962
Total current assets	67,935,425	7,989,018	75,924,443	19,736,211
Noncurrent assets				
Capital assets				
Land	1,873,105	-	1,873,105	-
Construction in progress	6,340,828	96,113	6,436,941	389,583
Intangible assets	2,648	-	2,648	-
Buildings	982,424	-	982,424	475,005
Site improvements	3,657,382	70,045	3,727,427	245,445
Machinery and equipment	844,769	77,839	922,608	33,199,518
Water rights	7,026,502	-	7,026,502	-
Roads and streets	11,202,489	-	11,202,489	-
Storm drains	132,316,351	-	132,316,351	-
Sewer lines	151,856,359	-	151,856,359	-
	316,102,857	243,997	316,346,854	34,309,551
Less accumulated depreciation	(134,371,811)	(58,913)	(134,430,724)	(23,104,569)
Capital assets, net	181,731,046	185,084	181,916,130	11,204,982
Other noncurrent assets				
Investment - Truckee Meadows Water Reclamation Facility	38,162,151	-	38,162,151	-
Notes receivable	2,491,737	-	2,491,737	-
Total other noncurrent assets	40,653,888	-	40,653,888	-
Total noncurrent assets	222,384,934	185,084	222,570,018	11,204,982
Total assets	290,320,359	8,174,102	298,494,461	30,941,193
Deferred outflows of resources				
Deferred outflows related to pension	862,776	442,047	1,304,823	178,427
Deferred outflows related to OPEB	617,458	624,526	1,241,984	80,818
Total deferred outflows of resources	1,480,234	1,066,573	2,546,807	259,245
Total Assets and Deferred Outflows of Resources	291,800,593	9,240,675	301,041,268	31,200,438

City of Sparks
Statement of Net Position - Proprietary Funds
June 30, 2021

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Sewer Operations	Development Services	Total Enterprise Funds	Internal Service Funds
Liabilities				
Current liabilities				
Accounts payable	\$ 171,310	\$ 73,042	\$ 244,352	\$ 237,007
Accrued liabilities	100,938	64,109	165,047	20,445
Contracts payable	1,052,121	52,226	1,104,347	37,712
Contract retentions payable	134,793	2,476	137,269	-
Refundable deposits	-	156,654	156,654	-
Unearned revenues	346,073	-	346,073	-
Due to other governments	654,370	111,023	765,393	50,916
Interest payable	104,651	-	104,651	-
Compensated absences payable (current maturities)	267,854	227,435	495,289	66,195
Sick leave conversion payable (current maturities)	75,281	41,015	116,296	-
Claims liabilities (current maturities)	-	-	-	2,836,190
Matured principal payable	3,659,252	-	3,659,252	-
Total current liabilities	6,566,643	727,980	7,294,623	3,248,465
Noncurrent liabilities				
Refundable deposits (net of current maturities)	-	50,000	50,000	-
Compensated absences payable (net of current maturities)	756,473	684,354	1,440,827	206,989
Total OPEB liability	1,341,199	1,376,158	2,717,357	201,896
Net pension liability	5,274,111	1,915,330	7,189,441	1,073,438
Sick leave conversion payable (net of current maturities)	152,199	34,377	186,576	26,950
Claims liabilities (net of current maturities)	-	-	-	9,015,819
General obligation bonds & notes (net of current)	12,306,960	-	12,306,960	-
Total noncurrent liabilities	19,830,942	4,060,219	23,891,161	10,525,092
Total liabilities	26,397,585	4,788,199	31,185,784	13,773,557
Deferred Inflows of Resources				
Deferred inflows related to pensions	329,510	25,458	354,968	64,629
Deferred inflows related to OPEB	252,427	106,626	359,053	35,964
Total deferred inflows of resources	581,937	132,084	714,021	100,593
Total liabilities and deferred inflows of resources	26,979,522	4,920,283	31,899,805	13,874,150
Net Position				
Net investment in capital assets	167,588,857	179,023	167,767,880	11,204,980
Restricted for claims	-	-	-	8,986,416
Unrestricted	97,232,214	4,141,369	101,373,583	(2,865,108)
Total net position	\$ 264,821,071	\$ 4,320,392	269,141,463	\$ 17,326,288
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			810,745	
Net Position of Business-Type Activities			\$ 269,952,208	

City of Sparks
Statement of Revenues, Expenses, and Changes in Net Position - Proprietary Funds
Year Ended June 30, 2021

	Business-Type Activities - Enterprise Funds			Governmental Activities
	Sewer Operations	Development Services	Total Enterprise Funds	Internal Service Funds
Operating revenues				
Licenses and permits	\$ 179,440	\$ 2,639,263	\$ 2,818,703	\$ -
Charges for services	29,185,629	2,651,405	31,837,034	21,064,449
Miscellaneous	75,217	3,323	78,540	405,481
Total operating revenues	29,440,286	5,293,991	34,734,277	21,469,930
Operating Expenses				
Salaries and wages	3,391,008	2,224,294	5,615,302	607,615
Employee benefits	1,937,632	1,200,346	3,137,978	389,115
Services and supplies	11,854,760	1,906,755	13,761,515	16,451,832
Depreciation	6,650,491	12,125	6,662,616	2,074,849
Net loss from Truckee Meadows Water Reclamation Facility	2,448,142	-	2,448,142	-
Total operating expenses	26,282,033	5,343,520	31,625,553	19,523,411
Operating Income (Loss)	3,158,253	(49,529)	3,108,724	1,946,519
Non-operating Revenues (Expenses)				
Investment income	(200,390)	15,421	(184,969)	(9,123)
Interest expense	(270,326)	-	(270,326)	-
Miscellaneous/Other	(63)	891	828	-
Gain (loss) on disposition of assets	-	-	-	70,455
Total nonoperating revenues (expenses)	(470,779)	16,312	(454,467)	61,332
Income (Loss) Before Capital Contributions and Transfers	2,687,474	(33,217)	2,654,257	2,007,851
Capital Contributions				
Vehicles	-	-	-	207,642
Sewer connection fees	12,623,596	-	12,623,596	-
Sewer lines and storm drains	3,673,516	-	3,673,516	-
Total capital contributions	16,297,112	-	16,297,112	207,642
Transfers				
Transfers in	238,467	9,234	247,701	1,201,066
Transfers out	(716,472)	(30,579)	(747,051)	-
Total transfers	(478,005)	(21,345)	(499,350)	1,201,066
Change in Net Position	18,506,581	(54,562)	18,452,019	3,416,559
Net Position, Beginning of Year	246,314,490	4,374,954		13,909,729
Net Position, End of Year	\$ 264,821,071	\$ 4,320,392		\$ 17,326,288
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds			740,198	
Change in net position of business-type activities			\$ 19,192,217	

City of Sparks
Statement of Cash Flows - Proprietary Funds - Proprietary Funds
Year Ended June 30, 2021

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer Operations	Development Services	Total Enterprise Funds	
Operating activities				
Cash received from customers and users	\$ 29,287,948	\$ 5,369,542	\$ 34,657,490	\$ 4,926,943
Cash received from interfund services provided	-	-	-	16,709,624
Cash received from reimbursements of insurance claims	-	-	-	296,578
Cash paid to employees	(5,289,725)	(3,333,155)	(8,622,880)	(975,563)
Cash paid to suppliers	(11,395,645)	(1,848,878)	(13,244,523)	(16,453,640)
Cash paid to Truckee Meadows Water Reclamation Facility	(1,071,583)	-	(1,071,583)	-
Miscellaneous cash receipts (expenses)	(63)	-	(63)	-
Net cash from operating activities	11,530,932	187,509	11,718,441	4,503,942
Noncapital financing activities				
Transfers in	238,467	9,234	247,701	482,022
Transfers out	(4,001)	(24,006)	(28,007)	-
Net cash from (used for) noncapital financing activities	234,466	(14,772)	219,694	482,022
Capital and related financing activities				
Bond and capital lease obligation principal payments	(15,593,158)	-	(15,593,158)	-
Bond and capital lease interest expense paid	(397,652)	-	(397,652)	-
Proceeds from sale of capital assets	-	-	-	84,987
Acquisition of capital assets	(7,264,365)	(84,236)	(7,348,601)	(2,122,401)
Cash contributions - sewer connection fees	12,623,596	-	12,623,596	-
Net cash used for capital and related financing activities	(10,631,579)	(84,236)	(10,715,815)	(2,037,414)
Investing activities				
Investment income (loss)	(200,390)	15,421	(184,969)	(9,122)
Principal received on notes receivable	488,224	-	488,224	-
Net cash from (used for) investing activities	287,834	15,421	303,255	(9,122)
Net change in cash and cash equivalents	1,421,653	103,922	1,525,575	2,939,428
Cash and cash equivalents, Beginning of Year	63,131,784	7,878,666	71,010,450	16,530,533
Cash and cash equivalents, End of Year	\$ 64,553,437	\$ 7,982,588	\$ 72,536,025	\$ 19,469,961

City of Sparks
Statement of Cash Flows - Proprietary Funds
Year Ended June 30, 2021

	Business-type Activities - Enterprise Funds			Governmental Activities - Internal Service Funds
	Sewer Operations	Development Services	Total Enterprise Funds	
Reconciliation of operating income (loss) to net cash from operating activities:				
Operating income (loss)	\$ 3,158,255	\$ (49,530)	\$ 3,108,725	\$ 1,946,520
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation	6,650,491	12,125	6,662,616	2,074,849
Miscellaneous cash receipts/payments	(63)	891	828	-
Changes in				
Accounts receivable	(345,182)	9,369	(335,813)	385,640
Due from other governments	83,391	-	83,391	77,575
Inventory of supplies	-	-	-	(43,146)
Investment in Truckee Meadows Water Reclamation Facility	1,376,559	-	1,376,559	-
Pension related amounts	3,689	(13,852)	(10,163)	3,524
OPEB related amounts	71,443	95,997	167,440	6,422
Accounts payable	(169,969)	32,143	(137,826)	(586,065)
Accrued liabilities	(86,229)	(58,421)	(144,650)	(19,143)
Contracts payable	745,633	24,544	770,177	(388)
Unearned revenue	111,552	-	111,552	-
Due to other governments	(118,650)	648	(118,002)	(1,627)
Refundable deposits	-	65,834	65,834	-
Compensated absences	118,819	133,929	252,748	30,363
Sick leave conversion payable	(68,807)	(66,168)	(134,975)	-
Claims liabilities	-	-	-	629,418
Total adjustments	8,372,677	237,039	8,609,716	2,557,422
Net cash from operating activities	\$ 11,530,932	\$ 187,509	\$ 11,718,441	\$ 4,503,942
Noncash investing and capital and related financing activities:				
Contributions of capital assets from (to) other funds	\$ (712,471)	\$ (6,573)	\$ (719,044)	\$ 926,686
Contributions of capital assets from developers	\$ 3,673,516	\$ -	\$ 3,673,516	\$ -

City of Sparks
Statement of Fiduciary Net Position
June 30, 2021

	<u>TMWRF Investment Pool</u>	<u>Other Custodial Funds</u>	<u>Total Custodial Funds</u>
Assets			
Cash and investments	\$ 2,993,990	\$ 269,513	\$ 3,263,503
Net Position			
Restricted for:			
Individuals, organizations and other governments	2,993,990	269,513	3,263,503
Total liabilities and net position	<u>\$ 2,993,990</u>	<u>\$ 269,513</u>	<u>\$ 3,263,503</u>

City of Sparks
Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2021

	TMWRF Investment Pool	Other Custodial Funds	Total Custodial Funds
Additions:			
Contributions			
Dependent co-pay contributions	\$ -	\$ 235,026	\$ 235,026
Joint Venture owner contributions	18,543,900	-	18,543,900
Police Evidence Additions	-	281,328	281,328
Total contributions	<u>18,543,900</u>	<u>516,354</u>	<u>19,060,254</u>
Other income			
Interest, dividends, and other	2,284	110	2,394
Receipts from TMWRF sales and services	957,895	-	957,895
Total other income	<u>960,179</u>	<u>110</u>	<u>960,289</u>
Total additions	<u>19,504,079</u>	<u>516,464</u>	<u>20,020,543</u>
Deductions:			
Medical, dental, and life insurance - retirees	-	304,914	304,914
Disbursements for operating costs of joint venture	19,687,634	-	19,687,634
Disbursements for capital costs of joint venture	213,984	-	213,984
Police Evidence Deductions	-	179,733	179,733
Total deductions	<u>19,901,618</u>	<u>484,647</u>	<u>20,386,265</u>
Change in Net Position	<u>(397,539)</u>	<u>31,817</u>	<u>(365,722)</u>
Net position, beginning of year	-	-	-
Prior period adjustment	3,391,529	237,696	3,629,225
Net position, beginning of year as restated	<u>3,391,529</u>	<u>237,696</u>	<u>3,629,225</u>
Net position, end of year	<u>\$ 2,993,990</u>	<u>\$ 269,513</u>	<u>\$ 3,263,503</u>

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Note 1 - Summary of Significant Accounting Policies

Reporting Entity

The City of Sparks, Nevada was incorporated March 15, 1905. The City operates under a city council/manager form of government and provides the following services as authorized by its charter: public safety (police and fire), streets and alleys, sanitary sewer, recreation, public improvements, planning and zoning, and general administrative services.

The accounting policies of the City of Sparks, including the Redevelopment Agency Areas of the City of Sparks, conform to accounting principles generally accepted in the United States of America (GAAP) as applicable to governments.

The financial statements present the reporting entity, which consists of the City and its blended component units, entities for which the City is considered to be financially accountable. The blended component units are, in substance, part of the City's operations, even though they are legally separate entities. Thus, the following blended component units are appropriately presented as funds of the primary government.

Redevelopment Agency (Areas No. 1 and No. 2) of the City of Sparks

Although legally separate from the City, the Redevelopment Agency Areas are governed by a Board comprised of City Council Members and Mayor, the Areas are dependent upon the City's taxing authority, and the City has operational responsibility for the Areas. Separate financial statements for the Redevelopment Agency Areas are not available.

Government-Wide and Fund Financial Statements

The government-wide financial statements report information on all of the nonfiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Eliminations have been made to minimize the double counting of internal activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or business-type activity are offset by program revenues. *Direct expenses* are those that are specifically associated with a function or business-type activity. *Program revenues* include; 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or business-type activity and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or business-type activity. Taxes, and other items properly not included among program revenues, are reported as *general revenues*.

The fund financial statements provide information about the City's funds, including its fiduciary funds and blended component units. Separate statements for each fund category—*governmental, proprietary and fiduciary*—are presented, even though the latter is excluded from the government-wide financial statements. The emphasis of fund financial statements is on major governmental and enterprise funds, each of which are displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from an exchange transaction such as providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Nonoperating revenues and nonoperating expenses result from nonexchange transactions or ancillary services.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements and the proprietary fund financial statements are reported using the *economic resources* measurement focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *measurable* when the amount of the transaction can be determined and *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. When revenues are due, but will not be collected within this 60 day period, the receivable is recorded and an offsetting deferred inflow of resources account is established. Thus in subsequent periods, when both revenue recognition criteria are met, the deferred inflow of resources is removed and revenue is recognized. Expenditures generally are recorded when liabilities are incurred, as under accrual accounting. However, expenditures related to debt service, compensated absences, postemployment benefits, and claims and judgments are recorded only when payment is due.

Property taxes, consolidated tax revenue [comprised of six tax components: sales taxes (which are comprised of Supplemental City/County Relief Tax - SCCRT and the Basic City/County Relief Tax - BCCRT), cigarette taxes, government services taxes, real property transfer taxes, and liquor taxes], room taxes, gaming taxes, gasoline taxes, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when the City receives cash.

The fiduciary fund financial statements are reported using the economic resource measurement focus and the accrual basis of accounting and are custodial in nature. Additions are recorded when earned and deductions are recorded when liabilities are incurred regardless of the timing of related cash flows.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are interfund services provided and used and other charges between the City's business-type activities and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

The City reports the following major governmental funds:

The *General Fund* is the City's general operating fund and is used to account for all financial resources except those required to be accounted for in other funds.

The *Sparks Grants and Donations Fund* is used to account for all governmental fund grant awards, donations and other designated use awards, except Community Development and Block Grant awards, received by the City of Sparks.

The *General Obligation Debt Service Fund* accumulates monies for the payment of the City's general obligation bonds and notes, revenue bonds and tax allocation bonds and notes, excluding those bonds and notes of the Redevelopment Agencies.

The City reports the following major enterprise fund:

The *Sewer Operations Fund* accounts for the City's sewer services to its residents and some residents of Washoe County.

The *Development Services Fund* accounts for the City's issuance of building permits and other fees designated to finance building and development of the City.

Additionally, the City reports the following fund types:

Special revenue funds account for specific revenue resources which by legislative enactments are not required to be accounted for as general revenue, including federal funds.

Debt service funds account for funds designated in the Bond Ordinance and designed to provide for the payment of the principal of and interest on the respective Series of Bonds issued thereunder, as the same respectively fall due, and as established by the provisions of the Bond Ordinance.

Capital projects funds account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from proprietary type activities which are accounted for in enterprise funds or those financed with funds held by the City in a trustee capacity.

Internal service funds account for motor vehicle maintenance, group insurance, workers' compensation insurance and municipal insurance services to other departments or agencies of the City, or to other governments, on a cost reimbursement basis.

Fiduciary funds account for cash held by the City of Sparks for others in a custodial capacity prior to allocation to various individuals and governmental agencies.

Assets, Liabilities, Deferred Inflows and Outflows of Resources, and Net Position or Equity

Cash and Investments

Cash resources of the individual funds are combined to form a pool of cash and investments, which is managed by the City's Chief Financial Officer. Investments consist primarily of money market mutual funds, negotiable certificates of deposits, corporate notes and obligations of agencies of the United States. Investments are recorded at fair value in accordance with GASB Statement No. 72, *Fair Value Measurements and Application*. Accordingly, the change in fair value of investments is recognized as an increase or decrease to investment assets and investment income. Investment income earned is distributed to the appropriate funds based on each fund's equity in the investment. Pursuant to Section 1 of NRS 355 and NRS 355.170, the City of Sparks may only invest in the following types of securities:

- Certain "A" rated notes and bonds purchased by a registered broker-dealer that are issued by corporations organized and operating in the United States (U.S.) and that mature within five (5) years from the date of purchase; asset-backed securities and collateralized mortgage obligations rated "AAA" or higher by a nationally recognized rating service. These investments must not, in the aggregate, exceed 20 percent of the total portfolio at the time of purchase, nor include notes and bonds issued by any one corporation in excess of 25 percent of such investments.
- U.S. bonds and debentures maturing within ten (10) years from the date of purchase.
- Certain farm loan bonds and debentures.
- Bills and notes of the U.S. Treasury maturing within ten (10) years from the date of purchase.
- Obligations of an agency of the U.S., or a corporation sponsored by the government, maturing within ten (10) years from the date of purchase.
- Obligations of state and local governments if, (1) the interest is exempt for federal income tax purposes, and (2) the obligation has been rated "A" or higher by a nationally recognized bond credit rating agency.
- Negotiable and nonnegotiable certificates of deposit from commercial banks and insured savings and loan associations.

- State of Nevada Local Government Pooled Investment Fund.
- Certain securities issued by local governments of the State of Nevada.
- Certain bankers' acceptances.
- Certain short-term paper issued by a corporation organized and operating in the U.S.
- Other securities expressly provided by other statutes, including repurchase agreements.
- Certain "AAA" rated mutual funds that invest in; (1) securities issued by the Federal Government or agencies of the Federal Government, (2) Master, bank notes or other short-term commercial paper rated as "A-1" or "P-1" issued by a corporation or depository institution organized, licensed and operating in the United States and/or (3) Repurchase agreements that are fully collateralized by (1) and (2) above.

Cash Equivalents

Cash equivalents include short-term highly liquid investments (with maturities of 3 months or less when purchased) that are both readily convertible to known amounts of cash, and so near their maturity that they present insignificant risk in changes of value. Based on the nature of the investment policies, all amounts are available on demand and are, therefore, classified as cash equivalents on the Statements of Cash Flows.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds." Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Real property taxes result in a lien on the property and attach on July 1 (the levy date) of the year for which the taxes are levied. Taxes may be paid in four installments payable on the third Monday in August, and the first Mondays in October, January and March to the Treasurer of Washoe County in which the City of Sparks is located. Penalties are assessed if a taxpayer fails to pay an installment within ten days of the installment due date. After a two year waiting period, if taxes remain unpaid, a tax deed is issued conveying the property to the County with a lien for back taxes and accumulated charges. Redemption may be made by the owner and such persons as described by statute by paying all back taxes and accumulated penalties, interest and costs before sale. As such, real property taxes receivable reflect only those taxes receivable from the delinquent roll years, and current taxes collected within 60 days of year end. No provision for uncollectible accounts has been established, as management does not anticipate any material collection losses with respect to the remaining balances.

Personal property taxes are billed and collected by the County Treasurer and are considered delinquent 30 days after billing. Amounts allocated to the City of Sparks that have been billed but not remitted to the City are reported as a current receivable. The County performs seizure and sales of property when there is an ongoing delinquency.

Receivables are shown net of an allowance for uncollectible accounts, if applicable.

Inventories and Prepaids

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds in the fund financial statements are considered consumable supplies and as such are recorded as expenditures at the time of purchase.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Restricted Assets

Bond covenants and other third party restrictions require a portion of the debt proceeds, as well as other resources, to be set aside for various purposes in the General Obligation Debt Service Fund, Redevelopment Agency Area No. 1 Tax Revenue Debt Service Fund, and Redevelopment Agency Area No. 2 Debt Service Fund. These amounts are reported as restricted assets.

Capital Assets

Capital assets, which include land, construction in progress, intangible assets, water rights, property, plant, equipment and infrastructure, are capitalized and reported in the applicable governmental activities and business-type activities columns of the government-wide financial statements. For governmental fund types, outlays for capital assets are expensed during the current period. The City defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years.

Capital assets are recorded at cost for purchased or constructed assets. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed. Donated capital assets are recorded at acquisition value at the date of donation, with the exception of road infrastructure donations constructed by the Regional Transportation Commission which are recorded at the start of the year of notification as either construction in progress for uncompleted projects or in their respective categories for completed projects.

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

Buildings	10-40 years
Improvements other than buildings	5-50 years
Machinery and equipment	3-20 years
Sewer lines	10-50 years
Storm drains	40-50 years
Infrastructure, including roads and streets	15-40 years
Intangibles	10 years

Long-Term Liabilities

Government-wide and proprietary fund type financial statements:

Long-term debt and other long-term liabilities are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position.

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The liability for compensated absences is calculated under the provisions of GASB Statement No. 16, *Accounting for Compensated Absences*. In the government-wide and proprietary fund statements, all vacation and sick pay is accrued as earned by employees to the extent it is likely that those benefits will be paid. Sick leave payment and conversion benefits vary by bargaining unit or resolution and range from ten percent to one hundred percent depending on years of service, which ranges from five to twenty-five years.

Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized during the current period. For current refundings resulting in a defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as either a deferred outflow or inflow of resources and amortized as a component of interest expense using the straight-line method.

Governmental fund type financial statements:

A liability for compensated absences is reported in the governmental funds, primarily the General Fund, only if they have matured, as a result of employee resignations, terminations and retirements. Bond premiums and discounts, as well as issuance costs, are recognized during the current period. The face amount of bonds is reported as other financing sources, as are bond premiums. Bond discounts are recorded as other financing uses. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

Pensions

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

Deferred Inflows and Outflows of Resources

In addition to assets, the Statement of Net Position/Governmental Funds Balance Sheet may report a separate section for deferred outflows of resources. This financial statement element represents the consumption of net position/fund balance that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City reflects deferred outflow of resources in the Statement of Net Position for items related to pensions and other postemployment benefits, and the deferred amount on bond refundings under the accrual basis of accounting.

In addition to liabilities, the Statement of Net Position/Governmental Funds Balance Sheet may report a separate section for deferred inflows of resources. This financial statement element represents an acquisition of net position/fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City reflects deferred inflows of resources which are unavailable revenue in the governmental funds balance sheet for revenues not received within 60 days of year end, delinquent property and other taxes, grants, and special assessments that arise under the modified accrual basis of accounting. The City recognizes deferred inflows of resources related to pensions and other postemployment benefits in the Statement of Net Position under the accrual basis of accounting.

Equity Classifications

In the government-wide and proprietary fund financial statements, equity is classified as net position and displayed in three components:

- Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation and reduced by outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- Restricted Net Position – Consists of equity with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; (2) law through constitutional provisions or enabling legislation.
- Unrestricted Net Position – All other equity that does not meet the definition of "net investment in capital assets" or "restricted."

In the fund financial statements, governmental fund equity is reported as fund balances and is classified into a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in fund financial statements are as follows:

- **Nonspendable Fund Balance** – Amounts that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact.
- **Restricted Fund Balance** – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed Fund Balance** – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the City Council. These amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action (ordinance or resolution, in which either are equally binding) that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.
- **Assigned Fund Balance** – This classification includes amounts that are constrained by the City’s intent to be used for a specific purpose but are neither restricted nor committed. Amounts may be assigned by the City Council; or the City Council through resolution, has authorized the Chief Financial Officer to assign fund balance.
- **Unassigned Fund Balance** – This classification includes the residual fund balance for the General Fund. The Unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

When an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned amounts are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally, unassigned funds, as needed, but reserves the right to selectively spend unassigned balances first to defer the use of these other classified funds.

The City Council adopted a minimum fund balance policy for the General Fund. The policy requires the unrestricted fund balance (the sum of the committed, assigned, and unassigned fund balance categories) at fiscal year-end to be at least equal to 8.3 percent of total General Fund expenditures.

Estimates

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

Comparative Data

Comparative data shown for the prior year has been extracted from the 2019-2020 financial statements and reclassified where necessary and practical to afford better comparability between the years. It has been provided to add comparability, but is not considered full disclosure of transactions for 2019-2020. Such information can only be obtained by referring to the audited financial statements for that year.

Implementation of GASB Accounting Standards

As of July 1, 2020, the City adopted GASB Statement No. 84, *Fiduciary Activities*, which resulted in a significant accounting change. Please see Note 18 for more information regarding the impact of implementing GASB Statement No. 84. The City also adopted GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Lastly, the City adopted GASB Statement No. 98, *the Annual Comprehensive Financial Report*. The City has elected to delay implementation of GASB Statement No. 87, *Leases*.

Rounding

The preparation of the financial statements represent accurate numerical values by using rounding which may cause differences in the statements due to rounding. Rounding a numerical value means replacing it by another value that is approximately equal but shorter, simpler, or more explicit.

Note 2 - Stewardship, Compliance and Accountability

Budgetary Information

The City of Sparks adheres to the Local Government Budget and Finance Act (Act) incorporated within the Statutes of the State of Nevada, in which annual budgets are legally adopted for all funds except Fiduciary funds. The Act and City policy include the following procedures to establish the budgetary data, which is reflected in these financial statements:

- On or before April 15, the Chief Financial Officer files with the Nevada Department of Taxation a tentative budget for the fiscal year commencing the following July 1.
- A public hearing to obtain taxpayer comments on the tentative budget must be held not sooner than the third Monday in May and not later than the last day in May.
- Prior to June 1, the Council indicates changes, if any, to be made to the tentative budget and adopts a final budget by the favorable vote of a majority of the members of the Council. The final budget is then submitted to the Nevada Department of Taxation.
- All budget amounts presented in these financial statements and schedules reflect the budget as amended by legally authorized revisions during the year. Original budgets are provided for the General Fund in compliance with reporting requirements. The Chief Financial Officer or designee may approve budget adjustments within a function. Budget adjustments between functions may be approved by the Chief Financial Officer with City Council notification. Adjustments that increase the original budget and therefore affect fund balance, or affect the contingency account, require City Council approval.
- Budgets for all fund types are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Appropriations lapse at year-end. Encumbered appropriations are re-appropriated in the ensuing year.
- In accordance with State statute, actual expenditures may not exceed budgeted appropriations of the various governmental functions (excluding the debt service function) of the General, Special Revenue, and Capital Projects Funds. Per NRS 354.626, expenditures over budgeted appropriations are allowed for bond repayments, medium term obligation repayments, and other long-term contracts expressly authorized by law. The sum of operating and non-operating expenses in Proprietary Funds also may not exceed total appropriations.
- Budgets are adopted for all governmental fund types and for all proprietary fund types. Additional control over spending activities of these funds is achieved through required approval of all purchases over \$50,000 by the City Council and certain expenditures are restricted by bond indenture provisions.

The budget reflected in the financial statements has been amended from the original budget amounts in accordance with State statute. Such amendments included augmentations for prior obligations, as well as supplemental appropriations needed for grants, contingencies, and other uses.

Compliance with Nevada Revised Statutes and Administrative Code

The City conformed to all significant statutory constraints in its financial administration during the year, with the following exceptions for apparent violations of NRS 354.626 and/or NAC 354.410:

- Actual expenditures exceeded those budgeted for the year in the community support function of the General Fund by \$478,365, and in the public works function of the Capital Projects Fund by \$23,327;
- Resources used for the augmentation of the Court Administrative Assessment Fund and Recreation and Parks District 1 Funds exceeded the actual opening balance.

Deficit Fund Equity

The Workers' Compensation Insurance Internal Service Fund has a deficit net position of \$8,321,878 at June 30, 2021.

Note 3 - Cash and Investments

Deposits

At June 30, 2021, the City's carrying amount of deposits was \$6,074,979 and the bank balance was \$7,972,568. The difference between the carrying amount and bank balance results from outstanding checks and deposits not yet reflected in the banks' records. Bank balances were greater than the City's carrying amount by \$1,897,589.

Investments

At June 30, 2021, the City had the following investments and maturities:

	Investment Maturities in Years			
	Fair Value	Less Than 1	1-5	6-10
Investments				
U.S. agencies	\$ 29,731,820	\$ 2,008,480	\$ 6,959,110	\$ 20,764,230
Negotiable certificates of deposit	10,370,367	1,489,216	8,387,679	493,472
Money market mutual funds	132,012,479	132,012,479	-	-
	<u>\$ 172,114,666</u>	<u>\$ 135,510,175</u>	<u>\$ 15,346,789</u>	<u>\$ 21,257,702</u>

Nevada Revised Statutes (NRS 355.170) set forth acceptable investments for Nevada governments (see Note 1). The City does not have a formal investment policy that would further limit its investment choices nor further limit its exposure to certain risks as set forth below.

Custodial Credit Risk - Deposits - All deposits are subject to custodial credit risk, which is the risk that the City's deposits may not be returned to it in the event of a bank failure. The City's bank balances were covered by the Federal Depository Insurance Corporation and by collateral held by depositories in the Nevada Collateral Pool, and were not exposed to custodial credit risk.

Interest rate risk - Interest rate risk is the risk of possible reduction in the value of a security, especially a bond, resulting from a rise in interest rates. This risk can be mitigated by diversification of durations of fixed rate investments held in the investment portfolio. State statute limits investment in bills and notes of the U.S. Treasury, along with obligations of an agency of the U.S. or a corporation sponsored by the U.S. government to those maturing within ten years from the date of purchase. The weighted average maturity of the city's investments is less than three years.

Credit risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations and is a function of the credit quality ratings of investments. The City follows State statute for reducing exposure to investment credit risk by investing in U.S. Treasury and U.S. Agency securities, AAA rated money market mutual funds that invest in securities issued by the U.S. Government, agencies of the U.S. Government or agencies of the U.S. Government, and corporate notes if they are A rated notes issued by corporations organized and operating in the United States that mature within five years and do not exceed 20 percent of the total portfolio or exceed any one corporation by 25 percent of such investments. The City's investments in U.S. Agency securities are rated no lower than A- by Standard and Poor's and A1 by Moody's Investor Services. The City's investments in corporate notes are rated no lower than A- by Standard and Poor's and A1 by Moody's Investor Services.

Concentration of credit risk - Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. Securities held by the City or by the City's custodians are diversified to eliminate risk of loss from over-concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. At June 30, 2021, the following investments in a single issuer exceeded 5% of the City's total investments:

U.S. Agency security - Federal Farm Credit Bank	6.30 %
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External Investment Pool - In addition to the cash and investments of the City of Sparks, the City administers the cash deposits and investments of the Redevelopment Agency Areas and the Truckee Meadows Water Reclamation Facility (TMWRF). The deposits and investments of these entities are pooled with those of the City. As the Redevelopment Agency Areas are blended component units, and the investment activity by the City on behalf of TMWRF is de minimus, the cash and investments pooled by the City for these agency areas do not constitute an external investment pool.

Fair Value Measurements – The City categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City does not have any investments that are measured using Level 3 inputs.

As of June 30, 2021, the City had the following recurring fair value measurements:

	June 30, 2021	Fair Value Measurements Using		
		Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
Instruments by fair value level				
U.S. agencies	\$ 29,731,820	\$ -	\$ 29,731,820	\$ -
Negotiable certificates of deposit	10,370,367	-	10,370,367	-
Money market mutual funds	132,012,479	132,012,479	-	-
Total investment measured at fair value	<u>\$ 172,114,666</u>	<u>\$ 132,012,479</u>	<u>\$ 40,102,187</u>	<u>\$ -</u>

The following is a description of the valuation methodologies used by the City for its Level 2 assets:

U.S. agencies – Valued using matrix pricing and market corroborated pricing models.

Negotiable certificates of deposit – Valued using pricing models based on credit quality, time to maturity, stated interest rates and market-rate assumptions.

Summary of Deposit and Investment Balances

A reconciliation of the City's deposits and investment balances as of June 30, 2021 follows:

Deposits	\$ 6,074,979
Investments	<u>172,114,666</u>
	<u>\$ 178,189,645</u>
Governmental activities	
Cash and investments	\$ 91,003,952
Cash and investments - restricted	11,386,165
Business-type activities	
Cash and investments	72,536,025
Fiduciary Funds	<u>3,263,503</u>
	<u>\$ 178,189,645</u>

Note 4 - Accounts Receivable and Notes Receivable

Governmental Activities

	General Fund	General Obligation Debt Service	NonMajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Total Governmental Activities
Accounts receivable, net						
Miscellaneous	\$ 1,615,197	\$ -	\$ 1,180,480	\$ 2,795,677	\$ 4,216	\$ 2,799,893
Special Assessments	-	4,104,022	-	4,104,022	-	4,104,022
Total accounts receivable	<u>\$ 1,615,197</u>	<u>\$ 4,104,022</u>	<u>\$ 1,180,480</u>	<u>\$ 6,899,699</u>	<u>\$ 4,216</u>	<u>\$ 6,903,915</u>

Accounts receivable not expected to be collected within one year are \$3,307,958 of special assessments reported in the General Obligation Debt Service Fund.

	NonMajor Governmental Funds
Notes receivable, net	
Housing Rehab Notes	\$ 1,318,858
Housing Rehab Notes - allowance for doubtful	(40,912)
Total notes receivable	<u>\$ 1,277,946</u>

Notes receivable related to housing rehabilitation loans of \$1,318,858 less the allowance of \$40,912 are reported in the Community Development Block Grant Special Revenue Fund (Nonmajor Governmental Fund).

Business-type Activities

	Sewer Operations	Development Services	Total Business-Type Activities
Accounts receivable, net			
Sewer services	\$ 2,687,868	\$ -	\$ 2,687,868
Miscellaneous	-	6,430	6,430
Total accounts receivable	<u>\$ 2,687,868</u>	<u>\$ 6,430</u>	<u>\$ 2,694,298</u>
Notes receivable			
Effluent connection fees	\$ 528,266	\$ -	\$ 528,266
Sun Valley GID	2,467,002	-	2,467,002
Total notes receivable	<u>\$ 2,995,268</u>	<u>\$ -</u>	<u>\$ 2,995,268</u>

The current portion of notes receivable was \$503,531 as of June 30, 2021. These notes receivable include Sun Valley GID note with interest rate of 1.25%, principal and interest payable semi-annually through January 2027. Also included are effluent connection fees, which generally include a 4.5% interest rate and various maturity dates depending on the customer.

Note 5 - Interfund Balances and Activity

Due To/From Other Funds

The composition of amounts due to/from other funds reported on the fund financial statements at June 30, 2021 is as follows:

Due From	Due To		
	General Fund	Internal Service Funds	Total
Nonmajor Governmental Funds	\$ 11,882	\$ -	\$ 11,882
Total	\$ 11,882	\$ -	\$ 11,882

Balance results from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Transfers

Transfers reported on the fund financial statements at June 30, 2021 are as follows:

Transfers Out	Transfers In							
	General Fund	General Obligation Debt Service	Nonmajor Governmental	Total Governmental	Sewer	Development Services	Internal Service	Total
General Fund	\$ -	\$ 711,599	\$ 4,213,100	\$ 4,924,699	\$ -	\$ -	\$ 473,114	\$ 5,397,813
Sparks Grants and Donations	16,198,975	-	15,043	16,214,018	57,058	9,234	8,908	16,289,218
General Obligation Debt Service	-	-	1,422	1,422	-	-	-	1,422
Nonmajor Governmental	-	298,280	-	298,280	181,409	-	-	479,689
Total governmental	16,198,975	1,009,879	4,229,565	21,438,419	238,467	9,234	482,022	22,168,142
Sewer	-	4,001	-	4,001	-	-	712,471	716,472
Development Services	-	24,006	-	24,006	-	-	6,573	30,579
Total business-type	-	28,007	-	28,007	-	-	719,044	747,051
Total	\$ 16,198,975	\$ 1,037,886	\$ 4,229,565	\$ 21,466,426	\$ 238,467	\$ 9,234	\$ 1,201,066	\$ 22,915,193

Transfers are used to move (1) revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations, and (3) Transfers Out from the Sparks Grants and Donations Fund were related to Coronavirus Aid, Relief and Economic Security Act (CARES Act.) are restricted to eligible expenditures under the CARES Act.

Note 6 - Joint Ventures

Truckee Meadows Water Reclamation Facility

Pursuant to an agreement dated March 24, 1980, the cities of Reno and Sparks jointly own and operate the wastewater treatment facility commonly known as the Truckee Meadows Water Reclamation Facility (TMWRF).

The City of Sparks is responsible for administration and daily operation of TMWRF, and TMWRF's budget is included in the City of Sparks budget document. The costs of operating and maintaining TMWRF are divided in proportion to the volume of sewage entering TMWRF from each city. During the year ended June 30, 2021, the City of Sparks' share of TMWRF's net loss, recorded in the Sewer Operations Enterprise Fund, was \$2,448,142.

The City of Sparks uses the equity method to account for its investment in TMWRF in the Sewer Operations Enterprise Fund, which, as of June 30, 2021, is \$38,162,151.

Summary June 30, 2021 financial information for TMWRF is as follows:

Assets	
Current assets	\$ 6,576,703
Capital assets, net of accumulated depreciation	<u>129,091,413</u>
Total assets	<u>135,668,116</u>
Deferred Outflows of Resources	
Deferred outflows related to pension	1,224,729
Deferred outflows related to OPEB	<u>1,111,471</u>
Total deferred outflows of resources	<u>2,336,200</u>
Total assets and deferred outflows of resources	<u>138,004,316</u>
Liabilities	
Current liabilities	1,873,028
Noncurrent liabilities	<u>10,185,236</u>
Total liabilities	<u>12,058,264</u>
Deferred Inflows of Resources	
Deferred inflows related to pensions	342,163
Deferred inflows related to OPEB	<u>771,516</u>
Total liabilities and deferred inflows of resources	<u>13,171,943</u>
Net Position	
Net investment in capital assets	129,091,413
Unrestricted	<u>(4,259,040)</u>
Total net position	<u>\$ 124,832,373</u>
Operating revenues	\$ 20,728,069
Operating expenses before depreciation	(20,737,342)
Depreciation	(8,011,576)
Non-operating revenues (expenses)	(17,879)
Capital contributions	<u>3,415,949</u>
Change in net position	<u>\$ (4,622,779)</u>

Commitments outstanding for construction projects at TMWRF at June 30, 2021 totaled approximately \$4,804,183 million. These commitments will be shared by the City of Reno and the City of Sparks at approximately 69% and 31%, respectively.

The City of Reno obtained a loan from the State of Nevada Revolving Loan Fund to finance an expansion project at TMWRF. At June 30, 2021, the City of Sparks has recorded \$2,701,341 as a long-term liability to the City of Reno (see Note 9) for the City of Sparks' share of the amount drawn on the loan. The City of Sparks' payments on the liability to the City of Reno, including interest coincide with the City of Reno's payment to the State of Nevada on the loan.

Separate financial statements and information for TMWRF are available by contacting TMWRF or the Chief Financial Officer of the City of Sparks at 431 Prater Way, P.O. Box 857, Sparks, NV 89432-0857.

Local Government Oversight Committee Joint Venture (Truckee River Water Quality Settlement Agreement)

On October 10, 1996, the City of Sparks entered into a joint venture with Washoe County and the City of Reno to purchase water rights pursuant to the Truckee River Water Quality Settlement Agreement. The entities have agreed to expend \$12 million to purchase Truckee River water rights, with each entity owning an undivided and equal interest in water rights. The purchase of the water rights will be financed under the State of Nevada Water Pollution Control Revolving Fund and Washoe County will finance the purchase on behalf of all the entities. As of June 30, 2021, all amounts owed by the City of Sparks have been contributed and the cumulative amount of water rights purchased and attributable to the City of Sparks of \$3,951,604 is recorded in the Sewer Operations Enterprise Fund. Separate financial statements and information for this joint venture are available by contacting the Washoe County Department of Water Resources, 4930 Energy Way, Reno, NV 89502.

Truckee Meadows Water Authority

In November 2000, the City of Sparks, in a joint venture with the City of Reno and Washoe County, formed the Truckee Meadows Water Authority (Authority). The Authority was formed to purchase the water assets, to undertake the water utility operations of NV Energy, Inc. (formerly Sierra Pacific Power Company), a Nevada corporation, and to develop, manage and maintain supplies of water for the benefit of the Truckee Meadows community. The Authority has issued bonds that do not constitute an obligation of the Cities of Sparks, Reno or Washoe County. There is no equity interest recorded on the City of Sparks' balance sheet as of June 30, 2021, because no explicit and measurable equity interest is deemed to exist. Separate financial statements and information for this joint venture are available by contacting the Authority at P.O. Box 30013, Reno, NV 89520-3013.

Truckee River Flood Management Authority

The Truckee River Flood Management Authority (TRFMA) is a joint powers authority formed in March 2011, pursuant to a Cooperative Agreement among the Cities of Reno and Sparks and Washoe County (members). The governing body of each Member appoints two directors who must be elected officials of the Member's governing body. The TRFMA was formed in order to regulate and control waters of the Truckee River that flow through their territories to reduce or mitigate flooding for the ongoing benefit of the Truckee Meadows community and is authorized to issue bonds that do not constitute an obligation of the City of Reno, City of Sparks, Washoe County, or State of Nevada.

Under the terms of the Cooperative Agreement, the TRFMA Board of Directors has the power to periodically impose, assess, levy, collect, and enforce fees, rates, and charges in an amount sufficient for services or facilities, or both services or facilities and also to discharge any debt instruments or financial agreements. No such assessments have been made since the TRFMA's formation. The arrangement is considered a joint venture with no equity interest recorded on the City of Sparks' balance sheet as of June 30, 2021, because no explicit and measurable equity interest is deemed to exist. Separate financial statements and information for this joint venture are available by contacting the Truckee River Flood Management Authority's Finance Department at 9390 Gateway Drive, Suite 230, Reno, NV 89521.

Note 7 - Capital Assets

Capital asset activity for the year ended June 30, 2021, was as follows:

Governmental Activities

	Balance June 30, 2020	Additions or Transfers In	Deletions or Transfers Out	Completed Construction	Balance June 30, 2021
Capital assets, not being depreciated					
Land	\$ 39,291,072	\$ 5,748,410	\$ -	\$ -	\$ 45,039,482
Construction in progress	4,667,985	8,739,365	-	(3,497,484)	9,909,866
Intangible assets	3,229,365	-	-	-	3,229,365
Water rights	88,881	-	-	-	88,881
Total capital assets, not being depreciated	<u>47,277,303</u>	<u>14,487,775</u>	<u>-</u>	<u>(3,497,484)</u>	<u>58,267,594</u>
Capital assets, being depreciated					
Intangible assets	729,364	-	-	-	729,364
Buildings	39,339,800	126,772	(27,294)	378,352	39,817,630
Improvements other than buildings	101,552,424	1,556,482	-	674,310	103,783,216
Machinery and equipment	38,164,127	3,266,584	(1,284,628)	1,973,971	42,120,054
Infrastructure	402,246,144	2,207,840	-	470,851	404,924,835
Total capital assets, being depreciated	<u>582,031,859</u>	<u>7,157,678</u>	<u>(1,311,922)</u>	<u>3,497,484</u>	<u>591,375,099</u>
Less accumulated depreciation for					
Intangible assets	(551,231)	(73,858)	-	-	(625,089)
Buildings	(23,925,236)	(1,042,254)	14,224	-	(24,953,266)
Improvements other than buildings	(69,254,691)	(3,689,850)	-	-	(72,944,541)
Machinery and equipment	(26,932,982)	(2,738,482)	1,250,384	-	(28,421,080)
Infrastructure	(88,768,590)	(4,805,959)	-	-	(93,574,549)
Total accumulated depreciation	<u>(209,432,730)</u>	<u>(12,350,403)</u>	<u>1,264,608</u>	<u>-</u>	<u>(220,518,525)</u>
Total capital assets, being depreciated, net	<u>372,599,129</u>	<u>(5,192,725)</u>	<u>(47,314)</u>	<u>3,497,484</u>	<u>370,856,574</u>
Governmental activities capital assets, net	<u>\$ 419,876,432</u>	<u>\$ 9,295,050</u>	<u>\$ (47,314)</u>	<u>\$ -</u>	<u>\$ 429,124,168</u>

Business-type Activities

	Balance June 30, 2020	Additions or Transfers In	Deletions or Transfers Out	Completed Construction	Balance June 30, 2021
Capital assets, not being depreciated					
Construction in progress	\$ 866,479	\$ 5,872,767	\$ -	\$ (302,305)	\$ 6,436,941
Water rights	7,026,502	-	-	-	7,026,502
Land	1,873,105	-	-	-	1,873,105
Intangible assets	2,648	-	-	-	2,648
Total capital assets, not being depreciated	9,768,734	5,872,767	-	(302,305)	15,339,196
Capital assets, being depreciated					
Buildings	982,424	-	-	-	982,424
Improvements other than buildings	3,727,427	-	-	-	3,727,427
Machinery and equipment	974,943	43,002	(95,338)	-	922,607
Roads and streets	10,448,547	753,942	-	-	11,202,489
Storm drains	130,568,415	1,529,214	-	218,722	132,316,351
Sewer lines	149,668,628	2,104,148	-	83,583	151,856,359
Total capital assets, being depreciated	296,370,384	4,430,306	(95,338)	302,305	301,007,657
Less accumulated depreciation for					
Buildings	(445,409)	(28,290)	-	-	(473,699)
Improvements other than buildings	(3,081,138)	(80,568)	-	-	(3,161,706)
Machinery and equipment	(534,911)	(59,955)	95,337	-	(499,529)
Roads and streets	(2,510,204)	(687,386)	-	-	(3,197,590)
Storm drains	(46,908,236)	(2,816,967)	-	-	(49,725,203)
Sewer lines	(74,383,546)	(2,989,450)	-	-	(77,372,996)
Total accumulated depreciation	(127,863,444)	(6,662,616)	95,337	-	(134,430,723)
Total capital assets, being depreciated, net	168,506,940	(2,232,310)	(1)	302,305	166,576,934
Business-type activities capital assets, net	\$ 178,275,674	\$ 3,640,457	\$ (1)	\$ -	\$ 181,916,130

Depreciation and amortization expense was charged to functions/programs of the City as follows:

Governmental Activities

General Government	\$ 342,921
Judicial	93,927
Public Safety	807,808
Public works	5,527,780
Culture and recreation	2,892,119
Community support	610,999
Capital assets held by the City's internal service funds are charged to the various functions based on their usage of the assets	2,074,849
Total depreciation expenses - governmental activities	<u>\$ 12,350,403</u>

Business-type Activities

Sewer	\$ 6,650,491
Development Services	12,125
Total depreciation expenses - business-type activities	<u>\$ 6,662,616</u>

Note 8 - Leases

Operating Lease

The City has a non-cancelable operating lease for an office building with total costs for this lease of \$50,724 for the year ended June 30, 2021. The future minimum lease payments for the operating lease expiring June 30, 2023 are as follows based upon the amended lease agreement:

Fiscal Year Ended June 30,

2022	\$ 52,246
2023	<u>44,620</u>
	<u><u>\$ 96,866</u></u>

Note 9 - Long-Term Liabilities

Changes to Long-Term Liabilities as of June 30, 2021, are as follows:

	Issue Date	Interest Rate	Final Maturity Date
Governmental Activities			
Governmental Long-Term Debt			
Revenue Bonds Payable			
Supported by Tourism Improvement District 1 sales tax revenue			
Senior Sales Tax Anticipation Revenue Refunding Bonds, Series 2019A	12/19/2019	2.50-2.75%	6/15/2028
Supported by Tourism Improvement District 1 sales tax revenue			
Subordinate Sales Tax Anticipation Revenue Refunding Bonds, Series 2019B (Tax-Exempt)	12/19/2019	3.5%	6/15/2028
Subordinate Sales Tax Anticipation Revenue Refunding Bonds, Series 2019C (Taxable)	12/19/2019	5.25%	6/15/2028
Supported by consolidated tax revenues			
Consolidated Tax Revenue Refunding Bonds, Series 2014	5/29/2014	3.09%	5/1/2026
 Direct Placement Tax Allocation Bonds			
Supported by Special Assessments within the LID 3			
2016 Limited Obligation Improvement Refunding Bonds	12/22/2016	3.83%	9/1/2027
Supported by incremental property tax revenues within R/A2			
2016 Tax Increment Obligation Refunding Bonds (Redevelopment Agency)	10/1/2016	2.33%	6/1/2028
Supported by incremental property tax revenues within R/A1:			
2010 Tax Increment Refunding Revenue Bonds (Redevelopment Agency)	5/11/2010	4.0-5.13%	1/15/2023
Supported by incremental property tax revenues within R/A2:			
2014 Subordinate Lien Tax Increment Revenue Refunding Bonds	8/14/2014	3.25%	6/1/2029
 Less deferred amounts for issuance discounts			
 Total governmental long-term debt			
 Other Long-Term Liabilities			
Financial Incentive Agreement - Syufy			
Financial Assistance Agreement - Nugget Event Center			
Compensated Absences Payable			
Sick Leave Conversion Payable			
Claims Liabilities			
 Total other governmental long-term liabilities			
 Total governmental debt and long-term liabilities			

For governmental activities, compensated absences and sick leave conversion payables are liquidated by those funds with salaries and related benefits; resulting in the majority of these obligations being liquidated by the General Fund. Claims liabilities are liquidated by the respective Internal Service Fund to which the claim relates (see Note 14).

Authorized	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due in 2021-2022
\$ 79,905,000	\$ 76,440,000	\$ -	\$ 7,090,000	\$ 69,350,000	\$ 7,595,000
8,926,847	8,926,847	-	2,975,000	5,951,847	-
3,886,437	1,831,437	-	1,831,437	-	-
<u>7,330,000</u>	<u>5,595,000</u>	<u>-</u>	<u>865,000</u>	<u>4,730,000</u>	<u>892,000</u>
<u>100,048,284</u>	<u>92,793,284</u>	<u>-</u>	<u>12,761,437</u>	<u>80,031,847</u>	<u>8,487,000</u>
13,498,290	6,374,679	-	735,798	5,638,881	760,842
9,660,000	6,907,000	-	794,000	6,113,000	814,000
22,165,000	4,050,000	-	1,975,000	2,075,000	2,075,000
<u>7,285,000</u>	<u>4,865,000</u>	<u>-</u>	<u>430,000</u>	<u>4,435,000</u>	<u>445,000</u>
52,608,290	22,196,679	-	3,934,798	18,261,881	4,094,842
-	8,219	-	3,380	4,839	-
<u>52,608,290</u>	<u>22,188,460</u>	<u>-</u>	<u>3,931,418</u>	<u>18,257,042</u>	<u>4,094,842</u>
<u>152,656,574</u>	<u>114,981,744</u>	<u>-</u>	<u>16,692,855</u>	<u>98,288,889</u>	<u>12,581,842</u>
1,500,000	400,000	-	100,000	300,000	100,000
1,280,000	284,160	-	142,080	142,080	142,080
-	14,178,395	3,823,454	2,976,836	15,025,013	3,766,002
-	4,837,870	851,087	972,720	4,716,237	860,445
-	11,222,591	12,591,574	11,962,156	11,852,009	2,836,190
<u>2,780,000</u>	<u>30,923,016</u>	<u>17,266,115</u>	<u>16,153,792</u>	<u>32,035,339</u>	<u>7,704,717</u>
<u>\$ 155,436,574</u>	<u>\$ 145,904,760</u>	<u>\$ 17,266,115</u>	<u>\$ 32,846,647</u>	<u>\$ 130,324,228</u>	<u>\$ 20,286,559</u>

	<u>Issue Date</u>	<u>Interest Rate</u>	<u>Final Maturity Date</u>
Business-type Activities			
Business-type Long-Term Debt			
Sewer Utility General Obligation Bond Payable			
Supported by Sewer Fund revenues			
2016 Riverflood Bonds	02/18/2016	2.0-5.0%	3/1/2026
Plus deferred amounts for issuance premiums			
 Private Placement Bond and Note from Direct Borrowing			
2016 Sewer Refunding Bond	9/1/2016	1.25%	7/1/2029
Note Payable to City of Reno - TMWRF Expansion Refunding	12/1/2016	1.61%	7/1/2025
 Total business-type long-term debt			
 Other Long-Term Liabilities			
Compensated Absences Payable			
Sick Leave Conversion Payable			
Total business-type other long-term liabilities			
Total business-type long-term liabilities			
 Total long-term liabilities			

City of Sparks
Notes to the Financial Statements
June 30, 2021

Authorized	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due in 2021-2022
\$ 18,010,000	\$ 11,620,000	\$ -	\$ 11,620,000	\$ -	\$ -
-	155,856	-	155,856	-	-
18,010,000	11,775,856	-	11,775,856	-	-
27,099,691	16,312,885	-	3,048,014	13,264,871	2,867,990
5,998,790	3,470,629	-	769,288	2,701,341	791,262
33,098,481	19,783,514	-	3,817,302	15,966,212	3,659,252
51,108,481	31,559,370	-	15,593,158	15,966,212	3,659,252
-	1,683,368	735,500	482,752	1,936,116	495,289
-	437,847	38,636	173,611	302,872	116,296
-	2,121,215	774,136	656,363	2,238,988	611,585
51,108,481	33,680,585	774,136	16,249,521	18,205,200	4,270,837
<u>\$ 206,545,055</u>	<u>\$ 179,585,345</u>	<u>\$ 18,040,251</u>	<u>\$ 49,096,168</u>	<u>\$ 148,529,428</u>	<u>\$ 24,557,396</u>

Payment Requirements for Debt Service

The annual requirements to pay principal and interest on all bonds, notes and financial incentive agreements outstanding at June 30, 2021 are as follows:

Year Ending June 30	Governmental Activities					
	Revenue Bonds		Direct Placement Tax Allocation Bonds		Financial Incentive and Interlocal Agreements	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ 8,487,000	\$ 2,201,709	\$ 4,094,842	\$ 591,675	\$ 242,080	\$ -
2023	8,918,000	1,984,271	2,072,063	424,973	100,000	-
2024	9,304,000	1,755,905	2,126,961	360,332	100,000	-
2025	9,703,000	1,517,736	2,196,302	293,867	-	-
2026	10,138,000	1,247,595	2,251,241	225,262	-	-
2027-2031	33,481,847	1,668,017	5,520,472	273,059	-	-
Total	<u>\$ 80,031,847</u>	<u>\$ 10,375,233</u>	<u>\$ 18,261,881</u>	<u>\$ 2,169,168</u>	<u>\$ 442,080</u>	<u>\$ -</u>

Year Ending June 30	Business-Type Activities*	
	Private Placement Bond and Note from Direct Borrowing	
	Principal	Interest
2022	\$ 3,659,252	\$ 172,114
2023	3,288,466	127,763
2024	3,069,151	84,747
2025	2,194,809	53,630
2026	1,602,575	31,248
2027-2030	2,151,959	32,010
Total	<u>\$ 15,966,212</u>	<u>\$ 501,512</u>

*Full accrual basis of accounting.

Compliance

For the fiscal year ending June 30, 2021, the City's outstanding debt obligations were within the limitations established by the Nevada Revised Statutes, and the City was in compliance with all covenants, limitations and restrictions as outlined within existing bond indentures and agreements. The statutory debt limit is 20% of assessed value of all taxable property in the City of Sparks, as set forth in City Charter Article VII, Section 7.010. For the fiscal year ended June 30, 2021, the legal debt margin is \$652,746,677.

Financial Agreements

In February 2017, the City of Sparks entered into a Financial Incentive Agreement with Syufy Enterprise to provide \$1,500,000 of room tax revenues held in the Victorian Square Room Tax Capital Projects Fund for the renovation and re-opening of the Victorian Square cinema property. The agreement was extended in October 2017 to provide for performance by September 2018. Per the agreement, the City of Sparks provided \$1,000,000 upon opening the cinema to the public and \$100,000 per year for five years. During fiscal year 2021, a payment of \$100,000 was made and \$300,000 of the \$1,500,000 commitment remains outstanding.

In January 2019, the City of Sparks entered into a Financial Assistance Agreement with Marnell Gaming to provide \$1,280,000 of room tax revenues held in the Victorian Square Room Tax Capital Projects Fund for the demolition of the former Bourbon Square Casino and the construction of an outdoor amphitheater, the Nugget Events Arena. Per the agreement, the City of Sparks provided \$853,760 once Marnell Gaming met their financial obligation and opened the amphitheater to the public, and will provide \$142,080 per year for three years. During fiscal year 2021, a payment of \$142,080 was made and \$142,080 of the

\$1,280,000 commitment remains outstanding.

Redemption Options, Default Impacts, and Pledged Revenues

There may be a financial impact if the City redeems debt early or fails to perform agreed upon obligations. Information regarding these financial impacts and the availability of pledged revenues to repay bonds in governmental and business-type activities is as follows:

Governmental activities

The City issued the *Consolidated Tax Revenue Refunding Bonds, Series 2014* during fiscal year 2013-2014. Proceeds from the bonds were used to extinguish the principal owed on the *Consolidated Tax Revenue Bonds, Series 2007*. On or after May 21, 2021, the City may prepay the bonds at a redemption price equal to the principal and accrued interest without paying a premium. There are no acceleration clauses upon default, however, the Trustee, on behalf of the bond holders, may pursue legal remedies to enforce payment. The City has pledged up to 15% of the Consolidated Tax revenues for the repayment of the bonds. The total principal and interest remaining to be paid on the bonds is \$5,177,030 payable through fiscal year 2026. During fiscal year 2021 principal and interest paid for the bonds totaled \$1,037,886 and pledged revenues totaled \$5,175,167.

In fiscal year 2020, the City issued Senior Sales Tax Anticipation Revenue Refunding Bonds, Series 2019A, Subordinate Sales Tax Anticipation Revenue Refunding Bonds, Series B (Tax-Exempt), and Subordinate Sales Tax Anticipation Revenue Refunding Bonds, Series C (Taxable), (2019AB&C Bonds) to refund the existing Senior Sales Tax Anticipation Revenue Bonds, Series A, and Subordinate Sales Tax Anticipation Revenue Bonds, Series A that were issued in 2008 (2008 Bonds). The proceeds of the 2008 Bonds were used to acquire, improve, and equip certain real and personal properties at the Legends at Sparks Marina. The City may prepay the bonds prior to their maturity date at a redemption price equal to the principal and accrued interest without paying a premium. The City has pledged 75% of the State Sales & Use Taxes (less a State collection fee), the Local School Support Sales & Use Taxes, and the City-County Relief Taxes, that are collected in the Tourism Improvement District, for the repayment of the bonds. Sales tax revenues collected after the Sales Tax Pledge Termination Date of June 30, 2028 will not be available to pay debt service on the 2019AB&C Bonds, even if debt service on the 2019AB&C Bonds are delinquent at that time. The bonds are secured and payable solely from pledged revenues and the City has no obligation to pay the debt from any other source. Nonpayment of principal and interest due to insufficient pledged Net Sales Tax Revenues is not considered a default under the indenture. There are no acceleration clauses upon default, however, the Trustee may pursue legal remedies to enforce payment from pledged revenues. The total principal and interest remaining to be paid on the bonds is \$85,230,050 payable through fiscal year 2028. During fiscal year 2021, principal and interest due on the bonds totaled \$14,285,831, which included a \$1,831,437 turbo payment on the 2019 Series C bonds and a \$2,975,000 turbo payment on the 2019 Series B bonds. Pledged revenues totaled \$16,266,141 at June 30, 2021.

On May 11, 2010, the Redevelopment Agency of the City of Sparks issued the *Tax Increment Refunding Revenue Bonds, Series 2010*. Proceeds from the bonds were used to refund all of the Redevelopment Agency's *Tax Allocation Refunding Revenue Bonds, Series 2000A*. On or after January 15, 2021, the City may prepay the bonds at a redemption price equal to the principal and accrued interest without paying a premium. There are no acceleration clauses upon default, however, the Trustee, on behalf of the bond holders, may pursue legal remedies to enforce payment. The City has pledged revenues comprised of the incremental property tax revenues, governmental services tax revenues, and all income from the investment and reinvestment of any debt service and reserve accounts collected within the Redevelopment Area No. 1. The pledged property taxes are derived by applying applicable ad valorem tax rates to the portion of the assessed value of all taxable property that is in excess of a base value established in the year the area was created. The bond is a limited obligation of the Redevelopment Agency and the Redevelopment Agency is not obligated to pay for them except from pledged revenues. The total principal and interest remaining to be paid on the bonds is \$2,178,750, payable through fiscal year 2022. During fiscal year 2021, principal and interest paid for the bonds totaled \$2,177,500. Current year pledged revenues totaled \$3,788,856.

The Redevelopment Agency of the City of Sparks issued the *Tax Increment Revenue Refunding Bonds, Series 2016* (2016 Bonds) during fiscal year 2016-2017, and the *Subordinate Lien Tax Increment Refunding Bonds, Series 2014* (2014 Bonds) during fiscal year 2014-2015. Proceeds from the bonds were used for certain redevelopment projects within the Marina District of Redevelopment Area No. 2. The City may prepay the 2016 Bonds prior to their maturity by paying a redemption price equal to the principal and accrued interest plus the following premiums: 3% through May 31, 2020, 2% through May 31, 2022, and 1% through May 31, 2023, with no premium after May 31, 2023. After June 1, 2024, the City may prepay the 2014 Bonds by paying the redemption price equal to the principal and accrued interest without paying a premium. If the City defaults on the

2016 Bonds interest will accrue at the default rate of 5.33% and the Trustee, on behalf of the bond holders, may pursue legal remedies to enforce payment. If the City defaults on the 2014 Bonds, interest will accrue at the default rate of 6.249%. There are no payment acceleration clauses should the City default on either of the bond agreements. The bonds are a special, limited obligation of the Redevelopment Agency and are payable solely from incremental property tax revenues and all income from the investment and reinvestment of any debt service and reserve accounts collected within the Redevelopment Area No. 2. The pledged property taxes are derived by applying applicable ad valorem tax rates to the portion of the assessed value of all taxable property that is in excess of a base value established in the year the area was created. The total principal and interest remaining to be paid on the bonds is \$11,851,779, payable through fiscal year 2029. During fiscal year 2021, principal and interest paid for the two bonds totaled \$1,542,997 and pledged revenues totaled \$4,756,008.

Special Assessment Debt

Special assessment bonds are issued to finance improvements that benefit property owners in the defined area. Bonds are repaid from assessments levied against these property owners, and are secured by their real property and are also secured by moneys and securities from time to time held in certain funds and accounts by the trustee. The bonds constitute limited obligations of the City and the City will not be liable thereon except from the trust estate which includes (a) the proceeds of the special assessments, prepayments thereof, interest and penalties therefore, and proceeds of the sale of property sold, (b) all moneys held by the trustee for the bond reserves and assessments, and (c) any pledged real or personal property or security. In case of deficiencies, the City may use the reserve moneys held by the trustee (to the extent funds are available therein) to make payments.

During fiscal year 2016-2017, the City issued *Local Improvement District No. 3 Limited Obligation, Series 2016* bonds (2016 LID Bonds). Proceeds from the 2016 LID Bonds were used to extinguish the principal owed on the *Local Improvement District No. 3, Series 2008* (2008 Bonds) in an amount of \$13,440,000. Proceeds from the 2008 Bonds were used to provide financing for acquisition, construction and improvements benefiting the Legends at Sparks Marina. On or after September 1, 2026, at the option of the City, the bonds may be prepaid at a redemption price equal to the principal and accrued interest without paying a premium. If property owners prepay their assessment at least 61 days prior to payment due date, the City is mandated to redeem bonds of equal value on the upcoming payment date. If the City defaults on the bond agreement the Trustee may start a foreclosure action, begin litigation, and appoint receivers to represent the best interest of the bond holders. There are no payment acceleration clauses should the City default on the bonds. The City has pledged future assessment revenues levied on the Local Improvement District No. 3 (Legends at Sparks Marina) to repay the bonds. The bonds are intended to be paid solely from assessment revenues and are payable through fiscal year 2028. The total principal and interest remaining to be paid on the bonds is \$6,400,520. During fiscal year 2021, principal and interest paid for the bonds totaled \$965,858 and pledged revenues totaled \$2,212,765.

Business-type activities

On February 18, 2016, the City issued the *Medium-Term Flood Control Bonds, Series 2016*. These bonds were prepaid in full in fiscal year 2020-2021 at a redemption price equal to the outstanding principal and accrued interest without paying a premium.

Through the Nevada State Revolving Fund, the City issued the *General Obligation Sewer Refunding Bonds, Series 2016* during fiscal year 2016-2017. Proceeds from the bonds provided financing for expansion of, and improvements to, the utility system. The City may prepay the bonds prior to their maturity date with the approval of the Nevada State Treasurer at a redemption price equal to the principal and accrued interest without paying a premium. If the City defaults on the bonds a penalty of one-tenth of one percent of the defaulted payment will be due for each day of nonpayment beyond the 10-day grace period. There are no payment acceleration clauses should the City default on the bond agreement. The City has pledged future sewer utility customer revenues and connection fees, net of specified operating expenses, to repay the sewer utility general obligation bonds through fiscal year 2030. The total principal and interest to be paid on the bonds is \$13,785,820. During fiscal year 2021, principal and interest paid for the bonds totaled \$3,242,469. Net pledged revenues totaled \$24,805,267.

Note 10 - Stabilization Arrangements

In June 2011, the City Council adopted a Financial Stabilization Fund Policy, under which a portion of the revenue received from business licenses and/or interest income allocated to the fund is committed to be the primary sources of revenue for the Stabilization Special Revenue Fund. Each year during the budget process Council reaffirms this policy. At June 30, 2021, the Stabilization Special Revenue Fund has a committed fund balance of \$1,012,203.

The Stabilization Special Revenue Fund balance may only be used if the following conditions exist:

- Expenditures incurred from a natural disaster upon formal declaration by the City Council; or
- If the total actual General Fund revenues decrease by 4 percent or more from the previous year.

Note 11 - Defined Benefit Pension Plan

Plan Description - The City contributes to the Public Employees' Retirement System of the State of Nevada (PERS) for pension coverage of its employees. PERS administers a cost-sharing, multiple-employer, defined benefit public employees' retirement system which includes both Regular and Police/Fire members. PERS was established by the Nevada Legislature in 1947, effective July 1, 1948. PERS is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.

Benefits Provided - Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering PERS on or after January 1, 2010 and July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.

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

Post-retirement increases are provided by authority of NRS 286.575 - .579.

Vesting - Regular members entering PERS prior to January 1, 2010, are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, or at any age with thirty years of service. Regular members entering PERS on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with ten years of service, or at any age with thirty years of service. Regular members entering PERS on or after July 1, 2015, are eligible for retirement at age 65 with five years of service, or age 62 with ten years of service, at age 55 with thirty years of service, or at any age with thirty-three and a third years of service.

Police/Fire members entering PERS prior to January 1, 2010, are eligible for retirement at age 65 with five years of service, at age 55 with ten years of service, at age 50 with twenty years of service, or at any age with twenty-five years of service. Police/Fire members entering PERS on or after January 1, 2010 and prior to July 1, 2015, are eligible for retirement at age 65 with five years of service, or age 60 with ten years of service, or age 50 with twenty years of service, or at any age with thirty years of service. Police/Fire members entering PERS on or after July 1, 2015, are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, at age 50 with twenty years of service and at any age with thirty-three and a third years of service. Only service performed in a position as a police officer or firefighter may be counted towards eligibility for retirement as Police/Fire accredited service.

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

Contributions - The authority for establishing and amending the obligation to make contributions, and member contribution rates, is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. One plan provides for matching employee and employer contributions, while the other plan provides for employer-pay contributions only. The City contributes under the employer-pay contribution (EPC) option.

Under the Employer-Pay provisions, the contributions made by employers on behalf of employees are not credited to the member's PERS account and are not refunded upon termination; however, they are reported as plan member contributions. For employees covered by the Employer-Pay provisions, average compensation is increased by an employer pay factor to assure contributions are not less than they would have been if the contributions had been made by the member and the employer separately.

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

Although PERS receives an actuarial valuation on an annual basis indicating the contribution rates required to fund PERS on an actuarial reserve basis, contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.

For the fiscal years ended June 30, 2021, the statutory employer-pay contribution (EPC) rate was 29.25% for Regular members and 42.50% for Police/Fire. For the fiscal year ended June 30, 2020, the statutory EPC rate was 29.25% for Regular members and 42.50% for Police/Fire.

The City's contributions were \$14,718,894 for the year ended June 30, 2021. Of this amount, \$7,359,447 was classified as Employer contributions and \$7,359,447 was classified as Member contributions.

PERS Investment Policy - PERS' policies which determine the investment portfolio target asset allocation are established by the PERS Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of PERS.

The following was the PERS Board adopted policy target asset allocation as of June 30, 2020:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return
U.S. stocks	42%	5.50%
International stocks	18%	5.50%
U.S. Bonds	28%	0.75%
Private Markets	12%	6.65%

As of June 30, 2020, PERS' long-term inflation assumption was 2.75%.

Net Pension Liability - At June 30, 2021, the City reported a liability for its proportionate share of the net pension liability of \$91,507,090. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions in PERS pension plan relative to the total contributions of all participating PERS employers. At June 30, 2020, the City's proportion was 0.65699 percent, which was an increase of 0.00108 from its proportion measured as of June 30, 2019.

Pension Liability Discount Rate Sensitivity - The following presents the net pension liability of the City as of June 30, 2021, calculated using the discount rate of 7.50%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current discount rate:

	1% Decrease in Discount Rate (6.50%)	Discount Rate (7.50%)	1% Increase in Discount Rate (8.50%)
Net Pension Liability	\$ 142,715,706	\$ 91,507,090	\$ 48,930,932

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in the PERS Annual Comprehensive Financial Report (ACFR), available on the PERS website www.nvpers.org.

Actuarial Assumptions - The City's net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation Rate	2.75%
Payroll Growth	5.00%
Investment Rate of Return	7.50%, including inflation
Productivity Pay Increase	0.50%
Projected Salary Increases	Regular: 4.25% to 9.15% depending on service Police/Fire: 4.55% to 13.9%, depending on service Rates include inflation and productivity increases
Other Assumptions	Same as those used in the June 30, 2020 funding actuarial valuation

Mortality rates for all non-disabled members (Regular and Police/Fire) age 50 and over were based on the Headcount-Weighted RP-2014 Healthy Annuitant Table projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries. For all non-disabled members under the age of 50, mortality rates were based on the Headcount-Weighted RP-2014 Employee Mortality Tables adjusted by the ratio of the mortality rate for members at age 50 to the mortality rate at age 50 from the Employee mortality tables used for age 50 and over. The mortality rates for ages less than 50 are then projected to 2020 with Scale MP-2016. The mortality table used in the actuarial valuation to project mortality rates for all disabled members (Regular and Police/Fire) is the Headcount-Weighted RP-2014 Disabled Retiree Table, set forward four years.

Actuarial assumptions used in the June 30, 2020 valuation were based on the results of the experience study for the period July 1, 2012 through June 30, 2016.

The actuary funding method used is the Entry Age Actuarial Cost Method. It is intended to meet the funding objective and result in a relatively level long-term contribution requirement as a percentage of salary.

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2020, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2020.

Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – Based on the City's proportionate share of PERS net pension liability, for the year ended June 30, 2021, the City recognized pension expense of \$7,310,121. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,788,603	\$ (1,194,009)
Changes of assumptions or other inputs	2,521,101	-
Net difference between projected and actual earnings on pension plan investments	-	(3,493,117)
Changes in the employer's proportion and differences between contributions and the employer's proportionate contributions	648,342	(830,689)
City contributions subsequent to the measurement date	7,359,447	-
	<u>\$ 13,317,493</u>	<u>\$ (5,517,815)</u>

Deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date in the amount of \$7,359,447 will be recognized as a reduction of the net pension liability in the year ending June 30, 2022.

Other estimated amounts reported collectively as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30, 2021</u>	
2022	\$ (1,341,979)
2023	460,707
2024	694,788
2025	523,082
2026	96,631
Thereafter	7,002

The average of the expected remaining service lives of active employees that will be provided with pensions through PERS as determined at June 30, 2020 is 6.13 years.

Additional Information – The PERS Annual Comprehensive Financial Report (ACFR) is available on the PERS website at www.nvpers.org under Quick Links – Publications.

Note 12 - Contingent Liabilities

There are lawsuits pending against the City of Sparks. The financial impact of remaining actions is not determinable at June 30, 2021, but in the opinion of management and legal counsel, any resulting liability will not materially affect the financial position or results of operations of the City.

The City of Sparks also has contingent liabilities due to developers. Infrastructure development in the Spanish Springs Sphere of Influence is being accomplished through development agreements. The purpose of the agreements is to establish a system of regulation for the allocation and payment of costs to assure that new development contributes its proportionate share to the cost of the required infrastructure. The agreements stipulate that should a developer provide land and/or capital improvements for dedication to the City, the costs incurred through dedication and/or construction of capital improvements by the owner will be credited against fees due. Such provisions in the agreements result in a liability of the City in the amount of the dedicated capital assets in excess of the fees due from the developers for future development. The liability is contingent on the pending receipt of infrastructure and future development permits issued. The contingent liability estimate of these credits due to developers at June 30, 2021 is \$2,947,074.

Note 13 - Commitments

As of June 30, 2021, the City entered into an interlocal agreement with Washoe County to help fund the construction and infrastructure of the Washoe County P25 Radio System, a regional emergency response system. On September 16, 2020 Washoe County issued debt in the amount of \$9,135,000 related to the project. The amount allocated to Sparks was estimated to be \$1,382,780 payable over fifteen years and is subject to change annually based on the participation and usage levels of other regional partners. As of June 30, 2021 the City has a remaining estimated amount of \$1,285,888.

Significant commitments include the encumbrances outstanding in the General Fund, which have been included in the appropriate classifications, are shown below.

	<u>Encumbrances</u>
General fund	\$ <u>519,162</u>

See Note 6 for further information on the City's commitments related to the Truckee Meadows Water Reclamation Facility.

Note 14 - Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City reports its material risk management activities in the Internal Service Funds in accordance with GASB Statements No. 10 and No. 30. The Group Insurance Self-Insurance Fund accounts for life, medical, prescription, dental and vision insurance programs. The Worker's Compensation Insurance Fund accounts for worker's compensation claims, including long-term benefits such as wage replacement. The Municipal Self-Insurance Fund accounts for the costs related to general, auto and property liabilities.

Claims expenses and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. These losses include an estimate of claims that have been incurred but not reported. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in an exact amount. Claims liabilities are reevaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors. Changes in the balances of claims liabilities during the past two years are as follows:

	Fiscal Year Ended June 30, 2021			
	Beginning of Fiscal Year	Claims and Changes in Estimates	Claim Payments	End of Fiscal Year
Group Insurance Self-Insurance Fund	\$ 842,206	\$ 10,437,737	\$ (10,209,022)	\$ 1,070,921
Municipal Self-Insurance Fund	40,876	393,005	(427,881)	6,000
Workers' Compensation Fund	10,339,509	1,760,832	(1,325,253)	10,775,088
	<u>\$ 11,222,591</u>	<u>\$ 12,591,574</u>	<u>\$ (11,962,156)</u>	<u>\$ 11,852,009</u>

	Fiscal Year Ended June 30, 2020			
	Beginning of Fiscal Year	Claims and Changes in Estimates	Claim Payments	End of Fiscal Year
Group Insurance Self-Insurance Fund	\$ 1,199,619	\$ 8,521,765	\$ (8,879,178)	\$ 842,206
Municipal Self-Insurance Fund	170,000	336,560	(465,684)	40,876
Workers' Compensation Fund	8,941,926	3,901,969	(2,504,386)	10,339,509
	<u>\$ 10,311,545</u>	<u>\$ 12,760,294</u>	<u>\$ (11,849,248)</u>	<u>\$ 11,222,591</u>

The City combines both self-insurance and commercial insurance to protect against loss. Settled claims resulting from these risks did not exceed commercial coverage over the past three fiscal years. The following is a detail of the coverage's for the City's self-insured funds:

Group Insurance Self-Insurance – This fund charges the City's insured funds a fixed monthly premium per employee. Employee claims in excess of \$300,000 per occurrence are covered by excess insurance.

Workers' Compensation Insurance – The City is self-insured for individual worker's compensation claims up to \$3,000,000 for City police and firefighters and \$1,500,000 for all other City employees, per occurrence. Claims in excess of this limit are covered by excess insurance up to State statutory limits. This fund charges the City's insured funds an annual premium per employee, which may vary by employee type.

Municipal Self-Insurance – The City is self-insured for property and liability claims in amounts from \$10,000 to \$300,000 for each occurrence (depending on the type of claim or damage), after which claims are covered by excess insurance. This fund charges other funds maintained by the City a premium derived from prior year actual claims and administrative costs allocated based on the number of employees in each fund.

Note 15 - Post-Employment Benefits

Accumulated Sick Leave

Upon retirement, qualified employees have the option of foregoing cash payment of their accumulated sick leave balances, by opting for conversion of the balance to fund their post-employment group health insurance premiums. The converted balances are reported as liabilities on the City's government-wide financial statements. The City pays the retirees' group health insurance premiums until exhaustion of the respective retirees' balances. Increases in premiums are to be passed along to retirees participating in the aforementioned program. However, those qualified employees who retired prior to or on December 10, 2001, will receive "premium credits" to partially offset their portion of the cost of the insurance premiums. The premium credits are calculated and awarded based upon length of service.

For the year ended June 30, 2021, the City paid \$1,146,331 in health insurance premiums on behalf of 130 retirees who opted for the conversion of their accumulated sick leave.

Post-employment Benefits Other than Pensions (OPEB)

Plan Descriptions - The City of Sparks contributes to the Sparks Medical and Dental Benefit Plan (Sparks Plan), a single-employer defined benefit healthcare plan administered by Hometown Health, and to a plan administered by the Nevada Public Employees' Benefits Program (NPEBP) which is treated as a single-employer defined benefit plan for financial reporting

purposes.

Benefit provisions for the Sparks Plan are established pursuant to NRS 287.023 and amended through negotiations between the City and the Group Health Plan Benefits Committee whose voting membership consists of representatives of employee bargaining groups. Benefit provisions for NPEBP are established pursuant to NRS 287.023 and subject to amendment through legislation by the State of Nevada each biennium and are administered by a ten member governing board appointed by the governor.

Pursuant to NRS 287.023 (as amended during the 2007 session of the Nevada Legislature), through November 29, 2008, retirees had the option to participate in the Sparks Plan for postemployment health care benefits or to join the NPEBP offered by the State of Nevada. However, subsequent to November 29, 2008, new retirees no longer have the option of joining the NPEBP, yet still retain the option to participate in the Sparks Plan.

Neither plan has assets accumulated in a qualifying trust and therefore report an unreduced OPEB liability in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Benefits Provided - Each plan provides medical, dental, vision, long-term disability, accidental death and dismemberment, and life insurance benefits to eligible retired City employees and beneficiaries.

Local governments are required to pay the same portion of cost of coverage for those persons joining NPEBP that the State of Nevada pays for those persons retired from state service who have continued to participate in the NPEBP. NPEBP employer paid subsidy, adjusted for years of credited service, may be allocated to more than one public employer based on retiree employment history. Subsidies paid during fiscal year 2021 by the City to NPEBP range from \$4.16 to \$1,981.63. The NPEBP Master Plan Document can be obtained by writing to the Nevada Public Employees Medical Program, 901 South Stewart Street, Suite 1001, Carson City, NV 89701.

Retirees in the Sparks Plan receive no direct subsidy from the City, with the following exceptions. City firefighters and fire chief officers who retired after July 1, 2005 receive a subsidy equal to 60% of retiree and dependent health insurance premiums up to age 65, and 50% of retiree premiums after age 65. City employees who retired prior to the adoption of the 1991-92 employee resolutions and contracts, receive a subsidy equal to the difference between current premium rates and the premium rates agreed to in their retirement agreement, which vary by year and bargaining unit of retirement. Also, employees retiring after 1992 and before December 2001 receive a subsidy equal to a \$5 credit towards health insurance premiums for each year of service. These subsidies range from \$30.00 to \$1,348.14 per month. In addition, under state law, retiree loss experience is pooled with active loss experience for the purpose of setting rates. The difference between the true claims cost and the blended premium is an implicit rate subsidy that creates an OPEB cost for the City.

The premium rates in the Sparks Plan applicable to retirees not yet eligible for Medicare are the same as those for active employees; reduced rates apply to those retirees covered by Medicare.

A summary of the premium rates for the Sparks plan, as of June 30, 2021, is shown below:

	Employee or Surviving Spouse only	Employee & Spouse	Employee & Child	Employee & Family
Active employees	\$ 862.06	\$ 1,583.38	\$ 1,508.54	\$ 2,250.74
Retiree, No Medicare	857.46	1,577.82	1,503.02	2,245.26
Spouse, with Medicare	684.50	1,408.89	-	2,076.29
Retiree, Medicare	688.40	1,256.22	1,334.07	1,923.61
Spouse, No Medicare	853.56	1,408.89	-	2,076.29

At June 30, 2021, the following employees were covered by the benefit terms:

	Sparks Plan	NPEBP	Totals
Inactive employees or beneficiaries currently receiving benefits	154	90	244
Active employees	446	-	446
	<u>600</u>	<u>90</u>	<u>690</u>

Total OPEB Liability - The City's total OPEB liability of \$52,188,710, of which \$44,569,269 is related to the Sparks Plan and \$7,619,441 is related to NPEBP, was measured as of June 30, 2021 and was determined by an actuarial valuation as of July 1, 2020.

Actuarial assumptions and other inputs - The total OPEB liability in the actuarial valuation determined on July 1, 2020 for both plans was based on the following actuarial assumptions and other inputs:

	Sparks Plan	NPEBP
Inflation	2.50%	2.50%
Salary increases, based on years of service	Range from 4.25% to 9.15% for regular employees and from 4.55% to 13.90% for police and fire	N/A
Discount rate	2.16%	2.16%
Healthcare cost trend rate	5.7% for 2020 to 2021, decreasing to an ultimate rate of 4.04% by 2075	5.7% for 2020 to 2021, decreasing to an ultimate rate of 4.04% by 2075
Retiree share of benefit costs	Range from \$170.11 to \$2,245.26	Range from \$0 to \$1,667.99

The discount rate was based on the Bond Buyer General Obligation 20-year Municipal Bond Index.

Mortality rates for employees were based on the Pub-2010 Headcount-Weighted employee (Public Safety for police and fire and General for all others) projected fully-generationally using MP-2020, and for retirees were based on the Pub-2010 Headcount-Weighted Retiree table (Public Safety for police and fire and General for all others) projected fully generationally using MP-2020.

The demographic and payroll growth actuarial assumptions used in the July 1, 2020 valuation are based on the same assumptions used in the Public Employees' Retirement System of Nevada (PERS) actuarial valuation as of June 30, 2020, which was first adopted in the June 30, 2019 valuation.

Changes in the Total OPEB Liability

	Sparks Plan	NPEBP	Total
Balance at June 30, 2020	\$ 35,685,573	\$ 7,808,221	\$ 43,493,794
Changes for the year:			
Service Costs	1,605,582	-	1,605,582
Interest	811,824	169,161	980,985
Differences between expected and actual experience	(1,288,824)	(565,766)	(1,854,590)
Changes in assumptions or other inputs	8,875,217	517,350	9,392,567
Benefit payments	(1,120,103)	(309,525)	(1,429,628)
Net changes	8,883,696	(188,780)	8,694,916
Balance at June 30, 2021	\$ 44,569,269	\$ 7,619,441	\$ 52,188,710

Significant changes of assumptions and other inputs since the measurement date of June 30, 2020 are noted below:

- Mortality assumption has been updated from RP-2014 Total Dataset Mortality Table projected fully-generationally using MP-2016 mortality improvement scale to Pub-2010 headcount-weighted projected fully-generationally using MP-2020. Separate tables are used for general employees and police and fire employees and retirees. This change caused an increase in liability.
- Healthcare trend rates which are based on Long-Run Medical Cost Trend Model have been updated from 2019 to 2020 version with an initial rate of 5.70% for 2020 decreasing gradually to an ultimate rate of 4.04% in 2075. This will cause an increase in the liability.

Sensitivity of the total OPEB liability to changes in the discount rate - The following presents the total OPEB liability of the City, calculated using a discount rate of 2.16%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16%) or 1-percentage-point higher (3.16%) than the current discount rate:

	1% Decrease (1.16%)	Discount Rate (2.16%)	1% Increase (3.16%)
Sparks Plan	\$ 53,055,950	\$ 44,569,269	\$ 37,928,000
NPEBP	9,070,301	7,619,441	6,484,068
Total OPEB Liability	\$ 62,126,251	\$ 52,188,710	\$ 44,412,068

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates - The following presents the total OPEB liability of the City, calculated using healthcare cost trend rates of 5.70% for 2020 to 2021, decreasing to an ultimate rate of 4.04% by 2075, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.7% decreasing to 3.04%) or 1-percentage-point higher (6.7% decreasing to 5.04%) than the current healthcare cost trend rates:

	1% Decrease (4.7% decreasing to 3.04% by 2075)	Healthcare Cost Trend Rates (5.7% decreasing to 4.04% by 2075)	1% Increase (6.7% decreasing to 5.04% by 2075)
Sparks Plan	\$ 36,820,495	\$ 44,569,269	\$ 54,770,535
NPEBP	6,294,732	7,619,441	9,363,422
Total OPEB Liability	<u>\$ 43,115,227</u>	<u>\$ 52,188,710</u>	<u>\$ 64,133,957</u>

OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB - For the year ended June 30, 2021 the City recognized an OPEB expense of \$4,733,659, of which \$4,434,857 is related to the Sparks Plan and \$298,802 is related to NPEBP. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to both OPEB plans from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Sparks Plan		
Differences between expected and actual experience	\$ 163,973	\$ (4,192,507)
Differences between changes of economic and demographic assumptions or of other inputs	14,973,638	
NPEBP		
Differences between expected and actual experience	27,051	(1,059,551)
Differences between changes of economic and demographic assumptions or of other inputs	1,695,456	-
Total	<u>\$ 16,860,118</u>	<u>\$ (5,252,058)</u>

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

<u>Year ended June 30</u>	Sparks Plan	NPEBP
2022	\$ 2,017,451	\$ 129,641
2023	2,017,451	129,641
2024	2,017,451	129,641
2025	1,960,721	117,596
2026	1,848,251	163,357
Thereafter	1,083,779	(6,920)

Note 16 - Tax Abatements

Consolidated sales taxes collected in Nevada are partially allocated to local governments in accordance with the distribution formulas established by Nevada Revised Statutes (NRS). The State of Nevada has entered into various tax abatement agreements which have reduced fiscal year 2021 intergovernmental revenues of the City by \$1,434,199.

State of Nevada Tax Abatements

Aviation Tax Abatement (NRS 360.753)	\$ 27,510
Data Centers Abatement (NRS 360.754)	29,030
Local Sales and Use Tax Abatement*	1,095,017
Renewable Energy Abatement (NRS 701A.370)	282,642

*Local Sales and Use Tax is a component of the State's Standard Tax Abatement (NRS 360.750)

Note 17 - Capital Facilities Fund

Pursuant to NRS 354.598155, the Capital Facilities Fund, a nonmajor governmental fund, expended \$167,038 on the following:

Maint. Admin Restroom Remodel	\$ 11,640
Maint. Garage Lean-to Building	6,456
Citywide Re-Keying/Security Infrastructure	39,596
Fire Station 3 Carpet Replacement	23,456
Fire Station 5 Apparatus Bay Door Replacement	21,782
Rec Center Building Facilities Access Control Upgrade	44,058
Deer Pool Boiler & Water Heater Replacement	20,050
	<u>\$ 167,038</u>

Note 18 - Restatement

As of July 1, 2020, the City adopted GASB Statement No. 84, *Fiduciary Activities*. The implementation of this standard required the City to reclassify three landscape maintenance funds which were reported as fiduciary funds in the prior fiscal year. The three landscape maintenance funds that were previously reported as fiduciary funds were combined into a new Special Revenue Fund titled the Landscape Maintenance Fund. This also required the City to consolidate the RTC Road Impact Fund with the Road Fund. The remaining fiduciary funds have been classified as Custodial Funds as required by GASB Statement No. 84.

The impact of the adoption of GASB Statement No. 84 is as follows:

Statement of Activities	Governmental Activities	Business-Type Activities	Total
Net position at June 30, 2020, as previously reported	\$ 241,676,014	\$ 250,759,991	\$ 492,436,005
Effects of adopting GASB Statement No. 84	158,739	-	158,739
Net position at July 1, 2020, as restated	<u>\$ 241,834,753</u>	<u>\$ 250,759,991</u>	<u>\$ 492,594,744</u>

Statement of Revenues, Expenditures, and Changes in Fund Balances -- Governmental Funds	General Fund	Sparks Grants & Donations Fund	General Obligation Debt Service Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund balances at June 30, 2020, as previously reported	\$ 6,860,784	\$ 651,232	\$ 15,393,246	\$ 32,702,832	\$ 55,608,094
Effects of adopting GASB Statement No. 84	-	-	-	158,739	158,739
Fund balances at July 1, 2020, as restated	<u>\$ 6,860,784</u>	<u>\$ 651,232</u>	<u>\$ 15,393,246</u>	<u>\$ 32,861,571</u>	<u>\$ 55,766,833</u>

Statement of Changes in Fiduciary Net Position	TMWRF Investment Pool	Other Custodial Funds	Total Custodial Funds
Net position at June 30, 2020, as previously reported	\$ -	\$ -	\$ -
Effects of adopting GASB Statement No. 84	3,391,529	237,696	3,629,225
Net position at July 1, 2020, as restated	<u>\$ 3,391,529</u>	<u>\$ 237,696</u>	<u>\$ 3,629,225</u>

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Required Supplementary Information

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	2021		2020	
	Sparks Plan	NPEBP	Sparks Plan	NPEBP
Total OPEB Liability				
Service Cost	\$ 1,605,582	\$ -	\$ 1,134,315	\$ -
Interest	811,824	169,161	1,045,020	230,094
Differences between expected and actual experience	(1,288,824)	(565,766)	(1,091,105)	28,399
Changes of assumptions or other inputs	8,875,217	517,350	6,442,521	1,163,476
Benefit payments	(1,120,103)	(309,525)	(958,760)	(335,380)
Net change in total OPEB liability	8,883,696	(188,780)	6,571,991	1,086,589
Total OPEB liability-beginning	35,685,573	7,808,221	29,113,582	6,721,632
Total OPEB liability-ending	<u>\$ 44,569,269</u>	<u>\$ 7,619,441</u>	<u>\$ 35,685,573</u>	<u>\$ 7,808,221</u>
Covered-employee payroll	46,353,419	-	44,517,475	-
Total OPEB liability as a percentage of covered-employee payroll	96.15 %	-	80.16 %	-

*GASB Statement No. 75 requires ten years of information to be presented in this table. However, until ten years of data is available, the City will present information only for those years for which information is available.

Notes to Schedule:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

Changes of benefit terms: There were no changes to benefits terms.

Changes of assumptions: The Sparks Plan and the NPEBP changes in actuarial assumptions are noted in italics:

	2021	2020
Discount rate	2.16%	2.21%
Payroll growth	Ranges from 4.25% to 9.15% for regular employees and from 4.55% to 13.9% for Police and Fire, based on years of service	Ranges from 4.25% to 9.15% for regular employees and from 4.55% to 13.9% for Police and Fire, based on years of service
Healthcare cost trend rate	5.7% for 2020 to 2021, Initial rate of 1.5% followed by decreasing to an ultimate rate of 4.04% by 2075	5.4% declining gradually to an ultimate rate of 3.94% by 2075
Mortality Table - Employee's	Pub-2010 Headcount-Weighted Employee (Public Safety for police and fire and General for all others) projected fully generationally using MP-2020	RP-2014 Headcount-Weighted Employee Table, projected to 2020 with Scale MP-2016
Mortality Table - Retiree's	Pub-2010 Headcount-Weighted Retiree table (Public Safety for police and fire and General for all others) projected fully generationally using MP-2020	RP-2014 Headcount-Weighted Healthy Annuitant Table, projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries

City of Sparks
Required Supplementary Information

Schedule of Changes in the City's Total Other Postemployment Benefits Liability and Other Related Ratios
Last Ten Fiscal Years*

2019		2018	
Sparks Plan	NPEBP	Sparks Plan	NPEBP
\$ 784,223	\$ -	\$ 785,174	\$ -
1,077,848	269,030	1,019,654	274,311
(3,752,815)	(993,729)	-	-
4,415,457	646,898	539,508	114,654
(947,571)	(301,682)	(598,390)	(291,307)
1,577,142	(379,483)	1,745,946	97,658
27,536,440	7,101,115	25,790,494	7,003,457
\$ 29,113,582	\$ 6,721,632	\$ 27,536,440	\$ 7,101,115
42,302,486	-	40,116,014	-
68.82 %	-	68.64 %	-

2019	2018
3.51%	3.87%
<i>Ranges from 4.25% to 9.15% for regular employees & from 4.55% to 13.9% for Police and Fire, based on years of service</i>	4.5%
<i>5.4% declining gradually to an ultimate rate of 3.94% by 2075</i>	<i>5.9% declining gradually over 60 years to an ultimate rate of 3.94%</i>
<i>RP-2014 Headcount-Weighted Employee Table, projected to 2020 with Scale MP-2016</i>	<i>RP-2000 Combined Healthy Mortality Tables, projected to 2014 with Scale AA, set back 1 year for regular females , and set forward 1 year for all Police</i>
<i>RP-2014 Headcount-Weighted Healthy Annuitant Table, projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries</i>	<i>RP-2000 Combined Healthy Mortality Tables, projected to 2014 with Scale AA, set back 1 year for regular females , and set forward 1 year for all Police</i>

	2020	2019	2018	2017
City's portion of the net pension liability	0.65699 %	0.65591 %	0.65035 %	0.65133 %
City's proportionate share of the net pension liability	\$ 91,507,090	\$ 89,439,220	\$ 88,692,434	\$ 86,625,696
City's covered payroll	\$ 37,976,678	\$ 36,201,228	\$ 34,483,164	\$ 34,821,590
City's proportional share of the net pension liability as a percentage of its covered payroll	240.96 %	247.06 %	257.21 %	248.77 %
Plan fiduciary net position as a percentage of the total pension liability	77.00 %	76.50 %	75.20 %	74.40 %

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until ten years of data is available, the City will present information only for those years for which information is available.

City of Sparks
Schedule of City's Share of Net Pension Liability
Public Employees' Retirement System of Nevada (PERS)
Last Ten Fiscal Years*

<u>2016</u>	<u>2015</u>	<u>2014</u>
0.63750 %	0.66963 %	0.68240 %
\$ 87,624,211	\$ 77,407,621	\$ 71,650,806
\$ 32,837,554	\$ 31,672,326	\$ 31,931,910
266.84 %	244.40 %	224.39 %
72.20 %	75.10 %	76.30 %

	2021	2020	2019	2018
Statutorily required contribution	\$ 7,359,447	\$ 6,729,996	\$ 6,194,100	\$ 5,901,799
Contributions in relation to the statutorily required contribution	\$ 7,359,447	\$ 6,729,996	\$ 6,194,100	\$ 5,901,799
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 41,214,127	\$ 37,976,678	\$ 36,201,228	\$ 34,483,164
Contributions as a percentage of covered payroll	17.86 %	17.72 %	17.11 %	17.12 %

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until ten years of data is available, the City will present information only for those years for which information is available.

City of Sparks
Schedule of City's Contributions
Public Employees' Retirement System of Nevada (PERS)
Last Ten Fiscal Years*

2017	2016	2015
\$ 5,718,019	\$ 5,405,048	\$ 5,168,048
\$ 5,718,019	\$ 5,405,048	\$ 5,168,048
\$ -	\$ -	\$ -
\$ 34,821,590	\$ 32,837,554	\$ 31,672,326
16.42 %	16.46 %	16.32 %

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Supplementary Information

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City of Sparks
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total Governmental Funds
Assets				
Cash and investments	\$ 7,864,383	\$ 2,144,070	\$ 29,709,929	\$ 39,718,382
Accounts receivable, net	275,621	-	904,859	1,180,480
Due from other governments	126,008	29,595	1,227,887	1,383,490
Notes receivable, net	1,277,946	-	-	1,277,946
Restricted cash and investments	-	2,907,250	-	2,907,250
Total assets	\$ 9,543,958	\$ 5,080,915	\$ 31,842,675	\$ 46,467,548
Liabilities				
Accounts payable	\$ 128,958	\$ -	\$ 149,636	\$ 278,594
Accrued liabilities	70,314	-	44,179	114,493
Contracts payable	107,094	-	1,539,670	1,646,764
Contract retentions payable	21,130	-	138,738	159,868
Refundable deposits	300	-	1,000	1,300
Unearned revenues	361,022	-	-	361,022
Due to other funds	11,882	-	-	11,882
Due to other governments	178,615	-	394,782	573,397
Total liabilities	879,315	-	2,268,005	3,147,320
Deferred Inflows of Resources				
Unavailable revenue - grants	1,277,946	-	-	1,277,946
Unavailable revenue - property taxes and other	-	-	46,996	46,996
Unavailable revenue - other	41,696	-	-	41,696
Total deferred inflows of resources	1,319,642	-	46,996	1,366,638
Fund Balances				
Restricted for				
Grants and donations	41,494	-	-	41,494
Promotion of special events	307,974	-	-	307,974
Various judicial uses	287,358	-	-	287,358
Municipal facilities construction	156,653	-	-	156,653
Court fee collection programs	603,954	-	-	603,954
Developer agreements	3,243,089	-	484,338	3,727,427
Debt service reserve	-	5,080,915	-	5,080,915
Parks and recreation	173,717	-	6,263,124	6,436,841
Street improvements & rehabilitation	-	-	1,521,135	1,521,135
Capital projects	-	-	661,268	661,268
Improvements to Victorian Square	-	-	5,274,219	5,274,219
Committed for				
Economic development	52,399	-	-	52,399
Parks and recreation	494,581	-	-	494,581
Road surface repairs	971,579	-	-	971,579
Economic Stabilization	1,012,203	-	-	1,012,203
Assigned for				
Specific capital projects	-	-	3,198,909	3,198,909
Next year's budget deficit	-	-	47,725	47,725
Other capital projects	-	-	12,076,956	12,076,956
Total fund balances	7,345,001	5,080,915	29,527,674	41,953,590
Total liabilities, deferred inflow of resources, and fund balances	\$ 9,543,958	\$ 5,080,915	\$ 31,842,675	\$ 46,467,548

City of Sparks
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
NonMajor Governmental Funds
Year Ended June 30, 2021

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Funds	Nonmajor Capital Projects Funds	Total
Revenues				
Taxes	\$ 196,000	\$ 3,340,528	\$ 7,280,700	\$ 10,817,228
Licenses and permits	1,897,489	-	3,649,986	5,547,475
Intergovernmental revenues	769,135	177,572	3,941,628	4,888,335
Charges for services	1,298,909	-	81,333	1,380,242
Miscellaneous	5,449	(1,571)	451,499	455,377
Total revenues	4,166,982	3,516,529	15,405,146	23,088,657
Expenditures				
Current				
General government	-	-	213,341	213,341
Judicial	223,451	-	-	223,451
Public safety	-	-	118,791	118,791
Public works	419,980	-	4,435,482	4,855,462
Culture and recreation	3,060,474	-	661,747	3,722,221
Community support	653,542	-	547,539	1,201,081
Total current expenditures	4,357,447	-	5,976,900	10,334,347
Capital outlay				
General government	-	-	445,060	445,060
Public safety	-	-	898,526	898,526
Public works	-	-	855,404	855,404
Culture and recreation	113,941	-	802,564	916,505
Community support	-	-	572,975	572,975
Total capital outlay	113,941	-	3,574,529	3,688,470
Debt service				
Principal	-	3,199,000	-	3,199,000
Interest	-	521,497	-	521,497
Fiscal charges and other	-	3,200	-	3,200
Total debt service	-	3,723,697	-	3,723,697
Total expenditures	4,471,388	3,723,697	9,551,429	17,746,514
Excess (Deficiency) of Revenues over Expenditures	(304,406)	(207,168)	5,853,717	5,342,143
Other Financing Sources (Uses)				
Transfers				
Transfers in	2,213,779	-	2,015,786	4,229,565
Transfers out	(181,409)	-	(298,280)	(479,689)
Total other financing sources (uses)	2,032,370	-	1,717,506	3,749,876
Net Change in Fund Balances	1,727,964	(207,168)	7,571,223	9,092,019
Fund Balances, Beginning of Year, as originally reported	5,458,298	5,288,083	21,956,451	32,702,832
Prior Period Adjustment	158,739	-	-	158,739
Fund Balances, Beginning of Year, as restated	5,617,037	5,288,083	21,956,451	32,861,571
Fund Balances, End of Year	\$ 7,345,001	\$ 5,080,915	\$ 29,527,674	\$ 41,953,590

Nonmajor Special Revenue Funds

Community Development Block Grant Fund

To account for monies received by the City as a grantee in the Federal Community Development Small Cities Discretionary Grant Program, which must be used for qualifying projects.

Community Development Entitlement Grant Fund

To account for monies received by the City as a grantee in the Federal Community Development Entitlement Grant Program, which must be used for qualifying programs.

Tourism and Marketing Fund

To account for resources received pursuant to the Washoe County Taxes on Transient Lodging Act of 1999.

Parks and Recreation Program Fund

To account for monies received from recreation program registration fees to finance those recreation programs administered by the Recreation Department.

Court Administrative Assessment Fund

To account for monies received from the Municipal Court administrative fees to finance Municipal Court related improvements.

Street Cut Fund

To account for resources received principally from private utility companies to repair City streets after they have been cut to perform underground utility work.

Impact Fee Service Area No. 1 Fund

To account for impact fees collected in the Impact Fee Service Area No. 1.

Tourism Improvement District 1 Fund

To account for monies deposited into the fund, from proceeds of Sales Tax Anticipation Revenue Bonds, to be used to acquire, improve, and equip certain real and personal property within the City of Sparks, Nevada Tourism Improvement District No. 1 (Legends at Sparks Marina).

Stabilization Fund

To account for resources committed by the City Council for fiscal emergencies.

Landscape Maintenance Fund

To account for resources restricted for landscape maintenance fees for Promontory, Mesa Meadows, and Triple Crown subdivisions.

	Community Development Block Grant	Community Development Entitlement Grant	Tourism and Marketing
Assets			
Cash and investments	\$ 41,494	\$ (862)	\$ 503,974
Accounts receivable, net	-	-	-
Due from other governments	-	126,008	-
Notes receivable, net	1,277,946	-	-
Total assets	\$ 1,319,440	\$ 125,146	\$ 503,974
Liabilities			
Accounts payable	\$ -	\$ -	\$ -
Accrued liabilities	-	377	-
Contracts payable	-	-	-
Contract retentions payable	-	-	-
Refundable deposits	-	-	-
Unearned revenues	-	-	196,000
Due to other funds	-	11,882	-
Due to other governments	-	112,887	-
Total liabilities	-	125,146	196,000
Deferred Inflows of Resources			
Unavailable revenue - grants	1,277,946	-	-
Unavailable revenue - other	-	-	-
Total deferred inflows of resources	1,277,946	-	-
Fund Balances			
Restricted for			
Grants and donations	41,494	-	-
Promotion of special events	-	-	307,974
Various judicial uses	-	-	-
Municipal facilities construction	-	-	-
Court fee collection programs	-	-	-
Developer agreements	-	-	-
Parks and recreation	-	-	-
Committed for			
Economic development	-	-	-
Parks and recreation	-	-	-
Road surface repairs	-	-	-
Economic Stabilization	-	-	-
Total fund balances	41,494	-	307,974
Total liabilities, deferred inflow of resources, and fund balances	\$ 1,319,440	\$ 125,146	\$ 503,974

City of Sparks
Combining Balance Sheet - Nonmajor Special Revenue Funds
June 30, 2021

Parks & Recreation Program	Court Administrative Assessment	Street Cut	Impact Fee Service Area No. 1	Tourism Improvement District 1	Stabilization	Landscape Maintenance Fund	Total
\$ 951,598	\$ 1,055,913	\$ 772,584	\$ 3,342,680	\$ -	\$ 1,012,203	\$ 184,799	\$ 7,864,383
1,312	-	272,161	-	-	-	2,148	275,621
-	-	-	-	-	-	-	126,008
-	-	-	-	-	-	-	1,277,946
<u>\$ 952,910</u>	<u>\$ 1,055,913</u>	<u>\$ 1,044,745</u>	<u>\$ 3,342,680</u>	<u>\$ -</u>	<u>\$ 1,012,203</u>	<u>\$ 186,947</u>	<u>\$ 9,543,958</u>
\$ 120,530	\$ 7,948	\$ -	\$ -	\$ -	\$ -	\$ 480	\$ 128,958
68,772	-	1,165	-	-	-	-	70,314
-	-	12,483	94,611	-	-	-	107,094
-	-	16,150	4,980	-	-	-	21,130
300	-	-	-	-	-	-	300
165,022	-	-	-	-	-	-	361,022
-	-	-	-	-	-	-	11,882
51,306	-	1,672	-	-	-	12,750	178,615
<u>405,930</u>	<u>7,948</u>	<u>31,470</u>	<u>99,591</u>	<u>-</u>	<u>-</u>	<u>13,230</u>	<u>879,315</u>
-	-	-	-	-	-	-	1,277,946
-	-	41,696	-	-	-	-	41,696
-	-	41,696	-	-	-	-	1,319,642
-	-	-	-	-	-	-	41,494
-	-	-	-	-	-	-	307,974
-	287,358	-	-	-	-	-	287,358
-	156,653	-	-	-	-	-	156,653
-	603,954	-	-	-	-	-	603,954
-	-	-	3,243,089	-	-	-	3,243,089
-	-	-	-	-	-	173,717	173,717
52,399	-	-	-	-	-	-	52,399
494,581	-	-	-	-	-	-	494,581
-	-	971,579	-	-	-	-	971,579
-	-	-	-	-	1,012,203	-	1,012,203
<u>546,980</u>	<u>1,047,965</u>	<u>971,579</u>	<u>3,243,089</u>	<u>-</u>	<u>1,012,203</u>	<u>173,717</u>	<u>7,345,001</u>
<u>\$ 952,910</u>	<u>\$ 1,055,913</u>	<u>\$ 1,044,745</u>	<u>\$ 3,342,680</u>	<u>\$ -</u>	<u>\$ 1,012,203</u>	<u>\$ 186,947</u>	<u>\$ 9,543,958</u>

	Community Development Block Grant	Community Development Entitlement Grant	Tourism and Marketing
Revenues			
Taxes	\$ -	\$ -	\$ 196,000
Licenses and permits	-	-	-
Intergovernmental revenues	-	617,851	-
Charges for services	52,185	-	-
Miscellaneous	-	-	107
Total revenues	<u>52,185</u>	<u>617,851</u>	<u>196,107</u>
Expenditures			
Current			
Judicial	-	-	-
Public works	-	-	-
Culture and recreation	-	-	-
Community support	10,691	617,851	25,000
Total current	<u>10,691</u>	<u>617,851</u>	<u>25,000</u>
Capital outlay			
Culture and recreation	-	-	-
Total expenditures	<u>10,691</u>	<u>617,851</u>	<u>25,000</u>
Excess (Deficiency) of Revenues over Expenditures	<u>41,494</u>	<u>-</u>	<u>171,107</u>
Other Financing Sources (Uses)			
Transfers			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>41,494</u>	<u>-</u>	<u>171,107</u>
Fund Balances, Beginning of Year, as originally reported	-	-	136,867
Prior Period Adjustment	-	-	-
Fund Balances, Beginning of Year, as restated	<u>-</u>	<u>-</u>	<u>136,867</u>
Fund Balances, End of Year	<u>\$ 41,494</u>	<u>\$ -</u>	<u>\$ 307,974</u>

City of Sparks
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Special Revenue Funds
Year Ended June 30, 2021

Parks & Recreation Program	Court Administrative Assessment	Street Cut	Impact Fee Service Area No. 1	Tourism Improvement District 1	Stabilization	Landscape Maintenance Fund	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196,000
11,960	-	616,028	1,069,501	-	200,000	-	1,897,489
-	151,284	-	-	-	-	-	769,135
1,166,105	-	-	-	-	-	80,619	1,298,909
1,330	-	315	3,536	-	102	59	5,449
1,179,395	151,284	616,343	1,073,037	-	200,102	80,678	4,166,982
-	223,451	-	-	-	-	-	223,451
-	-	419,980	-	-	-	-	419,980
2,858,106	-	-	28,868	-	-	173,500	3,060,474
-	-	-	-	-	-	-	653,542
2,858,106	223,451	419,980	28,868	-	-	173,500	4,357,447
-	-	-	113,941	-	-	-	113,941
2,858,106	223,451	419,980	142,809	-	-	173,500	4,471,388
(1,678,711)	(72,167)	196,363	930,228	-	200,102	(92,822)	(304,406)
2,104,455	-	1,524	-	-	-	107,800	2,213,779
-	-	-	(181,409)	-	-	-	(181,409)
2,104,455	-	1,524	(181,409)	-	-	107,800	2,032,370
425,744	(72,167)	197,887	748,819	-	200,102	14,978	1,727,964
121,236	1,120,132	773,692	2,494,270	-	812,101	-	5,458,298
-	-	-	-	-	-	158,739	158,739
121,236	1,120,132	773,692	2,494,270	-	812,101	158,739	5,617,037
\$ 546,980	\$ 1,047,965	\$ 971,579	\$ 3,243,089	\$ -	\$ 1,012,203	\$ 173,717	\$ 7,345,001

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Community Development Block Grant
Year Ended June 30, 2021
(with Comparative Actual Amounts for Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Charges for services				
Federal grant-Housing Rehab loan reimbursements	\$ 52,185	\$ 52,185	\$ -	\$ 77,159
Expenditures				
Community support				
Services and supplies	52,185	10,691	41,494	77,159
Net Change in Fund Balances	-	41,494	41,494	-
Fund Balances, Beginning of Year	-	-	-	-
Fund Balances, End of Year	\$ -	\$ 41,494	\$ 41,494	\$ -

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Community Development Entitlement Grant
Year Ended June 30, 2021
(with Comparative Actual Amounts for Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Intergovernmental revenues				
Community Development Block and Entitlement grants	\$ 1,650,185	\$ 617,851	\$ (1,032,334)	\$ 845,548
Expenditures				
Community support				
Salaries and wages	96,853	90,521	6,332	88,214
Employee benefits	42,631	41,595	1,036	40,263
Services and supplies	1,274,397	485,735	788,662	174,434
Capital outlay	236,304	-	236,304	542,637
Total expenditures	1,650,185	617,851	1,032,334	845,548
Net Change in Fund Balances	-	-	-	-
Fund Balances, Beginning of Year	-	-	-	-
Fund Balances, End of Year	\$ -	\$ -	\$ -	\$ -

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Tourism and Marketing

Year Ended June 30, 2021

(with Comparative Actual Amounts for Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Taxes				
Room taxes	\$ 196,000	\$ 196,000	\$ -	\$ 196,000
Miscellaneous				
Investment income (loss)	3,000	107	(2,893)	2,814
Total revenues	199,000	196,107	(2,893)	198,814
Expenditures				
Community support				
Services and supplies	111,100	25,000	86,100	185,050
Excess (Deficiency) of Revenues over Expenditures	87,900	171,107	(88,993)	13,764
Other Financing Sources (Uses)				
Transfers				
Transfers out	(100,000)	-	100,000	-
Net Change in Fund Balances	(12,100)	171,107	272,200	13,764
Fund Balances, Beginning of Year	45,243	136,867	91,624	123,103
Fund Balances, End of Year	\$ 33,143	\$ 307,974	\$ 363,824	\$ 136,867

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Parks & Recreation Program
Year Ended June 30, 2021
(with Comparative Actual Amounts for Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Licenses and permits				
Concession franchise fees	\$ 19,000	\$ 11,960	\$ (7,040)	\$ 19,145
Charges for services				
Recreation program fees	2,681,600	1,138,471	(1,543,129)	1,731,660
Administrative service charges	700	(25)	(725)	425
Other	431,434	27,659	(403,775)	37,833
Miscellaneous				
Other	-	1,330	1,330	4,630
Total revenues	<u>3,132,734</u>	<u>1,179,395</u>	<u>(1,953,339)</u>	<u>1,793,693</u>
Expenditures				
Culture and recreation				
Salaries and wages	3,322,586	1,670,458	1,652,128	2,269,638
Employee benefits	725,146	558,830	166,316	674,452
Services and supplies	1,111,534	628,818	482,716	714,099
Total expenditures	<u>5,159,266</u>	<u>2,858,106</u>	<u>2,301,160</u>	<u>3,658,189</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2,026,532)</u>	<u>(1,678,711)</u>	<u>347,821</u>	<u>(1,864,496)</u>
Other Financing Sources (Uses)				
Transfers				
Transfers in	<u>1,760,000</u>	<u>2,104,455</u>	<u>344,455</u>	<u>1,405,000</u>
Net Change in Fund Balances	<u>(266,532)</u>	<u>425,744</u>	<u>692,276</u>	<u>(459,496)</u>
Fund Balances, Beginning of Year	<u>279,043</u>	<u>121,236</u>	<u>(157,807)</u>	<u>580,732</u>
Fund Balances, End of Year	<u>\$ 12,511</u>	<u>\$ 546,980</u>	<u>\$ 534,469</u>	<u>\$ 121,236</u>

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Court Administrative Assessment

Year Ended June 30, 2021

(with Comparative Actual Amounts for Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Intergovernmental revenues				
Municipal court administrative assessments	\$ 25,600	\$ 23,976	\$ (1,624)	\$ 25,412
Court collection fees	106,000	95,414	(10,586)	106,821
Court facility administrative assessments	37,000	31,894	(5,106)	35,907
Total revenues	168,600	151,284	(17,316)	168,140
Expenditures				
Judicial				
Salaries and wages	15,000	3,157	11,843	10,053
Services and supplies	1,239,664	220,294	1,019,370	136,497
Capital outlay	50,000	-	50,000	-
Total expenditures	1,304,664	223,451	1,081,213	146,550
Net Change in Fund Balances	(1,136,064)	(72,167)	1,063,897	21,590
Fund Balances, Beginning of Year	1,140,988	1,120,132	(20,856)	1,098,542
Fund Balances, End of Year	\$ 4,924	\$ 1,047,965	\$ 1,043,041	\$ 1,120,132

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Street Cut
Year Ended June 30, 2021
(with Comparative Actual Amounts for Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Licenses and permits				
Street cuts	\$ 320,000	\$ 616,028	\$ 296,028	\$ 419,600
Miscellaneous				
Investment income (loss)	14,000	315	(13,685)	9,555
Total revenues	<u>334,000</u>	<u>616,343</u>	<u>282,343</u>	<u>429,155</u>
Expenditures				
Public works				
Salaries and wages	35,495	40,455	(4,960)	40,494
Employee benefits	20,572	20,948	(376)	20,191
Services and supplies	685,743	358,577	327,166	354,745
Total expenditures	<u>741,810</u>	<u>419,980</u>	<u>321,830</u>	<u>415,430</u>
Excess (Deficiency) of Revenues over Expenditures	(407,810)	196,363	(604,173)	13,725
Other Financing Sources (Uses)				
Transfers				
Transfers in	-	1,524	(1,524)	-
Net Change in Fund Balances	(407,810)	197,887	605,697	13,725
Fund Balances, Beginning of Year	585,973	773,692	187,719	759,967
Fund Balances, End of Year	<u>\$ 178,163</u>	<u>\$ 971,579</u>	<u>\$ 793,416</u>	<u>\$ 773,692</u>

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Impact Fee Service Area No. 1

Year Ended June 30, 2021

(with Comparative Actual Amounts for Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Licenses and permits				
Flood control fees	\$ 70,000	\$ 169,950	\$ 99,950	\$ 43,477
Public facility fees	200,000	242,200	42,200	103,841
Park fees	200,000	476,022	276,022	312,210
Sanitary sewer fees	220,000	181,329	(38,671)	94,195
Miscellaneous				
Investment income (loss)	45,220	3,536	(41,684)	48,122
Total revenues	<u>735,220</u>	<u>1,073,037</u>	<u>337,817</u>	<u>601,845</u>
Expenditures				
Public safety				
Services and supplies	75,000	-	75,000	32,800
Public works				
Services and supplies	50,000	-	50,000	-
Culture and recreation				
Services and supplies	30,000	28,868	1,132	-
Capital outlay	556,350	113,941	442,409	23,624
Total culture and recreation	<u>586,350</u>	<u>142,809</u>	<u>443,541</u>	<u>23,624</u>
Total expenditures	<u>711,350</u>	<u>142,809</u>	<u>568,541</u>	<u>56,424</u>
Excess (Deficiency) of Revenues over Expenditures	23,870	930,228	906,358	545,421
Other Financing Sources (Uses)				
Transfers				
Transfers out	(220,000)	(181,409)	38,591	(95,136)
Net Change in Fund Balances	(196,130)	748,819	944,949	450,285
Fund Balances, Beginning of Year	2,400,579	2,494,270	93,691	2,043,985
Fund Balances, End of Year	<u>\$ 2,204,449</u>	<u>\$ 3,243,089</u>	<u>\$ 1,038,640</u>	<u>\$ 2,494,270</u>

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Tourism Improvement District 1

Year Ended June 30, 2021

(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Miscellaneous				
Investment income (loss)	\$ -	\$ -	\$ -	\$ 186
Expenditures				
Community support				
Services and supplies	14	-	14	3,885,380
Excess (deficiency) of revenues over expenditures	(14)	-	14	(3,885,194)
Other Financing Sources (Uses)				
Refunding bonds issued	-	-	-	3,883,955
Transfers out	-	-	-	(18,049)
Total other financing sources (uses)	-	-	-	3,865,906
Net change in fund balances	(14)	-	14	(19,288)
Fund Balances, Beginning of Year	14	-	(14)	19,288
Fund balances, end of year	\$ -	\$ -	\$ -	\$ -

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Stabilization
Year Ended June 30, 2021
(with Comparative Actual Amounts for Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Licenses and permits				
Business licenses and permits	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
Miscellaneous				
Investment income (loss)	20,000	102	(19,898)	10,351
Total revenues	220,000	200,102	(19,898)	210,351
Fund Balances, Beginning of Year	817,749	812,101	(5,648)	601,750
Fund Balances, End of Year	<u>\$ 1,037,749</u>	<u>\$ 1,012,203</u>	<u>\$ (25,546)</u>	<u>\$ 812,101</u>

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Landscape Maintenance Fund

Year Ended June 30, 2021

(with Comparative Actual Amounts for Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Charges for services				
Recreation program fees	\$ -	\$ 80,619	\$ 80,619	\$ -
Miscellaneous				
Investment income (loss)	-	59	59	-
Total revenues	-	80,678	80,678	-
Expenditures				
Culture and recreation				
Services and supplies	213,000	173,500	39,500	-
Excess (Deficiency) of Revenues over Expenditures	(213,000)	(92,822)	120,178	-
Other Financing Sources (Uses)				
Transfers				
Transfers in	107,800	107,800	-	-
Net Change in Fund Balances	(105,200)	14,978	120,178	-
Fund Balances, Beginning of Year, as Originally Reported	-	-	-	-
Prior Period Adjustment	158,739	158,739	-	-
Fund Balances, Beginning of Year, as Restated	158,739	158,739	-	-
Fund Balances, End of Year	\$ 53,539	\$ 173,717	\$ 120,178	\$ -

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Major Debt Service Fund

General Obligation Debt Service Fund

To accumulate monies for the payment of the following general obligation bonds and revenue bonds:

- Consolidated Tax Refunding Revenue Bonds, Series 2014

Consolidated taxes are used to service the debt.

- Senior Sales Tax Anticipation Revenue Refunding Bonds, Series 2019A
- Subordinate Sales Tax Anticipation Revenue Refunding Bonds, Series 2019B (Tax-Exempt)
- Subordinate Sales Tax Anticipation Revenue Refunding Bonds, Series 2019C (Taxable)

Sales taxes are used to service the debt.

- 2016 Limited Obligation Improvement Refunding Bond

Special assessments are used to service the debt.

Nonmajor Debt Service Funds

Redevelopment Agency Area No. 1 Tax Revenue Fund

To accumulate monies for the payment of the following debt for the Redevelopment Agency Area No. 1:

- 2010 Tax Increment Refunding Revenue Bonds

Ad valorem taxes and governmental services taxes are used to service the debt.

Redevelopment Agency Area No. 2 Debt Service Fund

To accumulate monies for the payment of the following debt for the Redevelopment Agency Area No. 2:

- 2016 Tax Increment Obligation Refunding Bonds
- 2014 Subordinate Lien Tax Increment Revenue Refunding Bonds

Ad valorem taxes are used to service the debt.

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

General Obligation Debt Service

Year Ended June 30, 2021

(with Comparative Actual Amounts for Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Taxes				
Special assessments	\$ 1,048,953	\$ 2,212,765	\$ 1,163,812	\$ 1,048,969
Intergovernmental revenues				
Dedicated sales tax - improvement districts	13,500,000	16,266,141	2,766,141	13,019,211
Miscellaneous				
Investment income (loss)	203,300	1,071	(202,229)	191,263
Total revenues	14,752,253	18,479,977	3,727,724	14,259,443
Expenditures				
Debt service				
Principal	16,577,235	13,497,235	3,080,000	8,879,988
Interest	2,953,627	2,792,339	161,288	4,792,511
Fiscal charges and other	-	2,850	(2,850)	-
Refunding bond issuance costs	-	-	-	1,066,498
Total expenditures	19,530,862	16,292,424	3,238,438	14,738,997
Excess (Deficiency) of Revenues over Expenditures	(4,778,609)	2,187,553	6,966,162	(479,554)
Other Financing Sources (Uses)				
Refunding bonds issued	-	-	-	92,725,392
Payments to refunded bond escrow agent	-	-	-	(93,513,935)
Transfers				
Transfers in	1,037,886	1,037,886	-	1,054,829
Transfers out	-	(1,422)	(1,422)	(2,764)
Total other financing sources (uses)	1,037,886	1,036,464	(1,422)	263,522
Net Change in Fund Balances	(3,740,723)	3,224,017	6,964,740	(216,032)
Fund Balances, Beginning of Year	16,522,183	15,393,246	(1,128,937)	15,609,278
Fund Balances, End of Year	\$ 12,781,460	\$ 18,617,263	\$ 5,835,803	\$ 15,393,246

City of Sparks
Combining Balance Sheet - Nonmajor Debt Service Funds
June 30, 2021

	Redevelopment Agency Area No. 1 Tax Revenue Fund	Redevelopment Agency Area No. 2 Debt Service Fund	Total
Assets			
Cash and investments	\$ 617,619	\$ 1,526,451	\$ 2,144,070
Due from other governments	29,595	-	29,595
Restricted assets			
Cash and investments	2,178,750	728,500	2,907,250
Total assets	<u>\$ 2,825,964</u>	<u>\$ 2,254,951</u>	<u>\$ 5,080,915</u>
Fund Balances			
Restricted for			
Debt service reserve	<u>2,825,964</u>	<u>2,254,951</u>	<u>5,080,915</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,825,964</u>	<u>\$ 2,254,951</u>	<u>\$ 5,080,915</u>

City of Sparks

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Debt Service Funds
Year Ended June 30, 2021

	Redevelopment Agency Area No. 1 Tax Revenue Fund	Redevelopment Agency Area No. 2 Debt Service Fund	Total
Revenues			
Taxes	\$ 1,900,000	\$ 1,440,528	\$ 3,340,528
Intergovernmental revenues	177,572	-	177,572
Miscellaneous	12	(1,583)	(1,571)
Total revenues	<u>2,077,584</u>	<u>1,438,945</u>	<u>3,516,529</u>
Expenditures			
Debt service			
Principal	1,975,000	1,224,000	3,199,000
Interest	202,500	318,997	521,497
Fiscal charges and other	1,100	2,100	3,200
Total expenditures	<u>2,178,600</u>	<u>1,545,097</u>	<u>3,723,697</u>
Net Change in Fund Balances	(101,016)	(106,152)	(207,168)
Fund Balance, Beginning of Year	<u>2,926,980</u>	<u>2,361,103</u>	<u>5,288,083</u>
Fund Balances, End of Year	<u>\$ 2,825,964</u>	<u>\$ 2,254,951</u>	<u>\$ 5,080,915</u>

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Redevelopment Agency Area No. 1 Tax Revenue Fund
Year Ended June 30, 2021
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Taxes				
Ad valorem	\$ 1,900,000	\$ 1,900,000	\$ -	\$ 2,200,000
Intergovernmental revenues				
Motor vehicle privilege tax	177,572	177,572	-	177,572
Miscellaneous				
Investment income (loss)	42,000	12	(41,988)	26,712
Total revenues	2,119,572	2,077,584	(41,988)	2,404,284
Expenditures				
Debt service				
Principal	1,975,000	1,975,000	-	4,055,000
Interest	202,500	202,500	-	415,006
Fiscal charges and other	2,200	1,100	1,100	1,100
Total expenditures	2,179,700	2,178,600	1,100	4,471,106
Excess (Deficiency) of Revenues Over Expenditures	(60,128)	(101,016)	(40,888)	(2,066,822)
Other Financing Sources (Uses)				
Transfers				
Transfers in	-	-	-	1,507,374
Net Change in Fund Balances	(60,128)	(101,016)	(40,888)	(559,448)
Fund Balances, Beginning of Year	2,384,895	2,926,980	542,085	3,486,428
Fund Balances, End of Year	\$ 2,324,767	\$ 2,825,964	\$ 501,197	\$ 2,926,980

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Redevelopment Agency Area No. 2 Debt Service Fund
Year Ended June 30, 2021
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Taxes				
Ad valorem	\$ 1,440,528	\$ 1,440,528	\$ -	\$ 1,765,000
Miscellaneous				
Investment income (loss)	50,000	(1,583)	(51,583)	56,434
Total revenues	1,490,528	1,438,945	(51,583)	1,821,434
Expenditures				
Debt service				
Principal	1,224,000	1,224,000	-	1,190,000
Interest	318,997	318,997	-	350,538
Fiscal charges and other	2,200	2,100	100	2,100
Total expenditures	1,545,197	1,545,097	100	1,542,638
Net Change in Fund Balances	(54,669)	(106,152)	(51,483)	278,796
Fund Balances, Beginning of Year	2,354,670	2,361,103	6,433	2,082,307
Fund Balances, End of Year	\$ 2,300,001	\$ 2,254,951	\$ (45,050)	\$ 2,361,103

Nonmajor Capital Projects Funds

Recreation and Parks Funds (Districts 1, 2 and 3)

To provide for acquisition, improvement and expansion of public parks, playgrounds and recreation facilities within the City. Financing is provided by a residential park construction tax.

Road Fund

To provide for the maintenance, acquisition and construction of streets and roads related to capital assets. Financing is provided by an allocation of State shared revenues, right-of-way toll fees, franchise fees and regional road impact fees.

Capital Projects Fund

To provide for acquisition and construction of designated capital assets, except those financed by special sources or Proprietary Funds. Financing is provided by an allocation from other funds and tax supported bonds.

Capital Facilities Fund

To provide for the acquisition of land, improvements to land, purchase of major equipment, renovations of government facilities, and repayment of short-term financing for these activities. The City can use this fund for any of the above activities that they consider necessary.

Park and Recreation Project Fund

To provide for specific park and recreation purposes. Financing is provided by franchise fees.

Local Improvement District 3 Fund

To account for monies deposited into the fund, from proceeds of special assessment bonds and from developer cash contributions, to be used to acquire infrastructure constructed by the Developer per an Acquisition Agreement.

Redevelopment Agency Area No. 1 Revolving Fund

To account for the resources used for financing the acquisition and construction of capital improvement projects and other necessary or incidental expenditures in accordance with a redevelopment plan for the Redevelopment Area No. 1. Financing is provided by tax supported bonds.

Redevelopment Agency Area No. 2 Revolving Fund

To account for the resources used for financing the acquisition and construction of capital improvement projects and other necessary or incidental expenditures in accordance with a redevelopment plan for the Redevelopment Area No. 2. Financing is to be provided by tax supported bonds, allocations from other funds, and grant revenues.

Victorian Square Room Tax Fund

To provide for specific capital improvements within Victorian Square. Financing is provided by tax proceeds on the rental of transient lodging within the City.

	Recreation & Parks District 1	Recreation & Parks District 2	Recreation & Parks District 3	Road Fund	Capital Projects
Assets					
Cash and investments	\$ 1,323,963	\$ 1,126,289	\$ 2,259,622	\$ 1,734,756	\$ 3,084,912
Accounts receivable, net	-	-	-	684,985	541
Due from other governments	-	-	-	488,673	40,500
Total assets	<u>\$ 1,323,963</u>	<u>\$ 1,126,289</u>	<u>\$ 2,259,622</u>	<u>\$ 2,908,414</u>	<u>\$ 3,125,953</u>
Liabilities					
Accounts payable	\$ -	\$ -	\$ 500	\$ 49,545	\$ 49,352
Accrued liabilities	-	-	-	32,340	-
Contracts payable	1,798	-	87,557	845,472	43,218
Contract retentions payable	-	-	11,373	74,568	19,502
Refundable deposits	-	-	-	-	-
Due to other governments	-	-	-	385,354	-
Total liabilities	<u>1,798</u>	<u>-</u>	<u>99,430</u>	<u>1,387,279</u>	<u>112,072</u>
Deferred Inflows of Resources					
Unavailable revenue - property taxes and other	-	-	-	-	-
Fund Balances					
Restricted for					
Developer agreements	-	-	-	-	-
Parks and recreation	1,322,165	1,126,289	2,160,192	-	-
Street improvements & rehabilitation	-	-	-	1,521,135	-
Capital projects	-	-	-	-	-
Improvements to Victorian Square	-	-	-	-	-
Assigned for					
Specific capital projects	-	-	-	-	431,794
Next year's budget deficit	-	-	-	-	-
Other capital projects	-	-	-	-	2,582,087
Total fund balances	<u>1,322,165</u>	<u>1,126,289</u>	<u>2,160,192</u>	<u>1,521,135</u>	<u>3,013,881</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,323,963</u>	<u>\$ 1,126,289</u>	<u>\$ 2,259,622</u>	<u>\$ 2,908,414</u>	<u>\$ 3,125,953</u>

City of Sparks
Combining Balance Sheet - Nonmajor Capital Projects Funds
June 30, 2021

Capital Facilities	Park & Recreation Project	Local Improvement District 3	Redevelopment Area No. 1 Revolving	Redevelopment Agency Area No. 2 Revolving	Victorian Square Room Tax	Total
\$ 661,465	\$ 4,256,916	\$ 484,363	\$ 1,054,504	\$ 8,288,660	\$ 5,434,479	\$ 29,709,929
-	219,333	-	-	-	-	904,859
2,203	300,000	-	173,350	77,454	145,707	1,227,887
<u>\$ 663,668</u>	<u>\$ 4,776,249</u>	<u>\$ 484,363</u>	<u>\$ 1,227,854</u>	<u>\$ 8,366,114</u>	<u>\$ 5,580,186</u>	<u>\$ 31,842,675</u>
\$ -	\$ 29,962	\$ 25	\$ 1,825	\$ 1,313	\$ 17,114	\$ 149,636
-	11,315	-	524	-	-	44,179
2,400	288,954	-	-	-	270,271	1,539,670
-	14,713	-	-	-	18,582	138,738
-	1,000	-	-	-	-	1,000
-	8,712	-	716	-	-	394,782
<u>2,400</u>	<u>354,656</u>	<u>25</u>	<u>3,065</u>	<u>1,313</u>	<u>305,967</u>	<u>2,268,005</u>
-	-	-	18,521	28,475	-	46,996
-	-	484,338	-	-	-	484,338
-	1,654,478	-	-	-	-	6,263,124
-	-	-	-	-	-	1,521,135
661,268	-	-	-	-	-	661,268
-	-	-	-	-	5,274,219	5,274,219
-	2,767,115	-	-	-	-	3,198,909
-	-	-	-	47,725	-	47,725
-	-	-	1,206,268	8,288,601	-	12,076,956
<u>661,268</u>	<u>4,421,593</u>	<u>484,338</u>	<u>1,206,268</u>	<u>8,336,326</u>	<u>5,274,219</u>	<u>29,527,674</u>
<u>\$ 663,668</u>	<u>\$ 4,776,249</u>	<u>\$ 484,363</u>	<u>\$ 1,227,854</u>	<u>\$ 8,366,114</u>	<u>\$ 5,580,186</u>	<u>\$ 31,842,675</u>

	Recreation & Parks District 1	Recreation & Parks District 2	Recreation & Parks District 3	Road Fund	Capital Projects
Revenues					
Taxes	\$ 247,249	\$ 320,000	\$ 516,000	\$ -	\$ -
Licenses and permits	-	-	-	2,625,005	-
Intergovernmental revenues	-	-	-	3,694,516	-
Charges for services	-	-	-	-	-
Miscellaneous	1,787	3,745	6,132	64,313	45,937
Total revenues	249,036	323,745	522,132	6,383,834	45,937
Expenditures					
Current					
General government	-	-	-	-	211,146
Public safety	-	-	-	-	118,230
Public works	-	-	-	4,391,685	43,797
Culture and recreation	8,261	5,273	435	-	27,833
Community support	-	-	-	-	-
Total current	8,261	5,273	435	4,391,685	401,006
Capital outlay					
General government	-	-	-	-	389,563
Public safety	-	-	-	-	853,849
Public works	-	-	-	831,914	23,490
Culture and recreation	69,446	-	305,445	-	-
Community support	-	-	-	-	-
Total capital outlay	69,446	-	305,445	831,914	1,266,902
Total expenditures	77,707	5,273	305,880	5,223,599	1,667,908
Excess (Deficiency) of Revenues Over Expenditures	171,329	318,472	216,252	1,160,235	(1,621,971)
Other Financing Sources (Uses)					
Transfers					
Transfers in	-	-	-	5,393	1,205,300
Transfers out	-	-	-	-	-
Total other financing sources (uses)	-	-	-	5,393	1,205,300
Net Change in Fund Balances	171,329	318,472	216,252	1,165,628	(416,671)
Fund Balances, Beginning of Year	1,150,836	807,817	1,943,940	355,507	3,430,552
Fund Balances, End of Year	\$ 1,322,165	\$ 1,126,289	\$ 2,160,192	\$ 1,521,135	\$ 3,013,881

City of Sparks
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances -
Nonmajor Capital Projects Funds
Year Ended June 30, 2021

Capital Facilities	Park & Recreation Project	Local Improvement District 3	Redevelopment Area No. 1 Revolving	Redevelopment Agency Area No. 2 Revolving	Victorian Square Room Tax	Total
\$ -	\$ -	\$ -	\$ 1,711,284	\$ 3,305,547	\$ 1,180,620	\$ 7,280,700
-	1,024,981	-	-	-	-	3,649,986
247,112	-	-	-	-	-	3,941,628
-	81,333	-	-	-	-	81,333
1,493	305,117	30	12,297	11,517	(869)	451,499
248,605	1,411,431	30	1,723,581	3,317,064	1,179,751	15,405,146
2,195	-	-	-	-	-	213,341
561	-	-	-	-	-	118,791
-	-	-	-	-	-	4,435,482
-	619,945	-	-	-	-	661,747
-	-	1,560	178,214	70,353	297,412	547,539
2,756	619,945	1,560	178,214	70,353	297,412	5,976,900
55,497	-	-	-	-	-	445,060
44,677	-	-	-	-	-	898,526
-	-	-	-	-	-	855,404
64,108	363,565	-	-	-	-	802,564
-	-	-	126,838	-	446,137	572,975
164,282	363,565	-	126,838	-	446,137	3,574,529
167,038	983,510	1,560	305,052	70,353	743,549	9,551,429
81,567	427,921	(1,530)	1,418,529	3,246,711	436,202	5,853,717
-	803,671	1,422	-	-	-	2,015,786
-	-	-	(298,280)	-	-	(298,280)
-	803,671	1,422	(298,280)	-	-	1,717,506
81,567	1,231,592	(108)	1,120,249	3,246,711	436,202	7,571,223
579,701	3,190,001	484,446	86,019	5,089,615	4,838,017	21,956,451
\$ 661,268	\$ 4,421,593	\$ 484,338	\$ 1,206,268	\$ 8,336,326	\$ 5,274,219	\$ 29,527,674

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Recreation & Parks District 1

Year Ended June 30, 2021

(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Taxes				
Residential park construction tax	\$ 132,000	\$ 247,249	\$ 115,249	\$ 227,249
Miscellaneous				
Investment income (loss)	28,000	1,537	(26,463)	27,339
Other	-	250	250	-
Total revenues	<u>160,000</u>	<u>249,036</u>	<u>89,036</u>	<u>254,588</u>
Expenditures				
Culture and recreation				
Services and supplies	50,000	8,261	41,739	17,073
Capital outlay	1,212,692	69,446	1,143,246	258,396
Total expenditures	<u>1,262,692</u>	<u>77,707</u>	<u>1,184,985</u>	<u>275,469</u>
Net Change in Fund Balances	(1,102,692)	171,329	1,274,021	(20,881)
Fund Balances, Beginning of Year	<u>1,232,409</u>	<u>1,150,836</u>	<u>(81,573)</u>	<u>1,171,717</u>
Fund Balances, End of Year	<u>\$ 129,717</u>	<u>\$ 1,322,165</u>	<u>\$ 1,192,448</u>	<u>\$ 1,150,836</u>

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Recreation & Parks District 2

Year Ended June 30, 2021

(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Taxes				
Residential park construction tax	\$ 419,000	\$ 320,000	\$ (99,000)	\$ 140,740
Miscellaneous				
Investment income (loss)	20,000	3,480	(16,520)	36,970
Other	-	265	265	-
Total revenues	<u>439,000</u>	<u>323,745</u>	<u>(115,255)</u>	<u>177,710</u>
Expenditures				
Culture and recreation				
Services and supplies	100,000	5,273	94,727	41,892
Capital outlay	484,977	-	484,977	359,488
Total expenditures	<u>584,977</u>	<u>5,273</u>	<u>579,704</u>	<u>401,380</u>
Net Change in Fund Balances	(145,977)	318,472	464,449	(223,670)
Fund Balances, Beginning of Year	<u>794,846</u>	<u>807,817</u>	<u>12,971</u>	<u>1,031,487</u>
Fund Balances, End of Year	<u>\$ 648,869</u>	<u>\$ 1,126,289</u>	<u>\$ 477,420</u>	<u>\$ 807,817</u>

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Recreation & Parks District 3

Year Ended June 30, 2021

(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Taxes				
Residential park construction tax	\$ 494,000	\$ 516,000	\$ 22,000	\$ 340,000
Miscellaneous				
Investment income (loss)	36,000	5,882	(30,118)	37,060
Other	-	250	250	-
Total revenues	<u>530,000</u>	<u>522,132</u>	<u>(7,868)</u>	<u>377,060</u>
Expenditures				
Culture and recreation				
Services and supplies	50,000	435	49,565	23,502
Capital outlay	1,426,435	305,445	1,120,990	44,594
Total expenditures	<u>1,476,435</u>	<u>305,880</u>	<u>1,170,555</u>	<u>68,096</u>
Net Change in Fund Balances	(946,435)	216,252	1,162,687	308,964
Fund Balances, Beginning of Year	<u>1,797,761</u>	<u>1,943,940</u>	<u>146,179</u>	<u>1,634,976</u>
Fund Balances, End of Year	<u>\$ 851,326</u>	<u>\$ 2,160,192</u>	<u>\$ 1,308,866</u>	<u>\$ 1,943,940</u>

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Road Fund

Year Ended June 30, 2021

(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Licenses and permits				
Right of way toll fees	\$ 748,119	\$ 767,138	\$ 19,019	\$ 712,103
Electric franchise fees	1,532,938	1,355,807	(177,131)	1,431,145
Gas franchise fees	614,326	502,060	(112,266)	597,665
Intergovernmental revenues				
State shared revenues				
Motor vehicle fuel tax	2,872,510	2,645,354	(227,156)	2,526,092
Other local government shared revenues	1,100,000	1,049,162	(50,838)	93,387
Miscellaneous				
Investment income (loss)	20,000	218	(19,782)	10,361
Other	-	64,095	64,095	162,206
Total revenues	<u>6,887,893</u>	<u>6,383,834</u>	<u>(504,059)</u>	<u>5,532,959</u>
Expenditures				
Public works				
Salaries and wages	1,227,087	1,129,929	97,158	1,151,886
Employee benefits	733,554	662,058	71,496	659,028
Services and supplies	3,174,238	2,599,698	574,540	1,651,229
Capital outlay	1,851,320	831,914	1,019,406	2,544,525
Total expenditures	<u>6,986,199</u>	<u>5,223,599</u>	<u>1,762,600</u>	<u>6,006,668</u>
Excess (deficiency) of revenues over expenditures	(98,306)	1,160,235	1,258,541	(473,709)
Other Financing Sources (Uses)				
Transfers				
Transfers in	-	5,393	5,393	-
Net Change in Fund Balances	(98,306)	1,165,628	1,263,934	(473,709)
Fund Balances, Beginning of Year	<u>350,642</u>	<u>355,507</u>	<u>4,865</u>	<u>829,216</u>
Fund Balances, End of Year	<u>\$ 252,336</u>	<u>\$ 1,521,135</u>	<u>\$ 1,268,799</u>	<u>\$ 355,507</u>

City of Sparks
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Capital Projects
Year Ended June 30, 2021
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Miscellaneous				
Investment income (loss)	\$ 60,000	\$ 4,896	\$ (55,104)	\$ 61,906
Other	-	41,041	41,041	2,586
Total revenues	60,000	45,937	(14,063)	64,492
Expenditures				
General government				
Services and supplies	697,112	211,146	485,966	983,561
Capital outlay	945,081	389,563	555,518	1,048,991
Total general government	1,642,193	600,709	1,041,484	2,032,552
Public safety				
Services and supplies	486,026	118,230	367,796	106,801
Capital outlay	1,217,986	853,849	364,137	98,408
Total public safety	1,704,012	972,079	731,933	205,209
Public works				
Services and supplies	43,960	43,797	163	26,685
Capital outlay	-	23,490	(23,490)	-
Total public works	43,960	67,287	(23,327)	26,685
Culture and recreation				
Services and supplies	85,725	27,833	57,892	30,175
Total culture and recreation	85,725	27,833	57,892	30,175
Total expenditures	3,475,890	1,667,908	1,807,982	2,294,621
Excess (Deficiency) of Revenues Over Expenditures	(3,415,890)	(1,621,971)	1,793,919	(2,230,129)
Other Financing Sources (Uses)				
Transfers				
Transfers in	1,205,300	1,205,300	-	2,817,242
Net Change in Fund Balances	(2,210,590)	(416,671)	1,793,919	587,113
Fund Balances, Beginning of Year	3,090,072	3,430,552	340,480	2,843,439
Fund Balances, End of Year	\$ 879,482	\$ 3,013,881	\$ 2,134,399	\$ 3,430,552

City of Sparks
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Capital Facilities
Year Ended June 30, 2021
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Intergovernmental revenues				
County ad valorem taxes	\$ 227,300	\$ 247,112	\$ 19,812	\$ 231,636
Miscellaneous				
Investment income (loss)	10,000	1,493	(8,507)	17,780
Total revenues	237,300	248,605	11,305	249,416
Expenditures				
General government				
Services and supplies	25,000	2,195	22,805	18,665
Capital outlay	277,923	55,497	222,426	125,346
Total general government	302,923	57,692	245,231	144,011
Public safety				
Services and supplies	-	561	(561)	19,986
Capital outlay	118,985	44,677	74,308	29,090
Total public safety	118,985	45,238	73,747	49,076
Culture and recreation				
Services and supplies	121,031	-	121,031	-
Capital outlay	200,000	64,108	135,892	-
Total culture and recreation	321,031	64,108	256,923	-
Total expenditures	742,939	167,038	575,901	193,087
Net Change in Fund Balances	(505,639)	81,567	587,206	56,329
Fund Balances, Beginning of Year	533,100	579,701	46,601	523,372
Fund Balances, End of Year	\$ 27,461	\$ 661,268	\$ 633,807	\$ 579,701

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Park & Recreation Project
Year Ended June 30, 2021
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Licenses and permits				
Concession franchise fees	\$ 100,000	\$ 37,503	\$ (62,497)	\$ 66,664
Electric franchise fees	766,469	677,903	(88,566)	715,572
Gas franchise fees	307,163	251,030	(56,133)	298,833
Park fees	52,700	58,545	5,845	-
Federal awards	-	-	-	7,308
Charges for services				
Other	137,000	81,333	(55,667)	105,491
Miscellaneous				
Investment income (loss)	38,000	4,759	(33,241)	73,045
Other	-	300,358	300,358	-
Total revenues	<u>1,401,332</u>	<u>1,411,431</u>	<u>10,099</u>	<u>1,266,913</u>
Expenditures				
Culture and recreation				
Salaries and wages	264,006	225,995	38,011	235,199
Employee benefits	142,625	103,447	39,178	104,297
Services and supplies	506,286	290,503	215,783	171,184
Capital outlay	2,445,657	363,565	2,082,092	944,752
Total expenditures	<u>3,358,574</u>	<u>983,510</u>	<u>2,375,064</u>	<u>1,455,432</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,957,242)	427,921	2,385,163	(188,519)
Other Financing Sources (Uses)				
Transfers				
Transfers in	800,000	803,671	3,671	882,758
Net Change in Fund Balances	(1,157,242)	1,231,592	2,388,834	694,239
Fund Balances, Beginning of Year	2,933,778	3,190,001	256,223	2,495,762
Fund Balances, End of Year	<u>\$ 1,776,536</u>	<u>\$ 4,421,593</u>	<u>\$ 2,645,057</u>	<u>\$ 3,190,001</u>

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

Local Improvement District 3

Year Ended June 30, 2021

(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Miscellaneous				
Investment income (loss)	\$ 7,300	\$ 30	\$ (7,270)	\$ 5,183
Expenditures				
Community support				
Services and supplies	482,000	1,560	480,440	1,534
Excess (Deficiency) of Revenues Over Expenditures	(474,700)	(1,530)	473,170	3,649
Other Financing Sources (Uses)				
Transfers				
Transfers in	-	1,422	1,422	2,764
Net Change in Fund Balances	(474,700)	(108)	474,592	6,413
Fund Balances, Beginning of Year	482,264	484,446	2,182	478,033
Fund Balances, End of Year	\$ 7,564	\$ 484,338	\$ 476,774	\$ 484,446

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Redevelopment Area No. 1 Revolving
Year Ended June 30, 2021
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Taxes				
Ad valorem	\$ 1,540,000	\$ 1,711,284	\$ 171,284	\$ 1,136,981
Miscellaneous				
Investment income (loss)	30,000	(2,703)	(32,703)	35,738
Rents and royalties	15,000	15,000	-	15,500
Other	-	-	-	39
Total revenues	<u>1,585,000</u>	<u>1,723,581</u>	<u>138,581</u>	<u>1,188,258</u>
Expenditures				
Community support				
Salaries and wages	17,047	17,111	(64)	16,517
Employee benefits	8,664	8,680	(16)	8,421
Services and supplies	164,156	152,423	11,733	116,651
Capital outlay	1,168,424	126,838	1,041,586	899,081
Total expenditures	<u>1,358,291</u>	<u>305,052</u>	<u>1,053,239</u>	<u>1,040,670</u>
Excess (Deficiency) of Revenues Over Expenditures	226,709	1,418,529	1,191,820	147,588
Other Financing Sources (Uses)				
Transfers				
Transfers out	(298,280)	(298,280)	-	(1,805,336)
Net Change in Fund Balances	(71,571)	1,120,249	1,191,820	(1,657,748)
Fund Balances, Beginning of Year	<u>358,429</u>	<u>86,019</u>	<u>(272,410)</u>	<u>1,743,767</u>
Fund Balances, End of Year	<u>\$ 286,858</u>	<u>\$ 1,206,268</u>	<u>\$ 919,410</u>	<u>\$ 86,019</u>

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Redevelopment Agency Area No. 2 Revolving
Year Ended June 30, 2021
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Taxes				
Ad valorem	\$ 2,909,472	\$ 3,305,547	\$ 396,075	\$ 2,321,610
Fines and forfeits				
Forfeits - Other	-	-	-	12,000
Miscellaneous				
Investment income (loss)	100,000	11,517	(88,483)	121,589
Total revenues	<u>3,009,472</u>	<u>3,317,064</u>	<u>307,592</u>	<u>2,455,199</u>
Expenditures				
Community support				
Services and supplies	117,171	70,353	46,818	58,628
Excess (Deficiency) of Revenues Over Expenditures	2,892,301	3,246,711	354,410	2,396,571
Other Financing Sources (Uses)				
Transfers out	-	-	-	(1,111,580)
Net Change in Fund Balances	2,892,301	3,246,711	354,410	1,284,991
Fund Balances, Beginning of Year	<u>5,028,176</u>	<u>5,089,615</u>	<u>61,439</u>	<u>3,804,624</u>
Fund Balances, End of Year	<u>\$ 7,920,477</u>	<u>\$ 8,336,326</u>	<u>\$ 415,849</u>	<u>\$ 5,089,615</u>

City of Sparks

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Victorian Square Room Tax
Year Ended June 30, 2021
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Revenues				
Taxes				
Room taxes	\$ 1,316,000	\$ 1,180,620	\$ (135,380)	\$ 1,033,150
Miscellaneous				
Investment income (loss)	76,000	(869)	(76,869)	133,424
Total revenues	1,392,000	1,179,751	(212,249)	1,166,574
Expenditures				
Community support				
Services and supplies	442,080	297,412	144,668	1,099,135
Capital outlay	1,802,000	446,137	1,355,863	333,278
Total expenditures	2,244,080	743,549	1,500,531	1,432,413
Excess (Deficiency) of Revenues Over Expenditures	(852,080)	436,202	1,288,282	(265,839)
Other Financing Sources (Uses)				
Transfers				
Transfers in	100,000	-	(100,000)	-
Net Change in Fund Balances	(752,080)	436,202	1,188,282	(265,839)
Fund Balances, Beginning of Year	4,624,708	4,838,017	213,309	5,103,856
Fund Balances, End of Year	\$ 3,872,628	\$ 5,274,219	\$ 1,401,591	\$ 4,838,017

Major Enterprise Funds

Sewer Operations Fund

To account for the provision of sewer services to the residents of the City and some residents of Washoe County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing and related debt service.

Development Services Fund

To account for the issuance of building permits and other fees designated to finance building and development of the City.

City of Sparks
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
Sewer Operations
Year Ended June 30, 2021
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Operating revenues				
Licenses and permits				
Sanitary sewer fees	\$ 130,000	\$ 179,440	\$ 49,440	\$ 127,264
Charges for services				
Sewer charges	30,391,276	29,185,629	(1,205,647)	27,713,348
Miscellaneous	62,562	75,217	12,655	61,861
Total operating revenues	<u>30,583,838</u>	<u>29,440,286</u>	<u>(1,143,552)</u>	<u>27,902,473</u>
Operating Expenses				
Salaries and wages	3,911,293	3,391,008	520,285	3,414,174
Employee benefits	2,298,003	1,937,632	360,371	2,015,332
Services and supplies	15,078,516	11,854,760	3,223,756	12,135,960
Depreciation	11,356,800	6,650,491	4,706,309	6,965,843
Net loss from Truckee Meadows Water Reclamation Facility	3,000,000	2,448,142	551,858	2,500,089
Total operating expenses	<u>35,644,612</u>	<u>26,282,033</u>	<u>9,362,579</u>	<u>27,031,398</u>
Operating Income (Loss)	<u>(5,060,774)</u>	<u>3,158,253</u>	<u>8,219,027</u>	<u>871,075</u>
Non-operating Revenues (Expenses)				
Investment income	1,390,900	(200,390)	(1,591,290)	1,283,599
Interest Expense	(553,507)	(270,326)	283,181	(488,816)
Miscellaneous/Other	-	(63)	(63)	16,827
Gain (loss) on disposition of assets	-	-	-	(83,447)
Total non-operating revenues (expenses)	<u>837,393</u>	<u>(470,779)</u>	<u>(1,308,172)</u>	<u>728,163</u>
Income Before Capital Contributions and Transfers	<u>(4,223,381)</u>	<u>2,687,474</u>	<u>6,910,855</u>	<u>1,599,238</u>
Capital Contributions				
Sewer connection fees	10,837,703	12,623,596	1,785,893	6,720,318
Sewer lines and storm drains	-	3,673,516	3,673,516	1,993,398
Total capital contributions	<u>10,837,703</u>	<u>16,297,112</u>	<u>5,459,409</u>	<u>8,713,716</u>
Transfers				
Transfers in	220,000	238,467	18,467	95,136
Transfers out	(4,001)	(716,472)	(712,471)	(316,117)
Total transfers	<u>215,999</u>	<u>(478,005)</u>	<u>(694,004)</u>	<u>(220,981)</u>
Change in Net Position	<u>\$ 6,830,321</u>	<u>18,506,581</u>	<u>\$ 11,676,260</u>	<u>\$ 10,091,973</u>
Net Position, Beginning of Year		<u>246,314,490</u>		
Net Position, End of Year		<u>\$ 264,821,071</u>		

City of Sparks
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
Development Services
Year Ended June 30, 2021
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Operating revenues				
Licenses and permits				
Building permits	\$ 2,040,100	\$ 2,531,504	\$ 491,404	\$ 2,773,301
Other	41,700	107,759	66,059	52,737
Charges for services				
Building and planning fees	1,893,525	1,641,548	(251,977)	2,442,147
Engineering fees	685,500	1,009,849	324,349	513,872
Other	-	8	8	-
Miscellaneous	-	3,323	3,323	-
Total operating revenues	<u>4,660,825</u>	<u>5,293,991</u>	<u>633,166</u>	<u>5,782,057</u>
Operating Expenses				
Salaries and wages	2,485,009	2,224,294	260,715	2,091,377
Employee benefits	1,318,309	1,200,346	117,963	1,124,534
Services and supplies	3,148,046	1,906,755	1,241,291	2,031,233
Depreciation	35,000	12,125	22,875	12,125
Total operating expenses	<u>6,986,364</u>	<u>5,343,520</u>	<u>1,642,844</u>	<u>5,259,269</u>
Operating Income (Loss)	<u>(2,325,539)</u>	<u>(49,529)</u>	<u>2,276,010</u>	<u>522,788</u>
Non-operating Revenues (Expenses)				
Investment income	140,000	15,421	(124,579)	226,653
Miscellaneous/Other	100	891	791	3,081
Gain (loss) on disposition of assets	-	-	-	(622)
Total non-operating revenues (expenses)	<u>140,100</u>	<u>16,312</u>	<u>(123,788)</u>	<u>229,112</u>
Income (Loss) Before Transfers	<u>(2,185,439)</u>	<u>(33,217)</u>	<u>2,152,222</u>	<u>751,900</u>
Transfers				
Transfers in	-	9,234	9,234	-
Transfers out	(24,006)	(30,579)	(6,573)	(59,792)
Change in Net Position	<u>\$ (2,209,445)</u>	<u>(54,562)</u>	<u>\$ 2,154,883</u>	<u>\$ 692,108</u>
Net Position, Beginning of Year		<u>4,374,954</u>		
Net Position, End of Year		<u>\$ 4,320,392</u>		

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Internal Service Funds

Motor Vehicle Maintenance Fund

To account for the costs of acquisition of vehicles and for operating a maintenance facility for the vehicles and related equipment used by City departments. Such costs are billed to the user departments and include depreciation on vehicles and equipment.

Group Insurance Self-Insurance Fund

To account for the operations of the group health and accident insurance program covering City employees.

Workers' Compensation Insurance Fund

To account for money received from other City funds for workers' compensation claims, compensating injured workers, and the cost of administering a self-funded insurance program.

Municipal Self-Insurance Fund

To account for monies received from insurance claims and other sources to cover the costs to repair and replace damaged real and personal property owned by the City and to cover uninsured claims.

	Motor Vehicle Maintenance	Group Insurance Self- Insurance	Workers' Compensation Insurance
Assets			
Current assets			
Cash and investments	\$ 6,819,984	\$ 9,877,104	\$ 2,445,291
Accounts receivable, net	3,373	843	-
Deposits	-	9,072	10,000
Inventory of supplies	242,962	-	-
Total current assets	7,066,319	9,887,019	2,455,291
Noncurrent assets			
Capital Assets:			
Construction in progress	389,583	-	-
Buildings	475,005	-	-
Site improvements	245,445	-	-
Machinery and equipment	33,199,518	-	-
Less accumulated depreciation	(23,104,569)	-	-
Total noncurrent assets	11,204,982	-	-
Total assets	18,271,301	9,887,019	2,455,291
Deferred outflows of resources			
Deferred outflows related to pension	178,427	-	-
Deferred outflows related to OPEB	80,818	-	-
Total deferred outflows of resources	259,245	-	-
Total assets and deferred outflows of resources	18,530,546	9,887,019	2,455,291
Liabilities			
Current liabilities			
Accounts payable	106,812	121,291	2,080
Accrued liabilities	20,445	-	-
Due to other governments	27,766	-	1
Contracts payable	37,712	-	-
Compensated absences payable (current maturities)	66,195	-	-
Claims liabilities (current maturities)	-	1,070,921	1,759,269
Total current liabilities	258,930	1,192,212	1,761,350
Noncurrent liabilities			
Compensated absences payable (net of current maturities)	206,989	-	-
Total OPEB liability	201,896	-	-
Sick leave conversion payable (net of current maturities)	26,950	-	-
Claims liabilities (net of current maturities)	-	-	9,015,819
Net pension liability	1,073,438	-	-
Total noncurrent liabilities	1,509,273	-	9,015,819
Total liabilities	1,768,203	1,192,212	10,777,169
Deferred Inflows of Resources			
Deferred inflows related to pensions	64,629	-	-
Deferred inflows related to OPEB	35,964	-	-
Total deferred inflows of resources	100,593	-	-
Total liabilities and deferred inflows of resources	1,868,796	1,192,212	10,777,169
Net Position			
Net investment in capital assets	11,204,980	-	-
Restricted for claims	-	8,694,807	-
Unrestricted	5,456,770	-	(8,321,878)
Total Net Position	\$ 16,661,750	\$ 8,694,807	\$ (8,321,878)

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

Municipal Self- Insurance	Total
\$ 327,582	\$ 19,469,961
-	4,216
-	19,072
-	242,962
<u>327,582</u>	<u>19,736,211</u>
-	389,583
-	475,005
-	245,445
-	33,199,518
-	(23,104,569)
-	<u>11,204,982</u>
<u>327,582</u>	<u>30,941,193</u>
-	178,427
-	<u>80,818</u>
-	<u>259,245</u>
<u>327,582</u>	<u>31,200,438</u>
6,824	237,007
-	20,445
23,149	50,916
-	37,712
-	66,195
<u>6,000</u>	<u>2,836,190</u>
<u>35,973</u>	<u>3,248,465</u>
-	206,989
-	201,896
-	26,950
-	9,015,819
-	<u>1,073,438</u>
-	<u>10,525,092</u>
<u>35,973</u>	<u>13,773,557</u>
-	64,629
-	<u>35,964</u>
-	<u>100,593</u>
<u>35,973</u>	<u>13,874,150</u>
-	11,204,980
291,609	8,986,416
-	<u>(2,865,108)</u>
<u>\$ 291,609</u>	<u>\$ 17,326,288</u>

	Motor Vehicle Maintenance	Group Insurance Self- Insurance	Workers' Compensation Insurance
Operating Revenues			
Charges for services	\$ 5,608,632	\$ 12,116,273	\$ 2,055,180
Miscellaneous	2,726	223,756	72,822
Total operating revenues	<u>5,611,358</u>	<u>12,340,029</u>	<u>2,128,002</u>
Operating Expenses			
Salaries and wages	607,615	-	-
Employee benefits	389,115	-	-
Services and supplies	1,508,161	11,486,218	2,202,168
Depreciation	2,074,849	-	-
Total operating expenses	<u>4,579,740</u>	<u>11,486,218</u>	<u>2,202,168</u>
Operating Income (Loss)	<u>1,031,618</u>	<u>853,811</u>	<u>(74,166)</u>
Nonoperating Revenues (Expenditures)			
Investment income	(2,144)	2,336	(9,399)
Gain (loss) on disposition of assets	70,455	-	-
Total nonoperating revenues (expenditures)	<u>68,311</u>	<u>2,336</u>	<u>(9,399)</u>
Income (Loss) Before Capital Contributions and Transfers	<u>1,099,929</u>	<u>856,147</u>	<u>(83,565)</u>
Capital Contributions			
Vehicles	<u>207,642</u>	<u>-</u>	<u>-</u>
Transfers			
Transfers in	<u>1,201,066</u>	<u>-</u>	<u>-</u>
Change in net position	2,508,637	856,147	(83,565)
Net position, Beginning of year	<u>14,153,113</u>	<u>7,838,660</u>	<u>(8,238,313)</u>
Net position, End of Year	<u>\$ 16,661,750</u>	<u>\$ 8,694,807</u>	<u>\$ (8,321,878)</u>

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

Municipal Self- Insurance	Total Internal Service Funds
\$ 1,284,364	\$ 21,064,449
106,177	405,481
<u>1,390,541</u>	<u>21,469,930</u>
-	607,615
-	389,115
1,255,285	16,451,832
-	2,074,849
<u>1,255,285</u>	<u>19,523,411</u>
<u>135,256</u>	<u>1,946,519</u>
84	(9,123)
-	70,455
<u>84</u>	<u>61,332</u>
<u>135,340</u>	<u>2,007,851</u>
-	207,642
-	1,201,066
135,340	3,416,559
<u>156,269</u>	<u>13,909,729</u>
<u>\$ 291,609</u>	<u>\$ 17,326,288</u>

	Motor Vehicle Maintenance	Group Insurance Self- Insurance
Operating activities		
Cash received from customers and users	\$ 22,346	\$ 2,649,645
Cash received from interfund services provided	5,608,632	9,816,628
Cash received from reimbursements of insurance claims	-	223,756
Cash paid to employees	(975,563)	-
Cash paid to suppliers	(1,599,463)	(11,163,599)
Net cash from (used for) operating activities	<u>3,055,952</u>	<u>1,526,430</u>
Noncapital financing activities		
Transfers in	<u>482,022</u>	<u>-</u>
Net cash from (used for) noncapital financing activities	<u>482,022</u>	<u>-</u>
Capital and related financing activities		
Proceeds from sale of capital assets	84,987	-
Acquisition of capital assets	<u>(2,122,401)</u>	<u>-</u>
Net cash used for capital and related financing activities	<u>(2,037,414)</u>	<u>-</u>
Investing activities		
Investment income (loss)	<u>(2,144)</u>	<u>2,336</u>
Net cash used for investing activities	<u>(2,144)</u>	<u>2,336</u>
Net change in cash and cash equivalents	1,498,416	1,528,766
Cash and cash equivalents, Beginning of Year	<u>5,321,568</u>	<u>8,348,338</u>
Cash and cash equivalents, End of Year	<u>\$ 6,819,984</u>	<u>\$ 9,877,104</u>

City of Sparks
Combining Statement of Cash Flows - Internal Service Funds
Year Ended June 30, 2021

Workers' Compensation Insurance	Municipal Self- Insurance	Total
\$ 2,109,606	\$ 145,346	\$ 4,926,943
-	1,284,364	16,709,624
72,822	-	296,578
-	-	(975,563)
<u>(2,383,858)</u>	<u>(1,306,720)</u>	<u>(16,453,640)</u>
<u>(201,430)</u>	<u>122,990</u>	<u>4,503,942</u>
-	-	482,022
<u>-</u>	<u>-</u>	<u>482,022</u>
-	-	84,987
<u>-</u>	<u>-</u>	<u>(2,122,401)</u>
<u>-</u>	<u>-</u>	<u>(2,037,414)</u>
<u>(9,398)</u>	<u>84</u>	<u>(9,122)</u>
<u>(9,398)</u>	<u>84</u>	<u>(9,122)</u>
(210,828)	123,074	2,939,428
<u>2,656,119</u>	<u>204,508</u>	<u>16,530,533</u>
<u>\$ 2,445,291</u>	<u>\$ 327,582</u>	<u>\$ 19,469,961</u>

	Motor Vehicle Maintenance	Group Insurance Self- Insurance
Reconciliation of operating income (loss) to net cash from (used for) operating activities:		
Operating income (loss)	\$ 1,031,618	\$ 853,812
Adjustments to reconcile operating income (loss) to net cash from (used for) operating activities		
Depreciation	2,074,849	-
Changes in		
Accounts receivable	19,620	350,000
Due from other governments	-	-
Inventory of supplies	(43,146)	-
Pension related amounts	3,524	-
OPEB related amounts	6,422	-
Accounts payable	(46,140)	93,903
Accrued liabilities	(19,143)	-
Contracts payable	(388)	-
Due to other governments	(1,627)	-
Compensated absences	30,363	-
Claims liabilities	-	228,715
Total adjustments	2,024,334	672,618
Net cash from (used for) operating activities	\$ 3,055,952	\$ 1,526,430
Noncash investing and capital and related financing activities		
Contributions of capital assets from other funds	\$ 926,686	\$ -

City of Sparks
Combining Statement of Cash Flows - Internal Service Funds
Year Ended June 30, 2021

Workers' Compensation Insurance	Municipal Self- Insurance	Total
<u>\$ (74,166)</u>	<u>\$ 135,256</u>	<u>\$ 1,946,520</u>
-	-	2,074,849
-	16,020	385,640
54,426	23,149	77,575
-	-	(43,146)
-	-	3,524
-	-	6,422
(617,269)	(16,559)	(586,065)
-	-	(19,143)
-	-	(388)
-	-	(1,627)
-	-	30,363
<u>435,579</u>	<u>(34,876)</u>	<u>629,418</u>
<u>(127,264)</u>	<u>(12,266)</u>	<u>2,557,422</u>
<u>\$ (201,430)</u>	<u>\$ 122,990</u>	<u>\$ 4,503,942</u>
 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 926,686</u>

City of Sparks
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
Motor Vehicle Maintenance
Year Ended June 30, 2021
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Operating revenues				
Charges for services				
Equipment rent	\$ 4,783,575	\$ 5,217,330	\$ 433,755	\$ 4,820,296
Fuel	557,063	391,302	(165,761)	494,184
Miscellaneous	-	2,726	2,726	8,195
Total operating revenues	5,340,638	5,611,358	270,720	5,322,675
Operating Expenses				
Salaries and wages	705,820	607,615	98,205	603,289
Employee benefits	382,892	389,115	(6,223)	403,305
Services and supplies	1,826,454	1,508,161	318,293	1,502,584
Depreciation	2,136,583	2,074,849	61,734	2,014,041
Total operating expenses	5,051,749	4,579,740	472,009	4,523,219
Operating Income (Loss)	288,889	1,031,618	742,729	799,456
Non-operating Revenues (Expenses)				
Investment income	100,000	(2,144)	(102,144)	104,238
Gain (loss) on disposition of assets	(50,000)	70,455	120,455	112,477
Total non-operating revenues (expenses)	50,000	68,311	18,311	216,715
Income before Capital Contributions and Transfers	338,889	1,099,929	761,040	1,016,171
Capital Contributions				
Vehicles	-	207,642	207,642	97,428
Transfers				
Transfers in	-	1,201,066	1,201,066	347,932
Transfers out	(1,000,000)	-	1,000,000	-
Total transfers	(1,000,000)	1,201,066	2,201,066	347,932
Change in Net Position	\$ (661,111)	2,508,637	\$ 3,169,748	\$ 1,461,531
Net Position, Beginning of Year		14,153,113		
Net Position, End of Year		\$ 16,661,750		

City of Sparks
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
Group Insurance Self-Insurance
Year Ended June 30, 2021
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Operating revenues				
Charges for services				
Other	\$ 13,031,228	\$ 12,116,273	\$ (914,955)	\$ 12,059,808
Miscellaneous				
Reimbursement from insurance claims	411,000	223,756	(187,244)	285,373
Total operating revenues	13,442,228	12,340,029	(1,102,199)	12,345,181
Operating Expenses				
Services and supplies	13,298,068	11,486,218	1,811,850	9,599,298
Operating Income (Loss)	144,160	853,811	709,651	2,745,883
Non-operating Revenues (Expenses)				
Investment income	140,000	2,336	(137,664)	152,181
Change in Net Position	\$ 284,160	856,147	\$ 571,987	\$ 2,898,064
Net Position, Beginning of Year		7,838,660		
Net Position, End of Year		\$ 8,694,807		

City of Sparks
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
Workers' Compensation Insurance
Year Ended June 30, 2021
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Operating revenues				
Charges for services				
Contributions and reimbursements	\$ 2,015,288	\$ 2,055,180	\$ 39,892	\$ 1,584,890
Miscellaneous				
Reimbursement from insurance claims	-	72,822	72,822	29,575
Total operating revenues	2,015,288	2,128,002	112,714	1,614,465
Operating Expenses				
Services and supplies	2,529,323	2,202,168	327,155	4,270,984
Operating Income (Loss)	(514,035)	(74,166)	439,869	(2,656,519)
Non-operating Revenues (Expenses)				
Investment income	20,000	(9,399)	(29,399)	68,298
Income (loss) before Transfers	(494,035)	(83,565)	410,470	(2,588,221)
Transfers				
Transfers in	-	-	-	1,400,000
Change in Net Position	\$ (494,035)	(83,565)	\$ 410,470	\$ (1,188,221)
Net Position, Beginning of Year		(8,238,313)		
Net Position, End of Year		\$ (8,321,878)		

City of Sparks
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
Municipal Self-Insurance
Year Ended June 30, 2021
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Operating revenues				
Charges for services				
Interfund services provided	\$ 1,284,364	\$ 1,284,364	\$ -	\$ 1,200,095
Miscellaneous				
Reimbursement from insurance claims	70,000	106,177	36,177	104,972
Total operating revenues	1,354,364	1,390,541	36,177	1,305,067
Operating Expenses				
Services and supplies	1,464,328	1,255,285	209,043	1,192,732
Operating Income (Loss)	(109,964)	135,256	245,220	112,335
Non-operating Revenues (Expenses)				
Investment income	2,000	84	(1,916)	2,660
Change in Net Position	\$ (107,964)	135,340	\$ 243,304	\$ 114,995
Net Position, Beginning of Year		156,269		
Net Position, End of Year		\$ 291,609		

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Custodial Funds

Truckee Meadows Water Reclamation Facility Investment Pool

To account for cash and investments held for the Truckee Meadows Water Reclamation Facility.

Sick Leave Retirement Fund

To account for the accumulation of resources for health insurance premium payments of specified retirees.

Postemployment Medical Benefits Fund

To account for the accumulation of resources for postemployment medical benefits of specified retirees.

Police Evidence Account

To account for cash held until case settlement.

City of Sparks
Statement of Fiduciary Net Position - Custodial Funds
Year Ended June 30, 2021

	Truckee Meadows Water Reclamation Facility	Sick Leave Retirement Fund	Postemployment Medical Benefits Fund	Police Evidence Fund	Total Custodial Funds
Assets					
Cash and investments	\$ 2,993,990	\$ 11,334	\$ 156,541	\$ 101,638	\$ 3,263,503
Net Position					
Restricted for:					
Individuals, organizations and other governments	2,993,990	11,334	156,541	101,638	3,263,503
Total liabilities and net position	<u>\$ 2,993,990</u>	<u>\$ 11,334</u>	<u>\$ 156,541</u>	<u>\$ 101,638</u>	<u>\$ 3,263,503</u>

City of Sparks
Statement of Changes in Fiduciary Net Position - Custodial Funds
Year Ended June 30, 2021

	Truckee Meadows Water Reclamation Facility	Sick Leave Retirement Fund	Postemployment Medical Benefits Fund	Police Evidence Fund	Total Custodial Funds
Additions:					
Contributions					
Dependent co-pay contributions	\$ -	\$ -	\$ 235,026	\$ -	\$ 235,026
Joint Venture owner contributions	18,543,900	-	-	-	18,543,900
Police Evidence Additions	-	-	-	281,328	281,328
Total contributions	18,543,900	-	235,026	281,328	19,060,254
Other income					
Interest, dividends, and other	2,284	-	67	43	2,394
Receipts from TMWRF sales and services	957,895	-	-	-	957,895
Total other income	960,179	-	67	43	960,289
Total additions	19,504,079	-	235,093	281,371	20,020,543
Deductions:					
Medical, dental, and life insurance - retirees	-	2,197	302,717	-	304,914
Disbursements for operating costs of joint venture	19,687,634	-	-	-	19,687,634
Disbursements for capital costs of joint venture	213,984	-	-	-	213,984
Police Evidence Deductions	-	-	-	179,733	179,733
Total deductions	19,901,618	2,197	302,717	179,733	20,386,265
Change in Net Position	(397,539)	(2,197)	(67,624)	101,638	(365,722)
Net position, beginning of year	-	-	-	-	-
Prior period adjustment	3,391,529	13,531	224,165	-	3,629,225
Net position, beginning of year as restated	3,391,529	13,531	224,165	-	3,629,225
Net position, end of year	\$ 2,993,990	\$ 11,334	\$ 156,541	\$ 101,638	\$ 3,263,503

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This part of the City of Sparks' annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the city's overall financial health

Section Contents	Schedule #
Financial Trends	1.1-1.4
These schedules contain trend information to help the reader understand how the city's financial performance and well-being have changed over time.	
Revenue Capacity	2.1-2.4
These schedules contain information to help the reader assess the factors affecting the city's ability to generate its property and sales taxes.	
Debt Capacity	3.1-3.4
These schedules present information to help the reader assess the affordability of the city's current levels of outstanding debt, and its ability to issue additional future debt.	
Demographic and Economic Information	4.1-4.2
These schedules offer demographic and economic indicators to help the reader understand the environment within which the city's financial activities take place and to help make comparisons over time and with other governments.	
Operating Information	5.1-5.3
These schedules contain information about the city's operations and resources to help the reader understand how the city's financial information relates to the services the city provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Governmental Activities				
Net investment in capital assets	\$ 413,601,581	\$ 401,168,954	\$ 392,011,088	\$ 363,842,341
Restricted	51,775,060	44,717,383	40,809,634	38,126,693
Unrestricted	<u>(175,977,167)</u>	<u>(204,210,323)</u>	<u>(203,877,196)</u>	<u>(212,691,309)</u>
Total Governmental Activities	<u>\$ 289,399,474</u>	<u>\$ 241,676,014</u>	<u>\$ 228,943,526</u>	<u>\$ 189,277,725</u>
Business-Type Activities				
Net investment in capital assets	\$ 167,767,880	\$ 151,475,847	\$ 147,778,186	\$ 137,394,248
Unrestricted	<u>102,184,328</u>	<u>99,284,144</u>	<u>91,502,404</u>	<u>82,041,562</u>
Total business-type activities net position	<u>\$ 269,952,208</u>	<u>\$ 250,759,991</u>	<u>\$ 239,280,590</u>	<u>\$ 219,435,810</u>
Primary government				
Net investment in capital assets	\$ 581,369,461	\$ 552,644,801	\$ 539,789,274	\$ 501,236,589
Restricted	51,775,060	44,717,383	40,809,634	38,126,693
Unrestricted	<u>(73,792,839)</u>	<u>(104,926,179)</u>	<u>(112,374,792)</u>	<u>(130,649,747)</u>
Total primary government	<u>\$ 559,351,682</u>	<u>\$ 492,436,005</u>	<u>\$ 468,224,116</u>	<u>\$ 408,713,535</u>

City of Sparks
Schedule 1.1 – Net Position by Component
Last Ten Fiscal Years (Unaudited)

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 377,956,278	\$ 364,071,812	\$ 349,494,836	\$ 333,680,025	\$ 276,456,276	\$ 244,417,470
36,694,210	35,374,824	35,589,211	41,194,330	42,903,334	51,091,604
<u>(136,693,294)</u>	<u>(163,874,191)</u>	<u>(162,908,270)</u>	<u>(113,144,667)</u>	<u>(101,758,726)</u>	<u>(103,675,703)</u>
<u>\$ 277,957,194</u>	<u>\$ 235,572,445</u>	<u>\$ 222,175,777</u>	<u>\$ 261,729,688</u>	<u>\$ 217,600,884</u>	<u>\$ 191,833,371</u>
\$ 136,405,793	\$ 133,052,926	\$ 132,378,854	\$ 124,836,498	\$ 118,604,065	\$ 117,872,586
<u>67,633,391</u>	<u>61,224,746</u>	<u>52,757,466</u>	<u>62,226,339</u>	<u>62,724,798</u>	<u>64,634,725</u>
<u>\$ 204,039,184</u>	<u>\$ 194,277,672</u>	<u>\$ 185,136,320</u>	<u>\$ 187,062,837</u>	<u>\$ 181,328,863</u>	<u>\$ 182,507,311</u>
\$ 514,362,071	\$ 497,124,738	\$ 481,873,690	\$ 458,516,523	\$ 395,060,341	\$ 362,290,056
36,694,210	35,374,824	35,589,211	41,194,330	42,903,334	51,091,604
<u>(69,059,903)</u>	<u>(102,649,445)</u>	<u>(110,150,804)</u>	<u>(50,918,328)</u>	<u>(39,033,928)</u>	<u>(39,040,978)</u>
<u>\$ 481,996,378</u>	<u>\$ 429,850,117</u>	<u>\$ 407,312,097</u>	<u>\$ 448,792,525</u>	<u>\$ 398,929,747</u>	<u>\$ 374,340,682</u>

	2021	2020	2019	2018
Expenses				
Governmental Activities				
General government	\$ 21,773,154	\$ 15,441,627	\$ 13,973,087	\$ 13,621,461
Judicial	2,991,334	2,795,918	2,675,432	2,462,689
Public safety	57,875,859	55,440,833	50,137,012	45,421,001
Public works	12,992,663	11,950,915	10,831,434	9,069,840
Culture and recreation	9,941,535	10,422,820	10,712,073	10,788,462
Community support	5,409,239	5,645,107	3,152,349	2,025,939
Interest and fiscal charges	3,523,685	6,545,310	7,987,116	10,352,937
Total governmental activities	114,507,469	108,242,530	99,468,503	93,742,329
Business-type Activities				
Sewer	25,858,663	26,977,731	24,957,376	24,247,795
Development services	5,297,017	5,190,503	4,916,464	4,429,416
Total business-type activities expenses	31,155,680	32,168,234	29,873,840	28,677,211
Total primary government expenses	<u>\$ 145,663,149</u>	<u>\$ 140,410,764</u>	<u>\$ 129,342,343</u>	<u>\$ 122,419,540</u>
Program Revenues				
Governmental Activities				
Charges for services				
General Government	\$ 18,975,277	\$ 18,789,975	\$ 18,467,769	\$ 17,303,881
Judicial	662,624	724,787	849,504	884,023
Public Safety	1,955,162	796,259	828,841	961,350
Public Work	3,452,679	3,203,990	3,163,804	2,033,918
Sanitation	181,329	94,195	117,145	254,414
Culture, recreation, and community support	4,026,966	4,127,420	5,335,121	6,722,371
Operating grants and contributions	22,245,844	1,493,963	1,777,839	1,404,104
Capital grants, interest, and contributions	14,863,768	7,793,920	28,115,646	4,620,380
Total governmental activities program revenues	66,363,649	37,024,509	58,655,669	34,184,441
Business-type Activities				
Charge for Sewer services	29,365,070	27,840,612	26,129,683	25,421,540
Charge for Development services	5,290,666	5,782,060	5,426,563	5,683,897
Operating grants, interest, and contributions	-	-	-	-
Capital grants, interest, and contributions	16,297,112	8,713,716	16,120,587	14,538,770
Total business-type activities program revenues	50,952,848	42,336,388	47,676,833	45,644,207
Total primary government program revenue	<u>117,316,497</u>	<u>79,360,897</u>	<u>106,332,502</u>	<u>79,828,648</u>
Net (Expense)/Revenue				
Governmental Activities	(48,143,820)	(71,218,021)	(40,812,834)	(59,557,888)
Business-type Activities	19,797,168	10,168,154	17,802,993	16,966,996
Total primary government net expense	<u>\$ (28,346,652)</u>	<u>\$ (61,049,867)</u>	<u>\$ (23,009,841)</u>	<u>\$ (42,590,892)</u>

City of Sparks
Schedule 1.2 – Changes in Net Position
Last Ten Fiscal Years (Unaudited)

2017	2016	2015	2014	2013	2012
\$ 13,628,107	\$ 17,259,801	\$ 12,531,485	\$ 10,756,417	\$ 10,863,112	\$ 8,817,144
2,351,052	2,085,243	2,119,937	2,213,707	2,225,488	2,054,034
44,774,035	41,989,882	39,489,038	44,473,405	40,779,887	37,286,519
9,177,840	8,564,996	6,300,571	13,107,396	13,780,817	14,071,989
10,092,377	10,163,718	9,829,803	10,230,616	9,672,978	9,149,895
3,298,425	2,577,879	1,384,932	1,949,757	1,568,970	2,473,833
10,501,091	9,827,453	11,187,762	10,748,859	13,158,074	13,480,497
93,822,927	92,468,972	82,843,528	93,480,157	92,049,326	87,333,911
22,922,462	23,863,114	22,442,881	24,153,084	24,622,329	20,399,005
3,784,497	2,871,068	1,991,181	1,624,933	1,780,442	1,468,521
26,706,959	26,734,182	24,434,062	25,778,017	26,402,771	21,867,526
\$ 120,529,886	\$ 119,203,154	\$ 107,277,590	\$ 119,258,174	\$ 118,452,097	\$ 109,201,437
\$ 14,401,815	\$ 14,374,893	\$ 13,190,273	\$ 12,019,773	\$ 11,417,822	\$ 11,607,851
858,488	940,585	959,730	988,053	991,278	1,032,788
570,336	718,541	972,957	960,766	728,109	880,505
2,725,585	3,124,194	3,246,022	3,040,582	3,055,505	2,835,071
81,760	112,103	89,864	37,520	6,300	15,330
4,927,851	4,703,917	4,520,065	4,446,327	4,197,108	5,295,120
1,725,985	1,534,679	1,234,890	1,867,496	2,184,401	1,940,111
41,463,235	14,611,760	23,015,112	56,827,683	37,135,600	6,441,089
66,755,055	40,120,672	47,228,913	80,188,200	59,716,123	30,047,865
24,000,811	22,858,463	21,956,804	21,209,352	21,114,955	19,851,753
4,713,487	4,153,119	3,266,871	2,317,542	2,117,900	2,013,713
13,729	-	-	-	-	-
7,648,854	6,490,750	5,509,920	7,746,694	2,246,382	589,860
36,376,881	33,502,332	30,733,595	31,273,588	25,479,237	22,455,326
103,131,936	73,623,004	77,962,508	111,461,788	85,195,360	52,503,191
(27,067,872)	(52,348,300)	(35,614,615)	(13,291,957)	(32,333,203)	(57,286,046)
9,669,922	6,768,150	6,299,533	5,495,571	(923,534)	587,800
\$ (17,397,950)	\$ (45,580,150)	\$ (29,315,082)	\$ (7,796,386)	\$ (33,256,737)	\$ (56,698,246)

	2021	2020	2019	2018
General Revenues and Other Changes in Net Position				
Governmental Activities				
Taxes				
Ad valorem taxes	\$ 34,873,144	\$ 32,559,240	\$ 29,945,770	\$ 27,562,058
Special assessments - taxes	148,830	324,269	361,665	342,080
Unrestricted intergovernmental - consolidated taxes	34,501,113	29,030,989	27,846,670	26,549,389
Other taxes	23,615,309	19,536,433	19,930,341	18,804,468
Unrestricted investment income	43,842	1,350,566	1,868,169	393,507
Other	2,026,954	868,239	508,633	(582,679)
Transfers	499,349	280,773	21,281	(228,473)
Total governmental activities	<u>95,708,541</u>	<u>83,950,509</u>	<u>80,482,529</u>	<u>72,840,350</u>
Business-type Activities				
Unrestricted investment income	(184,969)	1,510,252	1,983,132	69,182
Other	79,367	81,768	79,936	92,497
Transfers	(499,349)	(280,773)	(21,281)	228,473
Total business-type activities	<u>(604,951)</u>	<u>1,311,247</u>	<u>2,041,787</u>	<u>390,152</u>
Total primary government	<u>95,103,590</u>	<u>85,261,756</u>	<u>82,524,316</u>	<u>73,230,502</u>
Change in Net Position				
Governmental Activities	\$ 47,564,721	\$ 12,732,488	\$ 39,669,695	\$ 13,282,462
Business-Type Activities	19,192,217	11,479,401	19,844,780	17,357,148
Total primary government change in net position	<u>\$ 66,756,938</u>	<u>\$ 24,211,889</u>	<u>\$ 59,514,475</u>	<u>\$ 30,639,610</u>

City of Sparks
Schedule 1.2 – Changes in Net Position
Last Ten Fiscal Years (Unaudited)

	2017	2016	2015	2014	2013	2012
\$	26,361,970	\$ 25,735,620	\$ 24,206,813	\$ 23,423,624	\$ 23,200,778	\$ 23,935,797
	889,479	1,197,930	1,082,636	1,188,135	1,830,467	1,895,243
	23,195,337	22,695,286	20,916,103	19,356,294	18,252,243	17,513,809
	17,167,022	16,199,616	15,418,511	14,282,782	13,571,789	11,119,363
	243,579	506,173	254,882	378,347	3,638	367,254
	1,625,010	215,107	584,991	778,449	776,389	480,804
	(25,941)	53,047	714,946	342,882	465,412	13,273
	<u>69,456,456</u>	<u>66,602,779</u>	<u>63,178,882</u>	<u>59,750,513</u>	<u>58,100,716</u>	<u>55,325,543</u>
	(39,993)	493,674	246,574	454,632	19,311	399,619
	105,642	126,503	154,962	126,653	191,187	371,133
	<u>25,941</u>	<u>(53,047)</u>	<u>(714,946)</u>	<u>(342,882)</u>	<u>(465,412)</u>	<u>(13,273)</u>
	<u>91,590</u>	<u>567,130</u>	<u>(313,410)</u>	<u>238,403</u>	<u>(254,914)</u>	<u>757,479</u>
	<u>69,548,046</u>	<u>67,169,909</u>	<u>62,865,472</u>	<u>59,988,916</u>	<u>57,845,802</u>	<u>56,083,022</u>
\$	42,388,584	\$ 14,254,479	\$ 27,564,267	\$ 46,458,556	\$ 25,767,513	\$ (1,960,503)
	<u>9,761,512</u>	<u>7,335,280</u>	<u>5,986,123</u>	<u>5,733,974</u>	<u>(1,178,448)</u>	<u>1,345,279</u>
\$	<u>52,150,096</u>	<u>21,589,759</u>	<u>33,550,390</u>	<u>52,192,530</u>	<u>24,589,065</u>	<u>(615,224)</u>

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Fund				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Assigned	10,540,145	510,439	119,485	955,058
Unassigned	<u>9,967,747</u>	<u>6,350,345</u>	<u>8,237,017</u>	<u>5,860,155</u>
Total general fund ⁽¹⁾	<u>\$ 20,507,892</u>	<u>\$ 6,860,784</u>	<u>\$ 8,356,502</u>	<u>\$ 6,815,213</u>
All Other Governmental Funds				
Restricted	43,208,385	36,488,361	36,560,228	33,709,418
Committed	2,530,762	1,707,029	1,942,449	1,240,812
Assigned	<u>15,323,590</u>	<u>10,551,920</u>	<u>10,072,007</u>	<u>7,777,144</u>
Total all other governmental funds ⁽¹⁾	<u>\$ 61,062,737</u>	<u>\$ 48,747,310</u>	<u>\$ 48,574,684</u>	<u>\$ 42,727,374</u>

Notes:

- ¹⁾ Fluctuations in total general fund balance and total all other governmental funds balance primarily reflect activity related to large capital projects.

City of Sparks
Schedule 1.3 - Fund Balances, Governmental Funds
Last Ten Fiscal Years (Unaudited)

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ -	\$ -	\$ 333	\$ -	\$ -	\$ 1,268
-	-	-	-	-	13,571
332,086	2,345,634	2,499,431	1,101,885	1,693,859	2,153,036
<u>2,381,986</u>	<u>3,661,772</u>	<u>3,946,852</u>	<u>3,762,386</u>	<u>4,113,903</u>	<u>4,324,416</u>
<u>\$ 2,714,072</u>	<u>\$ 6,007,406</u>	<u>\$ 6,446,616</u>	<u>\$ 4,864,271</u>	<u>\$ 5,807,762</u>	<u>\$ 6,492,291</u>
32,696,433	36,862,093	35,767,128	41,650,718	35,210,268	36,390,477
913,386	1,073,424	798,424	1,163,684	1,040,583	837,136
<u>6,407,484</u>	<u>3,429,725</u>	<u>3,993,693</u>	<u>3,443,911</u>	<u>3,417,542</u>	<u>3,523,829</u>
<u>\$ 40,017,303</u>	<u>\$ 41,365,242</u>	<u>\$ 40,559,245</u>	<u>\$ 46,258,313</u>	<u>\$ 39,668,393</u>	<u>\$ 40,751,442</u>

	2021	2020	2019	2018
Revenues				
Taxes	\$ 39,360,225	\$ 35,176,088	\$ 33,018,266	\$ 35,540,176
Licenses and permits	20,602,169	19,910,793	20,025,849	18,919,475
Intergovernmental revenues	81,512,068	50,188,454	50,827,309	45,242,085
Charges for services	5,724,750	4,969,720	6,050,050	5,852,395
Fines and forfeits	505,488	586,214	584,391	703,704
Miscellaneous	801,043	1,807,644	1,752,147	770,509
Total revenues	<u>148,505,743</u>	<u>112,638,913</u>	<u>112,258,012</u>	<u>107,028,344</u>
Expenditures				
General government*	20,343,444	14,477,331	12,839,338	12,773,774
Judicial	2,760,164	2,547,670	2,538,257	2,347,610
Public safety	55,380,118	50,827,457	47,535,551	43,983,575
Public works	6,880,625	5,787,155	4,872,701	4,734,652
Culture and recreation	7,125,492	7,565,828	7,781,638	7,559,359
Community support	5,033,426	6,190,832	2,289,008	1,235,472
Intergovernmental	-	-	-	-
Capital/Nonoperating	4,460,840	7,441,242	7,617,099	4,268,653
Debt service				
Principal	16,696,235	14,124,988	11,476,169	13,644,519
Interest	3,313,836	5,558,055	7,673,052	9,423,142
Advance Refunding Escrow	-	-	-	-
Other	6,050	1,069,698	6,238	18,153
Total expenditures	<u>122,000,230</u>	<u>115,590,256</u>	<u>104,629,051</u>	<u>99,988,909</u>
Excess (Deficiency) of Revenues over Expenditures	<u>26,505,513</u>	<u>(2,951,343)</u>	<u>7,628,961</u>	<u>7,039,435</u>
Other Financing Sources (Uses)				
Gain (loss) on disposition of assets	-	-	-	250
Refunding bonds issued	-	96,609,347	-	-
Payments to refunded bond escrow agent	-	(93,513,935)	-	-
Discount on bonds issued	-	-	-	-
Transfers in	21,466,426	8,781,547	5,255,809	2,939,738
Transfers out	(22,168,142)	(10,248,706)	(5,496,173)	(3,168,211)
Prior period adjustment	-	-	-	-
Total other financing sources (uses)	<u>(701,716)</u>	<u>1,628,253</u>	<u>(240,364)</u>	<u>(228,223)</u>
Net Change in Fund Balances	<u>\$ 25,803,797</u>	<u>\$ (1,323,090)</u>	<u>\$ 7,388,597</u>	<u>\$ 6,811,212</u>
Debt service as a percentage of noncapital expenditures	<u>17.0 %</u>	<u>18.2 %</u>	<u>19.7 %</u>	<u>24.1 %</u>

* Includes General, Special Revenue, Capital Projects and Debt Service Funds.

City of Sparks
Schedule 1.4 - Changes in Fund Balances - Governmental Funds
Last Ten Fiscal Years (Unaudited)

2017	2016	2015	2014	2013	2012
\$ 29,734,198	\$ 28,969,948	\$ 27,564,923	\$ 32,673,904	\$ 26,825,221	\$ 27,612,851
15,476,836	15,892,828	15,806,282	14,636,255	13,878,721	13,721,762
41,886,672	40,724,097	38,096,816	36,101,825	35,016,415	31,605,381
5,713,677	5,186,023	5,107,022	5,460,416	5,366,208	6,303,327
622,678	663,882	653,313	662,907	686,356	707,145
597,537	846,889	435,736	950,298	440,595	1,624,222
94,031,598	92,283,667	87,664,092	90,485,605	82,213,516	81,574,688
13,009,722	10,979,858	10,113,421	10,013,248	9,484,391	9,538,767
2,272,818	1,998,477	2,097,670	1,931,962	1,976,186	1,972,078
43,333,646	41,066,025	39,716,955	38,156,786	35,632,227	35,869,222
4,709,480	4,827,742	4,774,668	4,539,922	5,737,079	6,274,814
7,534,030	7,258,973	6,820,522	6,797,156	6,365,455	6,501,064
994,435	1,802,744	901,936	1,117,381	725,288	1,619,322
-	-	-	-	-	259,051
6,726,641	5,918,626	5,082,673	4,077,064	6,920,081	3,228,900
7,852,000	7,398,000	13,797,000	13,825,000	6,080,000	5,665,000
10,165,272	10,920,981	11,208,334	12,003,482	11,135,169	10,068,803
2,899,967	-	-	-	-	-
241,093	4,366	211,815	150,057	95,898	95,907
99,739,104	92,175,792	94,724,994	92,612,058	84,151,774	81,092,928
(5,707,506)	107,875	(7,060,902)	(2,126,453)	(1,938,258)	481,760
1,096,000	934,000	2,150,000	100,000	88,258	-
23,158,290	-	7,285,000	7,330,000	-	-
(23,124,790)	-	(7,132,187)	-	-	-
(8,500)	-	-	-	-	-
7,099,724	6,542,487	5,749,856	6,207,065	4,643,725	4,699,972
(7,154,491)	(7,217,575)	(5,108,490)	(5,864,183)	(4,561,303)	(4,582,435)
-	-	-	-	-	(1,004,520)
1,066,233	258,912	2,944,179	7,772,882	170,680	(886,983)
\$ (4,641,273)	\$ 366,787	\$ (4,116,723)	\$ 5,646,429	\$ (1,767,578)	\$ (405,223)
22.5 %	21.2 %	27.9 %	29.2 %	22.3 %	20.2 %

Real Property Assessed Value

Fiscal Year ended June 30,	Residential	Commercial	Industrial	Other
2021	\$ 2,263,445,351	\$ 565,369,753	\$ 425,197,042	\$ 261,393,031
2020	2,086,593,940	574,305,361	432,462,837	250,414,488
2019	1,858,722,178	529,486,683	406,704,885	222,187,916
2018	1,898,935,896	488,497,068	384,454,122	152,542,043
2017	1,796,385,878	469,528,526	373,049,844	157,675,703
2016	1,628,545,964	492,592,811	352,196,393	149,463,174
2015	1,412,538,525	491,969,082	346,266,412	139,008,743
2014	1,194,487,527	490,827,042	344,402,528	139,544,675
2013	1,205,915,561	484,053,275	333,460,281	135,939,375
2012	1,297,586,987	485,223,299	335,130,418	134,354,569

Source: Washoe County Assessor

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

City of Sparks
Schedule 2.1 -Assessed Value of Estimated Value of Taxable Property
Last Ten Fiscal Years (Unaudited)

Personal Property Assessed Value	Less Tax Exempt Property	Taxable Assessed Value	Estimated Actual Value	Percentage of Taxable Value to Actual Value	Total Direct Tax Rate
\$ 5,980,250	\$ 191,327,689	\$ 3,330,057,738	9,514,450,680	35.00 %	0.9598
5,862,990	194,266,121	3,155,373,495	9,015,352,843	35.00 %	0.9598
5,748,029	183,618,052	2,839,231,639	8,112,090,397	35.00 %	0.9598
5,635,323	152,542,043	2,777,522,409	7,935,432,597	35.00 %	0.9598
5,524,826	157,699,419	2,644,465,358	7,555,615,314	35.00 %	0.9598
5,416,496	158,289,982	2,469,924,856	7,056,928,160	35.00 %	0.9598
5,310,290	158,289,982	2,236,803,070	6,390,865,914	35.00 %	0.9598
5,206,167	158,470,881	2,015,997,058	5,759,991,594	35.00 %	0.9161
5,004,005	151,109,413	2,013,263,084	5,752,180,239	35.00 %	0.9161
4,905,887	153,036,305	2,104,164,855	6,011,899,586	35.00 %	0.9161

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
City of Sparks Direct Rate				
Operating Rate	0.7109	0.7109	0.7109	0.7109
Voter Approved	0.1105	0.1105	0.1105	0.1105
Legislative Overrides	<u>0.1384</u>	<u>0.1384</u>	<u>0.1384</u>	<u>0.1384</u>
Total City of Sparks Direct Rate	<u>0.9598</u>	<u>0.9598</u>	<u>0.9598</u>	<u>0.9598</u>
Overlapping Rates				
Washoe County	1.3917	1.3917	1.3917	1.3917
Washoe County School District	1.1385	1.1385	1.1385	1.1385
State of Nevada	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>	<u>0.1700</u>
Total Overlapping Rates	<u>2.7002</u>	<u>2.7002</u>	<u>2.7002</u>	<u>2.7002</u>
Total City of Sparks Property Tax Rate	<u>3.6600</u>	<u>3.6600</u>	<u>3.6600</u>	<u>3.6600</u>
Redevelopment Agency of the City of Sparks	<u>3.1848</u>	<u>3.1808</u>	<u>3.1778</u>	<u>3.2085</u>

Source: Nevada Department of Taxation

Note: AB 489 and SB 509 are two property tax relief measures that were passed during the 2005 Nevada legislative session that places limitations on increases of property tax paid by Nevada property owners. These tax relief measures have the potential of limiting the property tax rates levied by Nevada governmental agencies.

City of Sparks
Schedule 2.2 - Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years (Unaudited)

2017	2016	2015	2014	2013	2012
0.7109	0.7109	0.7109	0.6672	0.6672	0.6672
0.1105	0.1105	0.1105	0.1105	0.1105	0.1105
0.1384	0.1384	0.1384	0.1384	0.1384	0.1384
0.9598	0.9598	0.9598	0.9161	0.9161	0.9161
1.3917	1.3917	1.3917	1.3917	1.3917	1.3917
1.1385	1.1385	1.1385	1.1385	1.1385	1.1385
0.1700	0.1700	0.1700	0.1700	0.1700	0.1700
2.7002	2.7002	2.7002	2.7002	2.7002	2.7002
3.6600	3.6600	3.6600	3.6163	3.6163	3.6163
3.2085	3.2085	3.1940	3.1238	3.1336	3.1336

City of Sparks
Schedule 2.3 – Ten Largest Assessed Valuations
Current Year and Nine Years Ago (Unaudited)

Taxpayer	2021			2012		
	Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
RED Sparks SPE LLC	\$ 33,560,130	1	1.01%	\$ -	-	-%
Smooth Bourbon LLC	16,636,019	2	0.50%	-	-	-%
Northland Lumina LLC	16,320,938	3	0.49%	-	-	-%
Toll NV Limited Partnership	15,921,857	4	0.48%	-	-	-%
Prime Park Vista LLC	14,378,796	5	0.43%	-	-	-%
Oakmont Properties-Azure LLC	14,152,330	6	0.42%	-	-	-%
RCG-Sparks LLC	13,667,680	7	0.41%	-	-	-%
BL Road LLC	13,658,765	8	0.41%	-	-	-%
Sparks Marina JV LLC	13,319,042	9	0.40%	-	-	-%
Green Leaf Waterstone LLC	13,095,437	10	0.39%	-	-	-%
Sparks Ledgens Development	-		-%	41,670,787	1	1.98%
Prologis NA3 LLC	-		-%	34,373,297	2	1.63%
Northwestern Mutual Life Insurance Co.	-		-%	15,216,384	3	0.72%
Prime Park Vista LLC	-		-%	13,783,522	4	0.66%
Inland American Sparks Crossing	-		-%	13,033,244	5	0.62%
Sparks Galleria Investors LLC	-		-%	12,060,599	6	0.57%
Sparks Family Hospital Inc	-		-%	11,995,455	7	0.57%
US INST Real Est Equities LP	-		-%	10,168,138	8	0.48%
Prologis NA3 NV LLC	-		-%	9,929,937	9	0.47%
Sparks Nugget, Inc.	-		-%	9,802,063	10	0.47%
Total, Ten Largest Taxpayers	164,710,994		4.95%	172,033,426		8.18%
Total, Other Taxpayers	3,165,346,744		95.05%	1,932,131,429		91.82%
Total Assessed Valuations	<u>\$ 3,330,057,738</u>		<u>100.00%</u>	<u>\$ 2,104,164,855</u>		<u>100.00%</u>

Source: Washoe County Assessor

This list represents the ten largest property assessments based on property-owning taxpayers in the City. It is possible that an owner of several parcels may have an aggregate assessed value that is large than those listed above. This schedule does not include the City of Sparks Redevelopment Agency valuation.

City of Sparks
Schedule 2.4 – Property Tax Levies and Collections
Last Ten Fiscal Years (Unaudited)

Fiscal Year Ended June 30,	Current Year				Total Collections to Date		
	Taxes Levied	Tax Collections	Percentage of Taxes Levied	Delinquent Tax Collections	Tax Collections	Percent of Taxes Levied	
2021	\$ 31,490,892	\$ 31,380,240	99.65	\$ -	\$ 31,380,240	99.65%	
2020	29,230,408	29,146,606	99.71	64,496	29,211,102	99.93%	
2019	26,972,304	26,892,344	99.70	69,356	26,961,700	99.96%	
2018	24,822,400	24,741,565	99.67	80,833	24,822,398	100.00%	
2017	23,816,110	23,725,954	99.62	90,154	23,816,108	100.00%	
2016	23,092,284	23,012,450	99.65	79,832	23,092,282	100.00%	
2015	22,185,805	22,076,170	99.51	109,633	22,185,803	100.00%	
2014	22,220,370	21,302,629	95.87	917,385	22,220,014	100.00%	
2013	22,131,906	21,370,949	96.56	760,957	22,131,906	100.00%	
2012	21,867,752	21,720,508	99.33	147,244	21,867,752	100.00%	

Note: Property taxes are collected by the County and remitted periodically throughout the fiscal year. Delinquent tax collections paid to the City in the current year are allocated to the year levied for this presentation. Includes Redevelopment Agency Areas No. 1 & 2.

Fiscal Year Ended	General Bonded Debt									
	General				Total General Bonded Debt	Available to Repay General Bonded Debt	Net General Bonded Debt	Percentage of Actual Property Value ⁽¹⁾	Per Capita ⁽²⁾	
	Obligation		Redevelopment							
June 30,	Bonds	Notes	Bonds	Notes						
2021	\$ -	\$ -	\$ 18,257,042	\$ -	\$ 18,257,042	\$ 20,945,457	\$ (2,688,415)	(0.03)%	\$ 178.04	
2020	-	-	22,188,460	-	22,188,460	18,215,706	3,972,754	0.04%	221.57	
2019	-	-	28,146,901	-	28,146,901	18,776,147	9,370,754	0.12%	290.39	
2018	-	-	31,969,961	-	31,969,961	17,865,984	14,103,977	0.18%	333.97	
2017	-	-	40,340,988	-	40,340,988	19,752,855	20,588,133	0.27%	431.08	
2016	1,035,000	-	43,497,856	-	44,532,856	18,910,066	25,622,790	0.36%	481.98	
2015	2,025,000	-	46,722,399	-	48,747,399	17,298,588	31,448,811	0.49%	532.46	
2014	2,975,000	-	55,592,348	-	58,567,348	22,921,066	35,646,282	0.62%	649.20	
2013	3,890,000	-	58,713,918	-	62,603,918	22,373,617	40,230,301	0.70%	694.83	
2012	4,770,000	-	61,675,488	-	66,445,488	23,585,259	42,860,229	0.71%	719.87	

¹⁾ See Schedule 2.1 for estimated actual property value.

²⁾ See Schedule 4.1 for population and personal income data.

City of Sparks
Schedule 3.1 – Ratios of Outstanding Debt by Type
Last Ten Fiscal Years (Unaudited)

Other Governmental Activities Debt		Business Type Activities		Total Primary Government	Percentage of Personal Income ⁽²⁾	Per Capita ⁽²⁾
Revenue Bonds	Capital Leases	Sewer Utility Bonds	Sewer Utility Notes			
\$ 80,031,847	\$ -	\$ 13,264,871	\$ 2,701,341	\$ 114,255,101	0.38%	\$ 1,114.22
92,793,284	-	28,088,741	3,470,629	146,541,114	0.52%	1,463.36
96,320,024	-	33,141,506	4,218,271	161,826,702	0.63%	1,669.56
103,776,530	-	38,082,582	4,945,551	178,774,624	0.79%	1,867.60
108,853,102	-	42,928,969	5,652,641	197,775,700	0.92%	2,113.42
112,162,608	-	46,817,980	6,356,605	209,870,049	1.10%	2,271.42
115,117,114	171,670	32,329,748	7,057,710	203,423,641	1.07%	2,221.97
117,730,620	744,875	35,923,567	7,739,883	220,706,294	1.16%	2,446.47
119,952,126	1,292,535	39,407,646	8,403,635	231,659,861	1.23%	2,571.14
121,953,240	1,891,690	42,785,394	9,049,464	242,125,277	1.29%	2,623.19

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City of Sparks
Schedule 3.2 – General Obligation Direct and Overlapping Debt
Year Ended June 30, 2021 (Unaudited)

<u>Name of Government Unit</u>	<u>Debt Outstanding</u>	<u>Presently Self-Supporting Debt Outstanding</u>	<u>Percentage Applicable⁽¹⁾</u>	<u>Applicable Net Debt</u>
Direct				
City of Sparks ⁽²⁾				
Governmental activity				
Revenue bonds	\$ 80,031,847	\$ 80,031,847	100.00%	\$ 80,031,847
Tax allocation bonds & notes	<u>18,257,042</u>	<u>18,257,042</u>	100.00%	<u>18,257,042</u>
Total direct debt	<u>98,288,889</u>	<u>98,288,889</u>		<u>98,288,889</u>
Overlapping				
Washoe County School District	1,128,974,000	-	13.84%	156,250,002
Washoe County	120,784,000	33,580,000	13.84%	16,716,506
State of Nevada	<u>1,210,570,000</u>	<u>323,512,000</u>	2.38%	<u>28,811,566</u>
Total overlapping	<u>2,460,328,000</u>	<u>357,092,000</u>		<u>201,778,074</u>
Total general obligation direct and overlapping	<u>\$2,558,616,889</u>	<u>\$ 455,380,889</u>		<u>\$ 300,066,963</u>

Source: Washoe County Comptroller's Office; Washoe County School District; and the State of Nevada.

¹⁾ Calculation based on present assessed valuation of Sparks compared to Washoe County, Washoe County School District and State of Nevada respectively.

²⁾ Amounts are net of issuance discounts.

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

Assessed value of taxable property, including redevelopment	<u>\$ 3,330,057,738</u>
Debt limit - (20% of total assessed value)	\$ 666,011,548
Debt Applicable to Limit	
Governmental GO Debt	
Business-type Activities GO Debt	<u>13,264,871</u>
Total Net Debt Subject to Limitation	<u>13,264,871</u>
Legal debt margin	<u>\$ 652,746,677</u>

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Debt Limit	\$ 666,011,548	\$ 684,286,244	\$ 613,381,910	\$ 595,228,536
Total net debt subject to limitation	<u>13,264,871</u>	<u>28,088,741</u>	<u>33,141,506</u>	<u>37,566,649</u>
Available General Obligation Debt Limit	<u>\$ 652,746,677</u>	<u>\$ 656,197,503</u>	<u>\$ 580,240,404</u>	<u>\$ 557,661,887</u>
Total Net Debt Subject to limitation as a Percentage of Debt Limit	<u>2.0 %</u>	<u>4.1 %</u>	<u>5.4 %</u>	<u>6.3 %</u>

Note: The legal debt limit is set forth in the City Charter Article VII Sec 7.010

Data is also available in published Debt Management Policy on file with the City of Sparks.

City of Sparks
Schedule 3.3 – Legal Debt Margin Information
Last Ten Fiscal Years (Unaudited)

<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
\$ 564,422,667	\$ 493,984,971	\$ 479,349,402	\$ 434,121,479	\$ 434,924,468	\$ 454,847,772
<u>42,145,498</u>	<u>47,852,980</u>	<u>41,412,458</u>	<u>46,638,450</u>	<u>51,701,282</u>	<u>56,607,529</u>
<u>\$ 522,277,169</u>	<u>\$ 446,131,991</u>	<u>\$ 437,936,944</u>	<u>\$ 387,483,029</u>	<u>\$ 383,223,186</u>	<u>\$ 398,240,243</u>
<u>7.5 %</u>	<u>9.7 %</u>	<u>8.6 %</u>	<u>10.7 %</u>	<u>11.9 %</u>	<u>12.4 %</u>

City of Sparks
Schedule 3.4 – Pledged Revenue Coverage
Last Ten Fiscal Years (Unaudited)

Fiscal Year Ended June 30,	Pledged Revenues ⁽¹⁾	Less: Operating Expenses ⁽²⁾	Net Revenues Available	Debt Service Requirements			Coverage
				Principal	Interest	Total	
Sewer Utility Bonds ⁽³⁾							
2021	\$ 41,841,047	\$ 17,182,755	\$ 24,658,292	\$ 3,048,015	\$ 175,404	\$ 3,223,419	7.6
2020	34,560,930	17,565,466	16,995,464	3,195,453	213,970	3,409,423	5.0
2019	33,304,181	15,295,633	18,008,548	3,103,311	253,623	3,356,934	5.4
2018	36,224,774	14,598,519	21,626,255	3,013,849	292,133	3,305,982	6.5
2017	29,281,895	14,052,528	15,229,367	3,056,723	816,603	3,873,326	3.9
2016	27,458,269	14,382,880	13,075,389	3,521,768	907,329	4,429,097	3.0
2015	25,717,679	13,434,169	12,283,510	3,593,820	964,405	4,558,225	2.7
2014	23,371,365	14,341,132	9,030,233	3,484,079	1,075,889	4,559,968	2.0
2013	23,097,560	15,017,616	8,079,944	3,377,748	1,183,914	4,561,662	1.8
2012	20,441,613	11,666,850	8,774,763	3,274,716	1,288,578	4,563,294	1.9

¹⁾ Pledged revenue for sewer utility bonds includes revenue derived from licenses and permits, sewer connection fees, and charges for services.

²⁾ Operating expenses exclude depreciation, interest, and other non-operating expenses.

³⁾ Details regarding the City's outstanding debt can be found in the notes to the financial statements.

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Fiscal Year Ended June 30,	Population ⁽¹⁾	City Area Square Miles ⁽⁶⁾	Total Personal Income ⁽³⁾	Per Capita Personal Income ⁽³⁾
2021	102,543	36.55	\$ 30,121,290,000	\$ 63,328
2020	100,140	36.50	28,016,338,000	59,639
2019	96,928	35.81	25,556,498,000	55,487
2018	95,726	35.81	22,724,381,000	49,653
2017	93,581	35.81	21,428,813,000	47,526
2016	92,396	35.81	19,165,475,745	43,805
2015	91,551	35.81	19,089,119,268	43,311
2014	90,214	35.81	19,013,067,000	42,823
2013	90,100	35.81	18,868,025,416	43,317
2012	92,302	35.81	18,792,854,000	43,317

Sources:

- ¹⁾ Nevada Department of Taxation. The US Census 2020 population data was not available until after publication and thus not included in our estimate.
- ²⁾ City of Sparks, Management Services Department.
- ³⁾ U.S. Department of Commerce, Bureau of Economic Analysis, 2017, for Reno/Sparks Metropolitan Area; Estimated based on available data from BEA.
- ⁴⁾ State of Nevada Department of Employment, Training and Rehabilitation for Reno/Sparks Metropolitan area (nevadaworkforce.com).
- ⁵⁾ Washoe County School District, enrollment for 2018 is estimated. Official counts are not available at time of publication.
- ⁶⁾ City of Sparks, Community Services Department

City of Sparks
Schedule 4.1 – Demographic and Economic Statistics
Last Ten Fiscal Years (Unaudited)

<u>Unemployment Rate⁽⁴⁾</u>	<u>Public School Enrollment⁽⁵⁾</u>	<u>Business Licenses Issued⁽²⁾</u>	<u>Total Construction Permits⁽⁶⁾</u>	<u>Total Construction Value⁽⁶⁾</u>
4.7	18,832	10,015	4,616	314,139,458
8.6	18,890	8,249	4,103	401,232,440
3.2	18,813	8,123	3,935	325,105,877
3.5	18,503	7,378	3,935	344,557,136
4.2	18,780	7,372	3,636	259,406,469
5.1	18,058	6,966	3,712	232,467,828
6.4	17,927	7,053	3,581	175,692,045
7.6	17,737	6,529	2,579	125,653,129
9.7	18,401	6,377	2,393	124,334,661
11.1	18,401	6,084	2,463	110,712,242

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City of Sparks
Schedule 4.2 – Principal Employers
Current Year and Nine Years Ago (Unaudited)

Employer	March, 2021			2012		
	Employees ⁽¹⁾	Rank	Percentage of Total County Employment ⁽²⁾	Employees ⁽¹⁾	Rank	Percentage of Total County Employment ⁽²⁾
Sparks Nugget, Inc.	1000-1499	1	0.49%	1000-1499	1	0.59%
United Parcel Service	1000-1499	2	0.49%	900-990	2	0.44%
City of Sparks	500-999	3	0.30%	600-699	3	0.30%
Western Village	500-999	4	0.30%	400-499	5	0.21%
Q&D Construction	500-999	5	0.30%			-%
Northern Nevada Medical Center	500-999	6	0.30%	400-499	4	0.21%
Baldini's	250-499	7	0.15%			-%
Rail City	250-499	8	0.15%	300-399	9	0.16%
Wal-mart Superstore	250-499	9	0.15%	400-499	6	0.21%
Western Nevada Supply	250-499	10	0.15%			-%
Henry Schein Inc			-%	400-499	7	0.21%
Department of Transportation			-%	300-399	8	0.16%
Scheels			-%	200-299	10	0.12%
Total Reno/Sparks Metropolitan Area Covered Employment	254,167			213,505		

Source: Top Employers are provided to the Nevada Department of Employment, Training, and Rehabilitation from Info Group USA, City of Sparks and United Parcel were confirmed independently. Info Group reports are produced twice each year January-June 2019 1st half, July-December 2019 2nd half.

- ¹⁾ Nevada Revised Statutes Chapter 612 stipulate that actual employment for individual employers may not be published.
- ²⁾ Total employment statistics are only available for the greater Reno/Sparks metropolitan area.

Function	2021	2020	2019	2018
General government	61.7	62.2	59.5	58.5
Judicial	16.0	16.0	15.5	15.5
Public safety	280.0	269.0	254.5	250.5
Public works	21.6	22.5	23.0	21.5
Culture and recreation	93.4	95.2	96.8	89.0
Community support	1.2	1.2	1.2	1.0
Sewer - Business Type	110.9	108.9	102.1	100.0
Development services - Business Type	33.5	33.3	33.8	31.0
Total	618.3	608.3	586.4	567.0

Source: City of Sparks Financial Services Department, Budget Document

City of Sparks

Schedule 5.1 – Full Time Equivalent City Government Employees by Function

Last Ten Fiscal Years (Unaudited)

2017	2016	2015	2014	2013	2012
58.6	59.7	56.5	55.0	57.5	57.5
15.5	17.0	15.5	15.5	15.5	15.5
250.3	245.3	241.0	243.0	243.0	243.0
21.0	21.5	42.7	52.5	95.5	95.5
93.0	91.0	53.0	82.0	100.5	100.5
0.1	0.0	0.0	0.0	0.0	0.0
95.2	93.6	91.0	77.0	37.0	37.0
29.3	23.9	18.5	18.0	10.0	10.0
<u>563.0</u>	<u>552.0</u>	<u>518.2</u>	<u>543.0</u>	<u>559.0</u>	<u>559.0</u>

Function/Program	2021	2020	2019	2018
General Government				
Business licenses issued ⁽³⁾	7,957	8,249	8,123	7,378
Judicial ⁽¹⁾				
Municipal Court Cases Filed				
Misdemeanor, non-traffic	1,643	1,974	1,975	1,802
Traffic and parking violations	5,044	3,455	3,906	3,679
Public Safety				
Police ⁽⁵⁾				
Number of sworn personnel	124	118	112	112
Number of cases	11,221	11,208	11,984	11,565
Calls for service	81,720	92,136	84,676	82,386
Fire ⁽⁶⁾				
Number of firefighters	75	77	86	87
Emergency responses	13,603	12,608	12,029	12,685
Average response time (minutes)	4.5	5.5	4.2	3.9
Public Works ⁽²⁾				
Labor hours for graffiti removal	549	1,134	1,623	1,675
Pounds of material used for filling potholes	12,383	79,000	91,485	32,183
Tons of sand used during snow removal	448	258	670	664
Pounds of material used for pavement crack sealing	99,381	127,839	117,105	270,743
Street sweeper operator miles	7,810	6,311	5,933	8,014
Culture and Recreation ⁽⁷⁾				
Adult softball league number of participants	2,394	3,246	83,352	85,096
Before and after school program enrollment	1,088	1,749	1,801	17,194
Community "Fun Run" number of participants	426	1,279	1,502	1,634
Utilities				
Sewer residential accounts ⁽³⁾	32,046	31,596	31,143	30,697
Sewer commercial accounts ⁽³⁾	1,837	1,830	1,817	1,814
Treatment Plant Flows (millions of gallons) ⁽⁴⁾	10,484.0	10,926.0	11,516.8	10,633.4
Development Services ⁽²⁾				
Building permits issued	4,616	4,103	3,890	3,935

NR = Not reported

Sources:

- 1) Uniform System for Judicial Records, Nevada Administrative Office of the Courts (AOC), Planning and Analysis Division, Annual Report of the Nevada Judiciary
- 2) City of Sparks Community Services Department
- 3) City of Sparks Management Services Department
- 4) Truckee Meadows Water Reclamation Facility
- 5) City of Sparks Police Department
- 6) City of Sparks Fire Department (note FY18, FY19 the Sparks Fire Department reported enroute arrival time for all priority 1 calls)
- 7) City of Sparks Parks and Recreation Department

City of Sparks
Schedule 5.2 – Operating Indicators by Function/Program
Last Ten Fiscal Years (Unaudited)

2017	2016	2015	2014	2013	2012
7,694	6,966	7,053	6,529	7,067	6,084
1,731	1,778	1,999	1,923	1,977	1,999
4,140	4,366	4,635	5,158	5,044	4,945
112	110	108	108	108	105
12,283	11,815	12,656	11,850	11,845	11,598
78,604	80,345	79,176	76,962	76,566	79,568
87	86	86	87	87	87
13,724	12,882	11,163	10,055	9,415	8,831
3.8	3.7	3.5	3.5	5.5	5.4
1,565	1,623	2,180	2,427	2,045	1,369
12,789	13,365	15,211	16,254	11,297	15,459
279	428	145	350	804	187
298,160	205,705	57,756	283,600	255,159	152,445
8,238	8,872	10,190	9,509	9,458	1,372
85,812	71,211	67,692	82,840	78,086	69,436
15,937	15,933	15,319	15,265	14,465	14,302
1,720	1,054	2,330	2,303	2,400	1,885
29,494	29,647	28,956	28,643	29,127	28,975
1,816	1,813	1,803	1,790	1,730	1,723
10,918.7	9,879.0	9,787.0	9,706.0	10,227.0	10,659.0
3,636	3,712	3,581	2,579	2,393	2,463

Function/Program	2021	2020	2019	2018
General Government				
City owned facilities ⁽¹⁾	48	48	48	48
Number of networked computers ⁽⁵⁾	550	450	450	450
Public Safety				
Police ⁽²⁾				
Marked police vehicles	53	54	49	62
Police motorcycles	4	6	6	6
Fire ⁽³⁾				
Fire stations	5	5	5	5
Fire engines	19	19	19	17
Public Works ⁽¹⁾				
Paved streets (miles)	774.3	734.1	734.1	734.1
Culture and Recreation ⁽⁴⁾				
Parks	50	50	50	50
Acreage of parks - developed	617.7	617.7	617.7	617.7
Acreage of parks - undeveloped	598.0	598.0	598.0	598.0
Swimming pools - outdoors	1	1	1	1
Swimming pools - indoors	2	2	2	2
Athletic Fields - lighted	26	26	26	26
Athletic Fields - unlighted	28	28	28	28
Tennis courts - lighted	12	12	12	12
Tennis courts - unlighted	3	3	3	3
Basketball courts - lighted	1	1	1	1
Basketball courts - unlighted	34	34	34	34
Community centers	3	3	3	3
Rodeo arenas	1	1	-	-
Sand volleyball courts	6	6	12	12
Utilities ⁽¹⁾				
Sewer lines (miles)	382.0	374.0	373.2	372.6
Storm drains (miles)	287.0	271.0	268.7	268.5

NR = Not reported

Sources:

- 1) City of Sparks Community Services Department
- 2) City of Sparks Police Department
- 3) City of Sparks Fire Department
- 4) City of Sparks Parks and Recreation Department
- 5) City of Sparks Information Technology Division

City of Sparks
Schedule 5.3 – Capital Assets Statistics by Function/Program
Last Ten Fiscal Years (Unaudited)

2017	2016	2015	2014	2013	2012
48	48	48	48	48	48
425	460	408	352	352	352
56	45	30	30	29	29
10	6	5	5	5	5
5	5	5	5	5	5
17	17	17	17	17	17
734.1	734.1	656.0	656.0	656.0	656.0
50	52	56	56	56	56
618.6	616.0	591.0	591.0	591.0	591.0
579.2	582.4	616.0	616.0	693.7	697.0
1	1	1	1	1	1
2	2	2	2	2	2
26	26	26	26	26	24
28	28	28	28	28	28
12	12	12	12	12	12
3	3	3	3	3	3
1	1	1	1	1	1
34	34	34	34	34	34
3	3	3	3	4	4
-	-	-	-	-	1
12	12	7	8	10	10
359.8	357.5	356.1	395.0	346.8	346.8
259.8	254.7	253.7	250.0	248.6	248.6

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Compliance Section

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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 Mayor and City Council
City of Sparks, Nevada
Sparks, 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, each major fund, and the aggregate remaining fund information of the City of Sparks, Nevada (the City) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated November 30, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting 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 Findings 2021-001, 2021-002, and 2021-003 that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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*.

City of Sparks, Nevada's Response to Findings

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs and corrective action plan. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Reno, Nevada
November 30, 2021



**Independent Auditor's Report on Compliance for the Major Federal Program and
Report on Internal Control Over Compliance Required by the Uniform Guidance**

To the Honorable Mayor and City Council
City of Sparks, Nevada
Sparks, Nevada

Report on Compliance for the Major Federal Program

We have audited the City of Sparks, Nevada's (the City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended June 30, 2021. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on the compliance for the City's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on the Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses and significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as Finding 2021-004 that we consider to be a significant deficiency.

The City's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Reno, Nevada
November 30, 2021



Auditor's Comments

To the Honorable Mayor and City Council
City of Sparks, Nevada
Sparks, Nevada

In connection with our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Sparks (the City) as of and for the year ended June 30, 2021, and the related notes to the financial statements, nothing came to our attention that caused us to believe that the City failed to comply with the specific requirements of Nevada Revised Statutes cited below other than the violations reported in Note 2 to the financial statements. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the requirements of Nevada Revised Statutes cited below, insofar as they relate to accounting matters.

Statute Compliance

The required disclosure on compliance with Nevada Revised Statutes and the Nevada Administrative Code is contained in Note 2 to the financial statements.

Progress on Prior Year Statute Compliance

Expenditures were monitored during the current year to avoid over-expenditures in accordance with NRS, except for those items disclosed in Note 2 to the financial statements.

Prior Year Recommendations

See the Summary Schedule of Prior Year Audit Findings under separate cover.

Current Year Recommendations

Our current year recommendations are included in the Schedule of Findings and Questioned Costs.

Nevada Revised Statute 354.6115

A fund was created in accordance with Nevada Revised Statute 354.6115, "Fund to stabilize operations of local government and mitigate effects of natural disaster". Funds deposited and/or accumulated in the Stabilization Special Revenue Fund for budget stabilization can only be used if the conditions described in Note 10 are present.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Reno, Nevada
November 30, 2021

City of Sparks
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Agency or Pass-Through Number</u>	<u>Federal Expenditures</u>	<u>Payments To Subrecipients</u>
<u>U.S. Department of Housing and Urban Development</u>				
Direct Awards				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grant Entitlement Grant	14.218	B-20-MC-32-0004	\$ 192,912	\$ 133,359
Community Development Block Grant Entitlement Grant	14.218	B-19-MC-32-0004	50,446	-
Community Development Block Grant Program Income	14.218	--	10,691	-
COVID-19 Community Development Block Grant Entitlement Grant	14.218	--	374,494	374,291
Total CDBG - Entitlement Grants Cluster			628,543	507,650
Total U.S. Department of Housing and Urban Development			628,543	507,650
<u>U.S. Department of Justice</u>				
Direct Awards				
Equitable Sharing Program	16.922	NV0160200	226,509	-
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0517	99,236	-
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0150	58,183	-
Total COVID-19 Coronavirus Emergency Supplemental Funding Program			157,419	-
DOJ Joint Operations Reimbursments	Unknown	Unknown	10,000	-
Total U.S. Department of Justice Direct Awards			393,928	-
Passed Through the State of Nevada				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	18-JAG-44I	19,100	-
Passed Through the City of Reno				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0494	32,251	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0830	28,568	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0440	28,841	-
Total Passed Through the City of Reno			89,660	-
Total Edward Byrne Memorial Justice Assistance Grant Program			108,760	-
Total U.S. Department of Justice			502,688	-
<u>U.S. Department of Transportation</u>				
Passed Through the State of Nevada				
Highway Planning and Construction Cluster:				
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	320031137Z301 / 417-19-063 TAP 0031 (141)	266,225	-
Highway Planning and Construction (Federal-Aid Highway Program)	20.205	320031137Z301 / 236-18-063 TAP 0031 (137)	173,024	-
Total Highway Planning and Construction Cluster			439,249	-
Passed Through the State of Nevada				
Highway Safety Cluster:				
State and Community Highway Safety	20.600	TS-2021-SPD-00120	2,776	-
State and Community Highway Safety	20.600	JF-2020-SPD-00007	14,782	-
State and Community Highway Safety	20.600	JF-2019-SPD-00007	3,564	-
Total State and Community Highway Safety			21,122	-
National Priority Safety Programs	20.616	JF-2020-SPD-00007	1,649	-
National Priority Safety Programs	20.616	JF-2019-SPD-00007	1,027	-
Total National Priority Safety Programs			2,676	-
Total Highway Safety Cluster			23,798	-
Total U.S. Department of Transportation			463,047	-

City of Sparks
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

<u>Federal Grantor / Pass-Through Grantor / Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Agency or Pass-Through Number</u>	<u>Federal Expenditures</u>	<u>Payments To Subrecipients</u>
U.S. Department of the Treasury				
Passed Through the State of Nevada				
COVID-19 Coronavirus Relief Fund	21.019	Unknown	<u>19,176,261</u>	<u>2,887,043</u>
National Endowment for the Arts				
Passed Through the Nevada Arts Council				
Promotion of the Arts Partnership Agreements	45.025	CIG.20.1.01	<u>3,400</u>	<u>-</u>
Executive Office of the President				
Passed Through Las Vegas Metropolitan Police Department				
High Intensity Drug Trafficking Areas Program	95.001	G14NV0001A	<u>5,544</u>	<u>-</u>
Total Federal Financial Assistance			<u>\$ 20,779,483</u>	<u>\$ 3,394,693</u>

Notes to the Schedule of Expenditures of Federal Awards

Note A - Basis of Presentation

This Schedule of Expenditures of Federal Awards (SEFA) includes the Federal grant activity of the City of Sparks, Nevada and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. The City of Sparks, Nevada received federal awards both directly from federal agencies and indirectly through pass-through entities.

Note B - Significant Accounting Policies

Governmental fund types primarily account for the City's federal grant activity. Therefore, expenditures in the SEFA are recognized on the modified accrual basis - when they become a demand on current available financial resources. Federal financial assistance provided to a subrecipient is treated as an expenditure when it is paid to the subrecipient. The City's summary of significant accounting policies is presented in Note 1 in the City's basic financial statements. The City has not elected to use the 10% de minimus cost rate.

Note C - Coronavirus Relief Fund Recognition

The grant award for the Coronavirus Relief Fund was accepted during the year ended June 30, 2021. However, the award allowed for costs to be recaptured from March 1, 2020. Therefore, \$5,850,224 was recognized in the SEFA for the year ended June 30, 2021 that related to the year ended June 30, 2020.

Note D - Donated Personal Protective Equipment (PPE) (Unaudited)

Nonmonetary assistance of PPE received during the emergency period of the COVID-19 pandemic was \$5,302 and is based on the estimated fair market value of the PPE received. The donated PPE was generally provided by donors without information about compliance or reporting requirements associated with federal financial assistance listings or CFDA numbers. The donated PPE is not included in the schedule of expenditures of federal awards.

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	Yes
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 200.516 of the Uniform Guidance?	Yes

Identification of major program:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number(s)</u>
Coronavirus Relief Fund	21.019
Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings:

**2021-001: Mutual Aid
Material Weakness**

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. Revenue recognition in relation to gross versus net reporting is key to reporting revenue in accordance with U.S. GAAP.

Condition: During our testing over mutual aid revenues, we noted revenues were presented net of expenses rather than at gross.

Cause: The City of Sparks had internal controls to track the receipting and recording of mutual aid related amounts. However, the City elected to originally report the amounts at net for internal budgetary considerations and did not adequately consider the external financial reporting presentation.

Effect: Prior to adjustment, mutual aid revenues were understated by \$1,372,395, expenses were understated by \$899,280, and transfers out were understated by \$473,115 in the General Fund. In addition, revenue was overstated and transfers in were understated by \$473,115 in the Motor Vehicle Maintenance Fund.

Recommendation: We recommend the City of Sparks consider the external financial reporting presentation when making internal budgetary reporting decisions.

Views of Responsible Officials: The City of Sparks agrees with this finding.

2021-002: Estimated Claim Liabilities (IBNR)

Material Weakness

Criteria: Management is responsible for establishing and maintaining an effective system of internal control over financial reporting. Reconciliation of specialist estimates to the general ledger is a key component of effective internal control over financial reporting.

Condition: During our testing over estimated worker's compensation liabilities for claims incurred but not reported (IBNR), we noted the specialist's estimate did not agree to the general ledger.

Cause: The City of Sparks did not have adequate internal controls to ensure reconciliation of the worker's compensation IBNR estimate to the underlying accounting records.

Effect: Prior to adjustment, estimated worker's compensation claims liabilities were understated by \$5,569,262.

Recommendation: We recommend the City of Sparks enhance internal controls to ensure reconciliation of the worker's compensation IBNR estimate to the underlying accounting records.

Views of Responsible Officials: The City of Sparks agrees with this finding.

Major Fund Determination
Material Weakness

Management is responsible for the presentation and fair presentation of financial statements in accordance with U.S. GAAP and through implementation of standards promulgated by the Governmental Accounting Standards Board, which mandate the presentation of major funds and non-major funds.

The Sparks Grants and Donations Fund and the Development Services Fund were not originally identified as major funds as required.

The City of Sparks did not have adequate internal controls to identify changes in major or non-major classification to ensure appropriate presentation within the financial statements.

The purpose of major fund reporting is to ensure that each of a government's most important funds are reported separately and highlighted to users of the financial statements within the appropriate context of the government's operations. Prior to correction, the users of the financial statements may not have had the appropriate context.

We recommend the City of Sparks enhance internal controls to identify changes in major or non-major classification to ensure appropriate presentation within the financial statements.

The City of Sparks agrees with this finding.

Section III – Findings and Questioned Costs for Federal Awards:

**2021-004: U.S. Department of the Treasury
COVID-19 Coronavirus Relief Fund, Assistance Listing #21.019**

**Subrecipient Monitoring
Significant Deficiency in Internal Control over Compliance**

<i>Grant Award Number:</i>	Affects all grant awards included under Assistance Listing 21.019 on the Schedule of Expenditures of Federal Awards.
<i>Criteria:</i>	All pass-through entities must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes certain information required by 2 CFR §200.332 at the time of the subaward.
<i>Condition:</i>	A subaward did not include the assistance listing number, program name, unique entity identifier, and determination that both an indirect rate and research and development were not applicable, which are required to be included in a subaward.
<i>Cause:</i>	The City of Sparks did not have adequate internal controls to ensure subawards contained all required information.
<i>Effect:</i>	The subrecipient may not be aware of various requirements and noncompliance at the subrecipient level may occur.
<i>Questioned Costs:</i>	None.
<i>Context/Sampling:</i>	A nonstatistical sample of two subawards out of a population of five was selected for testing. One of the subawards did not contain all the required information.
<i>Repeat Finding from Prior Year:</i>	No.
<i>Recommendation:</i>	We recommend the City of Sparks enhance internal controls to ensure subawards contain all required information.
<i>Views of Responsible Officials:</i>	The City of Sparks agrees with this finding.

City of Sparks

Schedule of Fees Imposed Subject to NRS 354.5989 - Limitation of Fees for Business Licenses

Year Ended June 30, 2021

Flat Fixed Fees

Business license revenue adjusted base at June 30, 2020 (Base Year)	\$ <u>911,486</u>
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Adjustment to Base

Percentage increase in population of the local government	2.40 %
Percentage increase in the Consumer Price Index for the year ending on December 31 next preceding the year for which the limit is being calculated (West urban Size B/C -50,000 to 1,500,000, non seasonally adjusted)	1.50 % <u>3.90 %</u>
	<u>35,548</u>
Adjusted base at June 30, 2021	947,034
Actual Revenue	<u>800,255</u>
Amount under allowable amount	<u><u>\$ (146,779)</u></u>

Fee Calculated on a Percentage of Gross Revenue

Base Revenue at June 30, 2020	\$ 5,179,032
Percentage change in CPI	<u>1.015 %</u>
Adjusted base at June 30, 2021	5,256,717
Actual Revenue	<u>5,202,853</u>
Actual amount over allowable amount	<u><u>\$ (53,864)</u></u>

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Financial Statements

Year Ended June 30, 2021

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Independent Auditor's Report

To the Reno-Sparks Joint Coordinating Committee
Truckee Meadows Water Reclamation Facility
Reno, Nevada

Report on the Financial Statements

We have audited the accompanying financial statements of the Truckee Meadows Water Reclamation Facility (a Nevada Municipal Joint Venture) (the Facility) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Facility's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Truckee Meadows Water Reclamation Facility as of June 30, 2021, and the respective changes in its financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-7, the schedule of changes in the total other postemployment benefits liability and related ratios on pages 23-24, the schedule of the Facility's share of net pension liability on pages 25-26, and the schedule of the Facility's contributions on pages 27-28 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Facility's financial statements. The schedule of revenues, expenses, and changes in net position - budget and actual is presented for the purpose of additional analysis and is not a required part of the financial statements.

The schedule of revenues, expenses, and changes in net position - budget and actual is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of revenues, expenses, and changes in net position - budget and actual is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Prior Year Partial Comparative Information

We have previously audited, in accordance with accounting standards generally accepted in the United States of America, the basic financial statements of the Facility as of and for the year ended June 30, 2020 and have issued our report thereon dated November 4, 2020, which expressed an unmodified opinion on the respective financial statements of the Facility.

The schedule of revenues, expenses, and changes in net position – budget and actual related to the 2020 financial statements is presented for purposes of additional analysis and was derived from and relates directly to the underlying accounting and other records used to prepare the 2020 financial statements. The information has been subjected to the other auditing procedures applied in the audit of the 2020 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. The schedule of revenues, expenses, and changes in net position – budget and actual is consistent in relation to the basic financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2021, on our consideration of the Facility'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 Facility's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Facility's internal control over financial reporting and compliance.

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

Reno, Nevada
November 18, 2021

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As management of the Truckee Meadows Water Reclamation Facility (the Facility), we offer readers of the Facility's financial statements this narrative overview and analysis of the financial activities of the Facility for the fiscal year ended June 30, 2021.

Financial Highlights

- The assets and deferred outflows of resources of the Facility exceeded its liabilities and deferred inflows of resources at June 30, 2021 by \$124,832,373 (net position). The negative unrestricted net position of \$4,259,040 is primarily due to the Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* as mentioned later. Without the pension reporting, there remains \$1,555,161 of unrestricted net position that may be used to meet the Facility's ongoing obligations to creditors.
- As a result of current year activities, the Facility's net position decreased by \$4,622,779, or 3.6 percent, of beginning net position, primarily due to capital asset depreciation.
- Long term liabilities of the Facility decreased by \$66,971, or 0.7 percent, primarily related to changes in net OPEB liability.
- Operating revenues decreased by \$2,327,482, or 10.1 percent, due to an decrease in sewer plant reimbursements.
- Operating expenses, before depreciation and amortization, for the Facility decreased by \$2,501,460, or 10.8 percent, due to the development of a recently completed facility plan. Supply chain issues created slower than anticipated delivery of purchased items .
- Capital contributions decreased by \$2,904,079, or 46.0 percent, due to the results from the recently completed facility plan. Supply and service contracts have been delayed due to workforce and supply chain issues.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Facility's annual report. The Facility's financial report consists of: Management's Discussion and Analysis (MD&A), Basic Financial Statements including Notes to the Financial Statements, Required Supplementary Information, Supplementary Information and a Compliance Section.

Required Financial Statements

The financial statements of the Facility report information about the Facility using a single proprietary fund. Proprietary funds use the full accrual basis of accounting similar to that used by private sector companies. Under this method, revenues are recorded when earned and expenses are recorded at the time a liability is incurred. The Statement of Net Position includes all of the Facility's assets, deferred outflows, liabilities, and deferred inflows and provides information about the nature and amount of investment in resources (assets), the obligations to the Facility's creditors (liabilities), and future period activity of pension related items (deferred inflow and deferred outflow). All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses and Changes in Net Position. This Statement measures the success of the Facility's operations over the past year, and can be used to determine whether the Facility has successfully recovered all of its costs through its reimbursements from the cities of Reno and Sparks, along with other fees and charges. The final statement is the Statement of Cash Flows, which is used to provide information about the Facility's cash receipts, cash payments and net changes in cash resulting from operating, investing and financing activities.

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

Net Position

Over time, values reported as “net position” may serve as a useful indicator of financial position. In the case of the Facility, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$124,832,373 at the close of the 2020-2021 fiscal year.

The vast majority of the Facility's net position reflects its investment in capital assets (wastewater facility, joint lines and equipment), net of accumulated depreciation and amortization. The Facility uses these capital assets to provide services; consequently, these assets are not available for future spending.

STATEMENT OF NET POSITION

	2021	2020
Assets		
Current assets	\$ 6,576,703	\$ 6,810,705
Capital assets	129,091,413	133,707,203
Total assets	<u>135,668,116</u>	<u>140,517,908</u>
Deferred outflows of resources	<u>2,336,200</u>	<u>2,259,545</u>
Total assets and deferred outflows of resources	<u>138,004,316</u>	<u>142,777,453</u>
Liabilities		
Current liabilities	1,873,028	2,323,536
Noncurrent liabilities	10,185,236	10,252,207
Total liabilities	<u>12,058,264</u>	<u>12,575,743</u>
Deferred Inflows of Resources	<u>1,113,679</u>	<u>746,558</u>
Total liabilities and deferred inflows of resources	<u>13,171,943</u>	<u>13,322,301</u>
Net Position		
Net investment in capital assets	129,091,413	133,707,203
Unrestricted	<u>(4,259,040)</u>	<u>(4,252,051)</u>
Total net position	<u>\$ 124,832,373</u>	<u>\$ 129,455,152</u>

The Facility is reporting a negative unrestricted net position at the end of fiscal 2021 in the amount of \$4,259,040. Reporting of a negative unrestricted net position is primarily due to the implementation in fiscal year 2015 of a new reporting standard issued by the Governmental Accounting Standards Board (GASB). GASB Statement No. 68, *Accounting and Reporting for Pensions*, requires the Facility to report a proportionate share (0.04808 percent) of the total Net Pension Liability reported by the Public Employee's Retirement System of Nevada (PERS), administrator of the state's cost-sharing, multiple-employer defined benefit employees' retirement system. All agencies in Nevada that are members of the PERS system are required to report a share of the liability based on contributions made to PERS.

The net pension liability of the Facility is \$6,696,767, an increase of \$190,358 from the prior year liability of \$6,506,409. As a result of recording an increase in the Facility's portion of net pension liability of \$190,358, a decrease in deferred pension inflows of \$276,610, and decrease in deferred pension outflows of \$95,525, net position was decreased by \$9,273. Without the unfunded pension reporting impact, there remains \$1,555,161 of unrestricted net position that may be used to meet the Facility's ongoing obligations to creditors.

Truckee Meadows Water Reclamation Facility
Management's Discussion and Analysis
For the Year Ended June 30, 2021

The Facility's net position decreased by \$4,622,779 compared to the amount reported in fiscal year 2019-2020. The decrease is mostly attributable to capital asset depreciation.

Change in net position

	<u>2021</u>	<u>2020</u>
Operating revenues		
Reimbursements and other	\$ 20,728,069	\$ 23,055,551
Operating Expenses		
Operating expenses before depreciation and amortization	20,737,342	23,238,802
Depreciation and amortization	<u>8,011,576</u>	<u>7,744,042</u>
Total operating expenses	<u>28,748,918</u>	<u>30,982,844</u>
Operating gain (loss)	(8,020,849)	(7,927,293)
Non-operating Revenues (Expenses)	(17,879)	(269,783)
Capital Contributions	<u>3,415,949</u>	<u>6,320,028</u>
Change in net position	(4,622,779)	(1,877,048)
Net position, July 1	<u>129,455,152</u>	<u>131,332,200</u>
Net position, June 30	<u><u>\$ 124,832,373</u></u>	<u><u>\$ 129,455,152</u></u>

Operating revenues would normally be equal to operating expenses (before depreciation and amortization) as a result of reimbursements provided to the Facility by the cities of Reno and Sparks. This has not been the case since fiscal year 2014-2015 due to the adjustment of pension expense in accordance with GASB Statement No. 68.

Capital Asset Administration

The Facility's investment in capital assets, net of depreciation, as of June 30, 2021 amounted to \$129,091,413, a decrease of \$4,615,790 compared to the prior year. Detailed information about the Facility's capital assets can be found in Note 3 to the Facility's financial statements.

Economic Factors

Both the City of Reno and the City of Sparks conduct regular analysis of their user and connection fees so that they can ensure the sufficiency of these sources of revenue to operate the individual city's respective Sewer Enterprise Funds (each city's sanitary sewer, storm drain and effluent delivery infrastructure and related maintenance, operating and debt service costs), as well as for their respective share of the costs of the Truckee Meadows Water Reclamation Facility.

In 2004, the City of Reno was awarded a \$46,523,000 bid for the construction of a Facility plant expansion from 40 million gallons per day to 46.48 million gallons per day. This expansion project was completed in fiscal year 2006-2007. The expansion, planned since 1995, was financed by the City of Reno using bond proceeds from a state revolving fund (Reno general obligation/revenue sewer bond). The cost of the expansion project is being shared by the City of Reno (74 percent) and the City of Sparks (26 percent) under an interlocal agreement by which the City of Sparks will provide its share via debt service payments to the City of Reno.

In 2014, the City's approved the Ameresco Project, a group of improvements at the Facility that will save operational costs by reducing energy and chemical use. The total project cost was \$24.9 million and was substantially completed in fiscal year 2018. The project has a guaranteed annual savings to the Facility of \$1.1 million per year for fifteen years.

All of these factors and others were considered in preparing the City's budget for the upcoming 2021-2022 fiscal year.

Requests for Information

This financial report is designed to provide a general overview of the Truckee Meadows Water Reclamation Facility's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Sparks, Financial Services Department, 431 Prater Way, Sparks, Nevada, 89431.

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Truckee Meadows Water Reclamation Facility

Statement of Net Position

June 30, 2021

Assets	
Current assets	
Cash and investments	\$ 2,993,990
Accounts receivable	201,959
Due from Washoe County	3,405
Inventory of supplies	3,377,349
Total current assets	<u>6,576,703</u>
Noncurrent assets	
Capital assets, not being depreciated and amortized	8,347,630
Capital assets, being depreciated and amortized	120,743,783
Total noncurrent assets	<u>129,091,413</u>
Total assets	<u>135,668,116</u>
Deferred outflows of resources	
Deferred outflows related to pension	1,224,729
Deferred outflows related to OPEB	1,111,471
Total deferred outflows of resources	<u>2,336,200</u>
Total Assets and Deferred Outflows of Resources	<u>138,004,316</u>
Liabilities	
Current liabilities	
Accounts payable	770,443
Accrued liabilities	290,699
Contracts and retentions payable	14,733
Due to City of Reno, operations	218,136
Due to City of Sparks, operations	17,736
Compensated absences payable (current maturities)	452,052
Sick leave conversion payable (current maturities)	109,229
Total current liabilities	<u>1,873,028</u>
Noncurrent liabilities	
Compensated absences payable (net of current maturities)	1,101,243
Sick leave conversion payable (net of current maturities)	447,004
Total OPEB liability	1,940,222
Net pension liability	6,696,767
Total noncurrent liabilities	<u>10,185,236</u>
Total liabilities	<u>12,058,264</u>
Deferred Inflows of Resources	
Deferred inflows related to pensions	342,163
Deferred inflows related to OPEB	771,516
Total deferred inflows of resources	<u>1,113,679</u>
Total liabilities and deferred inflows of resources	<u>13,171,943</u>
Net Position	
Net investment in capital assets	129,091,413
Unrestricted	(4,259,040)
Total net position	<u>\$ 124,832,373</u>

Truckee Meadows Water Reclamation Facility
Statement of Revenues, Expenses, and Changes in Net Position
Year Ended June 30, 2021

Operating Revenues	
Reimbursement from City of Reno	\$ 12,384,392
Reimbursement from City of Sparks	7,410,948
Other	<u>932,729</u>
Total operating revenues	<u>20,728,069</u>
Operating Expenses	
Salaries and wages	4,998,527
Employee benefits	2,515,617
Services and supplies	<u>13,223,198</u>
Operating expenses before depreciation and amortization	20,737,342
Depreciation and amortization	<u>8,011,576</u>
Total operating expenses	<u>28,748,918</u>
Operating Income (Loss)	<u>(8,020,849)</u>
Non-operating Revenues (Expenses)	
Investment income (loss)	2,284
Gain (loss) on disposition of assets	<u>(20,163)</u>
Total nonoperating revenues (expenses)	<u>(17,879)</u>
Income (Loss) Before Capital Contributions	<u>(8,038,728)</u>
Capital Contributions	
Contributions from City of Reno	2,344,366
Contributions from City of Sparks	<u>1,071,583</u>
Total capital contributions	<u>3,415,949</u>
Change in Net Position	(4,622,779)
Net Position, Beginning of Year	<u>129,455,152</u>
Net Position, End of Year	<u><u>\$ 124,832,373</u></u>

Truckee Meadows Water Reclamation Facility

Statement of Cash Flows

Year Ended June 30, 2021

Operating activities	
Reimbursement from City of Reno	\$ 11,325,915
Reimbursement from City of Sparks	7,004,001
Cash received from other services	957,895
Cash payments for personnel costs	(7,585,050)
Cash payments for services and supplies	<u>(12,102,584)</u>
Net cash from (used for) operating activities	<u>(399,823)</u>
Capital and related financing activities	
Acquisition of capital assets	(213,984)
Cash received for capital acquisition	<u>213,984</u>
Net cash from (used for) capital and related financing activities	<u>-</u>
Investing activities:	
Investment income (loss)	<u>2,284</u>
Net change in cash and cash equivalents	(397,539)
Cash and cash equivalents, Beginning of Year	<u>3,391,529</u>
Cash and cash equivalents, End of Year	<u><u>\$ 2,993,990</u></u>
Reconciliation of operating income (loss) to net cash from (used for) operating activities:	
Operating income (loss)	<u>\$ (8,020,849)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:	
Depreciation and amortization	8,011,576
Changes in:	
Accounts receivable	22,899
Due from City of Sparks, operations	44,734
Due from Washoe County	2,265
Inventory of supplies	(233,435)
Pension related amounts	9,273
OPEB related amounts	90,526
Accounts payable	(37,546)
Contracts and retentions payable	(93,190)
Accrued liabilities	(145,318)
Due to City of Reno, operations	(43,107)
Due to City of Sparks, operations	17,736
Compensated absences	101,181
Sick leave conversion payable	<u>(126,568)</u>
Total adjustments	<u>7,621,026</u>
Net cash from (used for) operating activities	<u><u>\$ (399,823)</u></u>
Noncash investing and capital and related financing activities:	
Contributed capital from joint owners	<u><u>\$ 3,201,965</u></u>

Note 1. Summary of Significant Accounting Policies

The financial statements of the Truckee Meadows Water Reclamation Facility (Facility) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental entities. A summary of the more significant accounting policies applied in the preparation of the accompanying basic financial statements follows.

Reporting Entity

The cities of Reno and Sparks (Nevada municipal corporations) entered into an agreement to mutually construct, own, operate, maintain and use a wastewater treatment facility. The Joint Coordinating Committee (Committee) was created to advise the city councils of Reno and Sparks on matters relating to the Facility. The Committee consists of ten members: four selected by the City of Reno, four selected by the City of Sparks, one member selected by the Board of Commissioners of Washoe County, and one member selected by the Board of Directors of the Sun Valley Water and Sanitation District.

The Facility is a Joint Venture, which does not have the legal capacity to be an employer or to enter into contracts on its own; therefore, the City of Sparks has responsibility for administration and daily operation of the Facility including providing employees, while the City of Reno is responsible for construction related contracts of the Facility. The costs of operating and maintaining the Facility are allocated between the cities of Reno and Sparks in proportion to the volume of sewage entering the Facility from each city and the capital contributions are allocated between the cities based on capacity ownership in the Facility. The cities have agreed to reimburse all allocated costs, excluding depreciation and changes in the pension obligation. The reimbursement of operating costs from each city is recorded as operating revenue of the Facility. The Facility is economically dependent upon the cities of Reno and Sparks.

Of the Facility's total capacity of 46.48 million gallons per day (MGD) at June 30, 2021, the City of Reno owned approximately 31.90 MGD, or 68.63%, and the City of Sparks owned approximately 14.58 MGD, or 31.37%.

Fund Accounting

Facility activities are accounted for in an Enterprise Fund (proprietary fund type). The accounts of the Facility are organized in one fund, with a set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues, expenses and capital contributions. Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from exchange transactions such as providing services and producing or delivering goods in connection with a proprietary fund's principal ongoing operations. Non-operating revenues and expenses result from non-exchange transactions or ancillary services.

Basis of Accounting

The financial statements of the Facility are reported using the economic resources measurement focus and the accrual basis of accounting. Under this method, revenues are recognized at the time they are earned and expenses are recognized when the related liabilities are incurred.

Budgets and Budgetary Accounting

The Facility's budget is included and presented with the budget documents submitted by the City of Sparks. As such, the Facility adheres to the Local Government Budget and Finance Act (Act) incorporated within the Statutes of the State of Nevada. The Act and Facility policy include the following major procedures to establish the budgetary data, which is reflected in these financial statements:

- On or before April 15, a tentative budget for the Facility is submitted to the State of Nevada Department of Taxation along with the tentative budget for the City of Sparks for the fiscal year commencing the following July 1.
- A public hearing on the tentative budget is held between the third Monday in May and the last day in May to obtain taxpayer comments.
- Prior to June 1, the Joint Coordinating Committee indicates changes, if any, to be made to the tentative budget and approves a final budget. The final budget is then submitted to the Nevada Department of Taxation.
- The City of Sparks Chief Financial Officer is authorized to transfer appropriations between accounts. Any revisions that alter total appropriations must be approved in advance by the Committee. Formal budgetary integration is employed as a management control device during the year.
- Budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP). Appropriations lapse at year-end. Encumbered appropriations are re-appropriated in the ensuing year.
- In accordance with State statute, the sum of operating and non-operating expenses may not exceed total budgeted appropriations.

The final budget reflected in the supplementary information has been amended from the original budget in accordance with State statute.

Cash and Investments

The Facility is a voluntary participant in the external investment pool maintained by the City of Sparks. As such, cash balances are combined and, to the extent practicable, invested as permitted by law in combination with other funds held by the City of Sparks. The Sparks City Council has overall responsibility for investment of City funds in accordance with Nevada Revised Statute (NRS) 355.175. The City of Sparks Chief Financial Officer, under authority delegated by the Sparks City Council, is the primary investment official for the City. Since all cash and investments of the Facility are pooled with the City of Sparks and are available upon demand, they are considered to be cash equivalents.

The Facility's investment in the City of Sparks external investment pool is reported at net asset value, which represents the Facility's original investment less liabilities (none noted), plus a monthly allocation of investment income, including realized and unrealized gains and losses, which is the same as the value of the pool shares.

The City of Sparks Chief Financial Officer may only invest in the securities as prescribed under NRS 355.170 and include certain "A" rated notes and bonds, guaranteed investment contracts, obligations of the U.S. Treasury, obligations of other U.S. Government agencies, negotiable and non-negotiable certificates of deposit issued by commercial banks or insured savings and loan associations, bankers' acceptances, repurchase agreements, "AAA" rated mutual funds that invest in securities of the Federal Government or agencies of the Federal Government, and the State of Nevada Local Government Investment Pool (LGIP).

Accounts Receivable

The Facility considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required.

Supplies Inventory

Inventory of operating supplies is stated at the lower of cost or market. Cost is determined principally by the first-in, first-out method.

Capital Assets

Capital assets are stated at cost. Donated capital assets are recorded at acquisition value at the date of donation. The Facility defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Depreciation and amortization are computed using the straight-line method over estimated useful lives, in years, of 15 for roads and streets, 5-20 for equipment, 30-40 for wastewater facility and joint lines, and 10 for intangibles.

Compensated Absences

The liability for vacation and sick leave is accrued as amounts are earned by employees to the extent it is likely that those benefits will be paid. The liability is calculated under the provisions of GASB Statement No. 16, *Accounting for Compensated Absences*.

Post-Employment Health Care

Upon retirement, qualified employees, through the City of Sparks, have the option of foregoing cash payment of their accumulated sick leave balances by opting for conversion of the balance to fund their post-employment group health insurance premiums. The converted balances are reported as a sick leave conversion payable on the Facility's financial statements. The Facility pays the retirees' group health insurance premiums until exhaustion of the respective retirees' balances. Sick leave conversion benefits vary by bargaining unit or resolution and range from sixty-five percent to one hundred percent depending on qualifying years of service, which range from ten to twenty-five years.

Pensions

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

Deferred Outflows and Inflows of Resources

In addition to assets, the Statement of Net Position may report a separate section for deferred outflows of resources. This financial statement element represents the consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time. Deferred outflows of resources related to pension and other postemployment benefits (OPEB) are reported in the Statement of Net Position under the accrual basis of accounting.

In addition to liabilities, the Statement of Net Position may report a separate section for deferred inflows of resources. This financial statement element represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows and outflows of resources related to pension and other postemployment benefits (OPEB) are reported in the Statement of Net Position under the accrual basis of accounting.

Equity Classifications

In the Statement of Net Position, equity is classified as net position and displayed as follows:

- **Net Investment in Capital Assets** – Consists of capital assets, net of accumulated depreciation and amortization, reduced by outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction or improvement of those assets. The Facility has no debt outstanding at June 30, 2021.
- **Restricted Net Position** – Consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; (2) law through constitutional provisions or enabling legislation. The Facility does not have any restricted net position at June 30, 2021.
- **Unrestricted Net Position** – All other net position that does not meet the definition of "net investment in capital assets" or "restricted".

Note 2. Compliance with Nevada Revised Statutes and Administrative Code

The Facility conformed to all significant statutory constraints on its financial administration during the year.

Note 3. Capital Assets

Capital asset activity for the year ended June 30, 2021, was as follows:

	Balance June 30, 2020	Additions or Transfers In	Deletions or Transfers Out	Completed Construction	Balance June 30, 2021
Capital assets, not being depreciated					
Land	\$ 385,269	\$ -	\$ -	\$ -	\$ 385,269
Construction in progress	9,594,926	3,292,105	(12,793)	(4,911,877)	7,962,361
Total capital assets, not being depreciated	9,980,195	3,292,105	(12,793)	(4,911,877)	8,347,630
Capital assets, being depreciated/amortized					
Wastewater facility and joint lines	211,674,830	37,565	-	-	211,712,395
Equipment	49,660,789	86,279	(80,689)	4,911,877	54,578,256
Roads and streets	1,402,140	-	-	-	1,402,140
Intangible assets	388,440	-	-	-	388,440
Total capital assets, being depreciated/amortized	263,126,199	123,844	(80,689)	4,911,877	268,081,231
Less accumulated depreciation and amortization for					
Wastewater facility and joint lines	(115,205,152)	(5,772,231)	-	-	(120,977,383)
Equipment	(23,150,781)	(2,136,917)	73,319	-	(25,214,379)
Roads and streets	(870,205)	(52,714)	-	-	(922,919)
Intangible assets	(173,053)	(49,714)	-	-	(222,767)
Total accumulated depreciation/amortization	(139,399,191)	(8,011,576)	73,319	-	(147,337,448)
Total capital assets, being depreciated/amortized, net	123,727,008	(7,887,732)	(7,370)	4,911,877	120,743,783
Total capital assets, net	\$ 133,707,203	\$ (4,595,627)	\$ (20,163)	\$ -	\$ 129,091,413

Ownership of the capital assets as of June 30, 2021 is as follows:

City of Reno	\$ 89,436,157
City of Sparks	39,655,256
	<u>\$ 129,091,413</u>

Note 4. Noncurrent Liabilities

Changes in the Facility's compensated absences payable and sick leave conversion liability are presented below. For information on the Facility's total OPEB liability, see Note 8 and for the net pension liability, see Note 7.

	Balance July 1, 2020	Increases	Decreases	Balance June 30, 2021	Due in 2021-2022
Compensated absences	\$ 1,452,114	\$ 575,147	\$ 473,966	\$ 1,553,295	\$ 452,052
Sick leave conversion	682,801	32,836	159,404	556,233	109,229
	<u>\$ 2,134,915</u>	<u>\$ 607,983</u>	<u>\$ 633,370</u>	<u>\$ 2,109,528</u>	<u>\$ 561,281</u>

Note 5. Net Position

At June 30, 2021 net position in the Facility is divided between the cities of Reno and Sparks as follows:

	City of Reno	City of Sparks	Total
Net investment in capital assets	\$ 89,436,157	\$ 39,655,256	\$ 129,091,413
Unrestricted	<u>(2,765,935)</u>	<u>(1,493,105)</u>	<u>(4,259,040)</u>
	<u>\$ 86,670,222</u>	<u>\$ 38,162,151</u>	<u>\$ 124,832,373</u>

Note 6. Risk Management

The Facility, like all governmental entities, is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; and natural disasters. The owners of the Facility are responsible for group medical insurance and workers' compensation premiums payable to the City of Sparks for coverage of the employees provided by the City of Sparks to the Facility, in the City of Sparks self-funded insurance program. All other risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have been minimal in the past three years.

Note 7. Defined Benefit Pension Plan

Plan Description - The Facility contributes to the Public Employees' Retirement System of the State of Nevada (PERS) for pension coverage of the employees provided by the City of Sparks to the Facility. PERS administers a cost-sharing, multiple-employer, defined benefit public employees' retirement system. PERS was established by the Nevada Legislature in 1947, effective July 1, 1948 and is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.

Benefits Provided - Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering PERS on or after January 1, 2010 and July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.

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

Post-retirement increases are provided by authority of NRS 286.575 - .579.

Vesting - Regular members entering PERS prior to January 1, 2010 are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, or at any age with thirty years of service. Regular members entering PERS on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with ten years of service, or at any age with thirty years of service. Regular members entering PERS on or after July 1, 2015, are eligible for retirement at age 65 with five years of service, or age 62 with ten years of service, at age 55 with thirty years of service, or at any age with thirty-three and a third years of service.

The normal ceiling limitation on monthly benefit allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation.

Contributions - The authority for establishing and amending the obligation to make contributions, and member contribution rates, is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. One plan provides for matching employee and employer contributions, while the other plan provides for employer-pay contributions only. The Facility contributes under the employer-pay contribution (EPC) option.

Under the Employer-Pay provisions, the contributions made by employers on behalf of employees are not credited to the member's PERS account and are not refunded upon termination. For employees covered by the Employer-Pay provisions, average compensation is increased by half the total contributions made by the Facility and may not be less than it would have been if contributions had been made by the member and the employer separately.

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

Although PERS receives an actuarial valuation on an annual basis indicating the contribution rates required to fund PERS on an actuarial reserve basis, contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.

For the fiscal year ended June 30, 2021 the statutory employer-pay rate was 29.25% and for the fiscal year ended June 30, 2020, the statutory employer-pay contribution (EPC) rate was 29.25% for Regular members.

The Facility's contributions were \$1,327,661 for the year ended June 30, 2021. Of this amount, \$663,831 was classified as Employer contributions and \$663,831 was classified as Member contributions.

PERS Investment Policy - PERS' policies which determine the investment portfolio target asset allocation are established by the PERS Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of PERS.

The following was the PERS Board adopted policy target asset allocation as of June 30, 2020:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return
U.S. stocks	42%	5.50%
International stocks	18%	5.50%
U.S. bonds	28%	0.75%
Private Markets	12%	6.65%

As of June 30, 2020, PERS' long-term inflation assumption was 2.75%.

Net Pension Liability - At June 30, 2021, the Facility reported a liability for its proportionate share of the net pension liability of \$6,696,767. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Facility's proportion of the net pension liability was based on the Facility's share of contributions in the PERS pension plan relative to the total contributions of all participating PERS employers. At June 30, 2020, the Facility's proportion was 0.04808 percent, which was an increase of 0.00036 from its proportion measured as of June 30, 2019.

Pension Liability Discount Rate Sensitivity - The following presents the net pension liability of the Facility as of June 30, 2021, calculated using the discount rate of 7.50%, as well as what the Facility's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current discount rate:

	1% Decrease in Discount Rate (6.50%)	Discount Rate (7.50%)	1% Increase in Discount Rate (8.50%)
Net Pension Liability	\$ 10,444,369	\$ 6,696,767	\$ 3,580,914

Pension Plan Fiduciary Net Position - Detailed information about the pension plan's fiduciary net position is available in the PERS Comprehensive Annual Financial Report (CAFR), available on the PERS website www.nvpers.org.

Actuarial Assumptions - The Facility's net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation Rate	2.75%
Payroll Growth	5.00%
Investment Rate of Return	7.50%, including inflation
Productivity Pay Increase	0.50%
Projected Salary Increases	Regular: 4.25% to 13.9%, depending on service Rates include inflation and productivity increases
Other Assumptions	Same as those used in the June 30, 2020 funding actuarial valuation

Mortality rates for non-disabled members age 50 and over were based on the Headcount-Weighted RP-2014 Healthy Annuitant Table projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries. For non-disabled members under the age of 50, mortality rates were based on the Headcount-Weighted RP-2014 Employee Mortality Tables adjusted by the ratio of the mortality rate for members at age 50 to the mortality rate at age 50 from the Employee mortality tables used for age 50 and over. The mortality rates for ages less than 50 are then projected to 2020 with Scale MP-2016. The mortality table used in the actuarial valuation to project mortality rates for all disabled members is the Headcount-Weighted RP-2014 Disabled Retiree Table, set forward four years.

Actuarial assumptions used in the June 30, 2020 valuation were based on the results of the experience study completed for the period July 1, 2012 through June 30, 2016.

The actuary funding method used is the Entry Age Actuarial Cost Method. It is intended to meet the funding objective and result in a relatively level long-term contribution requirement as a percentage of salary.

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2020, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2020.

Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – Based on the Facility's proportionate share of PERS net pension liability, for the year ended June 30, 2021 the Facility recognized pension expense of \$673,104. At June 30, 2021, the Facility reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 262,523	\$ 74,041
Changes of assumptions or other inputs	-	216,610
Net difference between projected and actual earnings on pension plan investments	237,340	-
Changes in the employer's proportion and differences between contributions and the employer's proportionate contributions	61,035	51,512
Facility contributions subsequent to the measurement date	663,831	-
	<u>\$ 1,224,729</u>	<u>\$ 342,163</u>

Deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date in the amount of \$663,831 will be recognized as a reduction of the net pension liability in the year ending June 30, 2022.

Other estimated amounts reported collectively as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30, 2021</u>		
2022	\$	(666,786)
2023		228,910
2024		345,217
2025		259,902
2026		48,013
Thereafter		3,479

The average of the expected remaining service lives of active employees that will be provided with pensions through PERS as determined at July 1, 2020 is 6.13 years.

Additional Information – The PERS Comprehensive Annual Financial Report (CAFR) is available on the PERS website at www.nvpers.org under Quick Links – Publications.

Note 8. Post-Employment Benefits Other than Pensions (OPEB)

Plan Descriptions - As described in Note 1, the City of Sparks provides employees for the Facility. The Facility contributes to the City of Sparks Medical and Dental Benefit Plan (Sparks Plan), a single-employer defined benefit healthcare plan administered by Hometown Health, and to a plan administered by the Nevada Public Employees' Benefits Program (NPEBP) which is treated as a single-employer defined benefit plan for financial reporting purposes.

Benefit provisions for the Sparks Plan are established pursuant to NRS 287.023 and amended through negotiations between the City and the Group Health Plan Benefits Committee whose voting membership consists of representatives of employee bargaining groups. Benefit provisions for NPEBP are established pursuant to NRS 287.023 and subject to amendment through legislation by the State of Nevada each biennium and are administered by a ten member governing board appointed by the governor.

Pursuant to NRS 287.023 (as amended during the 2007 session of the Nevada Legislature), through November 29, 2008, retirees had the option to participate in the Sparks Plan for postemployment health care benefits or to join the NPEBP offered by the State of Nevada. However, subsequent to November 29, 2008, new retirees no longer have the option of joining the NPEBP, yet still retain the option to participate in the Sparks Plan.

Neither plan has assets accumulated in a qualifying trust and therefore report an unreduced OPEB liability in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

Benefits Provided - Each plan provides medical, dental, vision, long-term disability, accidental death and dismemberment, and life insurance benefits to eligible retired Facility employees and beneficiaries.

Local governments are required to pay the same portion of cost of coverage for those persons joining NPEBP that the State of Nevada pays for those persons retired from state service who have continued to participate in the NPEBP. NPEBP employer paid subsidy, adjusted for years of credited service, may be allocated to more than one public employer based on retiree employment history. Subsidies paid during fiscal year 2021 by the Facility to NPEBP range from \$11.93 to \$714.06. The NPEBP Master Plan Document can be obtained by writing to the Nevada Public Employees Medical Program, 901 South Stewart Street, Suite 1001, Carson City, NV 89701.

Retirees in the Sparks Plan receive no direct subsidy from the Facility, with the following exceptions. Facility employees who retired prior to the adoption of the 1991-92 employee resolutions and contracts, receive a subsidy equal to the difference between current premium rates and the premium rates agreed to in their retirement agreement, which vary by year and bargaining unit of retirement. Also, employees retiring after 1992 and before December 2001 receive a subsidy equal to a \$5 credit towards health insurance premiums for each year of service. These subsidies range from \$100.00 to \$165.00 per month. In addition, under state law, retiree loss experience is pooled with active loss experience for the purpose of setting rates. The difference between the true claims cost and the blended premium is an implicit rate subsidy that creates an OPEB cost for the Facility.

The premium rates in the Sparks Plan applicable to retirees not yet eligible for Medicare are the same as those for active employees; reduced rates apply to those retirees covered by Medicare.

A summary of the premium rates for the Sparks plan, as of June 30, 2021, is shown below:

	Employee or Surviving Spouse only	Employee & Spouse	Employee & Child	Employee & Family
Active employees	\$ 862.06	\$ 1,583.38	\$ 1,508.54	\$ 2,250.74
Retiree, No Medicare	857.46	1,577.82	1,503.02	2,245.26
Spouse, with Medicare	684.50	1,408.89	-	2,076.29
Retiree, Medicare	688.40	1,256.22	1,334.07	1,923.61
Spouse, No Medicare	853.56	1,408.89	-	2,076.29

At June 30, 2021, the following employees were covered by the benefit terms:

	Sparks Plan	NPEBP	Totals
Inactive employees or beneficiaries currently receiving benefits	15	10	25
Active employees	57	-	57
	<u>72</u>	<u>10</u>	<u>82</u>

Total OPEB Liability - The Facility's total OPEB liability of \$1,940,222, of which \$1,086,301 is related to the Sparks Plan and \$853,921 is related to NPEBP, was measured as of June 30, 2021 and was determined by an actuarial valuation as of July 1, 2020.

Actuarial assumptions and other inputs - The total OPEB liability in the actuarial valuation determined on July 1, 2020 for both plans was determined using the following actuarial assumptions and other inputs:

	Sparks Plan	NPEBP
Inflation	2.50%	2.50%
Salary increases, based on years of service	Range from 4.25% to 9.15%	N/A
Discount rate	2.16%	2.16%
Healthcare cost trend rate	5.70% for 2020 to 2021, decreasing to an ultimate rate of 4.04% by 2075	5.70% for 2020 to 2021, decreasing to an ultimate rate of 4.04% by 2075
Retiree share of benefit costs	Range from \$684.50 to \$1,577.82	Range from \$0 to \$1,667.99

The discount rate was based on the Bond Buyer General Obligation 20-year Municipal Bond Index.

Mortality rates for employees were based on the Pub-2010 Headcount-Weighted Employee Table, projected generationally using MP-2020 and for retirees were based on the Pub-2010 Headcount-Weighted Retiree Table, projected fully generationally using MP-2020.

The demographic and payroll growth actuarial assumptions used in the July 1, 2020 valuation are based on the same assumptions used in the Public Employees' Retirement System of Nevada (PERS) actuarial valuation as of June 30, 2020, which was first adopted in the June 30, 2019 valuation.

Changes in the Total OPEB Liability

	Sparks Plan	NPEBP	Total
Balance at June 30, 2020	\$ 763,904	\$ 1,557,343	\$ 2,321,247
Changes for the year:			
Service cost	26,046	-	26,046
Interest	16,825	34,086	50,911
Differences between expected and actual experience	(2,353)	(776,370)	(778,723)
Changes in assumptions or other inputs	339,511	68,949	408,460
Benefit payments	(57,632)	(30,087)	(87,719)
Net changes	322,397	(703,422)	(381,025)
Balance at June 30, 2021	\$ 1,086,301	\$ 853,921	\$ 1,940,222

Significant changes of assumptions and other inputs since the measurement date of June 30, 2020 are noted below:

- Mortality assumption has been updated from RP-2014 Total Dataset Mortality Table projected fully-generationally using MP-2016 mortality improvement scale to Pub-2010 headcount-weighted projected fully-generationally using MP-2020. Separate tables are used for general employees and police and fire employees and retirees. This change caused an increase in liability.
- Healthcare trend rates which are based on Long-Run Medical Cost Trend Model have been updated from 2019 to 2020 version with an initial rate of 5.70% for 2020 decreasing gradually to an ultimate rate of 4.04% in 2075. This will cause an increase in the liability.

Sensitivity of the total OPEB liability to changes in the discount rate - The following presents the total OPEB liability of the Facility, calculated using a discount rate of 2.16%, as well as what the Facility's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16%) or 1-percentage-point higher (3.16%) than the current discount rate:

	1% Decrease (1.16%)	Discount Rate (2.16%)	1% Increase (3.16%)
Sparks Plan	\$ 1,263,631	\$ 1,086,301	\$ 944,927
NPEBP	993,316	853,921	742,789
Total OPEB Liability	\$ 2,256,947	\$ 1,940,222	\$ 1,687,716

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates - The following presents the total OPEB liability of the Facility, calculated using healthcare cost trend rates of 5.70% for 2020 to 2021, decreasing to an ultimate rate of 4.04% by 2075, as well as what the Facility's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower (4.7% decreasing to 3.04%) or 1-percentage-point higher (6.7% decreasing to 5.04%) than the current healthcare cost trend rates:

	1% Decrease (4.7% decreasing to 3.04% by 2075)	Healthcare Cost Trend Rates (5.7% decreasing to 4.04% by 2075)	1% Increase (6.7% decreasing to 5.04% by 2075)
Sparks Plan	\$ 931,992	\$ 1,086,301	\$ 1,281,180
NPEBP	732,622	853,921	1,007,112
Total OPEB Liability	<u>\$ 1,664,614</u>	<u>\$ 1,940,222</u>	<u>\$ 2,288,292</u>

OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB - For the year ended June 30, 2021 the Facility recognized an OPEB expense of \$178,245, of which \$139,640 is related to the Sparks Plan and \$38,605 is related to NPEBP. At June 30, 2021, the Facility reported deferred outflows of resources and deferred inflows of resources related to both OPEB plans from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Sparks Plan		
Differences between expected and actual experience	\$ -	\$ (85,779)
Differences between changes of economic and demographic assumptions or of other inputs	580,366	
NPEBP		
Differences between expected and actual experience	212,445	(685,737)
Differences between changes of economic and demographic assumptions or of other inputs	318,660	-
Total	<u>\$ 1,111,471</u>	<u>\$ (771,516)</u>

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

<u>Year ended June 30:</u>	<u>Sparks Plan</u>	<u>NPEBP</u>
2022	\$ 96,769	\$ 4,519
2023	96,769	4,519
2024	96,769	4,519
2025	95,967	3,045
2026	60,145	(70,173)
Thereafter	48,168	(101,061)



Required Supplementary Information

	2021		2020	
	Sparks Plan	NPEBP	Sparks Plan	NPEBP
Total OPEB Liability				
Service Cost	\$ 26,046	\$ -	\$ 18,846	\$ -
Interest	16,825	34,086	23,692	46,174
Changes in benefit terms	-	-	-	-
Differences between expected and actual experience	(2,353)	(776,370)	(35,011)	(28,387)
Changes of assumptions or other inputs	339,511	68,949	118,829	244,614
Benefit payments	(57,632)	(30,087)	(36,859)	(40,776)
Net change in total OPEB liability	322,397	(703,422)	89,497	221,625
Total OPEB liability-beginning	763,904	1,557,343	674,407	1,335,718
Total OPEB liability-ending	\$ 1,086,301	\$ 853,921	\$ 763,904	\$ 1,557,343
Covered-employee payroll	4,998,527	-	4,918,945	-
Total OPEB liability as a percentage of covered-employee payroll	21.73 %	-	15.53 %	-

*GASB Statement No. 75 requires ten years of information to be presented in this table. However, until ten years of data is available, the Facility will present information only for those years for which information is available.

Notes to Schedule:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

Changes of benefit terms: There were no changes to benefits terms.

Changes of assumptions: Sparks Plan and the NPEBP changes in actuarial assumptions are noted in italics:

	2021	2020
Discount rate	2.16%	2.21%
Payroll growth	Ranges from 4.25% to 9.15% based on years of service	Ranges from 4.25% to 9.15% based on years of service
Healthcare cost trend rate	5.7% for 2020 to 2021, Initial rate of 1.5% followed by decreasing to an ultimate rate of 4.04% by 2075	5.4% decreasing to an ultimate rate of 3.94% by 2075
Mortality Table - Employee's	Pub-2010 Headcount-Weighted Employee projected fully generationally using MP-2020	RP-2014 Headcount-Weighted Employee Table, projected to 2020 with Scale MP-2016
Mortality Table - Retiree's	Pub-2010 Headcount-Weighted Retiree table projected fully generationally using MP-2020	RP-2014 Headcount-Weighted Healthy Annuitant Table, projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries

Truckee Meadows Water Reclamation Facility
Schedule of Changes in the Total Other Postemployment Benefits Liability and Related Ratios
Last Ten Fiscal Years*

2019		2018	
Sparks Plan	NPEBP	Sparks Plan	NPEBP
\$ 9,762	\$ -	\$ 9,774	\$ -
16,713	31,621	16,756	32,662
-	-	7,658	13,964
(102,822)	371,781	-	-
351,837	137,533	-	-
(45,924)	(44,180)	(16,508)	(48,443)
229,566	496,755	17,680	(1,817)
444,841	838,963	427,161	840,780
<u>\$ 674,407</u>	<u>\$ 1,335,718</u>	<u>\$ 444,841</u>	<u>\$ 838,963</u>
4,860,170	-	4,589,329	-
13.88 %	-	9.69 %	-

2019	2018
3.51%	3.87%
<i>Ranges from 4.25% to 9.15% based on years of service</i>	4.5%
5.4% declining gradually to an ultimate rate of 3.94% by 2075	5.9% declining gradually over 60 year to an ultimate rate of 3.94%
<i>RP-2014 Headcount-Weighted Employee Table, projected to 2020 with Scale MP-2016</i>	<i>RP-2000 Combined Healthy Mortality Tables, projected to 2014 with a Scale AA, set back 1 year for females</i>
<i>RP-2014 Headcount-Weighted Healthy Annuitant Table, projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries</i>	<i>RP-2000 Combined Healthy Mortality Tables, projected to 2014 with a Scale AA, set back 1 year for females</i>

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Facility's portion of the net pension liability	0.04808 %	0.04772 %	0.04720 %	0.04690 %
Facility's proportionate share of the net pension liability	\$ 6,696,767	\$ 6,506,409	\$ 6,436,381	\$ 6,237,137
Facility's covered payroll	\$ 4,256,562	\$ 4,148,806	\$ 4,064,028	\$ 3,842,978
Facility's proportional share of the net pension liability as a percentage of its covered payroll	157.33 %	156.83 %	158.37 %	162.30 %
Plan fiduciary net position as a percentage of the total pension liability	77.00 %	76.50 %	75.20 %	74.40 %

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until ten years of data is available, the Facility will present information only for those years for which information is available.

Truckee Meadows Water Reclamation Facility
Schedule of Facility's Share of Net Pension Liability
Public Employees' Retirement System of Nevada (PERS)
Last Ten Fiscal Years*

<u>2016</u>	<u>2015</u>	<u>2014</u>
0.06028 %	0.06026 %	0.06141 %
\$ 6,331,089	\$ 5,364,431	\$ 4,851,094
\$ 3,669,488	\$ 3,612,216	\$ 3,279,050
172.53 %	148.51 %	147.94 %
72.20 %	75.10 %	76.30 %

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Statutorily required contribution	\$ 663,831	\$ 619,529	\$ 580,833	\$ 568,964
Contributions in relation to the statutorily required contribution	\$ 663,831	\$ 619,529	\$ 580,833	\$ 568,964
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Employer's covered payroll	\$ 4,560,990	\$ 4,256,562	\$ 4,148,806	\$ 4,064,028
Contributions as a percentage of covered payroll	14.55 %	14.55 %	14.00 %	14.00 %

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until ten years of data is available, the Facility will present information only for those years for which information is available.

Truckee Meadows Water Reclamation Facility
Schedule of Facility's Contributions
Public Employees' Retirement System of Nevada (PERS)
Last Ten Fiscal Years*

<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 538,017	\$ 511,062	\$ 465,073
\$ 538,017	\$ 511,062	\$ 465,073
\$ -	\$ -	\$ -
\$ 3,842,978	\$ 3,669,488	\$ 3,612,216
14.00 %	13.93 %	12.88 %

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Truckee Meadows Water Reclamation Facility
Schedule of Revenues, Expenses, and Changes in Net Position - Budget and Actual
Year Ended June 30, 2021
(with Comparative Actual Amounts for the Year Ended June 30, 2020)

	2021			2020
	Final Budget	Actual	Variance	
Operating Revenues				
Reimbursement from City of Reno	\$ 17,277,256	\$ 12,384,392	\$ (4,892,864)	\$ 14,263,947
Reimbursement from City of Sparks	8,692,158	7,410,948	(1,281,210)	7,994,891
Other	585,000	932,729	347,729	796,713
Total operating revenues	26,554,414	20,728,069	(5,826,345)	23,055,551
Operating Expenses				
Salaries and wages	5,201,405	4,998,527	202,878	4,918,945
Employee benefits	2,685,665	2,515,617	170,048	2,763,918
Services and supplies	18,992,505	13,223,198	5,769,307	15,555,939
Total operating expenses before depreciation and amortization	26,879,575	20,737,342	6,142,233	23,238,802
Depreciation and amortization	9,152,271	8,011,576	1,140,695	7,744,042
Total operating expenses	36,031,846	28,748,918	7,282,928	30,982,844
Operating Income (Loss)	(9,477,432)	(8,020,849)	1,456,583	(7,927,293)
Non-operating Revenues (Expenses)				
Investment income	80,000	2,284	(77,716)	113,856
Gain (loss) on disposition of assets	(100,000)	(20,163)	79,837	(383,639)
Total non-operating revenues (expenses)	(20,000)	(17,879)	2,121	(269,783)
Income (loss) before Capital Contributions	(9,497,432)	(8,038,728)	1,458,704	(8,197,076)
Capital Contributions				
Contributions from City of Reno	7,718,872	2,344,366	(5,374,506)	4,337,435
Contributions from City of Sparks	3,528,210	1,071,583	(2,456,627)	1,982,593
Total capital contributions	11,247,082	3,415,949	(7,831,133)	6,320,028
Change in Net Position	\$ 1,749,650	(4,622,779)	\$ (6,372,429)	\$ (1,877,048)
Net Position, Beginning of Year		129,455,152		
Net Position, End of Year		\$ 124,832,373		

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Compliance Section



**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 Reno-Sparks Joint Coordinating Committee
Truckee Meadows Water Reclamation Facility
Reno, 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 Truckee Meadows Water Reclamation Facility (a Nevada Municipal Joint Venture) (the Facility) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Facility's basic financial statements and have issued our report thereon dated November 18, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Facility's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Facility's internal control. Accordingly, we do not express an opinion on the effectiveness of the Facility'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Facility'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*.

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 Facility's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Reno, Nevada
November 18, 2021



Auditor's Comments

To the Reno-Sparks Joint Coordinating Committee
Truckee Meadows Water Reclamation Facility
Reno, Nevada

In connection with our audit of the financial statements of the Truckee Meadows Water Reclamation Facility (a Nevada Municipal Joint Venture) (the Facility) as of and for the year ended June 30, 2021, and the related notes to the financial statements, nothing came to our attention that caused us to believe that the Facility failed to comply with the specific requirements of Nevada Revised Statutes cited below. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the Facility's noncompliance with the requirements of Nevada Revised Statutes cited below, insofar as they relate to accounting matters.

Statute Compliance

The required disclosure on compliance with Nevada Revised Statutes and the Nevada Administrative Code is contained in Note 2 to the financial statements.

Progress on Prior Year Statute Compliance

The Facility conformed to all significant statutory constraints on its financial administration during the prior year.

Prior Year Recommendations

There were no prior year recommendations.

Current Year Recommendations

There are no current year recommendations.

A handwritten signature in black ink that reads "EideBailly LLP".

Reno, Nevada
November 18, 2021

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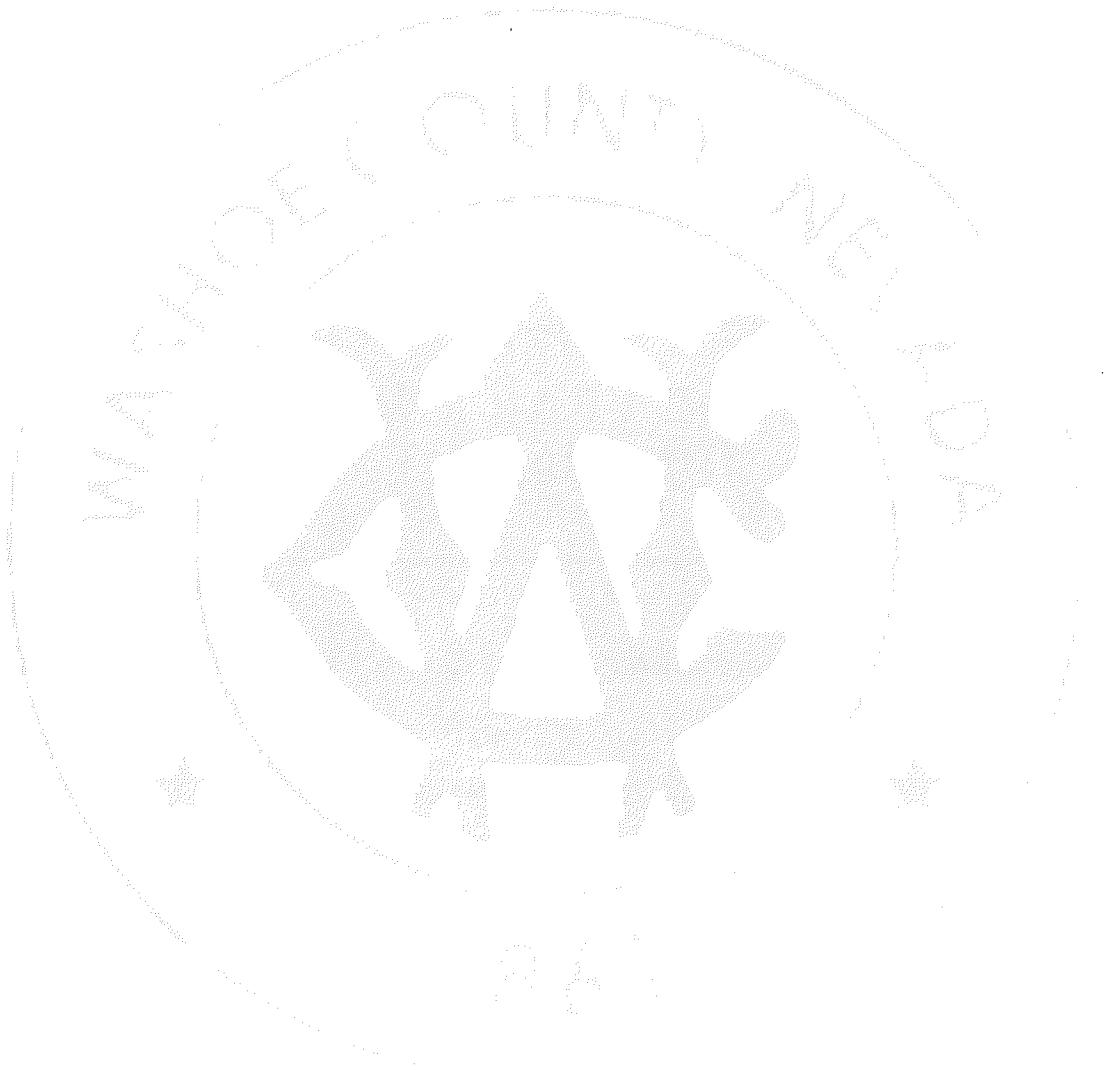
WASHOE COUNTY, NEVADA

ANNUAL COMPREHENSIVE FINANCIAL REPORT For the Fiscal Year Ended June 30, 2021



**WASHOE COUNTY, NEVADA
ANNUAL COMPREHENSIVE
FINANCIAL REPORT FOR THE
FISCAL YEAR ENDED
JUNE 30, 2021**

*Prepared by the Washoe County Comptroller's Department
Cathy Hill, Comptroller*



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**WASHOE COUNTY, NEVADA
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INTRODUCTORY SECTION

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WASHOE COUNTY

Office of the Comptroller

Accounting / Collections / Purchasing / Risk Management

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November 24, 2021

To the Honorable Board of County Commissioners and
the Citizens of Washoe County, Nevada:

The annual comprehensive financial report of Washoe County, Nevada (County), for the fiscal year ended June 30, 2021 is hereby submitted. Nevada Revised Statutes (NRS) 354.624 requires the County to provide an annual audit by independent certified public accountants in accordance with generally accepted auditing standards in the United States. This report represents Washoe County's commitment to sound and effective fiscal management and to responsible financial reporting based on (GAAP) established by the Governmental Accounting Standards Board.

Washoe County Management assumes responsibility for the completeness and reliability of the information contained in this report, based on a comprehensive framework of internal controls established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute assurance that the financial statements are free of any material misstatements. Management asserts that, to the best of our knowledge, the information in this report is accurate in all material respects and presents fairly the financial position of the various funds and (discretely presented) component unit of the County, including disclosures necessary to understand the County's activities.

BDO USA, LLP, Certified Public Accountants, have audited the County's financial statements for the year ended June 30, 2021 and have issued an unmodified ("clean") opinion. The Independent Auditor's Report is located on the first page of the financial section.

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

PROFILE OF THE GOVERNMENT

Washoe County was incorporated in 1861 and is a political subdivision of the State of Nevada. The County is governed by a five-member Board of County Commissioners (BCC) elected by constituents within their districts for a 4-year term. The County covers an area of 6,600 square miles in the northwest section of the state. The county seat is the City of Reno, the fourth largest city in Nevada. Other communities in the County include Reno, Sparks, Sun Valley, Wadsworth, and Incline Village.

Washoe County provides an array of mandated services including property appraisal and assessment; tax collection; criminal prosecution; presides over civil, criminal, domestic and juvenile court cases; death investigations; temporary financial assistance, health care assistance and indigent burials; communicable disease control; and child protection and placement services. Regional services include adult and juvenile detention; parks and libraries; senior services; forensic services; sewer and flood control; animal services; emergency management; and regional public safety training. Other community services include patrol and criminal investigation; fire protection; snow removal and street repair; business licensing; and land use planning and permitting. Administrative and internal support services include management, human resources, accounting, community relations, budget, technology services, internal audit, fleet operations, purchasing, and risk management.

This report includes the financial activities of one discretely presented component unit: Truckee Meadows Fire Protection District. This component unit is a legally separate entity, governed by a Board of Fire Commissioners. The members of the BCC serve as members of these boards. There is no financial benefit or burden relationship between the County and the Fire District.

The BCC is required to adopt a final budget annually on or before June 1 for the ensuing fiscal year. The annual budget serves as the foundation for the County's financial planning and control. The legal level of budgetary control is at the function level for governmental funds and by the sum of operating and non-operating expenses for proprietary funds.

LOCAL ECONOMY AND ECONOMIC OUTLOOK

Washoe County continued its response to the COVID-19 pandemic by serving the residents of the County as a regional response with the Cities of Reno and Sparks by forming a unified incident command structure to respond to the COVID-19 crisis. At the onset of the pandemic the County took actions to protect the health of the community, and County employees, by maintaining continuity of its critical and essential business functions and avoiding widespread impacts to its workforce from the COVID-19 outbreak. This unified structure included a cost-sharing agreement for the portion of the emergency response costs to maximize reimbursements from federal funding sources including the Federal Emergency Management Agency (FEMA) and the CARES Act. On April 30, 2020, the Governor of Nevada introduced the "Nevada United: Roadmap to Recovery" plan that outlined a phased approach to reopening Nevada business and industry. Cancellations and postponements of events at major venues within the County occurred and travel through Reno-Tahoe International Airport declined, however in May 2021, Reno-Tahoe International Airport total passengers increased 557% from the prior year.

As of June 1, 2021, more than 200,000 County residents have been fully vaccinated – 52.49%. As of September 24, 2021, Washoe County recognized its 800th death caused by COVID-19. The County continues to adhere to State directives, and to the Center of Disease Control guidelines in reopening of the State of Nevada and its businesses. During the pandemic closures, the County did not have to reduce its workforce. Personnel necessary to the operation of the County's facilities remained on-site with mask requirements, temperature checks and strategies utilized to promote "social distancing". The County learned to operate with much of its workforce working remotely and/or hybrid schedules and by limiting non-essential business travel.

During this past fiscal year, the County was allocated over \$20 million in federal CARES Act funding through the State, a \$6.6 million federal Emergency Rental Assistance grant, and has been awarded over \$91 million in federal funding under the America Rescue Plan Act. It is required that the \$91 million be fully spent by December 2026. Eligible uses for use of these funds include, but are not limited to, public health/negative economic impact, revenue loss, investment in water, sewer and broadband. Washoe County will conduct a process to identify the most urgent, wide-ranging, and impactful public health needs related to the COVID-19 public health emergency. Guidance states that the use of these funds must be incurred by December 31, 2024 and expended with all work performed and completed by December 31, 2026.

Washoe County received \$20.2 million in fiscal year 2020 for Coronavirus Aid, Relief and Economic Security Act (CARES) and fully spent these funds in July 2021. The funds were spent in the following categories:

◦ Public Health Expenses	\$ 2,423,070
◦ Personal Protective Equipment	\$ 1,395,820
◦ COVID-19 Testing and Contact Tracing	\$ 887,772
◦ Payroll Expense for Public Employees Dedicated to COVID-19	\$11,340,671
◦ Expenses to Facilitate Compliance with COVID-19 Measures	\$ 3,177,829
◦ Economic Support – Small Business Housing and Food Assistance	\$ 1,007,260
◦ Administration of CARES Funds	\$ 22,398

Housing in the northern Nevada area, during this past fiscal year, had seen an increase in demand with limited inventory. This demand for housing in Washoe County resulted in median home prices increasing to over \$550,000 - an increase of over 20%. The number of single-family homes sold from the previous year increased by 13.9%.

Washoe County continued to seek advantages of its favorable bond ratings from Standard & Poor's AA+ rating and Moody's Aa2 stable rating and refunded over \$11 million in general obligation bonds for a reduced rate of interest.

As Washoe County continues to rebound from the effects of the Coronavirus pandemic, the unemployment rate at the end of fiscal year 2021, was 4.2% which is slightly lower than that of the national unemployment rate of 4.8%.

Washoe County was involved in litigation with the Incline Village/Crystal Bay taxpayers who had contested their 2003, 2004, and 2005 on August 4, 2020, the Board of County Commissioners approved a settlement agreement with the taxpayers of Incline Village/Crystal Bay that would dismiss the case and require payment by the County of an estimated \$56 million in refunds to the taxpayers over a three-year period. Of such amount, the County's proportionate share is \$23.8. These funds have been restricted by the County to refund the taxpayers over this period. The refund period began in July 2021.

LONG-TERM FINANCIAL PLANNING

The County's General Fund unrestricted fund balance increased resulting in an unrestricted fund balance of \$122.1 million. These funds can be used to continue to fund the capital improvement needs of the County as projects were delayed due to the COVID-19 pandemic. Internal service funds continued to see growth to approach sustainable fund balance levels that were hard hit by the declining revenue that occurred during the Great Recession as well. Restricted fund balance resulted in a balance of \$27.6 million.

The fiscal year 2021 budget was adopted by the Board of County Commissioners on May 19, 2020, estimated financial impacts based on the most current national, state and local economic trends during an uncertain time as the pandemic was just beginning to unfold. As Washoe County continues with growth in population the County continues to experience increasing costs to provide services to the communities it serves. Due to the ongoing pandemic, departments were asked to prioritize and reallocate resources from existing fund levels, wherever possible.

Washoe County's general fund financial performance over the five-year period from fiscal years 2017 through 2021 has been steady, with revenues exceeding expenditures every year, except 2017 when the County experienced two federally declared disasters resulting from flooding events due to unusually severe winter rainstorms. This strong financial trend continued into fiscal year 2021 with the onset of the COVID-19 worldwide pandemic, resulting in the shutdown of businesses nationwide that began in March 2020 with both State and National declared emergencies.

The BCC continues to collaborate with regional partners, citizens, management, County employees and their respective associations to enable Washoe County to continue to be one of the most fiscally responsible local governments in the State. The County adheres, without exception, to the practice of adopting a final balanced budget. For more than a decade, the County has not increased the General Fund budget by more than the combined increases in population and the Consumer Price Index, even during the economic downturn.

MAJOR PROGRAMS / INITIATIVES

The annual budget serves as the financial plan for County operations and is aligned with the County's strategic objectives. Some of the programs Washoe County initiated and/or completed during the 2021 fiscal year are:

- During the COVID-19 pandemic, Washoe County did not experience any reductions in workforce and no departmental budget reductions.
- In August 2021, Washoe County assumed primary responsibility for northern Nevada homeless services.
- Washoe County enlisted the services of the Nevada National Guard and FEMA to assist with vaccination point of dispensary and services, contract tracing and quarantine and alternative healthcare facilities.
- Registrar of Voters allowed vote-by-mail for the November 2020 election
- Sheriff's Department main lobby and visiting area remodeled with the acceptance of a \$1.5 million grant from the U.S. Department of Justice
- \$6.5 million was received for rental assistance for residents of Washoe County

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Washoe County for its annual comprehensive financial report for the fiscal year ended June 30, 2020. This was the 39th consecutive year the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized annual financial report. This report must satisfy both generally accepted accounting principles and applicable eligibility requirements.

We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

ACKNOWLEDGEMENTS

The preparation of this report could not have been accomplished without the efficient and dedicated services of the Comptroller Department's entire staff. More particularly, Robert Andrews and Russell Morgan, CPA, Accounting Managers; Darlene Delany, CPA, Rebecca Mosher and Asta Dominguez, CPA, Senior Accountants; Joyce Garrett and Michelle Glodt-Mikoliczyk Accountant II's, and Edwin Smith, Administrative Assistant I. Thanks also to the cooperation and assistance of all County departments, and to the staff from BDO USA, LLP, Certified Public Accountants, the County's independent auditors. Special thanks to the Board of County Commissioners for their leadership and support in the planning and conducting of the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,



Cathy Hill, Comptroller

WASHOE COUNTY BOARD OF COUNTY COMMISSIONERS



Alexis Hill,
District One



Bob Lucey
District Two



Kitty Jung
District Three



Vaughn Hartung
District Four



Jeanne Herman
District Five

Washoe County is home to Lake Tahoe, one of the most beautiful places on earth; to the majestic Sierra Nevada mountains; to the life-giving Truckee River; to vast open ranges and blue sky; to pastoral ranches and to friendly, vibrant communities including the cities of Reno and Sparks.

OUR VISION is that Washoe County will be the social, economic and policy leadership force in Nevada and the western United States

OUR MISSION is working together regionally to provide and sustain a safe, secure and healthy community.

STRATEGIC OBJECTIVES OF THE BOARD OF COUNTY COMMISSIONERS

- Fiscal Sustainability
- Economic Impacts
- Vulnerable Populations
- Innovative Services

Values

The purpose of the values statement is to articulate how we behave as staff and community members.

- **Integrity** – We are dedicated to uncompromising honesty in our dealings with the public and each other in conformance with our code of conduct.
- **Effective Communication** – We believe in simple, accurate, and clear communication. We encourage the open exchange of ideas and information.
- **Quality Public Service** – The County exists to serve the public. We put the needs and expectations of citizens at the center of everything we do and take pride in delivering services of the highest quality.

Strategic Direction

The purpose of the strategic direction is to establish a concrete picture of the future:

Washoe County will be the social, economic and policy leadership force in Nevada and the western United States.

We will accomplish this by:

- Support and represent the people we serve.
- Being forward thinking.
- Protect our natural resources.
- Collaborate within and across the County.
- Commit to digital delivery.
- Reduce redundancies and non-value adds.
- Show up as “One County” externally and internally.

Planning Assumptions

This plan assumes the following:

- Effective implementation always occurs in coordination and collaboration with our regional partners.
- Long-term financial sustainability is a foremost consideration for all new programs, initiatives and actions.
- Significant additional efforts are being undertaken within departments directly, whereby it is not possible to reflect them all in this document.

**WASHOE COUNTY, NEVADA
LISTING OF COUNTY OFFICIALS
AS OF JUNE 30, 2021**

Elected Officials

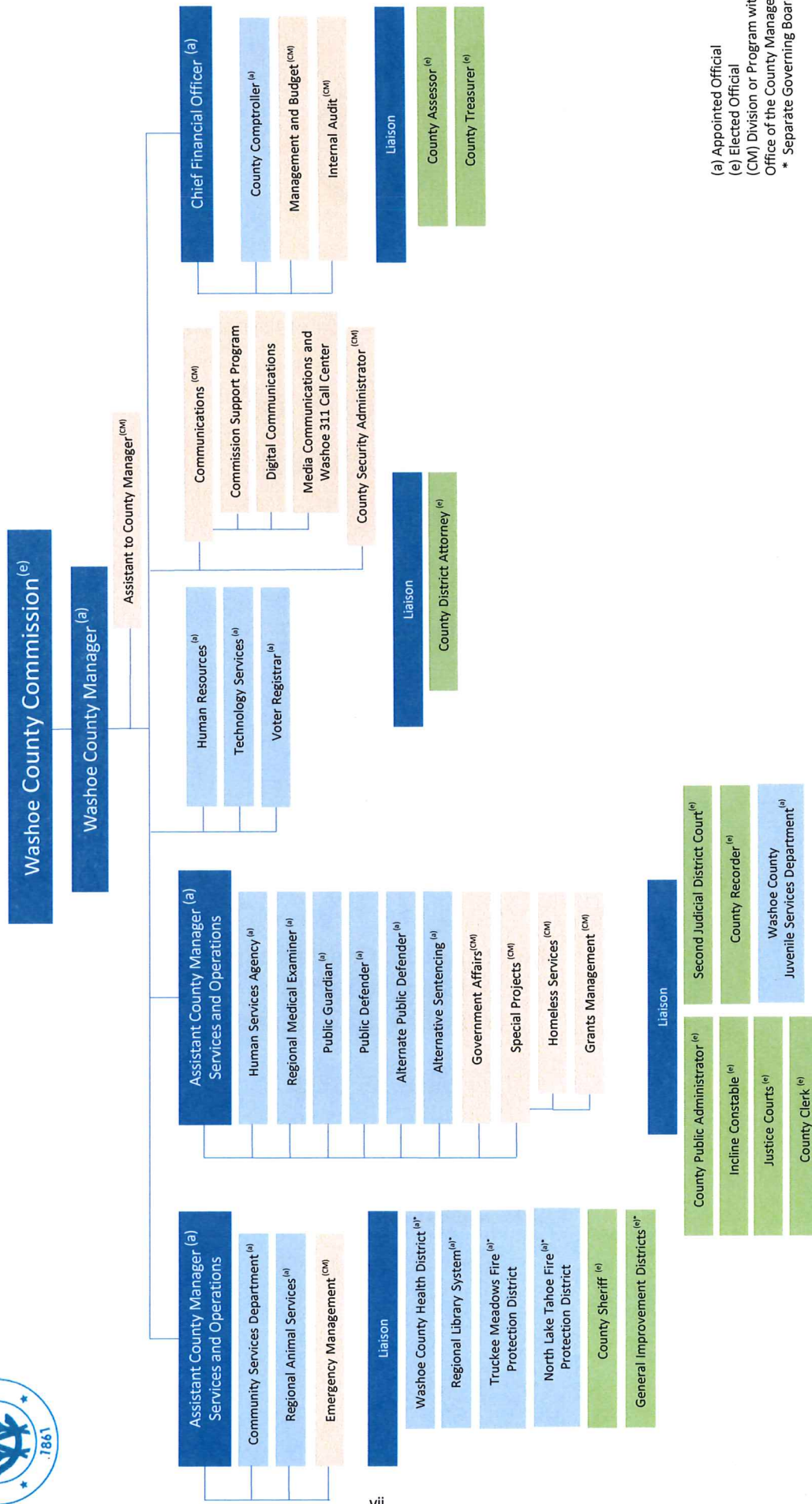
District 1: Commissioner	Alexis Hill
District 2: Commissioner	Bob Lucey
District 3: Commissioner	Kitty Jung
District 4: Commissioner	Vaughn Hartung
District 5: Commissioner	Jeanne Herman
County Assessor	Michael E. Clark
County Clerk	Jan Galassini
County Recorder	Kalie Work
County Treasurer	Tammi S. Davis
District Attorney	Christopher Hicks
Incline Village/Crystal Bay Constable	Hans Keller
Public Administrator	Donald L. Cavallo
Sheriff	Darin Balaam

Appointed Officials

County Manager	Eric Brown
Assistant County Manager	Dave Solaro
Assistant County Manager	Kate Thomas
Chief Financial Officer	Christine Vuletich
Alternate Public Defender	Marc Picker
Alternative Sentencing Chief	Justin Roper
Chief Medical Examiner/Coroner	Dr. Laura Knight
Comptroller	Cathy Hill
Director of:	
Animal Services	Shyanne Schull
Communications	Nancy Leuenhagen
Human Resources/Labor Relations	Patricia Hurley
Human Services Agency	Amber Howell
Juvenile Services	Liz Florez
Library	Jeffrey Scott
Technology Services	Behzad Zamanian
Health District	Kevin Dick
Public Defender	John Arrascada
Public Guardian	Tracey Bowles
Voter Registrar	Deanna Spikula



Washoe County Organization Chart



(a) Appointed Official
(e) Elected Official
(CM) Division or Program within the Office of the County Manager
* Separate Governing Board



Government Finance Officers Association

Certificate of
Achievement
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Presented to

**Washoe County
Nevada**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO



FINANCIAL SECTION

FINANCIAL SECTION

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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.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern 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 6 through 15 and the postemployment benefits other than pensions and pension plan information collectively presented on pages 89 through 95, 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, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021

As management of Washoe County (the County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the Fiscal Year ended June 30, 2021. We encourage readers to read this information in conjunction with the transmittal letter, financial statements and notes to gain a more complete picture of the information presented.

FINANCIAL HIGHLIGHTS

- Ad Valorem taxes increased \$14.8 million and Consolidated taxes increased \$21.2 million from the previous year and overall governmental activities revenue increased \$79.4 million from the previous fiscal year.
- Governmental activities expense decreased by \$34.3 million compared to prior year as the result of anticipated decreases in expenses associated with the COVID-19 pandemic that occurred in FY21 offset by increases in personnel costs throughout the County.
- As a result of decreased budgeted program activity levels, public safety costs decreased by \$13.2 million and public works of \$13.5 million in FY21.
- Washoe County's Governmental Activities outstanding debt (including unamortized bond premium) totaled \$121 million. Outstanding debt remained the same as decreases of \$20 million due to regularly scheduled principal payments, discounts, premiums and deferred charges on refunding were offset by a new issue and refunding in the amount of \$20 million. The current debt limitation for the County is \$1.9 billion which is \$1.8 billion in excess of the County's outstanding general obligation debt.
- Ending net position in both the Governmental and Business-Type Activities increased \$125.9 million primarily due to the continued strong growth in the economy.
- General Fund unassigned fund balance increased to \$122.1 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to Washoe County's basic financial statements. The County's financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to the basic financial statements. This report also contains supplementary information intended to provide additional detail in support of the financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide a broad overview of Washoe County's finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Increases or decreases in net position over time may serve as a useful indicator of whether the County's financial position is improving or deteriorating.

The Statement of Activities presents information showing how the County's net position changed during the current fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will not result in cash flows until future fiscal periods, such as uncollected taxes and earned but unused vacation leave.

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental

WASHOE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021
(CONTINUED)

activities of the County include general government, administration of justice, public works, public safety, health and sanitation, welfare, culture and recreation, and community support. The business-type activities of the County include a sewer utility, golf courses, and building permit activities.

The government-wide financial statements also include one legally separate fire protection district for which the County is financially accountable. Financial information for this component unit is reported separately from the financial information for Washoe County itself.

The government-wide financial statements can be found in the basic financial statements section of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Washoe County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Each of the County's funds can be classified as either governmental, proprietary, or fiduciary.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information can be useful for gauging the County's near-term financial requirements.

Since the focus of governmental funds is narrower than that of the government-wide financial statements, both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate comparison between governmental funds and governmental activities. These reconciliations are included with the basic financial statements in this report.

The County maintains twenty-three individual governmental funds. The governmental funds financial statements provide separate details for the General Fund, Child Protective Services Fund, Other Restricted Fund, which are considered to be major funds. Data from the remaining governmental funds are combined into a single aggregated presentation. Individual fund data for each of these non-major funds is provided in the form of combining statements in the non-major governmental funds section of this report.

The County adopts an annual appropriated budget for each of its governmental funds. A budgetary comparison is provided for each of the County's governmental funds to demonstrate compliance with the budget. The budgetary comparison statement for the General Fund, Child Protective Services Fund, and the Other Restricted Fund are presented with the basic financial statements. The budgetary comparisons for all other governmental funds are included in the fund financial statements and schedules included as supplementary information.

Proprietary Funds. The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Washoe County uses enterprise funds to account for a sewer utility, golf courses and building permit activities. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its fleet of vehicles and for self-insurance activities including liability insurance, workers' compensation and group health insurance. Because these activities predominantly benefit governmental rather than business-type functions, they are included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, but in more detail. The proprietary fund financial statements provide separate information for the Utilities Fund and the Building and Safety Fund, which are considered to be major funds. The remaining funds are combined into a single, aggregated presentation. All internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the remaining enterprise and internal service funds is provided in the form of combining statements in the applicable sections of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the County. Fiduciary funds are not included in the government-wide financial statements because the resources of

WASHOE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021
(CONTINUED)

those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Basic Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found in this report following the basic financial statements.

Other Information. Following the notes in this report, required supplementary information is presented concerning the County's progress in funding its obligations to provide retiree health benefits and pensions. Other information, including combining and individual fund statements and schedules are presented after the basic financial statements, notes and required supplementary information. In addition, unaudited statistical information is provided on a ten-year basis, as available, for trend analysis and to provide historical perspective.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The County's assets and deferred outflows of resources exceeded liabilities and deferred inflows by \$308.9 million at June 30, 2021, an increase of 69% from the prior year. This resulted primarily from the increases in the Business-Type Activities. These factors are discussed in more detail in the notes to the financial statements.

Washoe County's Net Position
(in Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Assets						
Current and other assets	\$ 453,402	\$ 303,639	\$ 165,860	\$ 150,961	\$ 619,262	\$ 454,600
Net capital assets	442,605	459,615	164,324	146,024	606,929	605,639
Total assets	896,007	763,254	330,184	296,985	1,226,191	1,060,239
Deferred outflows of resources	82,001	91,633	1,340	1,502	83,341	93,135
Liabilities						
Current liabilities	78,566	72,947	6,760	6,138	85,326	79,085
Noncurrent liabilities due within one year	70,616	44,996	2,011	2,676	72,627	47,672
Noncurrent liabilities due in more than one year	674,403	775,486	24,450	15,142	698,853	790,628
Total liabilities	823,585	893,429	33,221	23,956	856,806	917,385
Deferred inflows of resources	141,254	52,275	2,621	730	143,875	53,005
Net position						
Net investment in capital assets	341,530	359,922	145,824	138,476	487,354	498,398
Restricted	184,689	130,298	3,021	1,515	187,710	131,813
Unrestricted	(513,050)	(581,037)	146,837	133,810	(366,213)	(447,227)
Total net position	\$ 13,169	\$ (90,817)	\$ 295,682	\$ 273,801	\$ 308,851	\$ 182,984

The largest portion of the County's net position remains its investment in capital assets (e.g., land, buildings, equipment and construction in progress), less any outstanding debt used to acquire them. Capital assets are used to provide services to citizens and therefore are not regarded as being available to fund future spending. Similarly, though they are reported net of related debt, the capital assets themselves will not be used to liquidate these obligations.

Restricted net position of \$187.7 million is an increase of \$55.9 million from the prior year, and represents resources that are subject to external restrictions (statutes, bond covenants, or granting agencies) on how they may be used. Additional details concerning these restrictions are provided in the notes to the financial statements.

WASHOE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021
(CONTINUED)

Unrestricted net position represents resources that can be used to meet the County's other obligations to citizens and creditors, though these resources may not be in spendable form. It is not uncommon for governments to report negative net position, particularly in the governmental activities column. Unrestricted net position deficits commonly arise because governments have long-term liabilities that they fund on a pay-as-you-go basis, appropriating resources annually as payments come due rather than accumulating assets in advance. Washoe County's deficit in unrestricted net position for governmental activities is \$513.0 million in the current year as a result of the continuing impact of GASB 68 and GASB 75.

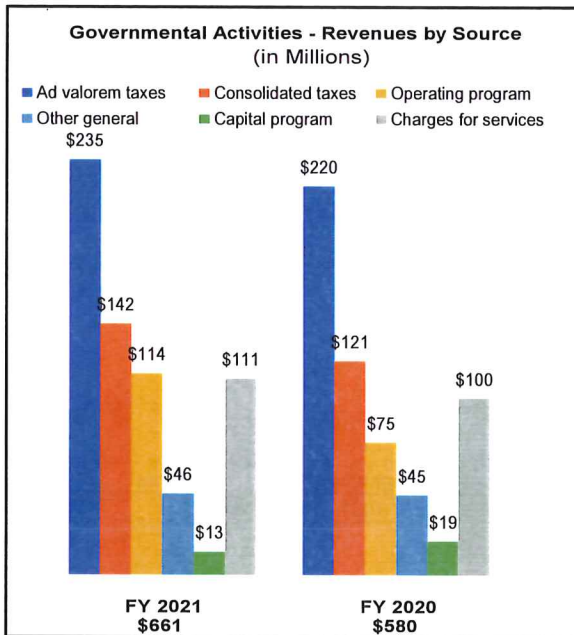
The unrestricted net position of the County's business-type activities of \$146.8 million may not be used to fund governmental activities.

Washoe County Changes In Net Position
(in Thousands)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	\$ 111,222	\$ 101,345	\$ 24,116	\$ 21,870	\$ 135,338	\$ 123,215
Operating grants, interest and contributions	113,935	74,700	66	36	114,001	74,736
Capital grants, interest and contributions	12,597	19,286	12,394	9,560	24,991	28,846
General revenues:						
Ad valorem taxes	234,745	219,924	-	-	234,745	219,924
Consolidated taxes	142,376	121,150	-	-	142,376	121,150
Other intergovernmental	45,402	38,412	-	-	45,402	38,412
Investment earnings	452	6,418	109	5,272	561	11,690
Other	1	39	-	-	1	39
Total revenues	660,730	581,274	36,685	36,738	697,415	618,012
Expenses:						
General government	115,871	121,091	-	-	115,871	121,091
Judicial	79,233	84,177	-	-	79,233	84,177
Public safety	179,342	192,592	-	-	179,342	192,592
Public works	26,617	40,103	-	-	26,617	40,103
Health and sanitation	31,154	24,383	-	-	31,154	24,383
Welfare	99,080	100,398	-	-	99,080	100,398
Culture and recreation	21,781	24,380	-	-	21,781	24,380
Community support	111	199	-	-	111	199
Interest/fiscal charges	4,355	4,477	-	-	4,355	4,477
Utilities	-	-	11,776	13,064	11,776	13,064
Golf courses	-	-	334	582	334	582
Building permits	-	-	2,694	2,941	2,694	2,941
Total Expenses	557,544	591,800	14,804	16,587	572,348	608,387
Change in net position	103,186	(10,526)	21,881	20,151	125,067	9,625
Net position, July 1, as restated	(90,017)	(80,291)	273,801	253,650	183,784	173,359
Net position, June 30	\$ 13,169	\$ (90,817)	\$ 295,682	\$ 273,801	\$ 308,851	\$ 182,984

Governmental Activities. Governmental activities increased the County's net position at June 30th by \$103.2 million. This increase was largely driven due to the increase in revenues from Ad valorem taxes, Consolidated taxes and money received from the federal government due to the COVID-19 pandemic response.

WASHOE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021
(CONTINUED)

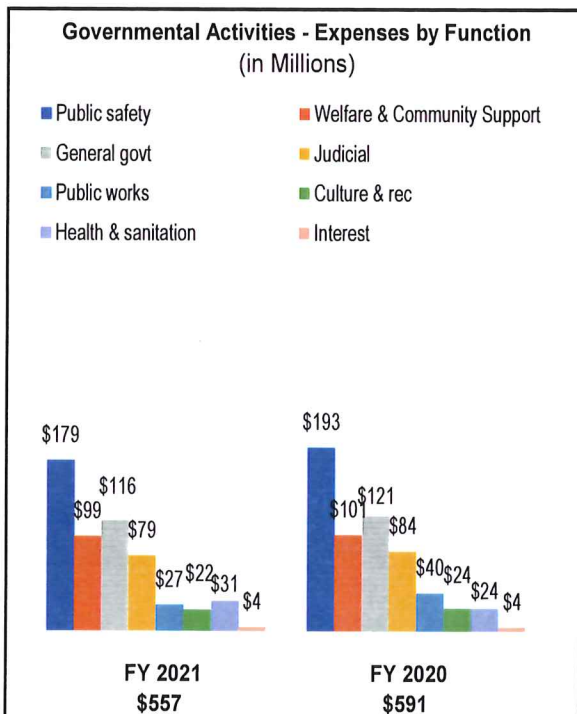


Revenues for ad valorem taxes were \$15 million (7%) higher than FY20. Consolidated sales taxes (received from the State) increased for the eighth consecutive year, growing by \$21 million (18%). Ad valorem taxes and consolidated taxes make up 57% of revenues from governmental activities.

Operating program revenues increased \$39 million (53%) when compared to the prior year. The Federal government, in response to the pandemic, provided a lot of money for the COVID-19 pandemic this fiscal year to assist local governments in responding to the pandemic.

Other general revenues increased \$1 million (2%) when compared to the prior year. Other general revenues include sales and other taxes, intergovernmental revenues, and unrestricted investment earnings.

Capital program revenues decreased by \$7 million or 35% compared to fiscal year 2020. These revenues are subject to fluctuation and such variation is not unusual.



Expenses for governmental activities decreased by \$34 million (6%) compared to the prior year, primarily the result of decreases in expenses that occurred in FY21 associated with the COVID-19 pandemic and pension/OPEB costs. Total expenses for public safety, public works, welfare and community support and health & sanitation decreased during the year. Some of these decreases in spending are a reflection of COVID-19 recovery and were anticipated in the budget.

General government costs decreased by \$5 million (4%) compared to the prior year because of costs associated with the COVID-19 pandemic and in the pension/OPEB costs with offset by increases in personnel costs for cost of living adjustments.

Public safety costs decreased by \$13 million (7%) compared to the prior year, in part due to decreased program activity levels and costs associated with the COVID-19 pandemic and funded CARES funds.

Total expenses in public works decreased \$13 million (34%) for this fiscal year because of anticipated budgeted decreased expenses in the current year associated with the COVID-19 pandemic.

Business-type Activities. Net position for FY21 of \$295.7 million for business-type activities is \$21.9 million more than FY20. This increase is due to the net impact of increased revenues and decreased expenses year over year.

Revenue for business-type activities for FY21 was flat when compared to FY20. This was partially due to an increase in operating revenue for FY21 from increases in new sewer customers and higher sewer rates in the Utility business and an increase in building permits which was offset by a reduction in the investment earnings.

**WASHOE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021
(CONTINUED)**

Decreases in expenses for business-type activities for FY21 was \$1.8 million when compared to FY20. The majority of this decrease was within the Utility business and within repairs and maintenance, water and sewer, construction in process write-offs and the capital contra expenses. FY21 repairs and maintenance expense was \$0.3 million lower than FY20 primarily due to manhole rehabs. FY21 investment interest was \$0.6 million lower than FY20 due to the lower earnings. FY21 construction-in-process write-off expense was \$0.2 million lower than FY20 due to the write-off of the Pleasant Valley Interceptor project in FY20. Lastly, the capital contra account had a \$0.4 million higher offset to expenses than FY20 primarily due to the FY21 South Truckee Meadows Water Reclamation facility expansion project.

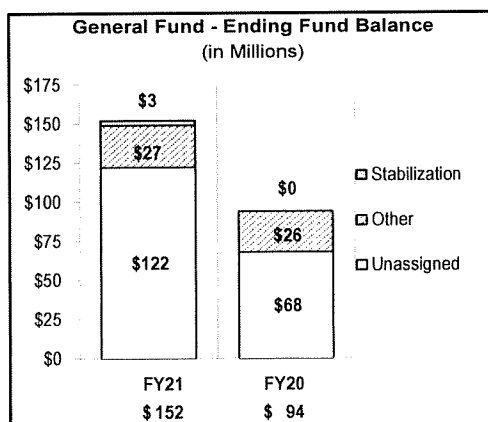
FINANCIAL ANALYSIS – GOVERNMENTAL FUNDS

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

Governmental Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the County's funding requirements. In particular, unassigned fund balance can provide a useful measure of net resources available for discretionary use since they represent fund balance which has not been limited to use for a particular purpose by either an external party or the County itself.

At June 30, 2021, Washoe County's governmental funds reported combined fund balances of \$302.4 million, an increase of \$84.3 million in comparison to the prior year. This increase is primarily due to the increases in the General Fund, Child Protective Services Fund, Other Restricted Fund and Other Governmental Funds. The increases were in General Fund of \$58.2 million, Child Protective Services Fund of \$3.5 million, Other Restricted Fund of \$5.8 and Other Governmental Funds of \$16.8 million increase in fund balance. Unassigned General Fund balance of \$122.1 million is 40% of the total governmental fund balance. The remainder of fund balance is either nonspendable (not in spendable form or legally required to be maintained intact); or restricted, committed or assigned for particular purposes. Fund balances are discussed in greater detail in note 13.

General Fund. The General Fund is the County's primary operating fund. Total fund balance increased \$58 million (62%) for the year primarily due to an increase of \$36 million (10%) in revenue and a reallocation of funds due to the COVID-19 pandemic. The revenue increase is attributed to an increase in ad valorem and consolidated taxes which together consists of 82% of general fund revenue. Ad valorem taxes increased \$13 million (7%) over prior year and consolidated taxes increased \$21 million (18%) over prior year.



The stabilization portion of fund balance represents funds reserved for stabilization purposes in the event of a fiscal emergency, as authorized by Nevada Revised Statutes 354.6115. Stabilization funding levels are set by the Board of County Commissioners, and the balance is included in restricted fund balance. On April 28, 2015, the Board of County Commissioners approved a policy change in stabilization funding, from a percentage of expenditures to a minimum amount of \$3 million committed. The stabilization fund balance was reduced to zero in FY18 due to expenditures for the January, 2017 and February, 2017 flood events. The stabilization reserve was replenished back to its minimum amount of \$3 million for FY19 by the BCC on May 21, 2019. For FY20, the BCC on May 12, 2020 authorized the stabilization funding of \$3 million to be used for the unexpected COVID-19 expenditures. For FY21 the stabilization funding was replenished back to \$3 million.

Other fund balances include non-spendable, restricted, committed assigned and unassigned amounts. The total of these balances increased 59% in the current year. Restricted fund balance of \$27.7 million is restricted for debt service, the Incline Village Property Tax Refund Settlement, and Stabilization reserves. The committed and assigned fund balance of \$2.7 million is for major contracts and purchase orders extending into the following fiscal year.

**WASHOE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021
(CONTINUED)**

Child Protective Services Fund. The Child Protective Services Fund, a major fund managed by the Human Services Agency, accounts for resources specifically appropriated to protect against the neglect, abandonment and abuse of children in Washoe County. Federal and state grants are the primary funding sources, and together made up 77% of the revenue for the year. Other revenue and ad valorem taxes are contributing 12% while service fees are contributing 11%. Expenditures include personnel costs, as well as, expenditures for child protection and placement, including emergency shelter, professional services, foster care, adoption subsidies, referral services, and other operating services and supplies.

Ending fund balance of \$10.5 million increased \$3.5 million (51%) from prior year primarily due an decrease in expenses for services and supplies. Restricted fund balance consists primarily of donations and private foundation grants to support related expenditures. The remainder of the fund balance is committed for the support of child protective programs.

Other Restricted Fund. The Other Restricted Fund, a major fund, accounts for various specific resources restricted for specified purposes consistent with legal and operating requirements. Resources include: ad valorem tax apportionments for Cooperative Extension support, car rental fees for the Reno baseball stadium debt, justice court administrative assessments for court projects, fees and donations for Wilbur D. May Center support and grants and restricted donations for General Fund departments. Ending fund balance of \$24.8 million increased \$0.7 million or 3% from the prior year due to increased Federal grant revenue for COVID-19 related expenditures.

Proprietary Funds. Proprietary fund statements provide the same type of information found in the government-wide financial statements, but in greater detail and at the individual fund level. They are accounted for using the full accrual basis of accounting; therefore, no reconciliation is required to the government-wide statements.

Utilities Fund. The Utilities Fund, a major fund, was established to account for County-owned and operated water and sewer systems in the unincorporated areas of the County. Change in net position of the fund increased \$19.9 million. When compared to the prior year's net position, the amount of increase is \$3.3 million. An increase of \$1.2 from operating activities and the collection of \$5.6 million in hookup fees. There was a net decrease in the fair value of investments of \$4.3 million and \$.8 million in operating expenses.

Building & Safety Fund. The Building & Safety Fund, a major fund, established to account exclusively for revenues and expenses relating to the issuance of building permits, as established by NRS 354.59891. Ending net position of the fund increased \$1.5 million primarily due to the strong demand for building permits in the region.

General Fund Budgetary Highlights

Original budget compared to final budget. On January 12, 2021 with the Board of County Commissioners approval of the Annual Comprehensive Financial Report for the period ending June 30, 2020 an augmentation to the General Fund budget of \$5.0 million was approved for purchase orders extending into the following fiscal year for services and supplies and capital outlay.

Final budget compared to actual results. Overall, revenues varied from the budget by 20% for the year due to increased consolidated tax revenue and reimbursement from the Federal Emergency Management Agency for flood events in prior fiscal years. Overall expenditures varied only 4% from the final budget.

There was a 51% favorable variance to final budget in the community support function mainly attributable to lower than planned spending for services and supplies.

There was an 11% favorable variance to final budget in the Public Works function mainly attributable to lower than planned spending for capital outlay.

WASHOE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021
(CONTINUED)

CAPITAL ASSETS

The County's investment in capital assets (net of depreciation) for its governmental and business-type activities totaled \$607 million at year end, as summarized below.

Washoe County Capital Assets (Net of Depreciation)
(in Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land, use rights	\$ 151,068	\$ 150,727	\$ 8,268	\$ 7,943	\$ 159,336	\$ 158,670
Plant capacity	-	-	825	825	825	825
Construction in progress	16,241	24,707	25,888	7,383	42,129	32,090
Land improvements	18,783	21,034	1,968	2,134	20,751	23,168
Building/improvements	150,239	157,592	37,699	38,723	187,938	196,315
Infrastructure	84,008	85,462	88,308	87,906	172,316	173,368
Equipment	20,586	18,215	442	106	21,028	18,321
Software	1,680	1,878	106	125	1,786	2,003
Plant capacity, depreciable	-	-	820	879	820	879
Total	\$ 442,605	\$ 459,615	\$ 164,324	\$ 146,024	\$ 606,929	\$ 605,639

Capital assets related to governmental activities decreased \$17.0 million in comparison to the prior year, primarily due to the net effect of current year depreciation of \$28.5 million and the CIP assets associated with the "Our Place" project which was moved to a long term 25 year lease arrangement.

Capital assets related to business-type activities increased \$18.3 million in comparison to the prior year. This is primarily due to the construction of a new sewer plant being built.

Additional information on the County's capital assets can be found in note 6.

OUTSTANDING DEBT

At June 30, 2021, the County's outstanding bonded debt totaled \$139 million. Of this amount, \$106 million is general obligation debt backed by the full faith and credit of the County, and \$3 million is special assessment debt for which the County is liable in the event of default by property owners subject to the assessment. The remainder of the County's debt consists of revenue bonds secured solely by specified revenue sources.

Washoe County Outstanding Debt
(in Thousands)

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
General Obligation Bonds	\$ 87,204	\$ 84,432	\$ 18,500	\$ 7,548	\$ 105,704	\$ 91,980
Revenue Bonds	30,621	32,825	-	-	30,621	32,825
Special Assessment Bonds	2,959	3,596	-	-	2,959	3,596
Total	\$ 120,784	\$ 120,853	\$ 18,500	\$ 7,548	\$ 139,284	\$ 128,401

**WASHOE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021
(CONTINUED)**

Outstanding debt related to governmental activities remained flat when compared to the prior year due to one new bond issue offset by regularly scheduled principal payments, discounts, premiums and deferred charges on refunding.

Outstanding debt for business-type activities increased \$11 million from prior year due to the issue of new debt for the cost of building a new sewer plant.

State Statute (NRS 244A.059) limits the amount of general obligation debt a government entity may issue to 10% of its total assessed valuation. The current limitation for the County is \$1.9 billion, which is \$1.8 billion in excess of the County's outstanding general obligation debt.

Additional information regarding the County's long-term debt can be found in notes 9, 10, and 11 to the financial statements.

ECONOMIC FACTORS

Washoe County continued its response to the COVID-19 pandemic by serving the residents of the County as a regional response with the Cities of Reno and Sparks by forming a unified incident command structure to respond to the COVID-19 crisis. At the onset of the pandemic the County took actions to protect the health of the community, and County employees, by maintaining continuity of its critical and essential business functions and avoiding widespread impacts to its workforce from the COVID-19 outbreak. This unified structure included a cost-sharing agreement for the portion of the emergency response costs to maximize reimbursements from federal funding sources including the Federal Emergency Management Agency (FEMA) and the CARES Act. On April 30, 2020, the Governor of Nevada introduced the "Nevada United: Roadmap to Recovery" plan that outlined a phased approach to reopening Nevada business and industry. Cancellations and postponements of events at major venues within the County occurred and travel through Reno-Tahoe International Airport declined, however in May 2021, Reno-Tahoe International Airport total passengers increased 557% from the prior year.

As of June 1, 2021, more than 200,000 County residents have been fully vaccinated – 52.49%. As of September 24, 2021, Washoe County recognized its 800th death caused by COVID-19. The County continues to adhere to State directives, and to the Center of Disease Control guidelines in reopening of the State of Nevada and its businesses. During the pandemic closures, the County did not have to reduce its workforce. Personnel necessary to the operation of the County's facilities remained on-site with mask requirements, temperature checks and strategies utilized to promote "social distancing". The County learned to operate with much of its workforce working remotely and/or hybrid schedules and by limiting non-essential business travel.

During this past fiscal year, the County was allocated over \$20 million in federal CARES Act funding through the State, a \$6.6 million federal Emergency Rental Assistance grant, and has been awarded over \$91 million in federal funding under the America Rescue Plan Act. It is required that the \$91 million be fully spent by December 2026. Eligible uses for use of these funds include, but are not limited to, public health/negative economic impact, revenue loss, investment in water, sewer and broadband. Washoe County will conduct a process to identify the most urgent, wide-ranging, and impactful public health needs related to the COVID-19 public health emergency. Guidance states that the use of these funds must be incurred by December 31, 2024 and expended with all work performed and completed by December 31, 2026.

REQUESTS FOR INFORMATION

This report is designed to provide a general overview of the County's finances for all interested parties. Questions concerning the information provided in this report or requests for additional financial information should be addressed to the Washoe County Comptroller, 1001 E. 9th Street, Room D-200, Reno, NV 89512. This report will also be available on the County's web site ([https://www.washoecounty.gov/comptroller/Annual Comprehensive Financial Report/index.php](https://www.washoecounty.gov/comptroller/Annual%20Comprehensive%20Financial%20Report/index.php)). Truckee Meadows Fire Protection District is included in this report as a discretely presented component unit. This entity issues its own separately audited financial statements, which is filed at the Washoe County Clerk's Office, 1001 E. 9th Street, Room A-150, Reno, Nevada 89512.



BASIC FINANCIAL STATEMENTS

BASIC FINANCIAL STATEMENTS

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WASHOE COUNTY, NEVADA
STATEMENT OF NET POSITION
JUNE 30, 2021

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Truckee Meadows Fire Protection District
Assets				
Cash and investments	\$ 377,556,322	\$ 140,124,308	\$ 517,680,630	\$ 18,807,940
Restricted cash and investments (Note 4)	785,060	1,237,778	2,022,838	906,806
Accounts receivable	7,678,544	1,513,677	9,192,221	433,468
Consolidated tax receivable	26,464,686	-	26,464,686	-
Property taxes receivable	1,754,924	-	1,754,924	-
Other taxes receivable	11,026,783	-	11,026,783	117,805
Interest receivable	848,981	310,384	1,159,365	44,921
Due from other governments	21,073,969	2,770,009	23,843,978	5,308,250
Internal balances	(19,697,199)	19,697,199	-	-
Inventory	331,774	-	331,774	-
Deposits and other assets	1,321,232	55,935	1,377,167	144,718
Long-term restricted cash and investments (Note 4)	2,274,000	-	2,274,000	-
Long-term assets (Notes 5)	21,982,786	150,557	22,133,343	-
Capital Assets: (Note 6)				
Nondepreciable	167,309,430	34,980,850	202,290,280	7,149,013
Other capital assets, net of depreciation	275,295,616	129,343,090	404,638,706	25,299,479
Total Assets	896,006,908	330,183,787	1,226,190,695	58,212,400
Deferred Outflows of Resources				
Deferred charge on refunding	342,899	69,174	412,073	-
Deferred outflows of resources - Pensions (Note 14)	64,172,784	915,359	65,088,143	8,679,738
Deferred outflows of resources - Other post employment benefits (OPEB) (Note 15)	17,485,046	355,601	17,840,647	3,480,645
Total Deferred Outflows of Resources	82,000,729	1,340,134	83,340,863	12,160,383
Liabilities				
Accounts payable	12,221,260	1,051,146	13,272,406	3,160,127
Accrued salaries and benefits	8,394,650	127,631	8,522,281	-
Contracts/retention payable	201,333	2,365,184	2,566,517	-
Interest payable	620,653	129,474	750,127	21,984
Due to other governments	4,966,285	861,837	5,828,122	784,446
Other liabilities (Note 7)	4,249,288	383,706	4,632,994	8,084
Unearned revenue (Note 8)	47,912,243	1,840,866	49,753,109	5,125
Noncurrent Liabilities:				
Due within one year	70,616,471	2,011,327	72,627,798	3,115,086
Due in more than one year, payable from restricted assets	2,274,000	-	2,274,000	-
Due in more than one year				
Net pension liability (Note 14)	420,005,157	5,631,441	425,636,598	35,281,344
OPEB liability (Note 15)	106,811,685	1,766,221	108,577,906	6,411,124
Other liabilities	145,311,433	17,052,482	162,363,915	11,067,161
Total Liabilities	823,584,458	33,221,315	856,805,773	59,854,481
Deferred Inflows of Resources				
Deferred inflows of resources - Pensions (Note 14)	26,054,747	295,277	26,350,024	2,125,534
Deferred inflows of resources - OPEB (Note 15)	115,199,274	2,325,472	117,524,746	188,753
Total Deferred Inflows of Resources	141,254,021	2,620,749	143,874,770	2,314,287
Net Position				
Net investment in capital assets	341,530,066	145,823,872	487,353,938	27,386,298
Restricted for:				
General government	34,669,805	-	34,669,805	-
Judicial	11,365,489	-	11,365,489	-
Public safety	26,546,371	1,842,079	28,388,450	1,782,999
Public works	137,406	-	137,406	-
Health and sanitation	16,014,121	-	16,014,121	-
Welfare	4,890,336	-	4,890,336	-
Culture and recreation	3,342,701	-	3,342,701	-
Debt service	12,604,567	1,178,865	13,783,432	-
Capital projects	38,650,032	-	38,650,032	-
Claims	36,468,049	-	36,468,049	560,165
Unrestricted	(513,049,785)	146,837,041	(366,212,744)	(21,525,447)
Total Net Position	\$ 13,169,158	\$ 295,681,857	\$ 308,851,015	\$ 8,204,015

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY, NEVADA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Functions/Programs	Expenses	Indirect Expenses Allocation	Program Revenues		
			Charges for Services	Operating Grants, Interest, Contributions	Capital Grants, Interest, Contributions
Primary Government					
Governmental Activities:					
General government	\$ 115,871,372	\$ (5,316,912)	\$ 42,503,964	\$ 28,593,427	\$ 14,715
Judicial	79,233,152	-	7,577,362	4,710,063	-
Public safety	179,341,868	652,553	31,283,056	4,520,491	924,534
Public works	26,616,793	439,947	8,161,662	4,726,445	10,558,467
Health and sanitation	31,154,374	1,586,554	9,725,847	22,281,578	400,209
Welfare	99,079,834	2,566,144	11,810,620	47,968,662	29,553
Culture and recreation	21,781,234	71,714	158,799	1,135,097	669,407
Community support	111,450	-	-	-	-
Interest on long-term debt	4,354,816	-	-	-	-
Total Governmental Activities	557,544,893	-	111,221,310	113,935,763	12,596,885
Business-type Activities:					
Utilities	11,775,909	-	19,356,964	60,336	12,393,556
Golf courses	333,909	-	367,551	5,637	-
Building and Safety	2,694,064	-	4,391,725	-	-
Total Business-type Activities	14,803,882	-	24,116,240	65,973	12,393,556
Total Primary Government	\$ 572,348,775	\$ -	\$ 135,337,550	\$ 114,001,736	\$ 24,990,441
Component Unit:					
Truckee Meadows Fire Protection District	\$ 42,662,073	\$ -	\$ 1,487,666	\$ 868,825	\$ 530,990
Debt service	290,777	-	-	-	-
Total Component Units	\$ 42,952,850	\$ -	\$ 1,487,666	\$ 868,825	\$ 530,990

General Revenues:
Ad valorem taxes
Unrestricted intergovernmental revenues:
Consolidated taxes
LGTA sales taxes
Infrastructure sales tax
Other taxes and intergovernmental revenues
Other miscellaneous
Unrestricted investment earnings
Gain on sales of capital assets
Total General Revenues

Change in Net Position

Net Position (Deficit) , July 1, as restated (note 19)

Net Position, June 30

The notes to the financial statements are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Truckee Meadows Fire Protection District
\$ (39,442,354)	\$ -	\$ (39,442,354)	
(66,945,727)	-	(66,945,727)	
(143,266,340)	-	(143,266,340)	
(3,610,166)	-	(3,610,166)	
(333,294)	-	(333,294)	
(41,837,143)	-	(41,837,143)	
(19,889,645)	-	(19,889,645)	
(111,450)	-	(111,450)	
(4,354,816)	-	(4,354,816)	
(319,790,935)	-	(319,790,935)	
	20,034,947	20,034,947	
	39,279	39,279	
	1,697,661	1,697,661	
-	21,771,887	21,771,887	
(319,790,935)	21,771,887	(298,019,048)	
			\$ (39,774,592)
			(290,777)
			(40,065,369)
234,744,842	-	234,744,842	21,142,353
142,376,192	-	142,376,192	10,396,577
17,269,476	-	17,269,476	-
13,037,229	-	13,037,229	-
3,041,589	-	3,041,589	1,628,553
12,054,012	-	12,054,012	3,566,281
451,824	108,516	560,340	66,724
1,485	-	1,485	-
422,976,649	108,516	423,085,165	36,800,488
103,185,714	21,880,403	125,066,117	(3,264,881)
(90,016,556)	273,801,454	183,784,898	11,468,896
\$ 13,169,158	\$ 295,681,857	\$ 308,851,015	\$ 8,204,015

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY, NEVADA
GOVERNMENTAL FUNDS
BALANCE SHEET
JUNE 30, 2021

	General Fund	Child Protective Services Fund	Other Restricted Fund
Assets			
Cash and investments	\$ 129,809,399	\$ 8,264,413	\$ 79,093,754
Restricted cash and investments (Note 4)	750,000	-	35,060
Accounts receivable	1,255,874	36,068	268,365
Consolidated tax receivable	26,464,686	-	-
Property taxes receivable	1,447,333	51,395	12,852
Other taxes receivable	5,293,965	-	458,479
Interest receivable	519,854	-	12,553
Due from other funds	5,675,184	-	-
Due from other governments	2,150,031	5,471,618	2,846,301
Deposits and prepaid items	150,132	-	5,474
Total Assets	\$ 173,516,458	\$ 13,823,494	\$ 82,732,838
Liabilities			
Accounts payable	\$ 3,446,143	\$ 2,313,387	\$ 2,376,421
Accrued salaries and benefits	6,267,152	769,745	169,638
Contracts/retention payable	-	-	40,153
Due to other funds	5,645,171	-	-
Due to other governments	739,029	7,241	1,546,272
Due to others	168,883	-	40,785
Deposits (Note 7)	3,563,840	-	26,997
Other liabilities (Note 7)	-	800	-
Unearned revenue (Note 8)	-	-	47,912,243
Total Liabilities	19,830,218	3,091,173	52,112,509
Deferred Inflows of Resources (Note 8)			
Unavailable revenue - grants and other revenue	-	236,525	5,793,665
Unavailable revenue - property taxes	1,196,886	42,506	10,629
Total Deferred Inflows of Resources	1,196,886	279,031	5,804,294
Fund Balances (Note 13)			
Nonspendable	150,132	-	5,474
Restricted	27,550,000	160,679	24,459,349
Committed	444,769	10,292,611	945,300
Assigned	2,257,487	-	-
Unassigned	122,086,966	-	(594,088)
Total Fund Balances	152,489,354	10,453,290	24,816,035
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 173,516,458	\$ 13,823,494	\$ 82,732,838

The notes to the financial statements are an integral part of this statement.

Other Nonmajor Governmental Funds	Total Governmental Funds
\$ 103,212,911	\$ 320,380,477
-	785,060
894,888	2,455,195
-	26,464,686
243,344	1,754,924
5,274,339	11,026,783
198,746	731,153
799	5,675,983
10,474,403	20,942,353
5,791	161,397
<u>\$ 120,305,221</u>	<u>\$ 390,378,011</u>
\$ 2,961,126	\$ 11,097,077
1,101,727	8,308,262
161,180	201,333
962	5,646,133
2,452,756	4,745,298
-	209,668
304,421	3,895,258
17,064	17,864
-	47,912,243
<u>6,999,236</u>	<u>82,033,136</u>
3,490,854	9,521,044
<u>204,447</u>	<u>1,454,468</u>
3,695,301	10,975,512
-	155,606
88,532,950	140,702,978
12,600,517	24,283,197
8,477,217	10,734,704
-	121,492,878
<u>109,610,684</u>	<u>297,369,363</u>
<u>\$ 120,305,221</u>	<u>\$ 390,378,011</u>

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY, NEVADA
RECONCILIATION OF THE BALANCE SHEET
OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
JUNE 30, 2021

Fund Balances - Governmental Funds		\$ 297,369,363
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in governmental funds.		
Governmental capital assets	\$ 1,278,595,389	
Less accumulated depreciation	<u>(848,416,099)</u>	
		430,179,290
Deferred Outflows of resources are not available to pay for current period expenditures, and, therefore are not reported in the governmental funds.		
Deferred Outflows - PERS Pension	64,172,784	
Deferred Outflows - OPEB Pension	17,485,046	
Deferred Charge on Refunding	<u>342,899</u>	
		82,000,729
Other assets used in governmental activities are not financial resources and therefore are not reported in governmental funds.		
Notes Receivable	7,435,514	
Prepaid bond insurance	331,258	
Prepaid building lease	<u>13,070,648</u>	
		20,837,420
Other liabilities are not due and payable in the current period and therefore are not reported in governmental funds.		
Lease payable based on the amortization of non level payments	(42,483)	
Refunds payable - Incline Village Property Tax Refund Settlement	(23,800,000)	
Interfund payable	(29,850)	
Accreted Interest	<u>(12,365,307)</u>	
		(36,237,640)
Long-term liabilities, including bonds payable and accrued interest, are not due and payable in the current period and therefore are not reported in governmental funds.		
Governmental bonds payable	(116,819,575)	
Bond premiums, discounts and charge on refundings	(3,963,965)	
Accrued interest payable	(620,653)	
Pollution remediation obligation	(4,770,578)	
Net Pension Liability	(420,005,157)	
Net OPEB Liability	(106,811,685)	
Compensated absences	<u>(33,054,348)</u>	
		(686,045,961)
Deferred inflows of resources related to pensions and other post-employment benefits (OPEB) are applicable to future periods and, therefore, are not reported in the governmental funds.		
Deferred Inflows - pension	(26,054,747)	
Deferred Inflows - other postemployment benefits	<u>(115,199,274)</u>	
		(141,254,021)
Revenues that were not available to fund current expenditures and therefore are not reported in governmental funds.		10,975,513
Internal service funds are used by management to charge the costs of certain activities to individual funds. Net position of internal service funds is reported with governmental activities.		
Total net position of internal service funds	55,032,873	
Internal balances receivable from business-type activities	<u>1,454,037</u>	
		56,486,910
Governmental funds report allocations of indirect expenses to enterprise funds. However, in the Statement of Activities indirect expenses are eliminated.		<u>(21,142,445)</u>
Total Net Position of Governmental Activities		<u>\$ 13,169,158</u>

The notes to the financial statements are an integral part of this statement.



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

	General Fund	Child Protective Services Fund	Other Restricted Fund
Revenues			
Taxes:			
Ad valorem	\$ 193,173,513	\$ 6,743,520	\$ 1,685,902
Car rental fee	-	-	1,313,586
Other taxes	623,789	-	-
Special assessments	-	-	-
Licenses and permits	10,794,523	20,290	-
Intergovernmental revenues	170,111,827	43,600,696	29,501,705
Charges for services	23,423,125	6,162,524	4,244,301
Fines and forfeitures	6,754,416	-	2,593,360
Miscellaneous	2,761,286	101,199	2,192,101
Total Revenues	407,642,479	56,628,229	41,530,955
Expenditures			
Current:			
General government	46,173,142	-	25,265,363
Judicial	72,272,853	-	6,676,008
Public safety	150,480,349	-	3,805,770
Public works	13,334,503	-	893,844
Health and sanitation	-	-	-
Welfare	1,753,495	61,029,108	73,177
Culture and recreation	15,470,205	-	651,259
Community support	107,892	-	-
Intergovernmental	4,043,577	-	1,680,000
Capital outlay	-	-	-
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Debt service fees and other fiscal charges	-	-	-
Bond issuance costs	-	-	-
Total Expenditures	303,636,016	61,029,108	39,045,421
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	104,006,463	(4,400,879)	2,485,534
Other Financing Sources (Uses)			
Proceeds from asset disposition	-	-	5,412
Proceeds from bonds issued	-	-	-
Bond premium	-	-	-
Refunding bonds issued	-	-	-
Refunding payment to escrow agent	-	-	-
Transfers in	1,084,865	7,945,659	-
Transfers out	(46,869,779)	-	(1,781,840)
Total Other Financing Sources (Uses)	(45,784,914)	7,945,659	(1,776,428)
Net Change in Fund Balances	58,221,549	3,544,780	709,106
Fund Balances, July 1 , as restated	94,267,805	6,908,510	24,106,929
Fund Balances, June 30	\$ 152,489,354	\$ 10,453,290	\$ 24,816,035

The notes to the financial statements are an integral part of this statement.

Other Nonmajor Governmental Funds	Total Governmental Funds
\$ 31,723,204	\$ 233,326,139
-	1,313,586
1,447,534	2,071,323
758,360	758,360
5,398,370	16,213,183
51,122,276	294,336,504
14,966,279	48,796,229
139,500	9,487,276
7,101,368	12,155,954
112,656,891	618,458,554
466,994	71,905,499
-	78,948,861
23,388,650	177,674,769
14,319,320	28,547,667
33,614,416	33,614,416
37,595,747	100,451,527
2,470,164	18,591,628
-	107,892
5,989,953	11,713,530
11,413,478	11,413,478
19,917,650	19,917,650
3,321,116	3,321,116
55,932	55,932
350,636	350,636
152,904,056	556,614,601
(40,247,165)	61,843,953
1,485	6,897
9,135,000	9,135,000
1,411,220	1,411,220
9,695,000	9,695,000
140,000	140,000
54,009,321	63,039,845
(17,388,226)	(66,039,845)
57,003,800	17,388,117
16,756,635	79,232,070
92,854,049	218,137,293
\$ 109,610,684	\$ 297,369,363

WASHOE COUNTY, NEVADA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Net Change in Fund Balances - Governmental Funds \$ 79,232,070

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives.

Expenditures for capital assets	\$ 10,538,374	
Less current year depreciation/amortization	<u>(27,226,781)</u>	(16,688,407)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in governmental funds.

Donated capital assets	30,150	
Change in unavailable revenue	<u>694,311</u>	724,461

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond principle is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. This is the amount by which bonds issued exceeded repayments:

Bonds Issued		(18,830,000)
Bond principal payments		19,917,649

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Amortization of bond premium	392,925	
Amortization of deferred charge on refunding	47,193	
Amortization of bond prepaid insurance	331,259	
Change of prepaid equipment lease	(48,751)	
Change in lease payable	28,322	
Change in prepaid building lease	13,070,678	
Change in Note Receivable	7,435,514	
Change in compensated absences	(2,511,806)	
Change in remediation obligation	132,434	
Change in pension expense	(5,665,922)	
Change in OPEB expense	20,267,666	
Change in accrued interest payable	93,967	
Change in accreted interest capital appreciation bonds	(1,417,464)	
Disposition of capital assets	<u>(1,764,814)</u>	30,391,201

Internal service funds are used by management to charge the costs of certain activities to individual funds. The net revenue (expense) of internal service funds is reported with governmental activities.

Change in net position of internal service funds	8,984,328	
Internal charges reported in business activities	<u>(545,588)</u>	8,438,740
Change in Net Position of Governmental Activities		<u><u>\$ 103,185,714</u></u>

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance to Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes:				
Ad valorem	\$ 191,201,430	\$ 191,201,430	\$ 193,173,513	\$ 1,972,083
Other taxes	200,000	200,000	623,789	423,789
Licenses and permits	9,740,793	9,740,793	10,794,523	1,053,730
Intergovernmental revenues	107,864,064	107,864,064	170,111,827	62,247,763
Charges for services	21,228,680	21,228,680	23,423,125	2,194,445
Fines and forfeitures	4,417,282	4,417,282	6,754,416	2,337,134
Miscellaneous	4,048,685	4,048,685	2,761,286	(1,287,399)
Total Revenues	338,700,934	338,700,934	407,642,479	68,941,545
Expenditures by Function and Activity				
General Government:				
Legislative	841,313	805,313	783,280	22,033
Executive	6,580,810	6,520,810	5,498,554	1,022,256
Elections	2,449,125	2,449,125	2,435,208	13,917
Finance	14,454,044	14,454,043	13,421,998	1,032,045
Other General Government	24,904,464	23,424,095	24,034,102	(610,007)
Total General Government	49,229,756	47,653,386	46,173,142	1,480,244
Judicial:				
District Attorney	24,493,766	24,493,766	22,898,682	1,595,084
District Court	23,841,608	23,841,608	23,495,794	345,814
Public Defense	14,660,053	14,660,053	14,206,848	453,205
Justice Courts	12,225,481	12,225,481	11,496,344	729,137
Incline Constable	203,672	203,672	191,955	11,717
Undesignated Judicial	(2,739,493)	(2,739,493)	(16,770)	(2,722,723)
Total Judicial	72,685,087	72,685,087	72,272,853	412,234
Public Safety:				
Sheriff and Detention	126,761,251	127,372,091	124,401,435	2,970,656
Medical Examiner	4,499,832	4,499,832	4,509,349	(9,517)
County Manager	5,833,961	5,741,529	1,474,346	4,267,183
Juvenile Services	16,958,872	16,958,872	15,279,857	1,679,015
Protective Services	6,169,697	6,169,697	5,675,978	493,719
Undesignated Public Safety	(2,814,223)	(3,861,431)	(860,616)	(3,000,815)
Total Public Safety	157,409,390	156,880,590	150,480,349	6,400,241
Public Works:				
Community Services Department (CSD)	15,497,985	14,929,449	13,334,503	1,594,946
Total Public Works	15,497,985	14,929,449	13,334,503	1,594,946
Welfare:				
Human Services	2,035,946	1,887,736	1,753,495	134,241
Total Welfare	2,035,946	1,887,736	1,753,495	134,241
Culture and Recreation:				
Library	10,264,365	10,264,364	9,395,226	869,138
CSD - Regional Parks and Open Space	6,718,799	6,718,799	6,077,285	641,514
Undesignated-Culture & Recreation	(576,944)	(576,994)	(2,306)	(574,688)
Total Culture and Recreation	16,406,220	16,406,169	15,470,205	935,964
				(CONTINUED)

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY, NEVADA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED JUNE 30, 2021

	Budgeted Amounts		Actual	Variance to Final Budget
	Original	Final		
Community Support	\$ 219,761	\$ 219,761	\$ 107,892	\$ 111,869
Intergovernmental	4,053,475	4,053,475	4,043,577	9,898
Total Expenditures	317,537,620	314,715,653	303,636,016	11,079,637
Excess (Deficiency) of Revenues Over (Under) Expenditures	21,163,314	23,985,281	104,006,463	80,021,182
Other Financing Sources (Uses)				
Surplus supplies sales	-	5,000	-	(5,000)
Contingency	750,000	-	-	-
Transfers in	1,083,400	1,142,030	1,084,865	(57,165)
Transfers out	(38,960,760)	(41,599,760)	(46,869,779)	(5,270,019)
Total Other Financing Sources (Uses)	(37,127,360)	(40,452,730)	(45,784,914)	(5,332,184)
Net Change in Fund Balances	(15,964,046)	(16,467,449)	58,221,549	74,688,998
Fund Balances, July 1	64,587,437	67,625,908	94,267,805	26,641,897
Fund Balances, June 30	<u>\$ 48,623,391</u>	<u>\$ 51,158,459</u>	<u>\$ 152,489,354</u>	<u>\$ 101,330,895</u>

The notes to the financial statements are an integral part of this statement.

**WASHOE COUNTY, NEVADA
CHILD PROTECTIVE SERVICES FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance to Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes:				
Ad valorem	\$ 6,676,888	\$ 6,676,888	\$ 6,743,520	\$ 66,632
Licenses and Permits:				
Day care licenses	22,500	22,500	20,290	(2,210)
Intergovernmental Revenues:				
Federal grants	28,326,513	34,015,540	25,429,961	(8,585,579)
State grants	18,046,916	18,851,223	18,170,735	(680,488)
Charges for Services:				
Service fees	6,017,000	6,017,000	6,162,524	145,524
Miscellaneous:				
Contributions and donations	-	26,199	26,199	-
Other	-	107,500	75,000	(32,500)
Total Revenues	<u>59,089,817</u>	<u>65,716,850</u>	<u>56,628,229</u>	<u>(9,088,621)</u>
Expenditures				
Welfare Function:				
Salaries and wages	20,542,285	20,662,066	19,276,591	1,385,475
Employee benefits	11,325,442	11,428,713	10,421,840	1,006,873
Services and supplies	34,643,752	41,683,247	31,306,617	10,376,630
Capital outlay	<u>154,200</u>	<u>154,200</u>	<u>24,060</u>	<u>130,140</u>
Total Expenditures	<u>66,665,679</u>	<u>73,928,226</u>	<u>61,029,108</u>	<u>12,899,118</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(7,575,862)</u>	<u>(8,211,376)</u>	<u>(4,400,879)</u>	<u>3,810,497</u>
Other Financing Sources (Uses)				
Transfers:				
General Fund	447,237	447,237	447,237	-
Indigent Tax Levy Fund	<u>7,498,422</u>	<u>7,498,422</u>	<u>7,498,422</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>7,945,659</u>	<u>7,945,659</u>	<u>7,945,659</u>	<u>-</u>
Net Change in Fund Balances	<u>369,797</u>	<u>(265,717)</u>	<u>3,544,780</u>	<u>3,810,497</u>
Fund Balances, July 1	<u>6,200,011</u>	<u>6,835,526</u>	<u>6,908,510</u>	<u>72,984</u>
Fund Balances, June 30	<u>\$ 6,569,809</u>	<u>\$ 6,569,809</u>	<u>\$ 10,453,290</u>	<u>\$ 3,883,481</u>

The notes to the financial statements are an integral part of this statement.

**WASHOE COUNTY, NEVADA
OTHER RESTRICTED FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance to Budget
	Original	Final		
Revenues				
Taxes:				
Ad valorem	\$ 1,669,221	\$ 1,669,221	\$ 1,685,902	\$ 16,681
Car rental	1,558,970	1,558,970	1,313,586	(245,384)
Intergovernmental revenues:				
Federal grants	4,660,151	41,756,380	27,486,898	(14,269,482)
Federal narcotics forfeitures	110,800	110,800	34,551	(76,249)
State grants	5,100	1,131,627	1,340,645	209,018
Local contributions	692,963	872,895	639,611	(233,284)
Charges for Services:				
General Government:				
Recorder fees	402,000	402,001	727,490	325,489
Map fees	94,000	94,000	66,905	(27,095)
Assessor commissions	525,000	525,000	807,949	282,949
Other	6,000	6,000	26,855	20,855
Judicial	1,391,500	1,391,500	1,049,256	(342,244)
Public Safety	1,043,213	1,043,213	1,271,650	228,437
Public Works	110,695	110,695	137,608	26,913
Welfare	90,000	90,000	89,516	(484)
Culture and Recreation	253,408	253,408	67,072	(186,336)
Fines and Forfeitures:				
Court fines	2,794,545	3,733,473	2,478,525	(1,254,948)
Forfeitures/bail	80,100	80,100	114,835	34,735
Miscellaneous:				
Investment earnings	49,550	49,550	81,318	31,768
Net increase (decrease) in the fair value of investments	-	-	(67,915)	(67,915)
Contributions and donations	320,000	13,769,613	1,137,227	(12,632,386)
Other	65,549	25,000	1,041,471	1,016,471
Total Revenues	15,922,765	68,673,446	41,530,955	(27,142,491)
Expenditures				
General Government Function:				
County Manager:				
Salaries and wages	-	-	45,962	(45,962)
Employee benefits	-	-	6,132	(6,132)
Services and supplies	-	27,303,858	21,123,781	6,180,077
Capital Outlay	-	-	870,109	(870,109)
	-	27,303,858	22,045,984	5,257,874
Assessor:				
Services and supplies	375,000	2,118,611	598,527	1,520,084
Capital outlay	150,000	150,000	-	150,000
	525,000	2,268,611	598,527	1,670,084
Clerk:				
Services and supplies	6,050	67,660	4,873	62,787
Registrar of Voters:				
Salaries and wages	-	277,479	277,598	(119)
Employee benefits	-	-	2	(2)
Services and supplies	-	1,397,661	1,199,728	197,933
Capital outlay	-	441,826	359,119	82,707
	-	2,116,966	1,836,447	280,519

(CONTINUED)

The notes to the financial statements are an integral part of this statement.

**WASHOE COUNTY, NEVADA
OTHER RESTRICTED FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance to Budget
	Original	Final		
Recorder:				
Salaries and wages	\$ 86,711	\$ 86,711	\$ 77,903	\$ 8,808
Employee benefits	35,762	35,762	35,630	132
Services and supplies	236,203	3,520,952	576,567	2,944,385
	358,676	3,643,425	690,100	2,953,325
Technology Services:				
Services and supplies	94,000	306,815	89,354	217,461
Community Development:				
Services and supplies	-	379	78	301
Total General Government Function	983,726	35,707,714	25,265,363	10,442,351
Judicial Function:				
District Court:				
Salaries and wages	747,274	747,275	679,210	68,065
Employee benefits	440,108	440,108	433,145	6,963
Services and supplies	1,731,992	9,104,908	1,017,562	8,087,346
Capital outlay	457,974	457,974	-	457,974
	3,377,348	10,750,265	2,129,917	8,620,348
District Attorney:				
Salaries and wages	2,300,011	3,560,337	2,234,619	1,325,718
Employee benefits	1,298,567	1,652,981	1,141,362	511,619
Services and supplies	234,860	1,530,543	437,433	1,093,110
	3,833,438	6,743,861	3,813,414	2,930,447
Justice Courts:				
Reno Justice Court:				
Salaries and wages	44,500	54,595	6,477	48,118
Employee Benefits	-	-	559	(559)
Services and supplies	252,755	3,072,436	466,830	2,605,606
	297,255	3,127,031	473,866	2,653,165
Sparks Justice Court:				
Salaries and wages	33,095	22,887	9,463	13,424
Employee Benefits	-	-	167	(167)
Services and supplies	839,905	810,628	131,596	679,032
	873,000	833,515	141,226	692,289
Incline Justice Court:				
Services and supplies	-	114,268	39,498	74,770
Wadsworth Justice Court:				
Salaries and wages	-	8,000	-	8,000
Services and supplies	-	204,144	9,444	194,700
	-	212,144	9,444	202,700
Incline Constable:				
Services and supplies	-	251	-	251

(CONTINUED)

The notes to the financial statements are an integral part of this statement.

**WASHOE COUNTY, NEVADA
OTHER RESTRICTED FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance to Budget
	Original	Final		
Neighborhood Justice Center:				
Services and supplies	\$ -	\$ 125,000	\$ 68,643	\$ 56,357
Total Judicial Function	8,381,041	21,906,335	6,676,008	15,230,327
Public Safety Function:				
County Manager:				
Salaries and wages	-	249,839	51,777	198,062
Employee benefits	-	86,814	30,286	56,528
Services and supplies	-	475,868	176,196	299,672
	-	812,521	258,259	554,262
Sheriff:				
Salaries and wages	308,753	8,855,093	546,940	8,308,153
Employee benefits	105,088	4,236,035	139,531	4,096,504
Services and supplies	435,488	6,407,443	1,588,414	4,819,029
Capital outlay	-	859,075	225,569	633,506
	849,329	20,357,646	2,500,454	17,857,192
Medical Examiner:				
Salaries and wages	-	84,839	62,741	22,098
Employee benefits	-	39,720	33,030	6,690
Services and supplies	36,814	227,318	78,882	148,436
	36,814	351,877	174,653	177,224
Fire Suppression:				
Salaries and wages	-	10,529	-	10,529
Services and supplies	-	300	770	(470)
	-	10,829	770	10,059
Juvenile Services:				
Salaries and wages	523,231	523,231	191,867	331,364
Employee benefits	150,889	150,889	76,973	73,916
Services and supplies	400,434	3,345,743	603,564	2,742,179
	1,074,554	4,019,863	872,404	3,147,459
Emergency Management:				
Salaries and wages	112,215	239,310	51,777	187,533
Employee benefits	57,328	86,814	30,286	56,528
Services and supplies	-	475,568	175,426	300,142
	169,543	801,692	257,489	544,203
Total Public Safety Function	2,130,240	25,541,907	3,805,770	21,736,137
Public Works Function:				
CSD - Public Works:				
Salaries and wages	66,803	66,804	66,645	159
Employee benefits	35,823	35,823	36,902	(1,079)
Services and supplies	696,817	880,865	718,882	161,983
Capital outlay	-	74,648	71,415	3,233
Total Public Works Function	799,443	1,058,140	893,844	164,296

The notes to the financial statements are an integral part of this statement.

(CONTINUED)

**WASHOE COUNTY, NEVADA
OTHER RESTRICTED FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2021**

	Budgeted Amounts		Actual	Variance to Budget
	Original	Final		
Welfare Function:				
Human Services:				
Services and supplies	\$ 135,784	\$ 135,784	\$ 73,177	\$ 62,607
Total Welfare Function	135,784	135,784	73,177	62,607
Culture and Recreation Function:				
Library:				
Services and supplies	-	43,954	43,880	74
CSD - Regional Parks and Open Space:				
Salaries and wages	35,182	35,182	35,270	(88)
Employee benefits	18,218	18,218	18,187	31
Services and supplies	901,549	1,025,110	96,838	928,272
	954,949	1,078,510	150,295	928,215
May Center:				
Salaries and wages	285,010	285,010	245,513	39,497
Employee benefits	115,599	115,599	111,647	3,952
Services and supplies	267,181	346,263	99,924	246,339
	667,790	746,872	457,084	289,788
Total Culture and Recreation Function	1,622,739	1,869,336	651,259	1,218,077
Intergovernmental:				
Cooperative Extension apportionment	1,669,221	1,669,221	1,680,000	(10,779)
Total Expenditures	15,722,194	87,888,437	39,045,421	48,843,016
Excess (Deficiency) of Revenues Over (Under) Expenditures	200,571	(19,214,991)	2,485,534	21,700,525
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	-	5,412	5,412
Transfers:				
General Fund	(84,400)	(143,030)	(159,786)	(16,756)
Debt Service Fund	(1,558,970)	(1,558,970)	(1,462,931)	96,039
Capital Improvement Fund	-	(1,568,266)	(159,123)	1,409,143
Total Other Financing Sources (Uses)	(1,643,370)	(3,270,266)	(1,776,428)	1,493,838
Net Change in Fund Balances	(1,442,799)	(22,485,257)	709,106	23,194,363
Fund Balances, July 1	2,484,978	23,527,436	24,106,929	579,493
Fund Balances, June 30	\$ 1,042,179	\$ 1,042,179	\$ 24,816,035	\$ 23,773,856

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Utilities Fund	Building and Safety Fund	Nonmajor Golf Course Fund	Total	
Assets					
Current Assets:					
Cash and investments (Note 3)	\$ 128,906,992	\$ 7,269,296	\$ 3,948,020	\$ 140,124,308	\$ 57,175,844
Restricted cash and investments (Note 4)	1,237,778	-	-	1,237,778	-
Accounts receivable	1,421,361	-	92,316	1,513,677	5,223,348
Interest receivable	285,686	15,856	8,842	310,384	117,825
Prepays items	-	-	-	-	57,719
Due from other governments	2,770,009	-	-	2,770,009	122,825
Inventory	-	-	-	-	331,777
Other assets	64,726	-	-	64,726	9,983
Total Current Assets	134,686,552	7,285,152	4,049,178	146,020,882	63,039,321
Noncurrent Assets:					
Restricted cash and investments (Note 4)	-	-	-	-	2,274,000
Long-term receivables and other assets (Note 5)	150,557	-	-	150,557	2,237,499
Capital Assets: (Note 6)					
Nondepreciable:					
Land	7,659,714	-	608,353	8,268,067	-
Plant capacity	-	-	825,150	825,150	-
Construction in progress	25,887,633	-	-	25,887,633	2,538,067
Depreciable:					
Land improvements	2,404,820	-	4,080,561	6,485,381	-
Buildings and improvements	59,470,945	-	1,258,356	60,729,301	24,990
Infrastructure	134,534,095	-	-	134,534,095	-
Equipment	1,147,404	71,366	164,804	1,383,574	31,916,058
Software	822,000	254,630	-	1,076,630	-
Plant, well capacity	2,368,822	-	-	2,368,822	-
Less accumulated depreciation	(72,104,064)	(220,689)	(4,909,960)	(77,234,713)	(22,053,360)
Total Noncurrent Assets	162,341,926	105,307	2,027,264	164,474,497	16,937,254
Total Assets	297,028,478	7,390,459	6,076,442	310,495,379	79,976,575
Deferred Outflows of Resources					
Deferred outflows of resources related to pensions	510,439	379,618	25,302	915,359	-
Deferred outflows of resources related to OPEB	201,726	153,875	-	355,601	-
Deferred charge on refunding	69,174	-	-	69,174	-
Total Deferred Outflows of Resources	781,339	533,493	25,302	1,340,134	-
Liabilities					
Current Liabilities:					
Accounts payable	1,041,456	3,225	6,465	1,051,146	1,081,700
Accrued salaries and benefits	70,549	56,330	752	127,631	86,386
Compensated absences (Notes 9,10)	240,410	161,090	-	401,500	293,821
Contracts/retention payable	2,365,184	-	-	2,365,184	-
Interest payable	129,474	-	-	129,474	-
Due to other governments	797,463	-	64,374	861,837	11,319
Unearned revenue (Note 8)	131,859	1,709,007	-	1,840,866	336,166
Other liabilities (Note 7)	376,095	-	-	376,095	-
Notes, bonds, leases payable (Notes 9,10,11)	1,609,827	-	-	1,609,827	-
Deposits	-	4,000	3,611	7,611	-
Pending claims (Note 16)	-	-	-	-	11,619,000
Total Current Liabilities	6,762,317	1,933,652	75,202	8,771,171	13,428,392

(CONTINUED)

The notes to the financial statements are an integral part of this statement.

WASHOE COUNTY, NEVADA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
JUNE 30, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Utilities Fund	Building and Safety Fund	Nonmajor Golf Course Fund	Total	
Noncurrent Liabilities: (Notes 9,10,11,16)					
Compensated absences	\$ 85,350	\$ 57,190	\$ -	\$ 142,540	\$ 104,310
Due to other governments	17,581	-	-	17,581	-
Notes, bonds, leases payable	16,890,239	-	-	16,890,239	-
Other long term liabilities - Pensions	2,866,676	2,310,106	454,659	5,631,441	-
Other long term liabilities - OPEB	1,229,230	536,991	-	1,766,221	-
Unearned revenue (Note 8)	-	2,122	-	2,122	-
Pending claims	-	-	-	-	9,137,000
Pending claims payable from restricted cash	-	-	-	-	2,274,000
Total Noncurrent Liabilities	21,089,076	2,906,409	454,659	24,450,144	11,515,310
Total Liabilities	27,851,393	4,840,061	529,861	33,221,315	24,943,702
Deferred Inflows of Resources					
Deferred inflows of resources related to pensions	117,627	137,141	40,509	295,277	-
Deferred inflows of resources related to OPEB	1,326,107	999,365	-	2,325,472	-
Total Deferred Inflows of Resources	1,443,734	1,136,506	40,509	2,620,749	-
Net Position					
Net investment in capital assets	143,691,302	105,306	2,027,264	145,823,872	12,425,754
Restricted for future claims	-	-	-	-	36,468,049
Restricted for debt service	1,178,865	-	-	1,178,865	-
Restricted for unearned revenue	-	1,842,079	-	1,842,079	-
Unrestricted	123,644,523	-	3,504,110	127,148,633	6,139,070
Total Net Position	\$ 268,514,690	\$ 1,947,385	\$ 5,531,374	275,993,449	\$ 55,032,873
Indirect expenses reported in the Statement of Revenues, Expenses and Changes in Net Position are not reported in the Statement of Activities to enhance comparability between governments that allocate indirect expenses and those that do not.				21,142,445	
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.				(1,454,037)	
Net Position of Business-type Activities				\$ 295,681,857	

**WASHOE COUNTY
PROPRIETARY FUNDS
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2021**

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Utilities Fund	Building and Safety Fund	Nonmajor Golf Course Fund	Total	
Operating Revenues					
Charges for Services:					
Utility fees	\$ 18,781,923	\$ -	\$ -	\$ 18,781,923	\$ -
Golf course fees	-	-	327,551	327,551	-
Building permits and fees	-	4,380,380	-	4,380,380	-
Services to other funds	2,353	-	-	2,353	-
Self insurance fees	-	-	-	-	61,258,274
Equipment service billings	-	-	-	-	8,843,545
Other	572,688	11,345	40,000	624,033	-
Miscellaneous	-	-	-	-	3,672,527
Total Operating Revenues	19,356,964	4,391,725	367,551	24,116,240	73,774,346
Operating Expenses					
Salaries and wages	1,570,770	1,415,517	25,971	3,012,258	2,121,851
Employee benefits	666,490	626,879	11,678	1,305,047	1,212,021
Services and supplies	5,516,421	870,915	262,453	6,649,789	64,198,208
Depreciation/amortization	3,984,318	20,058	73,455	4,077,831	1,976,993
Total Operating Expenses	11,737,999	2,933,369	373,557	15,044,925	69,509,073
Operating Income (Loss)	7,618,965	1,458,356	(6,006)	9,071,315	4,265,273
Nonoperating Revenues (Expenses)					
Investment earnings	1,290,635	88,187	55,502	1,434,324	653,518
Net increase (decrease) in the fair value of investments	(1,189,726)	(88,321)	(47,761)	(1,325,808)	(505,319)
Federal grants	24,672	-	-	24,672	917,267
Nongovernmental grants	35,664	-	-	35,664	-
Gain (loss) on asset disposition	(5,521)	-	-	(5,521)	259,917
Interest/bond issuance costs	(234,264)	-	-	(234,264)	-
Connection fee refunds/credits	(64,760)	-	-	(64,760)	-
Other nonoperating revenue	-	-	5,637	5,637	27,575
Total Nonoperating Revenues (Expenses)	(143,300)	(134)	13,378	(130,056)	1,352,958
Income (Loss) Before Capital Contributions, and Transfers	7,475,665	1,458,222	7,372	8,941,259	5,618,231
Capital Contributions					
Hookup fees	10,576,468	-	-	10,576,468	-
Contributions	1,817,088	-	-	1,817,088	366,097
Total Capital Contributions	12,393,556	-	-	12,393,556	366,097
Transfers					
Transfers in	-	-	-	-	3,000,000
Total Transfers	-	-	-	-	3,000,000
Change in Net Position	19,869,221	1,458,222	7,372	21,334,815	8,984,328
Net Position, July 1	248,645,469	489,163	5,524,002		46,048,545
Net Position, June 30	\$ 268,514,690	\$ 1,947,385	\$ 5,531,374		\$ 55,032,873
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.				545,588	
Change in Net Position of Business-type Activities				\$ 21,880,403	

The notes to the financial statements are an integral part of this statement.

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

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Utilities Fund	Building and Safety Fund	Nonmajor Golf Course Fund	Total	
Increase (Decrease) in Cash and Cash Equivalents					
Cash Flows From Operating Activities:					
Cash received from customers	\$ 18,512,226	\$ 4,801,839	\$ 263,926	\$ 23,577,991	\$ 28,830,562
Cash received from other funds	2,353	-	-	2,353	42,062,078
Cash received from others	13,830	-	40,000	53,830	3,674,223
Cash payments for personnel costs	(2,389,349)	(2,137,573)	(37,754)	(4,564,676)	(3,287,475)
Cash payments for services and supplies	(4,641,421)	(915,216)	(579,888)	(6,136,525)	(65,326,921)
Cash payments for refund of hookup fees	(64,760)	-	-	(64,760)	-
Other operating receipts	600,571	-	-	600,571	-
Net Cash Provided (Used) by Operating Activities	<u>12,033,450</u>	<u>1,749,050</u>	<u>(313,716)</u>	<u>13,468,784</u>	<u>5,952,467</u>
Cash Flows From Noncapital Financing Activities:					
Federal grants	929	-	-	929	917,267
Nongovernmental grants	30,683	-	-	30,683	-
Transfers from other funds	-	-	-	-	3,000,000
Net Cash Provided (Used) by Noncapital Financing Activities	<u>31,612</u>	<u>-</u>	<u>-</u>	<u>31,612</u>	<u>3,917,267</u>
Cash Flows From Capital and Related Financing Activities					
Financing Activities:					
Hookup fees	10,968,190	-	-	10,968,190	-
Other capital contributions	(216)	-	-	(216)	-
Other nonoperating receipts	5,521	-	-	5,521	-
Proceeds from asset disposition	(5,521)	-	-	(5,521)	32,038
Proceeds from debt issued	13,269,485	-	-	13,269,485	-
Principal paid on financing	(2,316,983)	-	-	(2,316,983)	-
Interest paid on financing	(177,290)	-	-	(177,290)	-
- *Acquisition of capital assets	(20,949,517)	-	-	(20,949,517)	(1,402,778)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>793,669</u>	<u>-</u>	<u>-</u>	<u>793,669</u>	<u>(1,370,740)</u>
Cash Flows From Investing Activities:					
Investment earnings (loss)	<u>198,963</u>	<u>2,439</u>	<u>19,148</u>	<u>220,550</u>	<u>76,046</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>13,057,694</u>	<u>1,751,489</u>	<u>(294,568)</u>	<u>14,514,615</u>	<u>8,575,040</u>
Cash and Cash Equivalents, July 1	<u>117,087,076</u>	<u>5,517,807</u>	<u>4,242,588</u>	<u>126,847,471</u>	<u>50,874,804</u>
Cash and Cash Equivalents, June 30	<u>\$ 130,144,770</u>	<u>\$ 7,269,296</u>	<u>\$ 3,948,020</u>	<u>\$ 141,362,086</u>	<u>\$ 59,449,844</u>

(CONTINUED)

The notes to the financial statements are an integral part of this statement.

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

	Business-type Activities - Enterprise Funds				Governmental Activities Internal Service Funds
	Utilities Fund	Building and Safety Fund	Nonmajor Golf Course Fund	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating income (loss)	\$ 7,618,965	\$ 1,458,356	\$ (6,006)	\$ 9,071,315	\$ 4,265,273
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation/amortization	3,984,319	20,058	73,455	4,077,832	1,976,993
Net pension expense	46,899	28,982	1,131	77,012	-
Net other post employment benefits expense	(233,675)	(177,841)	-	(411,516)	-
Net effluent water expense	218,810	-	-	218,810	-
Program loan interest	1,350	-	-	1,350	-
Other nonoperating revenue	-	-	-	-	143,106
Hookup fee refunds	(64,760)	-	-	(64,760)	-
Imputed rental expense	6,627	-	-	6,627	-
Change in assets and liabilities:					
(Increase) decrease in:					
Accounts receivable	(10,988)	-	(63,625)	(74,613)	863,035
Reimbursements receivable	(209,409)	-	-	(209,409)	-
Due from other governments	(8,791)	-	-	(8,791)	(122,825)
Notes receivable	12,480	-	-	12,480	-
Inventory	-	-	-	-	20,567
Prepaid lease	3,100	-	-	3,100	48,752
Other assets	(49,073)	-	-	(49,073)	141,388
Increase (decrease) in:					
Accounts payable	717,702	(44,301)	(78,098)	595,303	(622,320)
Accrued salaries and benefits	11,421	11,601	(1,236)	21,786	12,400
Compensated absences	23,266	42,081	-	65,347	33,997
Due to other funds	(196,207)	-	-	(196,207)	(59,112)
Due to other governments	182,831	-	(242,948)	(60,117)	10,781
Other liabilities	25,883	-	3,611	29,494	13,432
Pending claims	-	-	-	-	(773,000)
Unearned revenue	(47,300)	410,114	-	362,814	-
Total Adjustments	4,414,485	290,694	(307,710)	4,397,469	1,687,194
Net Cash Provided (Used) by Operating Activities	\$ 12,033,450	\$ 1,749,050	\$ (313,716)	\$ 13,468,784	\$ 5,952,467
*Acquisition of Capital Assets Financed by Cash	\$ 20,949,517	\$ -	\$ -	\$ 20,949,517	\$ 1,402,778
Capital asset value acquisition correction	-	-	-	-	227,879
Capital transferred from other funds	1,817,088	-	-	1,817,088	366,097
Increase/(decrease) in liabilities	(164,189)	-	-	(164,189)	164,416
Total Acquisition of Capital Assets	\$ 22,602,416	\$ -	\$ -	\$ 22,602,416	\$ 2,161,170

The notes to the financial statements are an integral part of this statement.

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

	Pension (and Other Post Employee 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



**NOTES TO THE
FINANCIAL STATEMENTS /
REQUIRED SUPPLEMENTARY
INFORMATION**

**NOTES TO THE FINANCIAL STATEMENTS
and
REQUIRED SUPPLEMENTARY INFORMATION**

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WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Washoe County (County) was incorporated in 1861 and is a municipality of the State of Nevada (State) governed by a five-member elected Board of County Commissioners (BCC). The major operations of Washoe County include various tax assessments and collections, judicial functions, law enforcement, certain public health and welfare functions, road maintenance, parks, libraries, and various administrative activities.

The accompanying financial statements of the County and its discretely presented component unit have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units.

A. Reporting Entity

These financial statements present the County and its component unit. Component units are legally separate organizations for which the County is financially accountable. The County currently has one discretely presented component unit, Truckee Meadows Fire Protection District (TMFPD).

Truckee Meadows Fire Protection District (TMFPD) was formed pursuant to Chapter 474 of the Nevada Revised Statutes (NRS) and levies taxes to provide emergency medical services, structural and wildland fire suppression services, and watershed protection to the unincorporated areas of the County within TMFPD's boundaries.

Prior to July 1, 2012, Truckee Meadows Fire Protection District (TMFPD) was considered a blended component unit of Washoe County. Although TMFPD is a legally separate organization, Washoe County is financially accountable, as defined in governmental accounting standards generally accepted in the United States of America, for Truckee Meadows Fire Protection District. Financial accountability was determined primarily by the Board of County Commissioners' participation as the governing body of TMFPD. As of July 1, 2012, Washoe County has no financial benefit or burden relationship with the TMFPD and, as such, TMFPD has been reclassified from blended component unit to discretely present component unit.

For the discretely presented component unit, the BCC is also the Board of Fire Commissioners and thus could impose their will on TMFPD. However, the County does not have a financial benefit or burden relationship with TMFPD and support activities between the County and TMFPD are reimbursed under the terms of an interlocal agreement.

Separate financial statements for TMFPD are filed at the Washoe County Clerk's Office, 1001 E. 9th Street Room A-150, Reno, Nevada 89512.

B. Basic Financial Statements – Government-wide Statements

The basic financial statements include both government-wide and fund financial statements. The reporting focus is on either the County as a whole or major individual funds and nonmajor funds in the aggregate. Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

The County has one discretely presented component unit which is presented in a separate column in the government-wide statements.

The government-wide financial statements (Statement of Net Position and Statement of Activities) report information on all nonfiduciary activities of the County and its component unit. The County maintains an overhead cost allocation that is charged to operating funds based on an indirect cost analysis. This indirect cost allocation is eliminated through a separate column on the Statement of Activities to provide full-cost information for the various functions. Interfund activities relating to services provided and used between functions are not eliminated. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned. Governmental activities, which normally are supported by taxes and intergovernmental revenue, are reported separately from business-type activities, which rely to a significant extent on user fees and service charges for support.

In the government-wide Statement of Net Position, both governmental and business-type activities are presented on a consolidated basis by column and are reflected on a full accrual, economic resources basis, which recognizes all long-term assets as well as long-term debt and obligations. The County's net position is reported in three parts – net investment in capital assets, restricted net position and unrestricted net position.

The government-wide Statement of Activities reports both the gross and net cost of each of the County's functions and business-type activities. Functions are also supported by general revenues (property and consolidated taxes, certain intergovernmental

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

revenues, investment earnings not legally restricted for specific programs, etc.). The Statement of Activities reduces gross expenses (including depreciation and amortization) by related program revenues. Program revenues include charges to customers or applicants for goods, services, or privileges provided; operating grants, interest and contributions; and capital grants, interest and contributions, including special assessments and investment earnings legally restricted to support specific programs. Program revenue must be directly associated with the function or business-type activity. Operating grants include operating-specific and discretionary grants while capital grants reflect capital-specific grants. The net costs (by function or business-type activity) are normally covered by general revenue.

C. Basic Financial Statements - Fund Financial Statements

The financial transactions of the County are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts. Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The emphasis in fund financial statements is on major funds in either governmental or business-type activity categories. Nonmajor funds by category are aggregated into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and business-type categories combined) for the determination of major funds. County management may electively add funds as major funds, when it is determined the funds have specific community or management focus. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County's internal service funds are presented in the proprietary funds financial statements. Because principal users of internal services are the County's governmental activities, the financial statements of the internal service funds are consolidated into the governmental column when presented in the government-wide financial statements. To the extent possible, the costs of these services are reported in the appropriate functional activity.

The County's fiduciary funds are presented in the fiduciary funds financial statements by type. Since, by definition, these assets are held for the benefit of a third party and cannot be used to address activities or obligations of the County, these funds are not incorporated into the government-wide statements.

The County reports the following major governmental funds:

The **General Fund** is the County's primary operating fund. It accounts for all financial resources except those accounted for in another fund.

The **Child Protective Services Fund** accounts for ad valorem taxes, grants and other revenue sources specifically appropriated to protect against the neglect, abandonment and abuse of children.

The **Other Restricted Fund** accounts for various specific resources restricted for specified purposes consistent with legal and operating requirements. Resources include: ad valorem tax apportionments for Cooperative Extension support, car rental tax for the Reno baseball stadium, court administrative assessments for court projects, and grants and restricted resources for various County departments.

The County reports the following major enterprise funds:

The **Building and Safety Fund** accounts for the issuance of building permits and other fees directly related to building and development in the County, including related capital assets and depreciation.

The **Utilities Fund** accounts for reclaimed water, recharge water, wastewater and flood control utilities.

The County reports the following additional fund types:

Internal Service Funds provide for property and liability claims against the County, unemployment claims, workers' compensation claims for disability, medical and rehabilitation expenses and related costs associated with on-the-job injuries, benefits and healthcare for active and retired employees, and vehicle purchases and maintenance services provided to County departments.

Investment Trust Fund accounts for commingled pooled assets held in trust for special districts, and agencies, which use the County treasury as their depository.

Custodial Funds are custodial in nature and do not involve measurement of results of operations. The funds account for assets held by the County as an agent for various local governments, special districts and individuals. Included are funds for apportioned

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

property and sales taxes, shared revenues and other financial resources for schools, special districts, boards, and other state and city agencies; funds held for wards of the Public Guardian; unclaimed assets of decedents; social security, insurance and support payments for children in the welfare system; bonds posted with the District Court; social security benefits held on behalf of senior citizens; funds held for inmates housed at the County jail; unapportion taxes for other local governments; contributions from property owners for payment of no-commitment special assessment debt; water planning fees collected from regional water customers; and assets held on behalf of special districts, boards and other miscellaneous agencies.

Other Employee Benefit Trust Funds accounts for assets held in an irrevocable trust for the dedication of providing retirement health benefits to eligible retirees.

Interfund Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination for government-wide financial statement consolidation. Services provided, deemed at or near market rates, are treated as revenues and expenditures/expenses. Indirect cost allocations for support services/overhead are recorded as revenue and expense in the fund financial statements and are eliminated through a separate column in the government-wide Statement of Activities. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

During the course of operations, the County has activity between the funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column. Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

D. Measurement Focus and Basis of Accounting

The measurement focus indicates the type of resources being measured such as current financial resources or economic resources. Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized and reported in the financial statements. It relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue when eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. The focus is upon determination of financial position and changes in financial position (sources, uses and balances of financial resources) rather than upon net income. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. When revenues are due but will not be collected within 60 days after year-end, the receivable is recorded and an offsetting deferred inflow of resources is established. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in the government funds. Issuance of long-term debt is reported as other financing sources.

Governmental revenues susceptible to accrual include: ad valorem taxes, interest, grant revenues, contractual service charges and other revenues collected and distributed by the State. State distributions include consolidated taxes, government services taxes, and motor vehicle fuel taxes. Construction taxes, licenses and permits, fines, and other charges for services are recognized as revenue when they are received.

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

Proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The focus is upon determination of operating income, changes in net position, financial position, and cash flows, similar to businesses in the private sector. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The Investment Trust funds are reported using the economic resources measurement focus and the accrual basis of accounting. The custodial funds have no measurement focus but utilize the cash basis of accounting.

E. Financial Statement Amounts

Cash and Investments

The County manages a commingled cash and investment pool for the County, Regional Transportation Commission, the Washoe County Nevada OPEB Trust, the Truckee River Flood Management Authority and other local entities. The investment pool operates in accordance with appropriate state laws and County policy. Each fund's share in the pool is displayed in the accompanying financial statements as cash and investments. Interest is allocated to the various funds based on each fund's average cash and investment balance where it is legally required to do so. Investment earnings for all other funds are credited to the General Fund, as provided by NRS 355.170-175. In addition to the cash and investment pool, certain cash deposits and investments are held separately by several County funds and reported accordingly. Investments are reported at fair value in accordance with GASB 72 and changes in fair value are included in investment income.

For purposes of the statement of cash flows presented for proprietary funds, cash equivalents are defined as short-term, highly liquid investments, generally with original maturities of three months or less. Since all cash in proprietary funds is pooled with the rest of the County's cash and is available upon demand, all cash and investments in those funds are considered cash equivalents.

Restricted Assets

Restricted assets consist of cash and investments that are restricted in their use by bond covenants or other external agreements. They consist of remaining bond proceeds for specific capital projects, debt service obligations, a workers' compensation deposit required by State Statute and an operating reserve required under the terms of a federal grant.

Inventories

Inventories for proprietary funds are valued at the lower of cost or market on a first-in, first-out basis. For governmental funds, the County charges consumable supplies as expenditures against appropriations at the time of purchase. Any inventories of such supplies at June 30 are not material to the individual funds and are not recognized in these financial statements.

Capital Assets

Capital assets, which include land, land use rights, buildings, equipment, software and other intangibles, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Assets are recorded at historical cost or estimated historical cost. Donated capital assets, donated works of arts and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. The County's capitalization level for infrastructure and intangible assets, including internally generated software, is \$100,000 and \$10,000 for all other classifications of capital assets. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Land and construction in progress are not depreciated. Other capital assets are generally depreciated/amortized using the straight-line method over the following estimated useful lives:

	<u>YEARS</u>
Land Improvements	3-40
Building Improvements	5-40
Infrastructure	10-75
Equipment	5-20
Software and other intangibles	3-75

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

However, in the proprietary funds, a per-unit of production method of depreciation may be used where it is deemed a more realistic reflection of the loss of economic value for the assets being used.

Intangible assets that are considered to have an indefinite useful life because there are no legal, contractual, regulatory, technological, or other factors limiting the useful life, are not amortized.

As used in these statements, accumulated depreciation includes amortization of intangible assets.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position and Balance Sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. The County has three types of deferred outflows of resources: 1.) the deferred charge on refunding reported in the government-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt, 2.) the County reports an amount related to pensions on the government-wide financial statements and 3.) the County reports an amount related to other postemployment benefits on the government-wide financial statements.

In addition to liabilities, the Statement of Net Position and Balance Sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The County has three types of deferred inflows of resources: 1.) amounts which arise only under a modified accrual basis of accounting that qualify for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in governmental funds balance sheets. The governmental funds report unavailable revenues from several sources including: property taxes, special assessments, and grant reimbursements, 2.) amounts related to pensions on the government wide financial statement. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available and 3.) amounts related to other postemployment benefits on the government wide financial statement.

Long-term Obligations, Bond Discounts and Issuance Costs

In government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type in the Statement of Net Position. Bond premiums and discounts and any prepaid bond insurance, if applicable, are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Prepaid bond insurance costs are reported as deferred charges and amortized over the term of the related debt. Debt issuance costs are expensed during the current period.

In fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Pensions

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

Other Postemployment Benefits

The County provides other postemployment benefits (OPEB) for eligible employees through the Washoe County Retiree Health Benefit Program (RHBP), a single-employer defined benefit OPEB plan, and participates in the State of Nevada's Public Employees Benefit Plan, which is treated as a single-employer defined benefit OPEB plan for financial reporting purposes. Both plans are administered through the Washoe County, Nevada OPEB Trust (Trust), an irrevocable trust established on May 11, 2010 by the BCC. The Trust is a multiple employer trust and was created to fund and account for the participating employers' costs of retiree healthcare benefits pursuant to NRS 287.017. The County's net OPEB liability is measured as of June 30, 2020, and the total OPEB liabilities used to calculate the net OPEB liability are determined by actuarial valuations as of July 1, 2020, with the amounts rolled back to June 30, 2020.

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

Equity Classifications

In government-wide statements and in proprietary fund statements, equity is classified as net position and displayed in three components:

- Net investment in capital assets – Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets net of unspent financing proceeds.
- Restricted net position – Consists of equity with constraints placed on the use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (b) law through constitutional provisions or enabling legislation.
- Unrestricted net position – All other equity that does not meet the definition of "restricted" or "net investment in capital assets."

In governmental fund financial statements, fund balances are classified based primarily on the extent to which the County is bound to observe constraints imposed on the use of the resources in the funds as follows:

- Nonspendable fund balances – Consist of amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. It also includes the long-term amount of loans and notes receivable, if any.
- Restricted fund balances – Consist of amounts with constraints placed on their use either by (a) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (b) law through constitutional provisions or enabling legislation.
- Committed fund balances – Consist of resource balances with constraints imposed by formal action of the BCC through ordinance, resolution or public meeting item approval that specifically state the revenue source and purpose of the commitment. The choice of action type taken by the BCC is frequently directed by State Statutes and procedures so that any of the three types of actions noted above are considered equally binding for the BCC. Commitments can only be modified or rescinded through the same type of BCC action used to impose the restraint. Commitments can also include resources to meet major contractual obligations required by their nature and/or size to be approved by the BCC. These generally include major construction contracts of \$100,000 and over as well as other types of large contracts.
- Assigned fund balances – Consist of resource balances intended to be used for specific purposes by authorized County management that do not meet the criteria to be classified as restricted or committed. For governmental funds, excluding the General Fund, BCC approved resolutions authorizing the creation of the fund establish the specific purposes for which fund balances are assigned. In the General Fund, the assigned fund balance includes encumbrances approved by authorized County management that have been approved by the BCC for re-appropriation in the subsequent year. Authorized County management includes the County Manager, Assistant County Manager and elected or appointed department directors in accordance with County Ordinances and State Statutes. The assigned fund balance may also include amounts necessary to fund budgetary shortfalls in the next fiscal year from unassigned resources as approved by the BCC as part of the annual budget submitted to the State.
- Unassigned fund balances – Consist of all resource balances in the General Fund not contained in other classifications. For other governmental funds, the unassigned classification is used only to report a deficit balance resulting from specific purposes for which amounts had been restricted, committed or assigned.

Net Position and Fund Balance Flow Assumptions

When outlays for a particular purpose are funded from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources, a flow assumption must be made about the order in which the resources are considered to be applied. The County's Fund Balance Policy states that when both restricted and unrestricted resources are available for expenditure, restricted resources should be spent first unless legal requirements disallow it. When outlays are incurred for purposes for which amounts in any unrestricted fund balance classification could be used, committed funds are to be spent first, assigned funds second, and unassigned funds last.

WASHOE COUNTY, NEVADA
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JUNE 30, 2021
(CONTINUED)

Budgetary Stabilization

It is the County's policy to maintain a fund balance of \$3 million, for the purpose of budgetary stabilization. NRS 354.6115 authorizes the creation of a fund to stabilize operation of local governments and mitigate effects of natural disaster. The intent of this policy is to include a portion of the General Fund budgeted ending fund balance that will be committed to stabilization pursuant to NRS 354.6115. Fund balance that is committed to stabilization can be used only after approval by the BCC when unanticipated declines in the major revenue sources (consolidated and property tax revenues) are sustained for at least six months and decline from budget by 2.5% or greater as well as when unbudgeted expenditures are incurred due to a declared emergency or natural disaster. In the case of a natural disaster, the BCC must declare the emergency and State Statutes further constrain the use of these stabilization funds to specific types of outlays. In fiscal year 2018, the BCC approved using the stabilization fund balance of \$3 million to help rebuild infrastructure damages caused by the FEMA declared flooding of January and February 2017. Through the budget process for FY20, the County had replenished the General Fund stabilization reserve to the \$3 million policy. The COVID-19 pandemic, that hit the county in March 2020, resulted in County management declaring an emergency on March 16, 2020, resulting in the authorization of use of the \$3 million Stabilization Fund to pay for unexpected costs associated with the COVID-19 pandemic. On May 18, 2021, the BCC approved to replenish the General Fund stabilization reserve back to \$3 million.

Program Revenues

Amounts reported as program revenues include 1.) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2.) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All County taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

Property Taxes

All real property in the County is subject to physical reappraisal every five years. Annual adjustments are made to the assessed valuation to reflect general changes in property values. The assessed valuation of the property and its improvements is computed at 35% of "taxable value" as defined by State Statute. Taxable value is defined as full cash value for land, replacement cost less straight-line depreciation for land improvements, and statutory depreciation for personal property. The maximum depreciation allowed is 75% of replacement cost.

Tax rates are levied by the BCC immediately after the Nevada Tax Commission has certified the combined tax rate and are then submitted to the County Treasurer for collection. The tax rate levied is for the current fiscal year, July 1 to June 30, and the taxes are considered a lien against real property attaching on July 1. The tax for fiscal year 2021 was due and payable on the third Monday in August 2020. Taxes may be paid in four installments on the third Monday in August and the first Mondays in October, January, and March. No provision for uncollectible amounts has been established since management does not anticipate any material collection loss in the year assessed, in respect to delinquent balances.

Taxes on personal property are collected currently. Personal property declarations are mailed out annually and the tax is computed using percentages of taxable values established by the State of Nevada Department of Taxation and the tax rates. The major classifications of personal property are commercial and mobile homes. In the County, taxes on motor vehicles are collected by a state agency and remitted to the County based on statutory formulas.

Compensated Absences

In proprietary funds, compensated absences are recorded when the liabilities are incurred. In governmental funds, the current portion is recorded as an expenditure. The long-term portion is accounted for in the governmental activities' column of the government-wide Statement of Net Position.

The current portion of compensated absences is defined as benefits actually paid or accrued because of employees terminating employment by June 30. Agreements with various employee associations provide for payment of total accrued compensatory and vacation time in all cases. Accumulated sick leave benefits are payable to terminated employees who have accumulated a set number of hours up to a specified maximum, depending on the particular employee association.

Use of Estimates

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

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Implementation of GASB Statement No. 84, 90 and 98

Due to the COVID-19 pandemic of 2020, GASB issued GASB Statement No. 95 "*Postponement of the Effective Dates of Certain Authoritative Guidance*", which allow government entities to delay the implementation of any or all Statements/Pronouncements with an effective date beginning after June 15, 2018, up to 18 months.

As of July 1, 2020, the County adopted GASB Statement No. 84, "*Fiduciary Activities*". The implementation of this standard is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify component units and postemployment benefit arrangements that are fiduciary activities.

As of July 1, 2020, the County adopted GASB Statement No. 90, "*Majority Equity Interests*". The implementation of this standard is to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value.

As of July 1, 2020, the county early implemented GASB Statement No. 98, "*The Annual Comprehensive Financial Report*". The implementation of this standard is to address references in authoritative literature to the term *comprehensive annual financial report*. This statement replaces an existing term but does not otherwise establish new accounting and financial reporting requirements.

Truckee Meadows Fire Protection District (TMFPD)

Early Implementation of GASB Statement No. 89

As of July 1, 2020, the Truckee Meadows Fire Protection District early implemented GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*. The implementation of this standard requires interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles in financial statements prepared using the current financial resources measurement focus and recognized as an expense in financial statements prepared using the economic resources measurement focus. In accordance with this standard, TMFPD has recorded all interest as an expenditure in the debt service fund and as an expense in the Statement of Net Position.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

Annual budgets are adopted on a basis consistent with GAAP for all funds except trust and agency funds, which do not require budgets. All annual appropriations lapse at fiscal year-end.

The County adheres to the Local Government Budget Act (NRS 354.470-626) incorporated within State Statutes and the procedures set by the Nevada Department of Taxation (NDT) to establish the budgetary data reflected in these financial statements. The BCC adopts the budget on or before June 1 and files it with the NDT.

The legal level of budgetary control is at the function level for each of the governmental funds and by the combined operating and non-operating expenses in proprietary funds. Statutes do not require that capital outlay, debt service payments and certain other non-cash transactions normally reflected in the balance sheet of proprietary funds be limited by the budget.

All budget amounts presented in these financial statements and schedules reflect the budget as amended by legally authorized revisions during the year. Original budgets are provided for the General Fund and major special revenue funds in compliance with reporting requirements. The Comptroller or Budget Manager may approve budget adjustments within a function. Budget

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
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(CONTINUED)

adjustments between functions or funds may be approved by the Comptroller or Budget Manager with BCC notification. Adjustments that affect fund balance, increase original budget or affect the contingency account require BCC approval.

Encumbrance accounting is employed in governmental and proprietary funds. In governmental funds, encumbrances, which include purchase orders and contracts awarded for which goods and services have not been received at year-end, are reappropriated in the subsequent year and are reported as restricted, committed or assigned fund balances, as appropriate. An augmentation of \$35 million for encumbrances and restricted resources that have multiple year budgets was reappropriated in the new fiscal year.

Augmentations from beginning fund balance or previously unbudgeted resources for governmental funds in the current fiscal year were \$6 million. There are no augmentations in the current year for enterprise funds.

Compliance

Management believes that the County conformed to all significant statutory and administrative code constraints on its financial administration during the fiscal year. A negative balance of (\$4.4 million) appears on the Truckee River Flood Management Infrastructure Fund, Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual under the Public Safety Expenditures. The Capital Facilities Cash Fund shows a negative balance of (\$1,146) on the Schedule of Revenues, Expenditures and Changes in Fund Balance-Budget and actual under the Intergovernmental function expenditures. The negative amounts reported above are allowed under NRS 354.626 section 2 (k) – "The receipt by a local government of increased revenue that: (1) was not anticipated in the preparation of the final budget of the local government; and (2) is required by statute to be remitted to another governmental entity." A negative variance of (\$9.3 million) appears in the Debt Service fund and a negative variance of (\$352,924) appears in the Special Assessment Debt Service Fund. These two negative amounts reported are allowed under the above listed NRS and NRS 354.626 section 1 "No governing body or member...in excess of the amounts appropriated for the function, other than bond repayments, medium-term obligation repayments and any other long-term contract expressly authorized by law."

Truckee Meadows Fire Protection District (TMFPD)

TMFPD's Emergency Fund had a deficit fund balance of \$42,675. TMFPD provided fire support to other local governments during the fiscal year ending June 30, 2021. These support services are reimbursable under agreements with other fire agencies. TMFPD augmented its budget for anticipated revenues to be collected from these other agencies. The deficit balance and over-appropriation occurred due to the timing of reimbursements. TMFPD was unable to collect a significant portion of reimbursement receivables within the revenue recognition period of 60 days after year end and therefore \$1,825,674 were recognized as unavailable revenue. Therefore, this is an apparent violation of Nevada Revised Statutes (NRS) 354.626.

While it appears that the actual expenditures of the Debt Service Fund are over the statutory limit by \$5,604, and the actual expenses, of the Workers' Compensation Internal Service Fund are over the statutory limit by \$396,146, NRS provides exceptions. Per NRS 354.626 subsection 1, bond repayments are exempt and NRS 354.626 subsection 2 provides an exception directly related to a program of insurance.

NOTE 3 – CASH AND INVESTMENTS

In accordance with Nevada Revised Statutes (NRS), the County's cash is deposited with insured banks and insured credit unions and those deposits that are not within the limits of insurance must be secured by collateral. At year end, the County's carrying amount of deposits was \$57,117,757 and the bank balance was \$27,438,559. The difference between the carrying amount and bank balance results from outstanding checks and deposits not yet reflected in the banks' records.

Custodial Credit Risk – Deposits

All deposits are subject to custodial credit risk, which is the risk that the County's deposits may not be returned to it in the event of a bank failure. Bank balances were covered by the Federal Depository Insurance Corporation, the Securities Investor Protection Corporation, collateral held by the County's agent in the County's name or by collateral held by depositories in the name of the Nevada Collateral Pool, and were not exposed to custodial credit risk. According to NRS 356.020, all monies deposited by a County Treasurer that are not within the limits of insurance provided by an instrumentality of the United States must be secured by collateral composed of the same types of securities allowed for investments which are identified below. The County participates in the State of Nevada Collateral Pool which requires depositories to maintain as collateral acceptable securities having a fair market value of at least 102 percent of the amount of the uninsured balances of the public money held by the depository. Under NRS 356.360, the State Treasurer manages and monitors all collateral for all public monies deposited by members of the pool.

WASHOE COUNTY, NEVADA
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(CONTINUED)

Investments

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

NRS 355.172 requires the County Treasurer or her agent to take physical possession of securities purchased as an investment by the County in the name of the County. If the securities purchased are subject to repurchase by the seller, the County may, in lieu of the requirement of possession, obtain a fully perfected, first-priority security interest having a fair market value equal to or greater than the repurchase price of the securities.

Investments are recorded at fair value. Earnings and/or losses on investments are allocated to certain funds based on average daily cash balances.

As of June 30, 2021, the County had the following investments and maturities:

	INVESTMENT MATURITIES (IN YEARS)				
	Fair Value	Less than 1	1 to 4	4 to 6	6 to 10
Investments:					
Money Market Mutual Funds	\$ 2,428,220	\$ 2,428,220	\$ -	\$ -	\$ -
Negotiable Certificates of Deposit	79,305,707	58,831,046	20,474,661	-	-
NV Local Government Investment Pool	148,311,387	148,311,387	-	-	-
U.S. Treasury Securities	162,633,768	20,994,581	78,623,414	41,854,918	21,160,855
U.S. Agency Bonds/Notes/MBS/CMO	174,184,861	22,979,540	114,064,177	29,814,935	7,326,209
Supra-National Agency Bond/Note	2,931,556	-	2,931,556	-	-
Asset Backed Securities/Collateralized Mortgage Obligations	11,180,545	-	7,285,674	3,894,871	-
Corporate Notes/Commercial Paper	129,421,606	76,399,429	51,624,945	1,397,232	-
Total Investments	710,397,650	329,944,203	275,004,427	76,961,956	28,487,064
Total Cash (includes TMFPD)	57,117,757	57,117,757	-	-	-
Total Cash and Investments¹	\$ 767,515,407	\$ 387,061,960	\$ 275,004,427	\$ 76,961,956	\$ 28,487,064

¹Total cash and investments include restricted cash, purchased interest, Truckee Meadows Fire Protection District and the NV Local Government Investment Pool.

The NV Local Government Investment Pool (LGIP) is an unrated external pool regulated by Nevada Revised Statute 355, administered by the State Treasurer with oversight by the State of Nevada Board of Finance. The County deposits monies with the State Treasurer to be pooled with monies of other local governments for investment in the local government pooled investment fund. The County's investment in the LGIP is equal to its original investment plus monthly allocation of interest income and realized/unrealized gains and losses, which is the same as the value of the pool shares.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. This risk can be reduced by diversifying the durations of the fixed-income investments that are held at a given time. As a means of limiting its exposure to fair value losses arising from rising interest rates, the County's investment policy requires twelve to eighteen months of projected cash flow to be in investments maturing in one year or less. Investments maturing in less than one year at June 30, 2021 were 43% of the County's total cash and investments. The County's strategic investment plan seeks to obtain the desired average maturity of 2 to 4 years. The weighted average maturity at June 30, 2021, was 2 years.

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
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(CONTINUED)

The County invests in the following types of securities that are, considered to be highly sensitive to interest rate changes:

Investment	Fair Market	% of Total
<u>U.S. Agency Mortgage Backed Securities and Collateralized Mortgage Obligations</u>		
When interest rates fall, mortgages are refinanced and paid off early and the reduced stream of future interest payments diminish fair value.	\$ 11,180,545	1.6%
<u>Callable U.S. Agency and Corporate Note Securities</u>		
On specified dates the issuer can call the security. Because they are subject to early repayment, the fair value of these securities is more sensitive in a period of declining interest rates.	46,939,645	6.6%
Total	\$ 58,120,190	

Credit Risk

NRS allows investments in obligations of the U.S. Treasury and U.S. agencies, municipal bonds issued by local governments of the State, corporate bonds rated "A" or better by a nationally recognized rating service, commercial paper rated "A-1," "P-1" or better by a nationally recognized rating service, repurchase agreements, certificates of deposit, money market mutual funds rated "AAA" by a nationally recognized rating service or other securities in which banking institutions may legally invest.

As of June 30, 2021, the County's investments are rated as follows:

S&P Rating	Money Market Mutual Funds	Negotiable Certificates of Deposit	U.S. Treasury Securities	Supra-National Agency Bonds/Notes	U.S. Agencies	Corporate Notes/Commercial Paper	Asset Backed Securities/Collateralized Mortgage Obligations	NV Local Government Investment Pool	Fair Value
AAAm	\$ 2,428,220	-	-	-	-	-	-	-	\$ 2,428,220
AAA	-	-	-	2,931,556	-	5,008,841	8,068,567	-	16,008,964
AA+	-	-	162,633,767	-	161,248,771	7,288,710	12,936,091	-	344,107,339
AA	-	-	-	-	-	12,234,697	-	-	12,234,697
AA-	-	8,875,505	-	-	-	5,248,599	-	-	14,124,104
A+	-	8,585,062	-	-	-	11,812,569	-	-	20,397,631
A	-	3,014,094	-	-	-	10,811,326	-	-	13,825,420
A-	-	-	-	-	-	8,743,508	-	-	8,743,508
A-1+	-	12,997,959	-	-	-	-	-	-	12,997,959
A-1	-	45,833,087	-	-	-	60,987,054	-	-	106,820,141
BBB+	-	-	-	-	-	7,286,302	-	-	7,286,302
Unrated	-	-	-	-	-	-	3,111,978	148,311,387	151,423,365
	\$ 2,428,220	\$ 79,305,707	\$ 162,633,767	\$ 2,931,556	\$ 161,248,771	\$ 129,421,606	\$ 24,116,636	\$ 148,311,387	\$ 710,397,650

Concentration of Credit Risk

The County's investment policy places no limit on amounts invested in direct obligations of the U.S. Treasury and securities backed by the full faith and credit of the U.S. Government, while placing the following limits per issuer on all other securities: Federal Agency Securities, 35%; Federal Agency Mortgage Backed Securities, 15%; Bonds and notes guaranteed by the International Bank for Reconstruction and Development, 15%; Money Market Funds, 45%; Corporate bonds and notes, 5%; Certificates of deposit, 5%; Obligations issued by local governments of the State of Nevada, 10% and Local Government Pooled Investment Fund (LGIP), 25%.

At June 30, 2021, the following investments exceeded 5% of the County's total:

Fannie Mae	15.5%
Freddie Mac	7.6%
U.S. Treasury Securities	22.9%

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

External Investment Pool

Pooled investments are carried at fair value determined by quoted market prices, net of accrued interest. All pooled investments are physically collateralized and held by Wells Fargo Bank.

The County administers an external investment pool combining County money with voluntary investments from Truckee Meadows Fire Protection District, Regional Transportation Commission, Nevada Works, Western Regional Water Commission, Washoe County, Nevada OPEB Trust, Truckee River Flood Management Authority, the Library Investment Fund, the Deferred Compensation Fund and Southwest Pointe Arrowcreek Fund. The BCC has overall responsibility for investment of County funds, including the Investment Trust Fund, in accordance with NRS 355.175. The Washoe County Chief Investment Official is the Washoe County Treasurer, under authority delegated by the BCC. The Investment Committee, created by Washoe County Code Section 15.220, has been delegated the investment decision making authority in the County and serves also in an advisory capacity to the Treasurer and BCC. The external investment pool is not registered with the SEC as an investment company. PFM Asset Management, LLC determines the fair value of the County investments monthly. The County has not provided or obtained any legally binding guarantees during the period to support the value of shares.

The participants' share and redemption value are calculated using the same method. Each participant's share is equal to their investment plus or minus the monthly allocation of net income, realized and unrealized gains and losses. The determination of realized gains and losses is independent of the determination of the net change in the fair value of investments. Gains and losses of the current period include unrealized amounts from prior periods.

Investments held in the external investment pool at June 30, 2021 were:

Investment Type	Fair Value	Principal Amount/ No. of Shares	Rate	Maturity Dates
Negotiable Certificates of Deposit	\$ 79,302,673	78,960,000	.18-2.04%	07/02/2021-03/17/2023
U. S. Treasury Securities	162,508,067	158,890,000	.125-3.125%	10/15/2021-11/15/2030
NV Local Government Investment Pool	148,311,387	148,311,387	N/A	N/A
Supra-National Agency Bond/Note	2,931,556	2,940,000	0.25%	11/24/2023
Fed Agency Bonds/Notes	161,064,439	159,790,000	.25-6.75%	01/05/2022-08/05/2030
Fed Agency Mortgage Backed Securities	172,026	171,099	3.00%	06/1/2022
Fed Agency Collateralized Mortgage Obligations	12,936,091	12,647,762	.569-3.56%	09/01/2021-01/01/2028
Asset Backed Securities/Collateralized Mortgage	11,180,545	11,090,298	.27-2.79%	07/15/2022-02/17/2026
Corporate Notes/Commercial Paper	129,381,312	126,642,000	0.00-5.250%	07/12/2021-11/13/2025
Total Investments in Pool	\$ <u>707,788,096</u>			

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

External Investment Pool
Statement of Net Position as of June 30, 2021

Assets:	FY2021
Cash	\$ 40,432,736
Investments:	
Certificates of Deposit	79,305,707
U.S. Treasury Securities	162,633,767
NV Local Government Investment Pool	148,311,387
Supra-National Agency Bond/Rate	2,931,556
U.S. Agency Securities	161,248,771
Collateralized Mortgage Obligations/Asset Backed Securities	24,116,636
Corporate Notes	129,421,606
Interest Receivable	1,591,373
Total Assets	\$ 749,993,539
Net Position:	
Internal participants	\$ 549,714,496
Component Units:	
Truckee Meadows Fire Protection District	19,751,073
External participants	180,527,970
Total Net Position Held in Trust for Pool Participants (\$1.00/par)	\$ 749,993,539

External Investment Pool
Statement of Changes in Net Position for the Year Ended June 30, 2021

Additions:	FY21
Investment earnings	\$ 7,487,621
Net realized gain (loss) on investments	2,190,381
Net increase (decrease) in fair value of investments	(8,793,461)
Increase in net position resulting from operations	884,541
Net capital share transactions	177,873,740
Change in Net Position	178,758,281
Net Position, July 1	571,235,258
Net Position, June 30	\$ 749,993,539

WASHOE COUNTY, NEVADA
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JUNE 30, 2021
(CONTINUED)

Investments are recorded at fair value and the following table shows the Fair Value Measurements used:

Investments Measured at Fair Value				
June 30, 2021				
		Fair Value Measurement Using:		
	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by fair value level				
Debt securities				
Money Market Mutual Funds	\$ 2,428,220	\$ 2,428,220	\$ -	\$ -
Certificates of Deposit	79,305,707	79,305,707	-	-
U.S. Treasury Securities	162,633,768	162,633,768	-	-
Supra-National Agency Bond/Note	2,931,556	2,931,556	-	-
U.S. Agency Securities	174,184,861	174,184,861	-	-
Collateralized Mortgage Obligations/Asset Backed Securities	11,180,545	-	11,180,545	-
Corporate Notes/Commercial Paper	129,421,606	-	129,421,606	-
Total debt securities	\$ 562,086,263	\$ 421,484,112	\$ 140,602,151	\$ -
Total investments by fair value level	\$ 562,086,263	\$ 421,484,112	\$ 140,602,151	\$ -
Investments not required to be measured at fair value:				
NV Local Government Investment Pool	148,311,387			
Total Investments	\$ 710,397,650			

Debt and equity securities classified in level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Investments categorized as Level 2 are valued at fair value based on the observable market prices on the underlying assets held by the pool or fund less liabilities. The market approach uses prices and other relevant information generated by market transactions involving identical or comparable assets, liabilities, or a group of assets and liabilities. Information is obtained from the Washoe County's investment firm, PFM Asset Management, LLC.

NOTE 4 – RESTRICTED CASH AND INVESTMENTS

Restricted cash and investments include amounts restricted for future debt service and reserves as required by bond covenants and ordinances; reserves restricted for projects for the HUD Neighborhood Stabilization Program; and reserves restricted for workers' compensation claims pursuant to NRS 616B.300. Restricted cash and investments at June 30, 2021, were as follows:

	Debt Service and Reserves	Projects	Claims	Total
<u>Governmental Funds and Governmental Activities</u>				
General Fund	\$ 750,000	\$ -	\$ -	\$ 750,000
Other Restricted Fund	-	35,060	-	35,060
Total Governmental Funds	750,000	35,060	-	785,060
<u>Internal Service Funds:</u>				
Risk Management Fund	-	-	2,274,000	2,274,000
Total Governmental Activities	750,000	35,060	2,274,000	3,059,060
<u>Proprietary Funds and Business-type Activities</u>				
Utilities Fund	1,237,778	-	-	1,237,778
Total Restricted Cash and Investments	\$ 1,987,778	\$ 35,060	\$ 2,274,000	\$ 4,296,838

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

Truckee Meadows Fire Protection District (TMFPD)

Truckee Meadows Fire Protection District (TMFPD) had restricted cash and investments in the amount of \$906,806 in the Capital Projects Fund from the proceeds of debt issued for the acquisition of properties for fire stations, including fixtures, structures, stations, other buildings, and sites.

NOTE 5 – LONG-TERM ASSETS

Governmental Activities

Long-term assets in governmental activities total \$21,982,786 which include \$14,763,538 in long-term prepaids for equipment and building leases/deposits. Also included is \$331,259 in prepaid bond insurance and a note receivable of \$6,887,990 due from partner agencies in the Nevada Shared Radio System.

Business-type Activities

Long-term assets in business-type activities include \$150,557 in long-term receivables in the Utilities Fund.

NOTE 6 – CAPITAL ASSETS

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Capital Assets - Governmental Activities</u>				
Capital assets, not being depreciated:				
Land and land use rights	\$ 150,726,870	\$ 341,916	\$ -	\$ 151,068,786
Construction in progress	24,707,335	8,119,677	16,586,368	16,240,644
Total capital assets not being depreciated	175,434,205	8,461,593	16,586,368	167,309,430
Capital assets being depreciated:				
Land improvements	72,453,620	-	-	72,453,620
Buildings/improvements	332,338,851	1,186,831	-	333,525,682
Infrastructure	608,377,438	11,545,012	-	619,922,450
Equipment	92,647,528	7,698,936	1,579,851	98,766,613
Software	20,746,101	350,609	-	21,096,710
Total capital assets being depreciated	1,126,563,538	20,781,388	1,579,851	1,145,765,075
Less accumulated depreciation for:				
Land improvements	51,419,743	2,251,513	-	53,671,256
Buildings/improvements	174,746,977	8,539,193	-	183,286,170
Infrastructure	522,915,262	12,998,220	-	535,913,482
Equipment	74,432,728	4,870,786	1,122,416	78,181,098
Software	18,868,311	549,142	-	19,417,453
Total accumulated depreciation	842,383,021	29,208,854	1,122,416	870,469,459
Net capital assets being depreciated	284,180,517	(8,427,466)	457,435	275,295,616
Governmental activities capital assets, net	\$ 459,614,722	\$ 34,127	\$ 17,043,803	\$ 442,605,046

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

Depreciation expense was charged to functions/programs for the governmental activities as follows:

Governmental Activities:	
General government	\$ 3,163,732
Judicial	2,386,649
Public safety	5,480,406
Public works	14,154,588
Health and sanitation	152,538
Welfare	732,046
Culture and recreation	3,135,337
Community support	3,558
Total Depreciation Expense - Governmental Activities	<u>\$ 29,208,854</u>

	Beginning Balances	Increases	Decreases	Ending Balances
Capital Assets - Business-type Activities				
Capital assets not being depreciated:				
Land and land use rights	\$ 7,943,066	\$ 325,000	\$ -	\$ 8,268,066
Plant capacity	825,150	-	-	825,150
Construction in progress	7,382,446	19,512,321	1,007,133	25,887,634
Total capital assets not being depreciated	16,150,662	19,837,321	1,007,133	34,980,850
Capital assets being depreciated:				
Land improvements	6,485,381	-	-	6,485,381
Buildings/improvements	60,559,205	170,096	-	60,729,301
Infrastructure	131,546,129	3,027,964	40,000	134,534,093
Equipment	1,028,217	355,357	-	1,383,574
Software	1,076,630	-	-	1,076,630
Plant, well capacity	2,368,822	-	-	2,368,822
Total capital assets being depreciated	203,064,384	3,553,417	40,000	206,577,801
Less accumulated depreciation for:				
Land improvements	4,351,173	166,217	-	4,517,390
Buildings/improvements	21,835,838	1,194,620	-	23,030,458
Infrastructure	43,641,216	2,618,251	34,479	46,224,988
Equipment	922,313	19,463	-	941,776
Software	951,264	20,059	-	971,323
Plant, well capacity	1,489,555	59,221	-	1,548,776
Total accumulated depreciation	73,191,359	4,077,831	34,479	77,234,711
Net capital assets being depreciated	129,873,025	(524,414)	5,521	129,343,090
Business-type activities capital assets, net	<u>\$ 146,023,687</u>	<u>\$ 19,312,907</u>	<u>\$ 1,012,654</u>	<u>\$ 164,323,940</u>

Depreciation expense was charged to functions/programs for business activities as follows:

Business-Type Activities:	
Utilities	\$ 3,984,318
Building and safety	20,058
Golf courses	73,455
Total Depreciation Expense - Business-type Activities	<u>\$ 4,077,831</u>

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

Net capital assets at June 30, 2021, for the discretely presented component unit were:

		Truckee Meadows Fire Protection District
<u>Net Capital Assets</u>		
Capital assets not being depreciated	\$	7,149,013
Capital assets being depreciated		<u>25,299,479</u>
Capital assets, net	\$	<u><u>32,448,492</u></u>

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

NOTE 7 – COMMITMENTS, CONTINGENCIES, AND OTHER LIABILITIES

Commitments

The County utilizes encumbrance accounting to identify fund commitments. Major commitments, generally contracts in excess of \$100,000, are entered into for construction projects or longer term service arrangements that can span several years.

Construction in progress and major commitments for governmental activities and business-type activities are:

	<u>CIP Balance</u> <u>June 30, 2021</u>	<u>Major</u> <u>Commitments</u>
<u>Governmental Funds and Governmental Activities</u>		
Major Governmental Funds:		
General Fund:		
Service contracts	\$ -	\$ 1,753,529
Child Protective Services		
Case management and support services	-	117,208
Other Restricted		
Service contracts	-	598,660
Total Major Governmental Funds	\$ -	\$ 2,469,397
Nonmajor Governmental Funds:		
Special Revenue Funds:		
Service contracts	-	2,401,138
Case management and support services	-	405,563
Road infrastructure	-	1,591,081
Total Special Revenue Funds	\$ -	\$ 4,397,782
Internal Service Funds:		
Service contracts	-	11,381,309
Vehicles and equipment	2,538,068	1,205,309
Total Internal Service Funds	\$ 2,538,068	\$ 12,586,618
Capital Projects Funds:		
Building infrastructure projects	1,737,410	3,121,310
Parks and open space projects	2,018,192	51,971
Public safety communications, technology	1,772,044	-
Community services projects	7,865,930	-
Technology improvements	309,000	-
Water quality improvement projects	-	-
Total Capital Projects Funds	\$ 13,702,576	\$ 3,173,281
Total Governmental Funds / Governmental Activities	\$ 16,240,644	\$ 22,627,078
<u>Business-Type Funds:</u>		
Building and Safety		
Service contracts	25,887,634	20,229,807
Total Business-Type Funds	\$ 25,887,634	\$ 20,229,807

Contingencies

The County is involved in various lawsuits. The outcome of these lawsuits is not presently determinable; however, management does not anticipate that they would materially impact the financial position of the County.

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

The County is contingently liable on the following Reno-Sparks Convention & Visitors Authority (RSCVA) bonds:

RSCVA Refunding Bonds, Series 2021	\$ 65,760,000
Total RSCVA Bonds	\$ 65,760,000

Although the County is contingently liable for the general obligation bonds of RSCVA in the event of a default, it is anticipated that RSCVA resources would be reallocated to retire the bonds. Therefore, management believes that the likelihood of the County assuming the debt is remote.

Other Liabilities

Governmental Activities

Other liabilities in governmental activities consist of deposits and amounts due to others of \$3,563,840 in the General Fund for deposits and bail related to pending court cases or investigations, \$331,418 in other governmental funds for other customer and security deposits. For refundable deposits for park facilities and developer performance guarantees, there is \$17,864 in other governmental funds. There is \$336,166 recorded in the Health Benefits Fund.

Business-type Activities

Other liabilities in business-type activities include \$376,095 for customer deposits in the Utilities Fund.

Truckee Meadows Fire Protection District (TMFPD)

On June 23, 2020, TMFPD entered into an Interlocal Agreement to provide for financing, development, operation, and management of the Washoe County Regional Communications P25 Radio System. Under the terms of the agreement, TMFPD has committed to paying for an allocated portion of Washoe County's debt obligation to upgrade the existing radio communication system to address new technology requirement and aging/availability issues, radio coverage, and mutual aid interconnection. TMFPD paid Washoe County \$65,250 during the fiscal year ending June 30, 2021. TMFPD's remaining payments to Washoe County for their portion of the debt is \$692,678 in principal and \$178,688 in interest with average annual payments of \$62,664 over the remaining term of 14 years.

NOTE 8 – UNEARNED REVENUE AND DEFERRED INFLOWS OF RESOURCES

Unearned revenue in connection with resources that have been received, but not yet earned is reported as a liability for governmental activities.

Deferred inflows of resources represent an acquisition of net position that applies to a future period or periods and so will not be recognized as an inflow of resources (revenue) until that time. Governmental funds reported \$11.0 million in deferred inflows of resources related to unavailable revenue.

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

At the end of the current fiscal year, major components of unavailable and unearned revenue reported for governmental funds were as follows:

	General Fund	Child Protective Services Fund	Other Restricted Fund	Nonmajor Governmental Funds	Total
Liabilities					
Unearned revenue:					
Grants revenue	\$ -	\$ -	\$ 47,912,243	\$ -	\$ 47,912,243
Total Unearned Revenue	\$ -	\$ -	\$ 47,912,243	\$ -	\$ 47,912,243
Deferred Inflows of Resources					
Unavailable revenue:					
Ad valorem taxes	\$ 1,196,886	\$ 42,506	\$ 10,629	\$ 204,447	\$ 1,454,468
Grants and other revenue	-	236,525	5,793,665	3,490,854	9,521,044
Total Unavailable Revenue	\$ 1,196,886	\$ 279,031	\$ 5,804,294	\$ 3,695,301	\$ 10,975,512

Unearned revenue in business-type activities consists of \$131,859 for water rights leases and unearned utility revenue in the Utilities Fund and of \$1,709,007 for unearned permit fees and plan checks fee revenue in the Building and Safety fund. The Building and Safety fund also has a noncurrent unearned revenue of \$2,122.

Discretely Presented Component Unit

At the end of the current fiscal year, major components of unavailable revenue reported for discretely presented component unit was as follows:

	Truckee Meadows Fire Protection District		
	TMFPD General Fund	TMFPD Emergency Fund	Total
Deferred Inflows of Resources			
Unavailable revenue:			
Property taxes	\$ 90,166	\$ -	\$ 90,166
Reimbursements	51,903	1,825,674	1,877,577
Total Unavailable Revenue	\$ 142,069	\$ 1,825,674	\$ 1,967,743

NOTE 9 – LONG-TERM OBLIGATIONS

Current Refundings

On October 29, 2020, Washoe County issued \$9,695,000 General Obligation (Limited Tax) Refunding Bonds, (additionally secured by pledged revenues), Series 2020B. The proceeds were used for a current refunding totaling \$10,759,182 of the outstanding principal for the General Obligation (Limited Tax) 2019B Refunding Bonds (additionally secured by pledged revenues), the General Obligation (Limited Tax) 2011B Building Refunding Bonds (additionally secured by pledged revenues) and to pay bond issuance costs. Bond principal will be retired annually through fiscal year 2029, commencing November 1, 2021. Interest is payable on November 1 and May 1, commencing on May 1, 2021. The Bonds constitute direct and general obligations of the County, and the full faith and credit of the County is pledged for the payment of principal and interest, subject to Nevada constitutional and statutory limitations regarding the aggregate amount of ad valorem taxes. The bonds have a fixed interest rate of 1.35%.

From the 2020B bond proceeds, \$10,688,182 was deposited in an irrevocable trust account controlled by U.S. Bank and used to call the refunded bonds on October 29, 2020. The refunding was undertaken to reduce total debt service payments over the next ten years by \$364,158 and resulted in an economic gain (difference between the present values of the old and new debt service payments) of \$358,145.

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

Bond Redemptions

The County called \$370,000 in special assessment bonds for early redemption as funds were made available from the early payoff of special assessments.

Defeasance/Early Extinguishment of Debt

The County defeased certain general obligation debt by placing funds from unspent bond proceeds, existing resources and the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on certain previously issued bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements.

As of June 30, 2021, the County had no remaining balances for the defeased portion of past bond issues.

Revenue Bonds

The County has pledged specific revenues to repay bonds in governmental and business-type activities.

Governmental Activities

The County has pledged 15% of the consolidated tax revenue receipts for the repayment of various General Obligation Revenue bonds consisting of the Refunding Bonds Series 2012B, issued between fiscal years 2004 and 2012; Medical Examiner Building Bonds Series 2015A; Safety Refunding 2016B, Nevada Shared Radio System Bonds 2020 and Building and Park Refunding 2020B. The total principal and interest remaining to be paid on the bonds is \$61,187,617 payable through fiscal year 2036. For the current year, principal and interest paid from pledged revenues for the bonds totaled \$5,024,595 and pledged revenues totaled \$21,356,429.

The County has pledged future infrastructure sales tax revenues to repay \$32.3 million in Flood Control Series 2006 and Sales Tax Revenue Refunding Series 2016A bonds. Proceeds from the bonds provided financing, for expansion of, and improvements to, the flood control system. The bonds are intended to be paid solely from infrastructure tax revenues and are payable through fiscal year 2036. Annual principal and interest payments on the bonds are expected to require as much as 18% of the pledged revenues. The total principal and interest remaining to be paid on the bonds is \$26,450,431. For the current year, principal and interest paid for the bonds totaled \$2,296,071 and pledged revenues totaled \$13,037,229.

The County has pledged future car rental fees to repay the direct placements of \$18.5 million of Senior Lien Car Rental Revenue bonds and \$10.0 million Subordinate Lien Car Rental Fee Capital Appreciation Revenue Bonds (Minor League Baseball Stadium Project) Series 2008. Proceeds from the bonds provided financing to acquire, improve, equip, operate and maintain within the County a minor league baseball stadium project. The direct placement bonds are intended to be paid solely from car rental fee revenues and are payable through fiscal year 2056. Annual principal and interest payments on the bonds are expected to require 100% of the car rental fee revenue. The total principal and interest remaining to be paid on the Senior Lien Car Rental Fee Revenue Bonds is \$12.2 million. For the current year, principal and interest paid for the bonds totaled \$1,400,493, and pledged revenues totaled \$1,313,586. Total principal and interest at June 30, 2021 on the Subordinate Lien Car Rental Fee Capital Appreciation Revenue Bonds is \$22.2 million. For the current year, a principal payment of \$58,808 was paid on the bonds on December 1, 2020.

Business-Type Activities

The County has pledged future utility customer revenues and connection fees and investment earnings, net of specified operating expenses, to repay \$17.4 million in direct borrowing utility system revenue bonds issued in fiscal year 2015. Proceeds from the bonds provided financing for expansion of, and improvements to, the utility system. The direct borrowing bonds are intended to be paid solely from utility customer net revenues and are payable through fiscal year 2027.

On December 31, 2014, in connection with the divestment of the water operations, the County amended the bond ordinances authorizing the outstanding general obligation (limited tax) sewer bonds to pledge the net revenues of the Utilities Fund excluding water reserves.

The County has authorized up to \$50 million of bonds through the State of Nevada Revolving Fund Program (SRF). On May 27, 2020, the County has issued \$27 million of maximum principal bonds and made draws during FY20 of \$195,188 and FY21 of \$13,269,485. The County reserves the privilege of issuing the bonds or other securities at any time legal requirements are satisfied.

Principal and interest on the Sewer Bonds are payable from the pledged revenues of the Utilities Fund. There is no impact on the ad valorem tax rate so long as net pledged revenues are sufficient to pay debt service. Annual principal and interest payments on the sewer bonds are expected to require as much as 13% of the utility's net revenues. The total principal and interest remaining

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
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(CONTINUED)

to be paid on the sewer bonds is \$39,656,366. For the current year, principal and interest paid for the sewer and water bonds totaled \$2,494,276. Net pledged revenues totaled \$15,970,573.

Special Assessment Debt

Special assessment bonds are issued to finance improvements that benefit taxpayers in the defined area. Bonds are repaid from assessments levied against these taxpayers and are secured by their real property. In case of deficiencies, the County's General Fund and taxing power further secure all bonds (NRS 271.495). There were no delinquent special assessments outstanding as of June 30, 2021.

The County has pledged future assessment revenues levied on special assessment districts throughout the County to repay \$10.3 million in various local improvement bonds issued between fiscal years 2007 and 2011. Proceeds from the bonds provided financing for improvements in roads, water and sewer infrastructure in the various districts. The bonds are intended to be paid solely from assessment revenues and are payable through fiscal year 2032. Annual principal and interest payments on the bonds are expected to require as much as 75% of the assessment revenues. The total principal and interest remaining to be paid on the bonds is \$3,569,952. For the current year, principal and interest paid for the bonds totaled \$766,725 and pledged revenues totaled \$1,015,772.

Legal Debt Margin

The statutory Washoe County debt limit is 10% of the assessed value of all taxable property in Washoe County, as set forth in Chapter 244A.059 of the Nevada Revised Statutes. For the fiscal year ended June 30, 2021, the Legal Debt Margin is \$1.9 billion.

Conduit Debt Obligations

The County has issued several series of revenue bonds for public and private sector activity in the public interest. The public sector revenue bonds are for the cost of constructing and maintaining certain streets and highways in the County. The revenue bonds are paid solely from certain taxes on motor vehicle fuel collected in the County. Private sector revenue bonds have been used for water and gas facilities and hospital facilities. The revenue bonds are paid solely from the revenue derived from the projects for which they were issued. The public and private revenue bonds do not become liabilities of the County under any condition and are therefore excluded from the County's financial statements except for the Reno-Sparks Convention & Authority (RSCVA) debt. (See note 7)

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

Outstanding balances at June 30, 2021 follow:

	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Principal Outstanding</u>
Public Sector			
Reno-Sparks Convention & Visitors Authority (RSCVA)			
RSCVA Refunding bonds, Series 2021	4/6/2021	\$ 65,760,000	\$ 65,760,000
Regional Transportation Commission:			
Highway Revenue Bonds Series 2010E	12/16/2010	\$ 58,775,000	\$ 58,775,000
Highway Revenue Bonds Series 2010F	12/16/2010	\$ 5,385,000	\$ 5,385,000
Sales Tax Improvement Bonds Series 2010H	12/16/2010	20,000,000	20,000,000
Highway Revenue Bonds Series 2018	12/20/2018	183,235,000	173,600,000
Highway Revenue Bonds Series 2019	12/19/2019	56,235,000	54,455,000
Subtotal Public Sector		\$ 389,390,000	\$ 377,975,000
Sierra Pacific Power Company d/b/a NV Energy:			
Gas and Water Facilities Refunding Revenue Bonds			
Public Sector:			
Series 2016B	5/24/2016	\$ 60,230,000	\$ 60,230,000
Series 2016C, 2016D, 2016E and 2016F & 2016G	9/16/2020	\$ 30,000,000	\$ 30,000,000
Series 2016D, 2016E and 2016F & 2016G	4/9/2019	145,000,000	145,000,000
Privately Held:			
Nevada Gas Facilities Refunding Revenue Bonds, Series 2016A	4/15/2020	58,700,000	58,700,000
Subtotal Private Sector		\$ 293,930,000	\$ 293,930,000
Total Conduit Debt		\$ 683,320,000	\$ 671,905,000

Operating Leases

The County leases office space, land and equipment under various operating lease agreements. Total lease payments in fiscal year 2021 were \$3,125,002. Future minimum payments for these leases are:

<u>Year Ending June 30,</u>	<u>Office Space, Land</u>	<u>Equipment</u>	<u>Total</u>
2022	\$ 1,445,209	\$ 1,332,379	\$ 2,777,588
2023	1,262,107	593,351	1,855,458
2024	724,834	267,875	992,709
2025	619,378	72,985	692,363
2026+	10,892,207	-	10,892,207
Totals	\$ 14,943,735	\$ 2,266,590	\$ 17,210,325

The County began a long-term lease on January 1, 2013 for the Sparks Justice Court which expires in fiscal year 2023. The terms of the lease allow uneven and artificially low payments throughout the life of the lease. For fiscal year 2021, an adjustment of \$28,322 (cumulative total of \$42,483) is required to reconcile the amount of expenditures in the General Fund to the straight line expense recognized in the government-wide statements.

Compensated Absences

The liability for compensated absences is included in noncurrent liabilities on the government-wide Statement of Net Position. The liability will be liquidated primarily by the General Fund for governmental activities and by the Utilities Fund for business-type activities. In fiscal year 2021, 85% of compensated absences for governmental activities were paid by the General Fund, and in business-type activities, 62% were paid by the Utilities Fund.

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

Outstanding balances at June 30, 2021 is as follows:

	Governmental Activities	Business-type Activities	Total
Washoe County:			
Vacation	\$ 15,990,386	\$ 269,206	\$ 16,259,592
Sick Leave	10,327,919	156,818	10,484,737
Compensatory Leave	6,658,955	110,240	6,769,195
Benefits	475,219	7,776	482,995
Total Compensated Absences	\$ 33,452,479	\$ 544,040	\$ 33,996,519

Net Other Postemployment Benefits Obligation

Prior to May 11, 2010, when the County established the Washoe County, Nevada OPEB Trust (Note 15), the County financed their net other postemployment benefits obligation on the pay-as-you-go basis with the funds accumulated in the Pre-Funded Retiree Health Benefits Fund. Currently, the OPEB Trust is funded from the General fund.

Due to other Governments – Business Type Activities

The Utilities fund has a liability to an outside government agency in the amount of \$17,581 which is not due within 12 months.

Pollution Remediation Obligation

The pollution remediation activities of the Central Truckee Meadows Remediation District (CTMRD) are paid for through an annual charge billed directly to residents and businesses within its boundaries. Accordingly, the CTMRD's pollution remediation obligation is limited to the net position accumulated by the fund for payment of future remediation related expenditures. All of the assets of CTMRD are held for remediation and are offset by a long-term liability for remediation. As of June 30, 2021, the remediation liability for net position held in CTMRD was \$4,770,578.

Claims and Judgments

The claims and judgments liability of \$23,030,000 consists of pending property and liability claims, workers' compensation claims, and unprocessed health benefits claims. These claims will be liquidated through the Risk Management and Health Benefits Internal Service Funds (Note 16). The Risk Management and Health Benefits Funds finance the payment of claims by charging other funds based on management's assessment of the relative insurance risk that should be assumed by individual funds or, as needed, through transfers from the General Fund.

Property Tax Refunds

The County was the defendant in various lawsuits with property owners disputing the County Assessor's valuation methods used for property within the Lake Tahoe Basin. The County vigorously defends the Assessor's valuations; however, in August 2020 the Board of County Commissioners approved a settlement agreement that would dismiss the case resulting in a roll back of property values and subsequent refunds in the amount of \$23,800,000. These property owner's claims will be paid starting July 1, 2021 by charging other funds based on management's assessment of the original property taxes paid that should be assumed by individual funds or, as needed, through transfers from the General Fund.

Discretely Presented Component Unit:

General obligation bonds

Truckee Meadow Fire Protection District (TMFPD) issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities and equipment. General obligation bonds are direct obligations and pledge the full faith and credit of TMFPD and are additionally secured by a pledge of 15% of certain proceeds of liquor taxes, tobacco taxes, real property transfer taxes, basic governmental services tax and basic and supplemental sales taxes. During the fiscal year 2021, principal and interest paid on the bonds totaled \$156,635 and pledged revenues totaled \$1,559,487.

TMFPD issued general obligation capital improvement bonds in the year ended June 30, 2021 to provide funds for fire station projects. These bonds will be repaid from all legally available funds of TMFPD, including its capital projects fund and its general fund. The bonds have a stated rate of interest of 1.53% and are payable in equal installments over the next 15 years.

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

General obligation bonds outstanding on June 30, 2021, are as follows:

	<u>Date of Issue</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Original Note / Issue</u>	<u>Principal Outstanding June 30, 2021</u>
Direct Placement: General Obligations:					
Medium Term Equipment Bonds Series 2020	03/2020	03/2030	1.50%	\$ 4,415,000	\$ 4,006,000
Capital Improvement Bonds Series 2020	10/2020	06/3035	1.53%	<u>2,100,000</u>	<u>1,963,000</u>
Total General Obligation Bonds				<u>\$ 6,515,000</u>	<u>\$ 5,969,000</u>

TMFPD outstanding medium-term equipment bonds related to governmental activities of \$4,006,000 contain a provision that in an event of default, the bond owner may institute legal proceedings against TMFPD and the interest rate may be increased to 1.92% annually.

TMFPD liability of \$6,923,158 for compensated absences is included in their noncurrent liabilities on the government-wide Statement of Net Position. TMFPD compensated absences are generally liquidated from the TMFPD General Fund.

Prior to July 1, 2010, when TMFPD joined the Washoe County, Nevada OPEB Trust (Note 15), they financed their net other postemployment benefits on the pay-as-you-go basis with the funds accumulated in the TMFPD Pre-Funded Retiree Health Benefits Fund.

TMFPD claims and judgments liability of \$1,920,089 mainly consisted of workers' compensation claims. These claims will be liquidated through TMFPD Workers Compensation Fund (Note 16). The TMFPD Workers' Compensation Fund finances the payment of claims through transfers from the TMFPD General Fund.

Interest expense of \$86,056 was recorded by TMFPD for FY21.

At June 30, 2017, the net other postemployment benefit liability for Sierra Fire Protection District (SFPD) was merged into the TMFPD's OPEB Trust. SFPD provides other postemployment benefits through the Sierra Fire Protection District Retiree Group Medical Plan, a single-employer defined benefit plan, which was administered through the Washoe County, Nevada OPEB Trust (Trust), an irrevocable trust (Note 15). Contributions to the Trust are now made from TMFPD General Fund and are established each year through the annual budget process by the District's Board of Fire Commissioners.

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

NOTE 10 – LONG-TERM OBLIGATIONS ACTIVITY	Date of Issue	Maturity Date	Interest Rate	Original Note / Issue
GOVERNMENTAL ACTIVITIES				
General Obligation Bonds				
Ad Valorem:				
Various Purpose Refunding Series 2012A	08/2012	03/2030	3.0 - 4.0	\$ 18,090,000
Notes from direct borrowings and direct placements:				
Parks and Library Refunding Series 2019A	05/2019	05/2026	2.62	8,359,000
Total Ad Valorem Bonds				
Revenue: (Note 9)				
Flood Control Series 2006 *	05/2006	12/2035	Variable	21,000,000
Refunding Bonds Series 2012B	08/2012	03/2027	1.0 - 3.0	27,580,000
Medical Examiner Bldg 2015	08/2015	03/2035	2.0 - 5.0	12,000,000
Public Safety Refunding Series 2016B	03/2016	03/2036	2.0 - 5.0	9,800,000
Notes from direct borrowings and direct placements:				
Building and Parks Bonds Refunding Series 2019B	08/2019	05/2030	2.30	10,694,000
Building and Parks Bonds Refunding Series 2020B	10/2020	11/2029	1.35	9,695,000
NSRS Series 2020	09/2020	08/2035	2.0 - 5.0	9,135,000
Total General Obligation Revenue Bonds				
Total General Obligation Bonds				
Revenue Bonds (Note 9)				
Notes from direct borrowings and direct placements:				
Senior Lien Car Rental Fee Series 2008 **	02/2008	12/2027	Variable	18,500,000
Subordinate Lien Car Rental Fee Series 2008*****	02/2008	12/2057	7.0	9,999,845
Sales Tax Revenue Refunding Series 2016A	03/2016	12/2028	3.0 - 5.0	11,305,000
Total Revenue Bonds				
Special Assessment Bonds (with governmental commitment) (Note 9)				
SAD 37: Spanish Spring Sewer Phase 1a	05/2007	05/2027	4.35	728,813
SAD 39: Lightning W Water System	06/2009	05/2029	7.18	999,268
SAD 32: Spanish Springs Valley Ranches Roads	12/2011	11/2031	3.48	8,592,787
Total Special Assessment Debt				
Unamortized Bond Premium	N/A	N/A	N/A	N/A
Total Unamortized Bond Premium and Discounts				
Total Bonds Payable				

<u>Principal Outstanding June 30, 2020</u>	<u>Additions/ Issued</u>	<u>Reduction/ Principal Matured / Called</u>	<u>Principal Outstanding June 30, 2021</u>	<u>Principal Due in 2021-2022</u>
\$ 12,850,000	\$ -	\$ 1,090,000	\$ 11,760,000	\$ 1,140,000
8,286,000	-	1,289,000	6,997,000	1,327,000
<u>21,136,000</u>	<u>-</u>	<u>2,379,000</u>	<u>18,757,000</u>	<u>2,467,000</u>
14,752,332	-	646,970	14,105,362	676,372
17,345,000	-	2,725,000	14,620,000	2,780,000
10,020,000	-	520,000	9,500,000	535,000
9,395,000	-	445,000	8,950,000	465,000
10,568,000	-	10,568,000	-	-
-	9,695,000	-	9,695,000	734,000
-	9,135,000	-	9,135,000	435,000
<u>62,080,332</u>	<u>18,830,000</u>	<u>14,904,970</u>	<u>66,005,362</u>	<u>5,625,372</u>
<u>83,216,332</u>	<u>18,830,000</u>	<u>17,283,970</u>	<u>84,762,362</u>	<u>8,092,372</u>
11,683,600	-	1,002,400	10,681,200	1,132,300
9,086,169	-	58,807	9,027,362	57,659
10,325,000	-	935,000	9,390,000	980,000
<u>31,094,769</u>	<u>-</u>	<u>1,996,207</u>	<u>29,098,562</u>	<u>2,169,959</u>
148,103	-	46,102	102,001	17,890
201,282	-	90,794	110,488	9,507
3,246,738	-	500,576	2,746,162	219,813
<u>3,596,123</u>	<u>-</u>	<u>637,472</u>	<u>2,958,651</u>	<u>247,210</u>
2,945,671	1,411,219	392,925	3,963,965	-
<u>2,945,671</u>	<u>1,411,219</u>	<u>392,925</u>	<u>3,963,965</u>	<u>-</u>
\$ 120,852,895	\$ 20,241,219	\$ 20,310,574	\$ 120,783,540	\$ 10,509,541

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
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(CONTINUED)

NOTE 10 – LONG-TERM OBLIGATIONS ACTIVITY (CONTINUED)	Date of Issue	Maturity Date	Interest Rate	Original Note / Issue
GOVERNMENTAL ACTIVITIES (Continued)				
Other Liabilities - (Note 9)				
Compensated Absences	N/A	N/A	N/A	\$ N/A
Remediation Obligation	N/A	N/A	N/A	N/A
Claims and Judgments	N/A	N/A	N/A	N/A
Property tax refunds	N/A	N/A	N/A	N/A
Accreted Interest	N/A	N/A	N/A	N/A
Total Other Liabilities				
Total Governmental Activities				
BUSINESS-TYPE ACTIVITIES ***				
General Obligation Bonds				
Revenue: (Note 9)				
Utilities Fund:				
Notes from direct borrowings:				
Sewer Refunding 2015REF	08/2015	07/2026	2.34	17,386,176
SRF Loan 2020	05/2020	10/2049	1.69	27,000,000
Total General Obligation Bonds				
Other Liabilities (Note 9)				
Compensated Absences	N/A	N/A	N/A	N/A
Total Business-Type Activities				
Total Washoe County Obligations				
<p>* Interest on the variable-rate flood control bonds is equal to the sum of BMA (Bond Market Association) Swap Rate plus 0.70%. The interest rate on the outstanding amount was reset on May 1, 2021 to .8141% for the next year. The next interest rate reset will be May 1, 2022.</p> <p>** Interest on the variable-rate senior lien car rental bonds is equal to the greater of: (1) the minimum rate of 3% per annum and (2) the sum of (a) 70% of the swap rate plus (b) 2.22% for each of the reset periods. The rate maximum is 6.5% for December 1, 2012 - November 30, 2017, 7.5% December 1, 2017 - November 30, 2022 and 8% for December 1, 2022- November 30, 2027. The current interest rate is 3.56% with a reset date of December 1, 2022.</p> <p>*** Business-type debt is expected to be retired primarily through operations.</p> <p>**** On December 31, 2014, in connection with the divestment of the water operations, the County amended the bond ordinances authorizing the outstanding general obligation (limited tax) sewer bonds to pledge the net revenues of the Water Resources Fund excluding water reserves</p> <p>***** Interest is compounded thereon on June 1 and December 1 of each year commencing on December 1, 2012 at 7% until the final compounded amount is paid or payment has been provided therefor.</p>				
DISCRETELY PRESENTED COMPONENT UNIT:				
Truckee Meadows Fire Protection District (Note 9)				
General Obligation Bonds				
Revenue: (Note 9)				
TMFPD Fund:				
Notes from direct borrowings:				
TMFPD Medium GO Bond	03/2020	03/2030	1.50	4,415,000
Total General Obligation Bonds				
Other Liabilities - (Note 9)				
Compensated Absences	N/A	N/A	N/A	N/A
Claims and Judgments	N/A	N/A	N/A	N/A
Total Other Liabilities				
Total Truckee Meadows Fire Protection District Activities				

Principal Outstanding June 30, 2020	Additions/ Issued	Reduction/ Principal Matured / Called	Principal Outstanding June 30, 2021	Principal Due in 2021-2022
\$ 30,940,673	\$ 21,707,288	\$ 19,195,482	\$ 33,452,479	\$ 24,687,930
4,903,012	1,269,341	1,401,775	4,770,578	-
23,803,000	-	773,000	23,030,000	11,619,000
23,800,000	-	-	23,800,000	23,800,000
-	12,365,307	-	12,365,307	-
83,446,685	35,341,936	21,370,257	97,418,364	60,106,930
204,299,580	55,583,155	41,680,831	218,201,904	70,616,471
7,352,376	-	2,316,984	5,035,392	1,609,825
195,188	13,269,485	-	13,464,673	-
7,547,564	13,269,485	2,316,984	18,500,065	1,609,825
478,693	276,180	210,833	544,040	401,501
8,026,257	13,545,665	2,527,817	19,044,105	2,011,326
\$ 212,325,837	\$ 69,128,820	\$ 44,208,648	\$ 237,246,009	\$ 72,627,797

\$ 4,415,000	\$ 2,100,000	\$ 546,000	\$ 5,969,000	\$ 543,000
4,415,000	2,100,000	546,000	5,969,000	543,000
\$ 5,599,978	\$ 2,845,599	\$ 2,152,419	\$ 6,293,158	\$ 2,502,882
1,411,418	652,110	143,439	1,920,089	69,204
7,011,396	3,497,709	2,295,858	8,213,247	2,572,086
\$ 11,426,396	\$ 5,597,709	\$ 2,841,858	\$ 14,182,247	\$ 3,115,086

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

NOTE 11 – DEBT SERVICE REQUIREMENTS

The annual requirements to amortize outstanding debt are as follows:

Governmental Activities - Primary Government								
Year Ended June 30,	General Obligation Bonds		Revenue Bonds		Notes from Direct Borrowings and Direct Placements****		Special Assessment Debt	
	Principal*	Interest**	Principal*	Interest	Principal*	Interest***	Principal*	Interest
2022	\$ 5,596,372	\$ 1,522,192	\$ 980,000	\$ 445,000	\$ 3,685,959	\$ 1,087,771	\$ 247,209	\$ 105,812
2023	5,782,111	1,355,211	1,030,000	394,750	4,164,174	1,014,557	247,796	96,771
2024	5,994,248	1,187,373	1,085,000	341,875	4,361,553	887,675	264,271	87,499
2025	6,222,846	1,001,868	1,140,000	286,250	4,593,478	778,521	276,680	77,554
2026	5,257,972	825,334	1,195,000	227,875	4,847,224	658,389	280,067	67,344
2027-2031	17,695,273	2,480,651	3,960,000	303,500	13,149,096	6,089,871	1,488,795	173,644
2032-2036	12,386,540	740,526	-	-	5,759,638	9,733,418	153,833	2,677
2037-2041	-	-	-	-	1,748,601	11,884,270	-	-
2042-2046	-	-	-	-	1,452,273	14,462,263	-	-
2047-2051	-	-	-	-	1,201,293	17,368,280	-	-
2052-2056	-	-	-	-	572,272	7,844,228	-	-
Total	\$ 58,935,362	\$ 9,113,156	\$ 9,390,000	1,999,250	\$ 45,535,562	\$ 71,809,243	\$ 2,958,651	\$ 611,302

Business-type Activities - Primary Government **:**

Year Ended June 30,	Notes from Direct Borrowings	
	Principal*	Interest
2022	\$ 1,609,825	\$ 323,799
2023	1,722,850	495,775
2024	2,610,734	500,857
2025	2,452,063	467,616
2026	2,498,339	437,352
2027-2030	7,606,254	1,540,590
Total	\$ 18,500,064	\$ 3,765,990

*Principal amounts shown exclude discounts and premiums.

**Interest on the variable-rate flood control bonds is calculated at the current rate of 1.597%.

***Interest on the variable-rate senior lien car rental bonds is calculated at the current rate of 3.56%.

**** Includes the following bond issues:

Parks and Library Refunding Series 2019-A (\$8.3M)
 Building and Parks Bonds Refunding Series 2020-B (\$9.7M)
 Senior Lien Rental Fee Series 2008 (\$18.5M)
 Subordinate Lien Car Rental Fee Series (\$9.9M)
 NSRS Series 2020-0 (\$9.135M)

***** Sewer Bonds (SRF Loan) was authorized for \$27 million however only a draw of \$195,188 was issued in FY20 and 4 draws of \$13,269,485 were issued in FY21.

A loan note will be issued by State of Nevada once the \$27 million has been issued.

A loan amortization schedule will be finalized once the full \$27 million has been issued.

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

Governmental Activities-Component Unit (TMFPD)

Year Ended June 30,	<u>Notes from Direct Borrowings</u>	
	<u>Principal*</u>	<u>Interest</u>
2022	\$ 543,000	90,124
2023	552,000	81,941
2024	561,000	73,622
2025	570,000	65,168
2026	579,000	56,578
2027-2031	2,561,000	148,995
2032-2035	603,000	23,241
Total	\$ <u>5,969,000</u>	\$ <u>539,669</u>

NOTE 12 – INTERFUND ACTIVITY

Interfund transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them or, (2) move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments become due or, (3) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Interfund transfers for the year ended June 30, 2021

<u>Transfers from:</u>	<u>Transfers to:</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 21,256,149
	Indigent Tax Levy Fund	22,166,393
	Child Protective Services	447,237
	Other Restricted Funds	-
	Internal Service Fund	3,000,000
	Subtotal	<u>46,869,779</u>
Other Restricted Funds	General Fund	159,788
Other Restricted Funds	Nonmajor Governmental Funds	1,622,053
	Subtotal	<u>1,781,842</u>
Nonmajor Governmental Funds	General Fund	925,077
Nonmajor Governmental Funds	Child Protective Services	7,498,422
Nonmajor Governmental Funds	Nonmajor Governmental Funds	8,964,726
	Subtotal	<u>17,388,225</u>
Total Transfers In/Out		\$ <u>66,039,845</u>

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

Truckee Meadows Fire Protection District

<u>Transfers from:</u>	<u>Transfers to:</u>	Amount
General Fund	Capital Projects Fund	\$ 500,000
Capital Projects Fund	Debt Service Fund	630,204
		<hr/>
Total Transfers In/Out		\$ 1,130,204
		<hr/> <hr/>

The transfer from the General Fund to the Capital Projects Fund was used to move unrestricted one-time savings to fund one-time capital outlay expenditures.

NOTE 13 – FUND BALANCES / NET POSITION

Government-wide Financial Statements

The government-wide Statement of Net Position utilizes a proprietary presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

Restricted resources have externally imposed (statutory, bond covenant, contract or grantor) limitations on their use. Restricted resources are classified either by function, debt service, capital projects, or claims. Resources restricted by function relate to net resources of governmental and enterprise funds whose use is legally limited by outside parties for a specific purpose. The restriction for debt service represents resources legally restricted by State Statute or bond covenants for future debt service requirements of both principal and interest. The amount restricted for capital projects consists of unspent grants, donations, and debt proceeds with third party restrictions for use on specific projects or programs. Net position restricted for claims represents the amount legally required to be held for payment of future claims in the self-insurance funds. The government-wide Statement of Net Position reports \$184,688,877 of restricted net resources for Governmental Activities, all of which is externally imposed.

Unrestricted net position represents available financial resources of the County.

Fund Financial Statements

Governmental Funds

Governmental fund balances are classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed on the use of the resources of the funds.

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

Fund balances classification by County function and purpose consist of the following:

<u>Fund Balances</u>	<u>Major Governmental Funds</u>			<u>Nonmajor Governmental Funds</u>	<u>Total</u>
	<u>General Fund</u>	<u>Child Protective Services Fund</u>	<u>Other Restricted Fund</u>		
Nonspendable:					
Prepaid items	\$ 150,132	\$ -	\$ 5,474	\$ -	\$ 155,606
Restricted for:					
Assessors, Clerk and Recorder technology	\$ -	\$ -	\$ 5,288,339	\$ -	\$ 5,288,339
Administrative programs	-	-	585,830	-	585,830
Court programs and expansion	-	-	11,365,489	-	11,365,489
Regional flood control project	-	-	-	2,546,836	2,546,836
Regional public safety communications and training	-	-	-	12,774,754	12,774,754
Other public safety programs	-	-	5,681,109	218,222	5,899,331
Public works programs	-	-	137,406	-	137,406
Regional health services and programs	-	-	-	15,276,681	15,276,681
Groundwater remediation	-	-	-	2,804,094	2,804,094
Parks and recreation programs	-	-	120,426	8,226,713	8,347,139
Library expansion	-	-	-	3,201,016	3,201,016
Programs for seniors	-	-	-	78,777	78,777
Adult, indigent and children support services	-	160,679	124,723	4,119,330	4,404,732
Technology upgrades	-	-	-	964,509	964,509
County facility improvement projects	-	-	-	26,201,310	26,201,310
Parks and open space projects	-	-	-	4,168,871	4,168,871
Incline Village property tax settlement	23,800,000	-	-	-	23,800,000
Intergovernmental	3,000,000	-	36,054	-	3,036,054
Debt service	750,000	-	1,119,973	7,951,837	9,821,810
Total Restricted	27,550,000	160,679	24,459,349	88,532,950	140,702,978
Committed to:					
Regional flood control project	134,849	-	-	-	134,849
Administrative programs	172,961	-	-	-	172,961
Technology upgrades	136,959	-	-	-	136,959
Animal control and services	-	-	-	6,474,931	6,474,931
Roadways	-	-	-	1,291,053	1,291,053
Groundwater remediation	-	-	-	1,963,569	1,963,569
Park maintenance and improvement	-	-	945,300	-	945,300
Library expansion	-	-	-	744,379	744,379
Marijuana Establishments	-	-	-	434,805	434,805
Adult, indigent and children support services	-	10,292,611	-	-	10,292,611
Programs for seniors	-	-	-	1,691,780	1,691,780
Total Committed	444,769	10,292,611	945,300	12,600,517	24,283,197
Assigned to:					
Roadways	-	-	-	8,477,217	8,477,217
General Fund encumbrances reappropriated for various functional departments	2,257,487	-	-	-	2,257,487
Total Assigned	2,257,487	-	-	8,477,217	10,734,704
Unassigned	122,086,966	-	(594,088)	-	121,492,878
Total Fund Balances	\$ 152,489,354	\$ 10,453,290	\$ 24,816,035	\$ 109,610,684	\$ 297,369,363

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

Proprietary Funds

The net position of business-type funds and internal service funds are categorized as net investment in capital assets, restricted and unrestricted as described for the government-wide financial statements.

Fiduciary Funds

Net position held in trust for pool participants in the Statement of Fiduciary Net Position represent cash and investments held in trust for other agencies participating in the County's investment pool.

NOTE 14 – DEFINED BENEFIT PENSION PROGRAM

Plan Description

The County and one discretely presented component unit, Truckee Meadows Fire Protection District (TMFPD), contribute to the Public Employees' Retirement System of the State of Nevada (PERS), a cost-sharing multiple employer defined benefit public employees' retirement system which includes both Regular and Police/Fire members. PERS was established by the Nevada Legislature in 1947, effective July 1, 1948. PERS is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.

Benefits Provided

Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering PERS on or after January 1, 2010 and July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.

Monthly benefit allowances for members are computed as 2.50% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001 to December 31, 2009, this factor is 2.67% of average compensation. For members entering PERS on or after January 1, 2010 to June 30, 2015, the factor is 2.50%. For members entering PERS on or after July 1, 2015, the factor is 2.25%. PERS offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after the retiree's death.

Post-retirement increases are provided by authority of NRS 286.575 - 579.

Vesting

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

Police/Fire members entering PERS prior to January 1, 2010 are eligible for retirement at age 65 with five years of service, at age 55 with ten years of service, at age 50 with twenty years of service, or at any age with twenty-five years of service. Police/Fire members entering PERS on or after January 1, 2010 through June 30, 2015, are eligible for retirement at 65 with five years of service, at age 60 with ten years of service, at age 50 with twenty years of service, or at any age with thirty years of service. Only service performed in a position as a police officer or firefighter may be counted towards eligibility for retirement as Police/Fire accredited service. Police/Fire members entering PERS on or after July 1, 2015 are eligible for retirement at age 65 with five years of service, at age 60 with ten years of service, at age 50 with twenty years of service, at age 55 with thirty years of service, or at any age with 33 1/3 years of service.

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

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
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(CONTINUED)

Contributions

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

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

PERS receives an actuarial valuation on an annual basis indicating the contribution rates required to fund PERS on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450. These contribution rates are applied to PERS-eligible compensation components and charged to the same Funds or programs where the compensation is incurred.

The actuarial funding method used is the Entry Age Normal Cost Method. It is intended to meet the funding objective and result in a relatively level long-term contribution requirement as a percentage of salary.

For the fiscal year ended June 30, 2021, the statutory employer/employee matching rate was 15.25% for Regular Members and 22.00% for Police/Fire. The Employer-pay contribution (EPC) rate was 29.25% for Regular Members and 42.50% for Police/Fire.

The County's total pension contributions for the fiscal year ended June 30, 2021 were \$65,467,885. Under Nevada Revised Statutes, one-half of the total employer-paid contributions are deemed to be from employers and one-half is deemed to be from employees (through salary schedule reductions).

PERS Investment Policy

PERS' policies which determine the investment portfolio target asset allocation are established by the PERS Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of PERS.

The following was the PERS Board adopted policy target asset allocation as of June 30, 2020:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return
Domestic Equity	42%	5.50%
International Equity	18%	5.50%
Domestic Fixed Income	28%	0.75%
Private Markets	12%	6.65%

As of June 30, 2020, PERS' long-term inflation assumption was 2.75%.

Net Pension Liability

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of employer contributions to PERS relative to the total employer contributions of all participating PERS employers and members for the period ended June 30, 2020. The County's proportion was 3.05590%, which was an increase of 0.02418 from its proportion measured at June 30, 2019.

Pension Liability Discount Rate Sensitivity

The following presents the net pension liability of the County as of June 30, 2021, calculated using the discount rate of 7.50%, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.50%) or 1-percentage point higher (8.50%) than the current discount rate:

	1% Decrease in Discount Rate (6.50%)	Discount Rate (7.50%)	1% Increase in Discount Rate (8.50%)
Net Pension Liability	\$ 663,828,647	\$ 425,636,598	\$ 227,597,613

WASHOE COUNTY, NEVADA
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JUNE 30, 2021
(CONTINUED)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the PERS' Comprehensive Annual Financial Report, available on the PERS website – www.nvpers.org.

Actuarial Assumptions

The County's net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by PERS' actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, as reported by PERS, applied to all periods included in the measurement:

Inflation Rate	2.75%
Productivity Pay Increases	0.50%
Investment Rate of Return	7.50%
Projected Salary Increases	Regular: 4.25% to 9.15%, depending on service Police/Fire: 4.55% to 13.90%, depending on service Rates include inflation and productivity increases
Mortality: Healthy	Headcount-Weighted RP-2014 Healthy Annuitant Table (ages 50 and over), Headcount-Weighted RP-2014 Employee Mortality Tables (ages less than 50), both projected to 2020 with Scale MP-2016, set forward one year for spouses and beneficiaries.
Disabled	Headcount-Weighted RP-2014 Disabled Retiree Table, set forward four years.
Pre-Retirement	Headcount-Weighted RP-2014 Employee Table, projected to 2020 with Scale MP-2016.
Other Assumptions	Same as those used in PERS' June 30, 2020 funding actuarial valuation.

Actuarial assumptions used in the June 30, 2020 valuation were based on the results of the experience study for the period July 1, 2012 through June 30, 2016.

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2020. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2020 was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2020.

WASHOE COUNTY, NEVADA
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(CONTINUED)

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

For the year ended June 30, 2021, the County recognized pension expense of \$38,343,434 excluding employer-paid deemed member contributions. At June 30, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 13,224,234	\$ 5,496,002
Changes of assumptions or other inputs	11,955,669	-
Net difference between projected and actual earnings on pension plan investments	-	16,078,752
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	7,174,297	4,775,270
County contributions subsequent to the measurement date	32,733,943	-
Total	\$ 65,088,143	\$ 26,350,024

\$32,733,943 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022.

The average of the expected remaining service lives of all employees that are provided with pensions through PERS (active and inactive employees) determined at July 1, 2019 (the beginning of the measurement period ended June 30, 2020) is 6.13 years.

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

Year Ended June 30,	
2022	(5,760,960)
2023	3,975,064
2024	3,907,259
2025	2,851,565
2026	928,693
Thereafter	102,560
Total	\$ 6,004,181

The following is the reconciliation of the June 30, 2021 net pension liability:

Beginning Net Pension Liability	\$ 413,343,289
Pension Expense	38,343,434
Employer Contributions	(31,846,358)
New Net Deferred Inflows/Outflows	7,755,758
Recognition of Prior Deferred (Inflows)/Outflows	(1,959,525)
Ending Net Pension Liability	\$ 425,636,598

Additional Information

The PERS Comprehensive Annual Financial Report (CAFR) is available on the PERS website at www.nvpers.org under Quick Links – Publications.

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
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(CONTINUED)

Discretely Presented Component Units

On March 27, 2012 the Board of Fire Commissioners approved an interlocal agreement transferring operations of the Sierra Fire Protection District (SFPD) to TMFPD. As of June 30, 2012, all SFPD employees were transferred to TMFPD and, therefore, SFPD no longer contributes to PERS. The employees remained participants of PERS and their accounts were transferred to TMFPD.

On July 1, 2012 all TMFPD employees were covered under the employer pay contribution plan method. Prior to July 1, 2012, the benefits for TMFPD plan members are funded under one of two methods. Under the employer pay contribution plan, TMFPD is required to contribute all amounts due under the plan. The second funding mechanism for providing benefits is the employer/employee paid contribution plan. Under this method, employees are required to contribute a percentage of their compensation to the plan, while TMFPD is required to match that contribution. The contribution requirements of plan members and the TMFPD are established by Chapter 286 of NRS and may only be amended through legislation.

TMFPD's contributions to PERS were \$2,961,304 for the year ended June 30, 2021.

At June 30, 2021, TMFPD reported a liability for its proportionate share of PERS' net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. TMFPD's proportion of the net pension liability was based on TMFPD's share of contributions to PERS' pension plan relative to the total contributions of all participating PERS employers and members for the period ended June 30, 2020. TMFPD's proportion was 0.25331%, which is an increase of 0.01242 from its proportion measured at June 30, 2019.

The following presents the net pension liability of TMFPD as of June 30, 2021, calculated using the discount rate of 7.50%, as well as what TMFPD's net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.50%) or 1-percentage point higher (8.50%) than the current discount rate:

	1% Decrease in Discount Rate (6.50%)	Discount Rate (7.50%)	1% Increase in Discount Rate (8.50%)
Net Pension Liability	\$ 55,025,266	\$ 35,281,344	\$ 18,865,741

For the year ended June 30, 2021, TMFPD recognized pension expense of \$3,862,478. At June 30, 2021, TMFPD reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,096,167	\$ 455,568
Changes in assumptions or other inputs	991,015	-
Net difference between projected and actual earnings on pension plan investments	-	1,332,780
Changes in the employer's proportion and differences between the employer's contributions and the employer's proportionate contributions	3,631,252	337,186
District's contributions subsequent to the measurement date	2,961,304	-
Total	\$ 8,679,738	\$ 2,125,534

\$2,961,304 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of TMFPD's net pension liability in the year ended June 30, 2022.

The average of the expected remaining service lives of all employees that are provided with pensions through PERS (active and inactive employees) determined at July 1, 2019 (the beginning of the measurement period ended June 30, 2020) is 6.13 years.

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Other estimated amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense by TMFPD as follows:

Year Ended June 30,	
2022	\$ 313,845
2023	1,023,985
2024	1,161,869
2025	725,286
2026	329,734
Thereafter	<u>38,181</u>
Total	<u>\$ 3,592,900</u>

NOTE 15 - OTHER POSTEMPLOYMENT BENEFITS

Plan Descriptions and Eligibility

The County provides other postemployment benefits (OPEB) for eligible employees through the Retiree Health Benefit Program (RHBP), a single-employer defined benefit OPEB plan, and participates in the State of Nevada's Public Employees Benefit Plan, which is treated as a single-employer defined benefit OPEB plan for financial reporting purposes. Both plans are administered through the Washoe County, Nevada OPEB Trust (Trust), an irrevocable trust established on May 11, 2010 by the BCC. The Trust is a multiple employer trust and was created to fund and account for the participating employers' costs of retiree healthcare benefits pursuant to NRS 287.017. Complete financial statements of the Trust may be obtained by writing to: OPEB Trust, c/o Washoe County Comptroller's Office, 1001 E. Ninth Street, Bldg. D-200, Reno, Nevada, 89512. The measurement focus of these plans is their net OPEB liabilities.

The County contributes to its OPEB plans annually, generally based on the actuarially determined contribution amount for each plan. The contributions are ratably allocated to all County Funds and programs that have salary expense.

Additionally, Truckee Meadow Fire Protection District (TMFPD), a discretely presented component unit, provides OPEB for eligible employees through the Truckee Meadows Fire Protection District Retiree Group Medical Plan (RGMP), a single-employer defined benefit plan. As of July 1, 2016, the Sierra Fire Protection District (SFPD) Retiree Group Medical Plan was consolidated into the TMFPD RGMP, and SFPD's retirees are provided OPEB through the TMFPD RGMP. Since July 1, 2010 both of these plans have been administered through the Trust. The measurement focus of this plan is its net OPEB liability.

Washoe County Retiree Health Benefit Program (RHBP)

In accordance with NRS 287.010, the BCC adopted the RHBP to provide postemployment benefits to eligible employees upon retirement. Retirees are offered medical, prescription, vision, life, and dental insurance for themselves and their dependents. Retirees can choose between two self-funded group health plans (PPO and HDHP), and an HMO Plan.

All employees hired before July 1, 2010 who retire from County employment and receive monthly payments under PERS are eligible to participate in the RHBP. In addition, employees hired before this date who have terminated employment prior to retirement may enroll in the RHBP upon commencing retirement if the County is that individual's last public employer.

As of June 30, 2020, the measurement date of the RHBP's last actuarial valuation, the following persons were covered by the terms of the plan:

Active employees	2,461
Retirees and surviving spouses	<u>1,762</u>
Total Participants	<u><u>4,223</u></u>

For eligible retirees, the County pays a portion of the retiree's premium based on years of County service. Benefits are provided under two contribution "tiers": Tier 1 includes employees hired prior to various exclusion dates between 1997 and 1999, as stipulated in employee association contracts, and Tier 2 includes all employees hired after the Tier 1 exclusion dates, but before July 1, 2010. Retired plan members and beneficiaries currently receiving benefits are required to contribute specified amounts monthly toward the cost of health insurance premiums depending on their respective tier. Retirees pay 100% of the premium for dependent coverage. Retiree premiums reflect an implicit subsidy as a result of NRS 287.023, which requires commingling of the claims experience of both active and retired employee and covered dependents in determining the premiums.

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For Tier 1 retirees, the retiree's contribution is determined as follows, except for the cost of dental benefits which is 100% paid for by the retiree, regardless of years of County service:

<u>Years of Service</u>	<u>Tier 1 Retiree Contribution</u>
Less than 10	100%
10 but less than 15	50%
15 but less than 20	25%
20 or more	0%

For Tier 2 retirees, the retiree's contribution is the monthly premium amount less a County-paid premium subsidy stipulated in employee association contracts. For retirees of any age not enrolled in Medicare, the County's monthly subsidy during fiscal year 2021 depends on years of full-time service and ranged from a minimum of \$120 for five years to a maximum of \$691 for 20 or more years. For retirees age 65 and over and enrolled in Medicare, the County's monthly subsidy ranged from \$66 to \$281 based on years of service.

The County is required by employee association agreements to contribute, at a minimum, the amount necessary to fund current retiree health plan premium costs plus the actuarially determined "normal cost". These agreements can only be amended through a negotiation process between the County and the employee associations. The BCC approves the retiree health benefit contribution amount annually, which is based on the actuarially determined contribution amount for the year. In fiscal year 2021, the County budgeted and contributed \$16,898,159.

State of Nevada's Public Employees' Benefits Plan (PEBP)

NRS 287.023 allowed County retirees to join the State's PEBP through September 1, 2008, at the County's expense. It is closed to existing County employees. Eligibility and subsidy requirements are governed by statutes of the State and can only be amended through legislation. PEBP is administered by a nine-member governing board and provides medical, dental, prescription, vision, life, and accident insurance for retirees.

Contribution requirements in the form of a premium subsidy are assessed by the PEBP Board annually. The County is required to provide a subsidy for their eligible retirees that have elected to join PEBP. The subsidy for this plan is based on years of service with the County as a proportionate share of the retiree's total years of PERS service, and in fiscal year 2021 ranged from a minimum of \$1 monthly to a maximum of \$720 monthly.

Additionally, the BCC approves an annual contribution amount based on the actuarially determined contribution amount for the year. In fiscal year 2021, the County budgeted and contributed \$101,841.

As of June 30, 2020, the measurement date of the PEBP Plan's last actuarial valuation, there were 288 former County employees enrolled in the PEBP.

TMFPD Retiree Group Medical Plan (TMFPD RGMP)

Prior to July 1, 2000, TMFPD provided health insurance benefits to retired employees through a single-employer defined benefit plan. At June 30, 2000, ten retirees were participating in the TMFPD RGMP. On July 1, 2000, pursuant to an Interlocal Agreement for Fire Services and Consolidation, TMFPD operations were transferred to the City of Reno (City) and the City accepted liability for the ten retirees under this plan. In accordance with the Interlocal Agreement, for those employees who transferred employment to the City and retired prior to June 30, 2012 or during the term of the Interlocal Agreement, TMFPD pays a proportionate share of employees' retiree health benefit costs based on service earned prior to July 1, 2000. Health benefits under the City's plan include medical, prescription, vision, dental and life insurance.

The Interlocal Agreement was terminated on June 30, 2012, and TMFPD assumed responsibility for its own fire district operations as of July 1, 2012. As of June 30, 2012, in preparation of standing up the new fire operations, 11 former Reno firefighters transferred to TMFPD with the provision that TMFPD would provide retiree health benefits for those 11 employees. Any former TMFPD employees remaining employed by the City as of July 1, 2012 retained retiree health benefits with the City and the City retained the liability for those employees. Employees hired by TMFPD prior to July 1, 2014 are eligible for retiree health benefits through the TMFPD RGMP. Benefits under the new TMFPD RGMP, a single-employer defined benefit plan, include health, dental, vision and prescription coverage. Eligible retirees who retire from TMFPD will be required to pay for 50% of the retirees' health insurance premium and 100% of the cost of coverage for their families. Eligibility requirements, benefit levels, employee contributions, and employer contributions may be amended by the mutual agreement of the TMFPD and the TMFPD Fire Fighters' Association.

As of July 1, 2010, TMFPD became a participating employer in the Washoe County, Nevada OPEB Trust, and the TMFPD RGMP is administered through that Trust.

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As of June 30, 2020, the measurement date of the plan's last actuarial valuation, participation in the TMFPD RGMP was as follows:

Active employees	144
Retirees and surviving spouses	55
Total Participants	<u>199</u>

The TMFPD RGMP also includes former employees of the Sierra Fire Protection District (SFPD). TMFPD and SFPD consolidated as of July 1, 2016; prior to that date, health insurance benefits for SFPD retirees were provided through the TMFPD RGMP, but the liability for the payment of SFPD's retiree health benefits was retained by SFPD. As a result of the consolidation, TMFPD assumed this liability.

In fiscal year 2021, TMFPD budgeted and contributed \$750,000.

Actuarial Methods and Assumptions

Each plan's net OPEB liability was measured as of June 30, 2020, and the total OPEB liabilities used to calculate their respective net OPEB liability were determined by actuarial valuations for each plan as of July 1, 2020.

Actuarial valuations include projections of the sharing of benefit-related costs that are based on labor association agreements and an established pattern of practice. The total OPEB liability in the actuarial valuation for each plan was determined using the following actuarial assumptions and other inputs applied to all periods included in the measurement, unless otherwise specified:

	<u>RHBP</u>	<u>PEBP Plan</u>	<u>TMFPD RGMP</u>
Inflation	2.5%	2.5%	2.5%
Salary increases	7.5% first 4 years, 2.5% thereafter	n/a	First two years after valuation: 8.0% for each of first 4 years, 3.0% thereafter Years 3+ after valuation: 7.5% for each of first 4 years, 2.5% thereafter
Investment rate of return	5.75%	5.75%	5.75%
Healthcare cost trend rates:			
Pre-65 retirees	6.2% initial, 4.0% ultimate	6.3% initial, 4.0% ultimate	8.2% initial, 4.0% ultimate
Post-65 retirees	5.9% initial, 4.0% ultimate	5.6% initial, 4.0% ultimate	8.2% initial, 4.0% ultimate
Medicare subsidy	n/a	Medicare subsidy level (once eligible) is approximately 40% of non-Medicare subsidy level	n/a

Mortality rates for the RHBP, the PEBP Plan, and the RGMP were based on the RP-2014 Mortality Male and Female Healthy Annuitant mortality tables adjusted to reflect Mortality Improvement Scale MP-2019 (for the RHBP and RGMP) or MP-2018 (for the PEBP Plan) from the 2006 base year, and projected forward using projection scale MP-2019 on a generational basis.

For the RHBP and the PEBP Plan, the July 1, 2020 actuarial valuations used the Nevada Public Employees Retirement System (PERS) demographic assumptions from PERS' 2017 experience study. For the TMFPD RGMP, the fiscal year 2019 PERS demographic assumptions, based on the results of the experience review issued October 16, 2017, were used.

Investment rate of return. The investment rate of return of 5.75%, net of investment expenses, was selected by the plans. This is based on the investment policy of the State of Nevada's Retiree Benefits Investment Fund (RBIF), where the plans invest their assets to fund their OPEB liabilities. This rate is derived from RBIF's investment policy (shown in the table below), and includes a 2.50% long-term inflation assumption.

Asset Class	Asset Allocation
U. S. Equity	50.5%
International Equity	21.5%
U. S. Bonds	28.0%

Discount rate. The discount rate should be the single rate that reflects the long-term rate of return on OPEB plan investments that are expected to be used to finance the payment of benefits, to the extent that plan assets are projected to cover the benefit payments. The discount rate used to measure the total OPEB liability was 5.75% for all plans.

The projection of cash flows used to determine the discount rate for the RHBP and the PEBP Plan assumed that County contributions will be made at rates equal to the actuarially determined contribution rates, which has been the County's pattern of

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contributions over the past several years. Based on those assumptions, the RHBP's and the PEBP Plan's Fiduciary Net Positions are projected to be sufficient to cover all projected future benefit payments of current plan members and administrative expenses of the plans.

For the TMFPD RGMP, the projection of cash flows used to determine the discount rate reflects the District's decision in fiscal year 2019 to implement a funding policy intended to fund the RGMP Total OPEB Liability at an 80% ratio. The RGMP's actuary determined that the detailed depletion date projections outlined in GASB 74 and 75 will show that the Fiduciary Net Position of the RGMP are projected to be sufficient to cover benefit payments and administrative expenses.

Changes in OPEB Liabilities

	RHBP		
	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary	Net OPEB Liability
	(a)	Net Position	(a) - (b)
Balances at June 30, 2020			
<i>Measurement date of June 30, 2019</i>	\$ 487,453,752	\$ 252,268,786	\$ 235,184,966
Changes for the year:			
Service cost	5,646,136	-	5,646,136
Interest on the total OPEB liability	29,103,076	-	29,103,076
Differences between actual and expected experience	(896,459)	-	(896,459)
Changes of assumptions	(123,584,517)	-	(123,584,517)
Benefit payments	(16,335,205)	(16,335,205)	-
Contributions - employer	-	20,188,000	(20,188,000)
Contributions - other	-	458,977	(458,977)
Net investment income	-	17,131,267	(17,131,267)
Administrative expense	-	(54,574)	54,574
Other changes	-	-	-
Net Changes	(106,066,969)	21,388,465	(127,455,434)
Balances at June 30, 2021			
<i>Measurement date of June 30, 2020</i>	\$ 381,386,783	\$ 273,657,251	\$ 107,729,532

	PEBP Plan		
	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary	Net OPEB Liability
	(a)	Net Position	(a) - (b)
Balances at June 30, 2020			
<i>Measurement date of June 30, 2019</i>	\$ 3,948,231	\$ 2,721,903	\$ 1,226,328
Changes for the year:			
Interest on the total OPEB liability	228,043	-	228,043
Differences between actual and expected experience	123,541	-	123,541
Changes of assumptions	(468,540)	-	(468,540)
Benefit payments	(299,400)	(299,400)	-
Contributions - employer	-	102,159	(102,159)
Net investment income	-	180,349	(180,349)
Administrative expense	-	(21,510)	21,510
Net Changes	(416,356)	(38,402)	(377,954)
Balances at June 30, 2021			
<i>Measurement date of June 30, 2020</i>	\$ 3,531,875	\$ 2,683,501	\$ 848,374

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	TMFPD RGMP Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a) - (b)
Balances at June 30, 2020			
<i>Measurement date of June 30, 2019</i>	\$ 10,737,148	\$ 6,185,499	\$ 4,551,649
Changes for the year:			
Service cost	538,625	-	538,625
Interest on the total OPEB liability	671,333	-	671,333
Differences between actual and expected experience	817,675	-	817,675
Changes of assumptions	861,777	-	861,777
Benefit payments	(176,377)	(176,377)	-
Contributions - employer	-	651,000	(651,000)
Net investment income	-	418,050	(418,050)
Administrative expense	-	(39,115)	39,115
Net Changes	2,713,033	853,558	1,859,475
Balances at June 30, 2021			
<i>Measurement date of June 30, 2020</i>	\$ 13,450,181	\$ 7,039,057	\$ 6,411,124

Changes of assumptions and other inputs reflect changes in the discount rate used by all plans from the previous actuarial valuations to the June 30, 2020 measurement date from 6.00% to 5.75%. Additionally, the RHBP's health care costs were lower than expected in the previous valuation, and the medical costs trend assumption also decreased, in part due to the elimination of the ACA excise tax. PEBP Plan assumption changes included premium amounts, medical cost trends, mortality, and participant census. TFPD RGMP assumption changes included participant election, off set by medical costs trends

Sensitivity of the OPEB liabilities to changes in the discount rate. The following presents the net OPEB liabilities of the plans, as well as what each plan's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.75 percent) or 1-percentage-point higher (6.75 percent) than the current discount rate:

	1% Decrease in Discount Rate 4.75%	Current Discount Rate 5.75%	1% Increase in Discount Rate 6.75%
	Washoe County		
RHBP - Net OPEB Liability	\$ 163,280,392	\$ 107,729,532	\$ 62,633,583
PEBP - Net OPEB Liability	\$ 1,222,531	\$ 848,374	\$ 532,250
	TMFPD		
RGMP - Net OPEB Liability	\$ 7,939,575	\$ 6,411,124	\$ 5,082,057

Sensitivity of the OPEB liabilities to changes in the healthcare cost trend rates. The following presents the net OPEB liabilities of the plans, as well as what each plan's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	RHBP		
	1% Decrease in Healthcare Costs Trend Rate (5.20% initial, 3.00% ultimate)	Current Healthcare Costs Trend Rate (6.20% initial, 4.00% ultimate)	1% Increase in Healthcare Costs Trend Rate (7.20% initial, 5.0% ultimate)
Net OPEB Liability	\$ 62,519,627	\$ 107,729,532	\$ 163,282,300

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PEBP Plan				
	1% Decrease in Healthcare Costs Trend Rate (5.30% initial, 3.00% ultimate)		Current Healthcare Costs Trend Rate (6.30% initial, 4.00% ultimate)	1% Increase in Healthcare Costs Trend Rate (7.30% initial, 5.00% ultimate)
Net OPEB Liability	\$ 543,230	\$	848,374	\$ 1,202,506

TMFPD RGMP				
	1% Decrease in Healthcare Costs Trend Rate (7.20% initial, 3.00% ultimate)		Current Healthcare Costs Trend Rate (8.20% initial, 4.00% ultimate)	1% Increase in Healthcare Costs Trend Rate (9.20% initial, 5.00% ultimate)
Net OPEB Liability	\$ 4,852,045	\$	6,411,124	\$ 8,256,232

OPEB plans fiduciary net position. Detailed information about the OPEB plans' fiduciary net position is available in the separately issued Washoe County, Nevada OPEB Trust financial report.

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

For the year ended June 30, 2021, the County recognized OPEB expense of \$(3,380,302) for the RHBP and \$(298,300) for the PEBP Plan. TMFPD recognized OPEB expense of \$1,300,594. At June 30, 2021, the County and TMFPD reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

RHBP		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 840,647	\$ 766,537
Changes of assumptions	-	109,395,451
Net difference between projected and actual earnings on OPEB plan investments	-	7,280,282
Contributions made subsequent to the measurement date	16,898,159	-
Total	<u>\$ 17,738,806</u>	<u>\$ 117,442,270</u>

PEBP Plan		
	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on OPEB plan investments	\$ -	\$ 82,476
Contributions made subsequent to the measurement date	101,841	-
Total	<u>\$ 101,841</u>	<u>\$ 82,476</u>

	Deferred Outflows of Resources	Deferred Inflows of Resources
Totals - Washoe County OPEB plans	<u>\$ 17,840,647</u>	<u>\$ 117,524,746</u>

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	TMFPD RGMP	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 730,781	\$ 14,722
Changes of assumptions	1,999,864	-
Net difference between projected and actual earnings on OPEB plan investments	-	174,031
Contributions made subsequent to the measurement date	750,000	-
Total - TMFPD OPEB plan	\$ 3,480,645	\$ 188,753

For Washoe County, \$17,000,000 reported as deferred outflows of resources related to both its OPEB plans resulting from employer contributions to the plans subsequent to the plans' measurement dates will be recognized as a reduction of the County's net OPEB liability in the year ended June 30, 2022.

For TMFPD, \$750,000 reported as deferred outflows of resources related to its OPEB plan resulting from employer contributions subsequent to the measurement date of its plan will be recognized as a reduction of TMFPD's net OPEB liability in the year ended June 30, 2022.

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

<u>Year ended June 30:</u>	RHBP	PEBP Plan	TMFPD RGMP
2022	\$ (22,477,197)	\$ (46,087)	\$ 435,528
2023	(20,655,197)	(20,738)	485,961
2024	(20,098,398)	(10,949)	500,133
2025	(19,093,465)	(4,702)	333,193
2026	(18,040,722)	-	178,475
Thereafter	(16,236,644)	-	608,602
Total	\$ (116,601,623)	\$ (82,476)	\$ 2,541,892

Defined Contribution Plan (TMFPD):

Plan Description and Eligibility

During the year ended June 30, 2020, Truckee Meadow Fire Protection District (TMFPD) agreed to participate in a Post-Employment Health Plan (PEHP) a defined contribution plan for collectively bargained public employees. Under the agreement with International Association of Fire Fighters Local 2487 (Local 2487), Local 2487 determines the plan administrator for the PEHP and TMFPD agrees to contribute to the PEHP on behalf of the employees. The plan administrator for the PEHP is Nationwide Insurance Company (the Administrator).

Employees who are members of Local 2487 hired with TMFPD on or before July 1, 2014, will have a one-time contribution of \$1,000 made by TMFPD to the employee's PEHP account for the fiscal year ending June 30, 2019 for the non-supervisory group and for the fiscal year ending June 30, 2020 for the supervisory group; thereafter an annual contribution of \$120 will be made by TMFPD to the employee's PEHP account. Employees who are members of Local 2487 group hired with TMFPD after July 1, 2014 will have an annual contribution of \$2,880 made by TMFPD to the employee's PEHP account. The employee will pay all associated account administrative fees for the PEHP to keep the account in good standing. Contribution rates are established within the CBA and may be amended with by mutual agreement of TMFPD and Local 2487.

Vesting and Forfeitures (TMFPD)

The plan does not have a vesting period. Each employee shall become an eligible employee as determined by the collective bargaining agreement (CBA) and shall be entitled to receive a contribution to the PEHP as set forth in the participation agreement and CBA on the entry date coincident with or next following the later of the date on which the participant becomes an eligible employee, or the effective date of the PEHP.

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If an eligible employee or participant has no dependents on the date notice of death is provided to the Administrator and no dependent is identified and no request to pay qualifying medical care expenses directly to a service provider, on behalf of a deceased eligible employee or participant, is received within 180 days of the date on which the Administrator was notified of an eligible employee or participant's death, the balance in the participant's account will be forfeited.

Any amount forfeited shall be allocated as soon as administratively practicable following, the date on which the Administrator determines that a forfeiture has occurred to the accounts of all other eligible employees and participants who are (or were) employed by TMFPD and have an account balance on the valuation date. Forfeitures shall be allocated among the eligible employee and participants in accordance with procedures established by the Administrator.

Truckee Meadows Fire Protection District recognized an OPEB expense related to the defined contribution plan in the amount of \$173,582 as of June 30, 2021.

NOTE 16 - RISK MANAGEMENT

In 1981, the County started self-funding its workers' compensation obligations. Since then, the County has increased the number of programs where the self-funding is practiced and the proportion of the loss exposure which it self-funds. Currently, the County self-funds portions of its fiscal responsibility related to exposures of loss from torts; theft of, damage to, or destruction of assets; errors or omissions; and health insurance claims.

Two internal service funds have been established to account for these programs:

The Risk Management Fund accounts for costs related to general liability, auto liability, workers' compensation, property coverage and unemployment compensation. Except for unemployment compensation, these costs are covered through a combination of self-funding and insurance purchased from outside carriers.

The Health Benefits Fund accounts for life, medical, prescription, dental and vision insurance programs. The plans contained within the Health Benefits Fund are handled through contracts with an external claims administrator, a preferred provider organization for medical services and through the purchase of various insurance plans, including a fully-insured medical and prescription plan.

At any time, there are a number of lawsuits and unresolved disputes involving the County, which are administered by the Risk Management Division. These items are reviewed by the Risk Management Division with input from the District Attorney's Office and the appropriate third party administrator. They set the values to the extent a value is determinable. Claims liabilities are reevaluated periodically to take into consideration recently settled claims, including the effects of specific incremental claim adjustment expenses, salvage and subrogation. Allocated claim adjustment expenses are included. Annually, an aggregate value is placed on all claims through the performance of an actuarial study.

The values set by the actuary for both short and long-term liabilities are as follows:

	<u>Current</u>	<u>Long-Term</u>	<u>Total</u>
Pending Claims:			
Property and liability claims	\$ 1,181,000	\$ 3,032,000	\$ 4,213,000
Workers' compensation claims	5,512,000	8,379,000	13,891,000
Unprocessed Health Benefits Fund claims	4,926,000	-	4,926,000
Total Pending Claims	\$ 11,619,000	\$ 11,411,000	\$ 23,030,000

The level of insurance coverage purchased by the County for property-related claims ranges from \$500,000 to a policy limit of \$500 million, depending on the incident. Deductibles generally range from \$2,500 to \$50,000. Liability and workers' compensation claims are self-insured up to \$1.5 million each; insurance policies are in place for losses greater than this amount. There were no settled claims in excess of insurance coverage in the current fiscal year or the three prior fiscal years.

Many items involving the Risk Management Fund do not specifically fall within the criteria used by the actuary for evaluation. Such items include contract disputes and noninsurance items. Currently, there is a net position of \$21,476,319 in the Risk Management Fund for claims that fall into areas not recognized in the actuarial studies and possible catastrophic losses that exceed parameters of the actuarial studies, in addition to the claims that are evaluated by the actuary. The net position amount is restricted for the payment of claims per NRS 354.6215.

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The County's exposure for the self-funded portion of health insurance claims is limited to \$250,000 per claim each year. Stop-loss insurance is in place for claims above this amount. Currently, there is a net position of \$14,991,730 in the Health Benefits Fund for claims in excess of amounts projected by the actuary. The net position amount is restricted for the payment of claims per NRS 354.6215.

Claims liability and activity for the Risk Management and the Health Benefits Funds for the fiscal years ending June 30 were as follows:

	Risk Management	Health Benefits
	Fund	Fund
Claims Liability/Activity:		
Claims Liability, June 30, 2019	\$ 20,404,000	\$ 3,599,000
Claims and changes in estimates	3,763,074	40,825,226
Claim payments	<u>(5,384,074)</u>	<u>(39,404,226)</u>
Claims Liability, June 30, 2020	18,783,000	5,020,000
Claims and changes in estimates	2,702,004	38,461,336
Claim payments	<u>(3,381,004)</u>	<u>(38,555,336)</u>
Claims Liability, June 30, 2021	<u>\$ 18,104,000</u>	<u>\$ 4,926,000</u>

The non-discounted amount of unpaid claims in the Risk Management Fund at June 30 is \$18,255,000. The interest rate used for discounting was 2.5%.

Discretely Presented Component Units

The Truckee Meadows Fire Protection District (TMFPD), discretely presented component unit, does not participate in the Washoe County Risk Management or Health Benefits Funds.

The Truckee Meadows Fire Protection District (TMFPD) is exposed, as are all entities, to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The Truckee Meadows Fire Protection District is fully insured for property and auto loss and liability with a \$1,000 to \$2,500 deductible. This Truckee Meadows Fire Protection District is covered up to a policy limit per occurrence of \$10,000,000 and \$20,000,000 annual aggregate in excess liability coverage. The Truckee Meadows Fire Protection District's policy contains various sub-limits established for earthquake, flood, equipment breakdown, errors and omissions and other items.

As of April 1, 2012, TMFPD and SFPD entered an Interlocal Agreement to consolidate fire department administration and operations. Under that Interlocal Agreement, all SFPD employees became TMFPD employees. Health insurance and workers' compensation benefits are paid by the TMFPD through their consolidated budget.

In fiscal year 2012-13, TMFPD self-funded its health benefits until June 1, 2013. The TMFPD Health Benefits Fund was established to account for life insurance, medical, prescription, dental and vision programs. The self-funded plans contained within the TMFPD Health Benefits Fund were handled through contracts with an external claims administrator and through the purchase of various insurance plans. As of June 1, 2013, the TMFPD purchased a guaranteed health benefit plan and is no longer self-funded. The SFPD health plan ceased with the transition of SFPD employees to TMFPD during the fiscal year ended June 30, 2012.

During the term of the Reno/Truckee Meadows Fire Protection District Interlocal Agreement, workers' compensation was fully insured with the City of Reno's self-funded workers' compensation plan. Due to the termination of the Agreement, as of July 1, 2012, the Truckee Meadows Fire Protection District is no longer self-funded with the City of Reno but has purchased a guaranteed workers compensation insurance plan. However, the Truckee Meadows Fire Protection District is still required to pay workers' compensation claims costs to the City of Reno for those years the Truckee Meadows Fire Protection District was self-funded through the City of Reno's workers' compensation plan.

During the fiscal year ended June 30, 2004, the Truckee Meadows Fire Protection District and the City of Reno instituted a "pay as you go" system for workers' compensation claims. The Truckee Meadows Fire Protection District shared the combined losses with the Reno Fire Department (RFD). The Truckee Meadows Fire Protection District established the Workers' Compensation Fund to account for this program. The Truckee Meadows Fire Protection District brought out all workers' compensation liability for

WASHOE COUNTY, NEVADA
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(CONTINUED)

all claims incurred prior to July 1, 2012. Claims incurred prior to fiscal year 2012 remain the liability of the City of Reno under the buyout agreement. TMFPD will remain responsible for future Heart and Lung related workers' compensation claims on a "pay as you go" system.

Claims liability and activity for the past two years ending June 30 were as follows:

	TMFPD Workers' Compensation Fund
Claims Liability/Activity:	
Claims Liability, July 1, 2019	\$ 1,390,969
Claims and changes in estimates	40,657
Claims payments	<u>(20,208)</u>
Claims Liability, June 30, 2020	1,411,418
Claims and changes in estimates	652,110
Claims payments	<u>(143,439)</u>
Claims Liability, June 30, 2021	<u><u>\$ 1,920,089</u></u>

NOTE 17 – JOINT VENTURES

Truckee Meadows Water Authority

The Truckee Meadows Water Authority (TMWA) is a joint powers authority formed in November 2000, pursuant to a Cooperative Agreement among the Cities of Reno and Sparks and Washoe County (Members). TMWA was formed in order to purchase water assets and undertake water utility operations of Sierra Pacific Power Company, a Nevada corporation, and to develop, manage and maintain supplies of water for the ongoing benefit of the Truckee Meadows community. TMWA has issued bonds that do not constitute an obligation of the Cities of Reno or Sparks, the County, or the State.

Under the terms of the Cooperative Agreement, TMWA's Board of Directors has the power to periodically assess the Members directly for budgets and for the satisfaction of any liabilities imposed against TMWA. Since TMWA's formation no such assessments have been made. The arrangement is considered a joint venture with no equity interest recorded in the County's financial statements because no explicit and measurable equity interest is deemed to exist. The County appoints two directors of a seven-member governing body.

Separate audited financial statements and information for the joint venture are available by contacting the Authority's Chief Financial Officer at P.O. Box 30013, Reno, NV 89520-3013.

Truckee River Flood Management Authority

The Truckee River Flood Management Authority (TRFMA) is a joint powers authority formed in March 2011, pursuant to a Cooperative Agreement among the Cities of Reno and Sparks and Washoe County (Members). The governing body of each Member appoints two directors who must be elected officials of the Member's governing body. The TRFMA was formed in order to regulate and control waters of the Truckee River that flow through their territories to reduce or mitigate flooding for the ongoing benefit of the Truckee Meadows community.

The primary source of revenue for the TRFMA consists of the net revenues of the Infrastructure Tax pledged by the County to support the TRFMA. The Infrastructure Tax is collected by the State of Nevada Department of Taxation and remitted to the County pursuant to procedures established in NRS Chapter 377B that restricts spending of these proceeds to projects for the management of floodplains, the prevention of floods or facilities relating to public safety. Net revenues consist of the balance remaining after paying or reserving for County obligations for existing flood project related debt.

Under the terms of the Cooperative Agreement, the TRFMA Board of Directors has the power to periodically impose, assess, levy, collect and enforce fees, rates, and charges in an amount sufficient for services or facilities, or both services and facilities and to discharge any debt instruments or financing agreements. No such assessments have been made since the TRFMA's formation. The arrangement is considered a joint venture with no equity interest recorded in the County's financial statements because no explicit and measurable equity interest is deemed to exist.

WASHOE COUNTY, NEVADA
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021
(CONTINUED)

NOTE 18 – TAX ABATEMENTS

State of Nevada Tax Abatements

For the fiscal year ended June 30, 2021, Washoe County tax revenues were reduced by a total amount of \$12,617,032 under agreements entered into by the State of Nevada.

- Aviation Tax Abatement (NRS 360.753) – Partial abatements from Personal Property and Sales & Use Taxes are available to companies that locate or expand their business in Nevada. The personal property tax abatement can be up to 50% for 20 years on the taxes due on tangible personal property, and the sales & use tax abatement reduces the applicable tax rate to 2% for a similar 20 year period, a near 75% reduction. For fiscal year ending June 30, 2021, the total amount abated for Washoe County was \$242,015.
- Data Centers Abatement (NRS 360.754) – Partial abatements from personal property and sales & use taxes are available to companies that establish or expand data centers. The personal property tax abatement can be up to 20 years. For fiscal year ending June 30, 2021, the total amount abated for Washoe County was \$255,389.
- Renewable Energy (NRS 701A.370) – Partial abatements from property and local sales and use taxes imposed on renewable energy facilities. For fiscal year ending June 30, 2021, the total amount abated for Washoe County was \$2,486,479.
- Standard Abatement (NRS 360.750)
 - Local Sales and Use Tax Abatement – A partial abatement of sales and use taxes is available to qualified companies that locate or expand their business in Nevada. The tax abatement is on the gross receipts from the sale, and the storage, use of other consumption, of eligible capital equipment. The abatement reduces the sales and use tax rate to 2%. The approved business is eligible for tax abatements for a two-year period beginning the date the abatement becomes effective.
 - Modified Business Tax Abatement – A partial abatement of the Modified Business Tax is available to qualified companies that locate or expand their business in Nevada. The current tax imposed on each employer is at the rate of 1.475% on taxable wages over \$50,000 in a quarter. A business may qualify for a partial abatement of up to 50% of the amount of the business tax due during the first four years of operations.
 - Personal Property Tax Abatement – A partial abatement from personal property tax is available to qualified companies that locate or expand their business in Nevada. This tax abatement can be up to 50% of the tax due for 10 years beginning from when the abatement becomes effective. The applicant must apply for abatement not more than one year before the business begins to develop for expansion of operations in Nevada.
 - Real Property Tax Abatement for Recycling – A partial abatement of real property (land and buildings) tax is available for businesses and facilities using recycled material that have as a primary purpose the conservation of energy or the substitution of fossil sources for other sources of energy. To qualify, the business must be in the primary trade of recycling at least 50% of raw material or an intermediate product onsite; or converting the energy derived from recycled material into electricity. Qualifying businesses can receive a partial abatement of up to 50% of the tax due on real property for not more 10 years beginning from when the abatement becomes effective.

For fiscal year ended June 30, 2021, the total standard abatement amount abated for Washoe County was \$9,633,149.

Truckee Meadow Fire Protection District's tax revenues were reduced by \$361,065 under agreements entered into by the State Nevada. The state agreements include a partial abatement of one or more of personal property and local sales and use taxes imposed on aircraft, components of aircraft and other personal property used for certain purposes related to aircraft, a partial abatement of one or more of property and local sales and use taxes imposed on a new or expanded data center and on renewable energy facilities, and use taxes imposed on eligible machinery or equipment used by certain new or expanded businesses.

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(CONTINUED)

NOTE 19 – ACCOUNTING CHANGES

Correction of an Error

During fiscal year 2021, Washoe County received multiple Telecommunications invoices from the City of Reno and City of Sparks that were paid in FY20 and also accrued at year end to fiscal year 2020 in error. It was determined that a portion of these expenses related to prior fiscal years should not have been accrued as identified below.

	<u>Governmental Activities</u>
Net position as previously reported, June 30, 2020	\$ (90,817,668)
Prior period adjustment:	
Due to multiple payments to City of Reno and City of Sparks for Telecommunications accrual error	<u>801,112</u>
Net position (deficit) at June 30, 2020, as restated	<u>\$ (90,016,556)</u>

The beginning net position of the Enhanced 911 fund, a governmental fund, has been restated to correctly present service and supplies expenses attributed to the City of Reno and the City of Sparks for Telecommunications bills for the prior year that were paid and were also accrued at year end in error.

	<u>Enhanced 911</u>
Fund Balance as previously reported, June 30, 2020	\$ 5,065,104
Prior period adjustment:	
Due to multiple payments to City of Reno and City of Sparks for Telecommunications accrual error	<u>801,112</u>
Fund Balance at June 30, 2020, as restated	<u>\$ 5,866,216</u>

NOTE 20 – SUBSEQUENT EVENT

In August 2021 Washoe County and the Cities of Reno and Sparks approved a new arrangement transitioning primary responsibility for northern Nevada homelessness to Washoe County resulting in the creation of a cost sharing agreement divided in accordance with tax projection percentages among the three local governments.

On July 28, 2021, Truckee Meadows Fire Protection District (TMFPD) issued \$7,000,000 of general obligation capital improvement bonds to finance the acquisition of properties for stations and administration with the expectation of executing the right of purchase of the Administration Building located at 3663 Barron way. On September 14, 2021, TMFPD closed escrow on the purchase of the property for the price of \$6,290,000.

WASHOE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2021

SCHEDULE OF COUNTY'S SHARE OF NET PENSION LIABILITY – PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA (PERS) – LAST TEN PLAN YEARS*

	2020	2019	2018	2017	2016	2015	2014
County's portion of the net pension liability	3.05590%	3.03172%	3.04017%	3.08066%	3.00375%	3.04481%	2.99104%
County's proportionate share of the net pension liability	\$ 425,636,603	\$ 413,343,294	\$ 414,611,133	\$ 409,723,194	\$ 404,218,415	\$ 348,917,793	\$ 311,725,984
County's covered payroll	\$ 189,036,361	\$ 187,433,424	\$ 180,876,924	\$ 171,171,726	\$ 170,699,917	\$ 159,308,921	\$ 154,067,907
County's proportionate share of the net pension liability as a percentage of its covered payroll	225.16%	220.53%	229.22%	239.36%	236.80%	219.02%	202.33%
Plan fiduciary net position as a percentage of the total net pension liability	77.04%	76.46%	75.24%	74.42%	72.20%	75.10%	76.30%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until 10 years of data is compiled, the County will present information only for those years for which information is available.

SCHEDULE OF COUNTY'S CONTRIBUTIONS – PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA (PERS) – LAST TEN FISCAL YEARS*

	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 32,733,943	\$ 31,979,801	\$ 29,179,819	\$ 28,199,821	\$ 26,816,677	\$ 25,638,494	\$ 46,781,626
Contributions in relation to the statutorily required contribution	\$ 32,733,943	\$ 31,979,801	\$ 29,179,819	\$ 28,199,821	\$ 26,816,677	\$ 25,638,494	\$ 46,781,626
Contribution (deficiency) excess	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's covered payroll	\$ 201,250,710	\$ 189,036,361	\$ 187,433,424	\$ 180,876,924	\$ 171,171,726	\$ 170,699,917	\$ 159,308,921
Contributions as a percentage of covered payroll	16.27%	16.92%	15.57%	15.59%	15.67%	15.02%	29.37%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until 10 years of data is compiled, the County will present information only for those years for which information is available.

WASHOE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2021

SCHEDULES OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS*

Washoe County Retirees Health Benefits Plan:

	2020	2019	2018	2017
Total OPEB liability				
Service cost	\$ 5,646,136	\$ 5,455,204	\$ 6,700,000	\$ 6,473,000
Interest	29,103,076	28,019,923	31,567,000	30,059,000
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	(896,459)	-	1,484,000	-
Changes of assumptions	(123,584,517)	-	(6,570,000)	-
Benefit payments	(16,335,205)	(14,912,577)	(16,825,000)	(13,601,066)
Other changes	-	-	(172,517)	-
Net change in total OPEB liability	(106,066,969)	18,562,550	16,183,483	22,930,934
Total OPEB liability - beginning	487,453,752	468,891,202	452,707,719	429,776,785
Total OPEB liability - ending (a)	\$ 381,386,783	\$ 487,453,752	\$ 468,891,202	\$ 452,707,719
Plan fiduciary net position				
Employer contributions	\$ 20,188,000	\$ 22,956,281	\$ 22,988,364	\$ 25,306,206
Other contributions	458,977	1,704,664	3,144,797	1,877,007
Net investment income	17,131,267	18,504,570	16,871,288	21,244,206
Benefit payments	(16,335,205)	(16,303,362)	(16,825,000)	(13,601,066)
Administrative expenses	(54,574)	(79,845)	(15,690)	(27,416)
Net change in plan fiduciary net position	21,388,465	26,782,308	26,163,759	34,798,937
Plan fiduciary net position - beginning	252,268,786	225,486,478	199,322,719	164,523,782
Plan fiduciary net position - ending (b)	\$ 273,657,251	\$ 252,268,786	\$ 225,486,478	\$ 199,322,719
RHBP net OPEB liability - ending (a) - (b)	107,729,532	235,184,966	243,404,724	253,385,000
Plan fiduciary net position as a percentage of the total OPEB liability	71.75%	51.75%	48.09%	44.03%
Covered-employee payroll	\$ 196,212,842	\$ 196,656,571	\$ 189,686,766	\$ 181,731,903
RHBP's net OPEB liability as a percentage of covered-employee payroll	54.90%	119.59%	128.32%	139.43%

WASHOE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2021

PEBP Plan:

	2020	2019	2018	2017
Total OPEB liability				
Service cost	\$ -	\$ -	\$ -	\$ -
Interest	228,043	231,538	255,702	256,838
Differences between expected and actual experience	123,541	-	(9,159)	-
Changes of assumptions	(468,540)	-	240,944	-
Benefit payments	(299,400)	(280,454)	(281,687)	(264,731)
Net Change in total OPEB liability	(416,356)	(48,916)	205,800	(7,893)
Total OPEB liability - beginning	<u>3,948,231</u>	<u>3,997,147</u>	<u>3,791,347</u>	<u>3,799,240</u>
Total OPEB liability - ending	<u>\$ 3,531,875</u>	<u>\$ 3,948,231</u>	<u>\$ 3,997,147</u>	<u>\$ 3,791,347</u>
Plan fiduciary net position				
Employer contributions	\$ 102,159	\$ 94,719	\$ 99,636	\$ 43,000
Net investment income	180,349	189,515	231,540	303,279
Benefit payments	(299,400)	(280,454)	(281,687)	(264,731)
Administrative expenses	(21,510)	(22,122)	(14,221)	(14,702)
Net change in plan fiduciary net position	(38,402)	(18,342)	35,268	66,846
Plan fiduciary net position - beginning	<u>2,721,903</u>	<u>2,740,245</u>	<u>2,704,977</u>	<u>2,638,131</u>
Plan fiduciary net position - ending (b)	<u>\$ 2,683,501</u>	<u>\$ 2,721,903</u>	<u>\$ 2,740,245</u>	<u>\$ 2,704,977</u>
PEBP net OPEB liability - ending (a) - (b)	848,374	1,226,328	1,256,902	1,086,370
Plan fiduciary net position as a percentage of the total OPEB liability	75.98%	68.94%	68.56%	71.35%

Note: The PEBP Plan is closed to existing County employees. Only retirees who meet certain criteria may participate. There is no payroll associated with the participants, so covered-employee payroll disclosures are not applicable.

*GASB Statement No. 75 requires ten years of information to be presented in these tables. However, until ten years of data is compiled, the County will present information only for those years for which information is available.

WASHOE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2021

SCHEDULE OF COUNTY CONTRIBUTIONS – OPEB*

Washoe County Retirees Health Benefits Plan:

	2021	2020	2019	2018
Actuarially determined contribution	\$ 10,952,060	\$ 20,378,275	\$ 20,188,000	\$ 23,298,000
Contributions in relation to the actuarially determined contribution	16,898,159	20,188,000	22,956,281	22,988,364
Other contributions	2,600,406	1,760,602	1,704,719	3,144,797
Contribution deficiency (excess)	<u>\$ (8,546,505)</u>	<u>\$ (1,570,327)</u>	<u>\$ (4,473,000)</u>	<u>\$ (2,835,161)</u>
Covered-employee payroll	\$ 209,749,623	\$ 196,212,842	\$ 196,656,571	\$ 189,686,766
Contributions as a percentage of covered-employee payroll	9.30%	11.19%	12.54%	13.78%

Notes to Schedule

Valuation date July 1, 2020

Methods and assumptions used to determine contribution amount:

Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	21 years
Asset valuation method	Market value
Inflation	2.5%
Healthcare costs trend rate	Pre-65 retirees 6.2% initial, 4.0% ultimate Post-65 retirees 5.9% initial, 4.0% ultimate
Salary increases	7.5% each of first 4 years, and 2.5% thereafter
Investment rate of return	5.75%, net of OPEB plan investment expense
Mortality	RP-2014 Mortality, Males and Females Healthy Annuitant mortality tables adjusted to reflect Mortality Improvement Scale MP-2019 from the 2006 base year, and projected forward using projection scale MP-2019 on a generational basis.

**WASHOE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2021**

PEBP Plan:

	2021	2020	2019	2018
Actuarially determined contribution	\$ 70,606	\$ 101,841	\$ 102,159	\$ 94,719
Contributions in relation to the actuarially determined contribution	101,841	102,159	94,719	99,636
Contribution deficiency (excess)	\$ (31,235)	\$ (318)	\$ 7,440	\$ (4,917)

Notes to Schedule

Valuation date July 1, 2020

Methods and assumptions used to determine contribution amount:

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar amount, closed
Remaining amortization period	21 years
Asset valuation method	Market value
Inflation	2.5%
Healthcare costs trend rate	Pre-age 65: 6.3% initial, 4.0% ultimate Post-age 64: 5.6% initial, 4.0% ultimate
Salary increases	n/a
Investment rate of return	5.75% of OPEB plan investment expense
Mortality	RP-2014 Mortality, Males and Females Healthy Annuitant mortality tables adjusted to reflect Mortality Improvement Scale MP-2019 from the 2006 base year, and projected forward using projection scale MP-2019 on a generational basis.

*GASB Statement No. 75 requires ten years of information to be presented in this schedule. However, until 10 years of data is compiled, the County will present information only for those years for which information is available.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE 1 – COUNTY CONTRIBUTIONS TO PERS

In fiscal year 2018, the Nevada Public Employees' Retirement System (PERS) implemented Governmental Accounting Standards Board Statement No. 82, *Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73*. As a result of this implementation, and under Nevada Revised Statutes, one-half of the total employer-paid contributions are deemed to be from employers and one-half is deemed to be from employees (through salary schedule reductions). Accordingly, beginning with fiscal year 2016, the amount of the statutorily required contribution presented reflects only the employer portion of the employer-paid contributions, and excludes employer-paid member contributions.

NOTE 2 – TMFPD COVERED PAYROLL AND NET OPEB LIABILITY

The covered payroll for active plan members for the TMFPD RGMP OPEB plan reported on the next page reflects changes in the current labor agreement to make all District employees hired between April 1, 2012 and July 1, 2014 eligible for retiree health benefits, and to require all retirees to enroll in Medicare at age 65. The total OPEB liability shown for TMFPD also includes the District's proportionate share of the liability, based on service earned prior to July 1, 2000 for the remaining 36 employees who transferred employment to the City and retired during the term of the Interlocal Agreement. All amounts include amounts previously presented separately for the Sierra Fire Protection District, which was consolidated into TMFPD as of July 1, 2016.

**WASHOE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2021**

Discretely Presented Component Unit

SCHEDULE OF TRUCKEE MEADOWS FIRE PROTECTION DISTRICT'S NET PENSION LIABILITY – PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA (PERS) – LAST TEN PLAN YEARS*

	2020	2019	2018	2017	2016	2015	2014
TMFPD's portion of the net pension liability	0.25331%	0.24089%	0.23531%	0.21270%	0.21696%	0.22129%	0.20583%
TMFPD's proportionate share of the net pension liability	\$ 35,281,344	\$ 32,847,974	\$ 32,090,988	\$ 28,288,166	\$ 29,197,203	\$ 25,358,762	\$ 21,451,071
TMFPD's covered payroll	\$ 12,985,484	\$ 11,759,724	\$ 11,003,348	\$ 9,712,107	\$ 9,271,513	\$ 8,435,593	\$ 7,783,987
TMFPD's proportionate share of the net pension liability as a percentage of its covered payroll	271.70%	279.33%	291.65%	291.27%	314.91%	300.62%	275.58%
Plan fiduciary net position as a percentage of the total net pension liability	77.04%	76.46%	75.24%	74.42%	72.23%	75.13%	76.31%

SCHEDULE OF TRUCKEE MEADOWS FIRE PROTECTION DISTRICT'S CONTRIBUTIONS – PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF NEVADA (PERS) – LAST TEN FISCAL YEARS*

	2021	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 2,961,304	\$ 2,639,769	\$ 2,293,573	\$ 2,156,034	\$ 1,896,920	\$ 1,835,776	\$ 1,707,868
Contributions in relation to the statutorily required contribution	\$ 2,961,304	\$ 2,639,769	\$ 2,293,573	\$ 2,156,034	\$ 1,896,920	\$ 1,835,776	\$ 1,707,868
Contribution (deficiency) excess	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TMFPD's covered payroll	\$ 14,612,697	\$ 12,985,484	\$ 11,759,724	\$ 11,003,348	\$ 9,712,107	\$ 9,271,513	\$ 8,435,593
Contributions as a percentage of covered payroll	20.27%	20.33%	19.50%	19.59%	19.53%	19.80%	20.25%

*GASB Statement No. 68 requires ten years of information to be presented in this table. However, until 10 years of data is compiled, the County will present information only for those years for which information is available.

SCHEDULES OF CHANGES IN THE OPEB LIABILITY AND RELATED RATIOS*

Truckee Meadows Fire Protection District Retirees Group Medical Plan:

	2020	2019	2018	2017
Total OPEB liability				
Service cost	\$ 538,625	\$ 520,411	\$ 417,213	\$ 405,061
Interest	671,333	613,936	501,045	455,572
Differences between expected and actual experience	817,675	-	(27,487)	-
Changes of assumptions	861,777	-	2,295,853	-
Benefit payments	(176,377)	(214,991)	(215,174)	(230,891)
Net change in total OPEB liability	2,713,033	919,356	2,971,450	629,742
Total OPEB liability - beginning	10,737,148	9,817,792	6,846,342	6,216,600
Total OPEB liability - ending (a)	\$ 13,450,181	\$ 10,737,148	\$ 9,817,792	\$ 6,846,342

Plan fiduciary net position

Employer contributions	\$ 651,000	\$ 463,000	\$ -	\$ -
Net investment income	418,050	450,938	435,094	591,731
Benefit payments	(176,377)	(214,991)	(215,174)	(230,891)
Administrative expenses	(39,115)	(34,449)	(15,693)	(16,744)
Net change in plan fiduciary net position	853,558	664,498	204,227	344,096
Plan fiduciary net position - beginning	6,185,499	5,521,001	5,316,774	4,972,678
Plan fiduciary net position - ending (b)	\$ 7,039,057	\$ 6,185,499	\$ 5,521,001	\$ 5,316,774

TMFPD RGMP net OPEB liability - ending (a) - (b)	6,411,124	4,551,649	4,296,791	1,529,568
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Plan fiduciary net position as a percentage of the total OPEB liability	52.33%	57.61%	56.23%	77.66%
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Covered-employee payroll	\$ 16,408,769	\$ 16,004,299	\$ 15,660,842	\$ 13,199,783
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TMFPD RGMP's net OPEB liability as a percentage of covered-employee payroll	39.07%	28.44%	27.44%	11.59%
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**WASHOE COUNTY, NEVADA
REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2021**

SCHEDULE OF TRUCKEE MEADOWS FIRE PROTECTION DISTRICT'S CONTRIBUTIONS – OPEB*

	2021	2020	2019	2018
Actuarially determined contribution	\$ 1,441,459	\$ 1,113,849	\$ 1,037,001	\$ 650,895
Contributions in relation to the actuarially determined contribution	750,000	651,000	463,000	-
Contribution deficiency (excess)	<u>691,459</u>	<u>462,849</u>	<u>574,001</u>	<u>650,895</u>
Covered-employee payroll	\$ 19,759,972	\$ 16,408,769	\$ 16,004,299	\$ 15,660,842
Contributions as a percentage of covered-employee payroll	3.80%	3.97%	2.89%	0.00%

Notes to Schedule

Valuation date July 1, 2020

Methods and assumptions used to determine contribution amount:

Actuarial cost method Entry Age Normal

Amortization method Level dollar amount, closed

Remaining amortization period 11 years

Asset valuation method Market value

Inflation 2.5%

Healthcare costs trend rate 8.2% initial, 4.0% ultimate

Salary increases First two years after valuation:
8.0% each of first 4 years, and 3.0% thereafter
Years 3+ after valuation:
7.5% each of first 4 years, and 2.50% thereafter

Investment rate of return 5.75%, net of OPEB plan investment expense

Mortality RP-2014 Mortality, Males & Females Healthy Annuitant mortality tables adjusted to reflect Mortality Improvement Scale MP-2019 from the 2006 base year, and projected forward using projection scale MP-2019 on a generational basis.

*GASB Statement No. 75 requires ten years of information to be presented in these schedules. However, until 10 years of data is compiled, the County will present information only for those years for which information is available.



NONMAJOR GOVERNMENTAL FUNDS

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

	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Total
Assets				
Cash and investments	\$ 55,560,667	\$ 7,959,305	\$ 39,692,939	\$ 103,212,911
Accounts receivable	894,888	-	-	894,888
Property taxes receivable	155,284	23,810	64,250	243,344
Other taxes receivable	1,890,800	3,383,539	-	5,274,339
Interest receivable	107,071	4,359	87,316	198,746
Due from other funds	799	-	-	799
Due from other governments	10,117,600	-	356,803	10,474,403
Deposits and prepaid items	5,791	-	-	5,791
Total Assets	\$ 68,732,900	\$ 11,371,013	\$ 40,201,308	\$ 120,305,221
Liabilities				
Accounts payable	\$ 2,031,226	\$ 641	\$ 929,259	\$ 2,961,126
Accrued salaries and benefits	1,101,727	-	-	1,101,727
Contracts/retention payable	11,679	-	149,501	161,180
Due to other funds	962	-	-	962
Due to other governments	2,223,594	-	229,162	2,452,756
Deposits	304,421	-	-	304,421
Other liabilities	1,939	15,125	-	17,064
Total Liabilities	5,675,548	15,766	1,307,922	6,999,236
Deferred Inflows of Resources				
Unavailable revenue - grants and other revenue	107,314	3,383,540	-	3,490,854
Unavailable revenue - property taxes	131,439	19,870	53,138	204,447
Total Deferred Inflows of Resources	238,753	3,403,410	53,138	3,695,301
Fund Balances				
Restricted	41,740,865	7,951,837	38,840,248	88,532,950
Committed	12,600,517	-	-	12,600,517
Assigned	8,477,217	-	-	8,477,217
Total Fund Balances	62,818,599	7,951,837	38,840,248	109,610,684
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 68,732,900	\$ 11,371,013	\$ 40,201,308	\$ 120,305,221

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

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
Revenues				
Taxes:				
Ad valorem	\$ 20,353,678	\$ 2,940,029	\$ 8,429,497	\$ 31,723,204
Residential construction tax	-	-	642,204	642,204
County Option MVFT 1.0 Cent	805,330	-	-	805,330
Special assessments	-	758,360	-	758,360
Licenses and permits	5,398,370	-	-	5,398,370
Intergovernmental revenues	50,397,249	-	725,027	51,122,276
Charges for services	14,966,279	-	-	14,966,279
Fines and forfeitures	139,500	-	-	139,500
Miscellaneous	6,360,459	261,508	479,401	7,101,368
Total Revenues	98,420,865	3,959,897	10,276,129	112,656,891
Expenditures				
Current:				
General government	466,994	-	-	466,994
Public safety	23,388,650	-	-	23,388,650
Public works	14,319,320	-	-	14,319,320
Health and sanitation	33,614,416	-	-	33,614,416
Welfare	37,595,747	-	-	37,595,747
Culture and recreation	2,470,164	-	-	2,470,164
Intergovernmental	-	-	5,989,953	5,989,953
Capital outlay	-	-	11,413,478	11,413,478
Debt Service:				
Principal	-	19,917,650	-	19,917,650
Interest	-	3,321,116	-	3,321,116
Bond issuance cost	-	70,085	280,551	350,636
Debt service fees and other fiscal charges	-	55,932	-	55,932
Total Expenditures	111,855,291	23,364,783	17,683,982	152,904,056
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,434,426)	(19,404,886)	(7,407,853)	(40,247,165)
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	-	1,485	1,485
Bonds issued	-	-	9,135,000	9,135,000
Refunding bond issued	-	9,695,000	-	9,695,000
Refunding payment to escrow agent	-	140,000	-	140,000
Bond premium	-	-	1,411,220	1,411,220
Transfers in	36,186,203	10,168,523	7,654,595	54,009,321
Transfers out	(15,438,226)	-	(1,950,000)	(17,388,226)
Total Other Financing Sources (Uses)	20,747,977	20,003,523	16,252,300	57,003,800
Net Change in Fund Balances	7,313,551	598,637	8,844,447	16,756,635
Fund Balances, July 1 (as restated) Note 19	55,505,048	7,353,200	29,995,801	92,854,049
Fund Balances, June 30	\$ 62,818,599	\$ 7,951,837	\$ 38,840,248	\$ 109,610,684



GENERAL FUND

WASHOE COUNTY, NEVADA
GENERAL 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:				
General	\$ 168,391,167	\$ 170,067,037	\$ 1,675,870	\$ 158,405,740
Detention facility	12,919,780	13,048,715	128,935	12,205,795
Indigent insurance program	2,503,837	2,528,834	24,997	2,365,465
China Spring support	1,185,149	1,197,326	12,177	1,167,038
Family Court	3,204,908	3,236,891	31,983	3,027,788
AB 104	2,996,589	3,094,708	98,119	2,893,931
NRS 354.59813 makeup revenue	-	2	2	3
Room tax	200,000	623,789	423,789	458,570
Total Taxes	191,401,430	193,797,302	2,395,872	180,524,330
Licenses and Permits:				
Business:				
General business licenses	1,015,293	965,634	(49,659)	944,879
Electric/telecom business licenses	4,800,000	5,130,083	330,083	5,184,522
Liquor licenses	260,000	330,831	70,831	317,628
Short-term rentals	-	47,442	47,442	-
Sanitation franchise fees	650,000	1,163,054	513,054	877,655
Gas franchise fees	245,000	185,943	(59,057)	278,685
Cable television franchise fees	1,100,000	1,167,724	67,724	869,261
County gaming licenses	845,000	697,118	(147,882)	564,344
Gaming licenses - AB 104	675,000	950,557	275,557	615,401
Nonbusiness:				
Marriage affidavits	150,000	155,169	5,169	118,209
Mobile home permits	200	93	(107)	135
Other	300	875	575	650
Total Licenses and Permits	9,740,793	10,794,523	1,053,730	9,771,369
Intergovernmental Revenues:				
Federal grants	140,000	2,447,489	2,307,489	1,192,720
Federal payments in lieu of taxes	3,627,832	3,831,737	203,905	3,860,231
Federal incarceration charges	3,020,000	2,825,280	(194,720)	3,002,161
State Shared Revenues:				
State gaming licenses	130,000	112,880	(17,120)	130,626
Real property transfer tax - AB 104	810,405	1,104,214	293,809	1,435,280
SCCRT / GST - AB 104 Makeup	9,996,076	17,269,476	7,273,400	14,163,074
Consolidated taxes	89,964,685	142,376,192	52,411,507	121,149,884
State extraditions	48,000	21,857	(26,143)	37,280
Local contributions	127,066	122,702	(4,364)	144,308
Total Intergovernmental Revenues	107,864,064	170,111,827	62,247,763	145,115,564
Charges for Services:				
General Government:				
Clerk fees	100,000	109,570	9,570	98,204
Recorder fees	2,300,000	4,097,453	1,797,453	3,254,392
Map fees	1,600	12,380	10,780	3,306
Assessor commissions	1,700,000	2,421,836	721,836	2,064,852
Overhead recovery	6,931,281	6,933,979	2,698	6,254,912
Other	472,706	562,590	89,884	542,120
Subtotal General Government	11,505,587	14,137,808	2,632,221	12,217,786

WASHOE COUNTY, NEVADA
GENERAL 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
Judicial:				
Clerk court fees	\$ 350,000	\$ 317,956	\$ (32,044)	\$ 313,269
Other	789,400	806,241	16,841	769,129
Subtotal Judicial	1,139,400	1,124,197	(15,203)	1,082,398
Public Safety:				
Police:				
Sheriff fees	410,000	249,006	(160,994)	309,175
Medical Examiner fees	1,102,103	1,184,773	82,670	1,012,167
Other	5,422,547	4,896,496	(526,051)	4,852,017
Corrections	9,000	2,901	(6,099)	8,151
Protective services	380,000	368,212	(11,788)	272,825
Subtotal Public Safety	7,323,650	6,701,388	(622,262)	6,454,335
Public Works	464,489	746,203	281,714	488,560
Welfare	2,500	-	(2,500)	-
Culture and Recreation	793,054	713,529	(79,525)	819,484
Total Charges for Services	21,228,680	23,423,125	2,194,445	21,062,563
Fines and Forfeitures:				
Fines:				
Library	70,000	4,047	(65,953)	44,166
Court	2,698,750	2,054,909	(643,841)	1,246,747
Penalties	1,500	2,889,316	2,887,816	3,137,384
Forfeitures/bail	1,647,032	1,806,144	159,112	1,682,571
Total Fines and Forfeits	4,417,282	6,754,416	2,337,134	6,110,868
Miscellaneous:				
Investment earnings	1,622,030	2,522,846	900,816	2,920,890
Net increase (decrease) in the fair value of investments	-	(2,071,022)	(2,071,022)	3,496,950
Rents and royalties	34,375	32,639	(1,736)	28,606
Other	2,392,280	2,276,823	(115,457)	2,337,790
Total Miscellaneous	4,048,685	2,761,286	(1,287,399)	8,784,236
Total Revenues	338,700,934	407,642,479	68,941,545	371,368,930
Expenditures by Function and Activity				
Current:				
General Government Function:				
Legislative / County Commissioners:				
Salaries and wages	379,455	374,263	5,192	378,139
Employee benefits	213,381	204,960	8,421	209,701
Services and supplies	212,477	204,057	8,420	
	805,313	783,280	22,033	790,226

WASHOE COUNTY, NEVADA
GENERAL 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
Executive / County Manager:				
Salaries and wages	\$ 2,675,236	\$ 2,604,514	\$ 70,722	\$ 2,541,174
Employee benefits	1,386,005	1,275,510	110,495	1,340,761
Services and supplies	2,459,569	1,618,530	841,039	2,046,482
Capital outlay	-	-	-	12,413
	6,520,810	5,498,554	1,022,256	5,940,830
Elections / Registrar of Voters:				
Salaries and wages	741,538	803,198	(61,660)	571,390
Employee benefits	294,080	265,645	28,435	265,663
Services and supplies	1,368,507	1,366,365	2,142	1,221,249
Capital outlay	45,000	-	45,000	250
	2,449,125	2,435,208	13,917	2,058,552
Finance:				
Comptrollers Department				
Salaries and wages	1,968,020	1,901,952	66,068	1,858,673
Employee benefits	1,076,803	1,008,609	68,194	1,018,763
Services and supplies	328,656	284,031	44,625	238,042
	3,373,479	3,194,592	178,887	3,115,478
Treasurer:				
Salaries and wages	1,426,384	1,362,608	63,776	1,304,452
Employee benefits	827,257	768,766	58,491	746,456
Services and supplies	391,055	535,353	(144,298)	431,848
	2,644,696	2,666,727	(22,031)	2,482,756
Assessor:				
Salaries and wages	4,651,427	4,495,871	155,556	4,417,610
Employee benefits	2,616,249	2,473,994	142,255	2,505,097
Services and supplies	1,168,192	590,814	577,378	606,235
	8,435,868	7,560,679	875,189	7,528,942
Subtotal Finance	14,454,043	13,421,998	1,032,045	13,127,176
Other:				
Human Resources:				
Salaries and wages	1,314,589	1,262,508	52,081	1,202,135
Employee benefits	639,826	616,818	23,008	618,151
Services and supplies	467,380	348,083	119,297	427,242
	2,421,795	2,227,409	194,386	2,247,528
Clerk:				
Salaries and wages	1,006,838	953,327	53,511	962,435
Employee benefits	552,519	522,693	29,826	527,079
Services and supplies	283,197	85,187	198,010	90,585
	1,842,554	1,561,207	281,347	1,580,099
Recorder:				
Salaries and wages	1,441,780	1,313,399	128,381	1,357,153
Employee benefits	812,262	741,155	71,107	783,273
Services and supplies	184,651	93,366	91,285	101,731
	2,438,693	2,147,920	290,773	2,242,157

WASHOE COUNTY, NEVADA
GENERAL 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
Technology Services:				
Salaries and wages	\$ 6,101,912	\$ 5,944,289	\$ 157,623	\$ 6,258,868
Employee benefits	3,612,105	3,191,446	420,659	3,461,584
Services and supplies	5,534,330	5,207,623	326,707	4,251,842
Capital outlay	366,535	82,921	283,614	148,626
	15,614,882	14,426,279	1,188,603	14,120,920
Accrued Benefits:				
Salaries and wages	2,700,000	2,801,278	(101,278)	2,515,078
Employee benefits	50,000	52,652	(2,652)	44,805
	2,750,000	2,853,930	(103,930)	2,559,883
Other General Government:				
Salaries and wages-unbudgeted savings	(956,435)	-	(956,435)	-
Employee benefits-unbudgeted savings	(590,267)	-	(590,267)	-
Services and supplies-unbudgeted savings	(97,127)	817,357	(914,484)	2,178,792
	(1,643,829)	817,357	(2,461,186)	2,178,792
Subtotal Other	23,424,095	24,034,102	(610,007)	24,929,379
Total General Government Function	47,653,386	46,173,142	1,480,244	46,846,163
Judicial Function:				
District Court:				
Salaries and wages	11,615,310	12,398,235	(782,925)	11,953,546
Employee benefits	6,950,648	6,467,786	482,862	6,648,709
Services and supplies	5,275,650	4,629,773	645,877	4,062,836
	23,841,608	23,495,794	345,814	22,665,091
District Attorney:				
Salaries and wages	14,837,194	14,274,844	562,350	13,823,691
Employee benefits	7,955,393	7,433,854	521,539	7,446,385
Services and supplies	1,701,179	1,189,984	511,195	1,588,945
	24,493,766	22,898,682	1,595,084	22,859,021
Public Defense:				
Public Defender:				
Salaries and wages	6,214,792	6,327,037	(112,245)	6,159,128
Employee benefits	3,366,485	3,163,371	203,114	3,218,215
Services and supplies	871,489	815,303	56,186	864,335
	10,452,766	10,305,711	147,055	10,241,678
Alternate Public Defender:				
Salaries and wages	1,863,105	1,890,261	(27,156)	1,770,935
Employee benefits	955,985	924,436	31,549	922,990
Services and supplies	179,361	126,629	52,732	140,311
	2,998,451	2,941,326	57,125	2,834,236
Conflict Counsel:				
Services and supplies	1,208,836	959,811	249,025	1,132,625
Subtotal Public Defense	14,660,053	14,206,848	453,205	14,208,539

WASHOE COUNTY, NEVADA
GENERAL 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
Justice Courts:				
Salaries and wages	\$ 7,411,547	\$ 7,065,708	\$ 345,839	\$ 6,977,383
Employee benefits	3,972,932	3,700,500	272,432	3,783,145
Services and supplies	841,002	730,136	110,866	774,219
	12,225,481	11,496,344	729,137	11,534,747
Incline Constable:				
Salaries and wages	117,859	117,230	629	115,515
Employee benefits	63,336	62,229	1,107	63,000
Services and supplies	22,477	12,496	9,981	15,574
	203,672	191,955	11,717	194,089
Other Judicial:				
Salaries and wages-Budgeted savings	(1,578,875)	-	(1,578,875)	-
Employee benefits-Budgeted savings	(1,160,618)	-	(1,160,618)	-
Services and supplies-Budgeted savings	-	(16,770)	16,770	-
Subtotal Other	(2,739,493)	(16,770)	(2,722,723)	-
Total Judicial Function	72,685,087	72,272,853	412,234	71,461,487
Public Safety Function:				
Sheriff and Detention:				
Salaries and wages	65,861,522	66,936,467	(1,074,945)	64,867,694
Employee benefits	42,007,841	39,942,605	2,065,236	39,951,421
Services and supplies	19,502,728	17,428,251	2,074,477	17,970,251
Capital Outlay	-	94,112	(94,112)	101,699
	127,372,091	124,401,435	2,970,656	122,891,065
Medical Examiner:				
Salaries and wages	2,558,434	2,626,349	(67,915)	2,386,062
Employee benefits	1,118,559	1,059,142	59,417	1,054,518
Services and supplies	822,839	823,858	(1,019)	730,276
Capital Outlay	-	-	-	28,346
	4,499,832	4,509,349	(9,517)	4,199,202
County Manager:				
Salaries and wages	89,039	219,761	(130,722)	82,800
Employee benefits	47,321	97,283	(49,962)	44,838
Services and supplies	4,189,982	(163,256)	4,353,238	8,635,280
Capital Outlay	150,000	56,603	93,397	79,286
	4,476,342	210,391	4,265,951	8,842,204
Juvenile Services:				
Salaries and wages	9,416,407	8,608,064	808,343	8,521,872
Employee benefits	5,867,232	5,337,479	529,753	5,456,080
Services and supplies	1,675,233	1,334,314	340,919	1,503,264
Capital Outlay	-	-	-	57,797
	16,958,872	15,279,857	1,679,015	15,539,013
Fire Suppression:				
Salaries and wages	150,175	159,236	(9,061)	167,187
Employee benefits	93,478	87,296	6,182	89,349
Services and supplies	737,848	688,156	49,692	715,634
	981,501	934,688	46,813	972,170

WASHOE COUNTY, NEVADA
GENERAL 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
Emergency Management:				
Salaries and wages	\$ 161,200	\$ 209,454	\$ (48,254)	\$ 185,962
Employee benefits	82,559	93,647	(11,088)	102,276
Services and supplies	39,927	26,166	13,761	35,790
	<u>283,686</u>	<u>329,267</u>	<u>(45,581)</u>	<u>324,028</u>
Protective Services:				
Alternative Sentencing:				
Salaries and wages	1,437,805	1,287,590	150,215	1,185,907
Employee benefits	553,102	506,422	46,680	478,574
Services and supplies	642,717	584,701	58,016	470,436
Capital outlay	27,702	29,001	(1,299)	13,355
	<u>2,661,326</u>	<u>2,407,714</u>	<u>253,612</u>	<u>2,148,272</u>
Public Administrator:				
Salaries and wages	833,266	803,366	29,900	810,448
Employee benefits	490,671	461,404	29,267	472,147
Services and supplies	75,211	57,805	17,406	53,639
	<u>1,399,148</u>	<u>1,322,575</u>	<u>76,573</u>	<u>1,336,234</u>
Public Guardian:				
Salaries and wages	1,298,004	1,200,589	97,415	1,191,742
Employee benefits	722,935	669,522	53,413	680,901
Services and supplies	88,284	75,578	12,706	72,683
	<u>2,109,223</u>	<u>1,945,689</u>	<u>163,534</u>	<u>1,945,326</u>
Subtotal Protective Services	<u>6,169,697</u>	<u>5,675,978</u>	<u>493,719</u>	<u>5,429,832</u>
Other Public Safety:				
Salaries and wages-budgeted savings	(1,978,159)	-	(1,978,159)	-
Employee benefits-budgeted savings	(1,941,902)	-	(1,941,902)	-
Services and supplies-unbudgeted savings	58,630	(860,616)	919,246	-
	<u>(3,861,431)</u>	<u>(860,616)</u>	<u>(3,000,815)</u>	<u>-</u>
Subtotal Other Public Safety	<u>(3,861,431)</u>	<u>(860,616)</u>	<u>(3,000,815)</u>	<u>-</u>
Total Public Safety Function	<u>156,880,590</u>	<u>150,480,349</u>	<u>6,400,241</u>	<u>158,197,514</u>
Public Works Function:				
CSD - Public Works:				
Salaries and wages	6,453,372	5,534,348	919,024	5,670,600
Employee benefits	3,582,344	3,067,311	515,033	3,217,773
Services and supplies	5,091,721	4,869,573	222,148	5,361,936
Capital outlay	370,548	20,889	349,659	5,400
	<u>15,497,985</u>	<u>13,492,121</u>	<u>2,005,864</u>	<u>14,255,709</u>
Other Public Works				
Salaries and wages-budgeted savings	(402,412)	-	(402,412)	-
Employee benefits-budgeted savings	(166,124)	-	(166,124)	-
Services and Supplies-budgeted savings	-	(157,618)	157,618	-
	<u>(568,536)</u>	<u>(157,618)</u>	<u>(410,918)</u>	<u>-</u>
Subtotal Other Public Works	<u>(568,536)</u>	<u>(157,618)</u>	<u>(410,918)</u>	<u>-</u>
Total Public Works Function	<u>14,929,449</u>	<u>13,334,503</u>	<u>1,594,946</u>	<u>14,255,709</u>
Welfare Function:				
Human Services Department:				
Salaries and wages	1,071,855	981,930	89,925	1,089,274
Employee benefits	609,014	529,026	79,988	555,299
Services and supplies	355,077	350,657	4,420	468,401
	<u>2,035,946</u>	<u>1,861,613</u>	<u>174,333</u>	<u>2,112,974</u>
Other Welfare:				
Salaries and wages-budgeted savings	(122,188)	-	(122,188)	-
Employee benefits-budgeted savings	(26,022)	-	(26,022)	-
Services and supplies-budgeted savings	-	(108,118)	108,118	-
	<u>(148,210)</u>	<u>(108,118)</u>	<u>(40,092)</u>	<u>-</u>
Subtotal Other Welfare	<u>(148,210)</u>	<u>(108,118)</u>	<u>(40,092)</u>	<u>-</u>
Total Welfare Function	<u>1,887,736</u>	<u>1,753,495</u>	<u>134,241</u>	<u>2,112,974</u>

WASHOE COUNTY, NEVADA
GENERAL 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:				
Library Department:				
Salaries and wages	6,112,716	5,633,264	479,452	5,756,699
Employee benefits	3,229,851	2,929,107	300,744	3,085,928
Services and supplies	921,797	832,855	88,942	849,582
	<u>10,264,364</u>	<u>9,395,226</u>	<u>869,138</u>	<u>9,692,209</u>
CSD - Regional Parks and Open Space:				
Salaries and wages	\$ 2,804,346	\$ 2,595,592	\$ 208,754	\$ 2,699,477
Employee benefits	1,489,299	1,347,535	141,764	1,409,851
Services and supplies	2,315,154	2,090,184	224,970	2,250,937
Capital outlay	110,000	43,974	66,026	111,352
	<u>6,718,799</u>	<u>6,077,285</u>	<u>641,514</u>	<u>6,471,617</u>
Other Culture and Recreation:				
Salaries and wages-budgeted savings	(361,928)	-	(361,928)	-
Employee benefits-unbudgeted savings	(215,066)	-	(215,066)	-
Services and supplies-budgeted savings	-	(2,306)	2,306	-
	<u>(576,994)</u>	<u>(2,306)</u>	<u>(574,688)</u>	<u>-</u>
Subtotal Other Culture and Recreation				
Total Culture and Recreation Function	<u>16,406,169</u>	<u>15,470,205</u>	<u>935,964</u>	<u>16,163,826</u>
Community Support Function:				
Services and supplies	219,761	107,892	111,869	195,642
Total Community Support Function	<u>219,761</u>	<u>107,892</u>	<u>111,869</u>	<u>195,642</u>
Intergovernmental Expenditures:				
Indigent Insurance Program	2,503,837	2,516,736	(12,899)	2,320,240
China Springs Youth Facility	1,257,969	1,253,935	4,034	1,261,788
Ethics Commission Assessment	25,000	24,742	258	23,023
Truckee Meadows Regional Planning	266,669	248,164	18,505	266,669
Total Intergovernmental Expenditures	<u>4,053,475</u>	<u>4,043,577</u>	<u>9,898</u>	<u>3,871,720</u>
Total Expenditures	<u>314,715,653</u>	<u>303,636,016</u>	<u>11,079,637</u>	<u>313,105,035</u>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	<u>23,985,281</u>	<u>104,006,463</u>	<u>80,021,182</u>	<u>58,263,895</u>
Other Financing Sources (Uses)				
Proceeds from asset disposition	5,000	-	(5,000)	42,707
Transfers:				
Special Revenue Funds-Transfers in	1,142,030	1,084,865	(57,165)	1,311,819
Internal Service Funds-(Transfers out)	-	(3,000,000)	(3,000,000)	3,000,000
Special Revenue Funds-(Transfers out)	(34,610,888)	(34,610,888)	-	(31,819,785)
Debt Service Funds-(Transfers out)	(6,314,872)	(6,248,891)	65,981	(6,018,031)
Capital Projects Funds-(Transfers out)	(670,000)	(3,010,000)	(2,340,000)	(4,334,098)
Intrafund transfers	(4,000)	-	4,000	-
Total Other Financing Sources (Uses)	<u>(40,452,730)</u>	<u>(45,784,914)</u>	<u>(5,332,184)</u>	<u>(37,817,388)</u>
Net Change in Fund Balances	<u>(16,467,449)</u>	<u>58,221,549</u>	<u>74,688,998</u>	<u>20,446,507</u>
Fund Balances, July 1	<u>67,625,908</u>	<u>94,267,805</u>	<u>26,641,897</u>	<u>73,821,298</u>
Fund Balances, June 30	<u>\$ 51,158,459</u>	<u>\$ 152,489,354</u>	<u>\$ 101,330,895</u>	<u>\$ 94,267,805</u>



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SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

	<u>Page</u>
<u>Major Special Revenue Fund:</u>	
Child Protective Services Fund: To account for ad valorem taxes, grants and other revenue sources specifically appropriated to protect against the neglect, abandonment and abuse of children	107
Other Restricted Fund: To account for various specific resources restricted for specified purposes consistent with legal and operating requirements. Resources include: ad valorem tax apportionments for Cooperative Extension support, car rental tax for the Reno baseball stadium, court administrative assessments for court projects, and grants and restricted resources for various General Fund departments	108
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Library Expansion Fund: To account for ad valorem taxes and investment earnings specifically appropriated to fund expansion of the library system.....	121
Animal Services Fund: To account for ad valorem taxes and related investment earnings specifically appropriated to operate a regional animal services shelter and to provide regional field enforcement operations.....	122
Regional Public Safety Training Center Fund: To account for the operations and management of a public safety training center for the benefit of local public safety agencies	123
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Regional Communication System Fund: To account for the development, operations and management of the regional communications system for the benefit of participating public safety and non-public safety agencies	125
Regional Permits System Fund: To account for the development, operations and management of the regional permit system for the benefit of participating cities and counties agencies	126
Central Truckee Meadows Remediation District Fund: To account for resources derived from remediation fees and related investment earnings specifically appropriated for the remediation of the quality of water in the Central Truckee Meadows Remediation District.....	127
Roads Fund: To account for specific revenue sources that are restricted to the construction, purchase of equipment for that construction, maintenance and repair of county roads.....	128
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Indigent Tax Levy Fund: To account for ad valorem tax revenues and investment earnings specifically appropriated to provide assistance to the indigent.	130

WASHOE COUNTY, NEVADA
CHILD PROTECTIVE SERVICES 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	\$ 6,676,888	\$ 6,743,520	\$ 66,632	\$ 6,307,912
Licenses and Permits:				
Day care licenses	22,500	20,290	(2,210)	21,330
Intergovernmental Revenues:				
Federal grants	34,015,540	25,429,961	(8,585,579)	23,168,200
State grants	18,851,223	18,170,735	(680,488)	18,043,145
Charges for Services:				
Service fees	6,017,000	6,162,524	145,524	5,873,576
Miscellaneous:				
Contributions and donations	26,199	26,199	-	53,800
Other	107,500	75,000	(32,500)	456,250
Total Revenues	65,716,850	56,628,229	(9,088,621)	53,924,213
Expenditures				
Welfare Function:				
Salaries and wages	20,662,066	19,276,591	1,385,475	18,469,077
Employee benefits	11,428,713	10,421,840	1,006,873	10,405,226
Services and supplies	41,683,247	31,306,617	10,376,630	31,509,866
Capital outlay	154,200	24,060	130,140	97,750
Total Expenditures	73,928,226	61,029,108	12,899,118	60,481,919
Excess (Deficiency) of Revenues Over (Under) Expenditures	(8,211,376)	(4,400,879)	3,810,497	(6,557,706)
Other Financing Sources (Uses)				
Transfers:				
General Fund	447,237	447,237	-	447,237
Indigent Tax Levy Fund	7,498,422	7,498,422	-	1,429,665
Capital Improvements Fund	-	-	-	-
Total Other Financing Sources (Uses)	7,945,659	7,945,659	-	1,876,902
Net Change in Fund Balances	(265,717)	3,544,780	3,810,497	(4,680,804)
Fund Balances, July 1	6,835,526	6,908,510	72,984	11,589,314
Fund Balances, June 30	\$ 6,569,809	\$ 10,453,290	\$ 3,883,481	\$ 6,908,510

**WASHOE COUNTY, NEVADA
OTHER RESTRICTED 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	\$ 1,669,221	\$ 1,685,902	\$ 16,681	\$ 1,576,995
Car rental	1,558,970	1,313,586	(245,384)	1,442,391
Intergovernmental revenues:				
Federal grants	41,756,380	27,486,898	(14,269,482)	6,729,403
Federal narcotics forfeitures	110,800	34,551	(76,249)	155,734
State grants	1,131,627	1,340,645	209,018	1,788,229
Local contributions	872,895	639,611	(233,284)	628,739
Charges for Services:				
General Government:				
Recorder fees	402,001	727,490	325,489	568,055
Map fees	94,000	66,905	(27,095)	75,120
Assessor commissions	525,000	807,949	282,949	688,705
Other	6,000	26,855	20,855	23,650
Judicial	1,391,500	1,049,256	(342,244)	983,544
Public Safety	1,043,213	1,271,650	228,437	988,640
Public Works	110,695	137,608	26,913	94,087
Welfare	90,000	89,516	(484)	71,220
Culture and Recreation	253,408	67,072	(186,336)	103,774
Fines and Forfeitures:				
Court fines	3,733,473	2,478,525	(1,254,948)	2,686,572
Forfeitures/bail	80,100	114,835	34,735	53,401
Miscellaneous:				
Investment earnings	49,550	81,318	31,768	93,883
Net increase (decrease) in the fair value of investments	-	(67,915)	(67,915)	153,446
Contributions and donations	13,769,613	1,137,227	(12,632,386)	549,400
Other	25,000	1,041,471	1,016,471	27,423
Total Revenues	68,673,446	41,530,955	(27,142,491)	19,482,411
Expenditures				
General Government Function:				
County Manager:				
Salaries and wages	-	45,962	-	-
Employee benefits	-	6,132	-	-
Services and supplies	27,303,858	21,123,781	-	-
Capital outlay	-	870,109	(870,109)	44,047
	27,303,858	22,045,984	(870,109)	44,047
Assessor:				
Services and supplies	2,118,611	598,527	1,520,084	503,064
Capital outlay	150,000	-	150,000	77,270
	2,268,611	598,527	1,670,084	580,334
Clerk:				
Services and supplies	67,660	4,873	62,787	6,848
Registrar of Voters:				
Salaries and wages	277,479	277,598	(119)	-
Employee benefits	-	2	(2)	-
Services and supplies	1,397,661	1,199,728	197,933	303,476
Capital outlay	441,826	359,119	82,707	72,670
	2,116,966	1,836,447	280,519	376,146

(CONTINUED)

**WASHOE COUNTY, NEVADA
OTHER RESTRICTED 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
Recorder:				
Salaries and wages	\$ 86,711	\$ 77,903	\$ 8,808	\$ 73,832
Employee benefits	35,762	35,630	132	34,333
Services and supplies	3,520,952	576,567	2,944,385	325,798
Capital outlay	-	-	-	24,559
	3,643,425	690,100	2,953,325	458,522
Technology Services:				
Services and supplies	306,815	89,354	217,461	62,833
Community Development:				
Services and supplies	379	78	301	608
Total General Government Function	35,707,714	25,265,363	4,314,368	1,529,338
Judicial Function:				
District Court:				
Salaries and wages	747,275	679,210	68,065	816,183
Employee benefits	440,108	433,145	6,963	328,688
Services and supplies	9,104,908	1,017,562	8,087,346	1,466,138
Capital outlay	457,974	-	457,974	246,003
	10,750,265	2,129,917	8,620,348	2,857,012
District Attorney:				
Salaries and wages	3,560,337	2,234,619	1,325,718	2,182,551
Employee benefits	1,652,981	1,141,362	511,619	1,208,284
Services and supplies	1,530,543	437,433	1,093,110	462,161
Capital outlay	-	-	-	39,039
	6,743,861	3,813,414	2,930,447	3,892,035
Justice Courts:				
Reno Justice Court:				
Salaries and wages	54,595	6,477	48,118	52,791
Employee Benefits	-	559	(559)	3,709
Services and supplies	3,072,436	466,830	2,605,606	693,369
	3,127,031	473,866	2,653,165	749,869
Sparks Justice Court:				
Salaries and wages	22,887	9,463	13,424	7,251
Employee Benefits	-	167	(167)	133
Services and supplies	810,628	131,596	679,032	123,879
Capital Outlay	-	-	-	2,251
	833,515	141,226	692,289	133,514
Incline Justice Court:				
Services and supplies	114,268	39,498	74,770	24,065
Wadsworth Justice Court:				
Salaries and wages	8,000	-	-	-
Services and supplies	204,144	9,444	194,700	8,227
	212,144	9,444	194,700	8,227
Incline Constable:				
Services and supplies	251	-	251	-

(CONTINUED)

**WASHOE COUNTY, NEVADA
OTHER RESTRICTED 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
Neighborhood Justice Center:				
Services and supplies	\$ 125,000	\$ 68,643	\$ 56,357	\$ 81,820
Total Judicial Function	21,906,335	6,676,008	15,222,327	7,746,542
Public Safety Function:				
County Manager:				
Salaries and wages	249,839	51,777	-	-
Employee benefits	86,814	30,286	-	-
Services and supplies	475,868	176,196	-	-
	812,521	258,259	-	-
Sheriff:				
Salaries and wages	8,855,093	546,940	8,308,153	435,911
Employee benefits	4,236,035	139,531	4,096,504	130,962
Services and supplies	6,407,443	1,588,414	4,819,029	1,429,577
Capital outlay	859,075	225,569	633,506	356,294
	20,357,646	2,500,454	17,857,192	2,352,744
Medical Examiner:				
Salaries and wages	84,839	62,741	22,098	59,354
Employee benefits	39,720	33,030	6,690	29,998
Services and supplies	227,318	78,882	148,436	63,940
	351,877	174,653	177,224	153,292
Fire Suppression:				
Salaries and wages	10,529	-	10,529	10,656
Employee benefits	-	-	-	188
Services and supplies	300	770	(470)	2,855
	10,829	770	10,059	13,699
Juvenile Services:				
Salaries and wages	523,231	191,867	331,364	347,143
Employee benefits	150,889	76,973	73,916	122,156
Services and supplies	3,345,743	603,564	2,742,179	591,136
Capital outlay	-	-	-	11,617
	4,019,863	872,404	3,147,459	1,072,052
Emergency Management:				
Salaries and wages	239,310	51,777	187,533	32,265
Employee benefits	86,814	30,286	56,528	13,257
Services and supplies	475,568	175,426	300,142	491,378
	801,692	257,489	544,203	536,900
Total Public Safety Function	25,541,907	3,805,770	21,736,137	4,128,687
Public Works Function:				
CSD - Public Works:				
Salaries and wages	66,804	66,645	159	60,553
Employee benefits	35,823	36,902	(1,079)	33,182
Services and supplies	880,865	718,882	161,983	725,961
Capital outlay	74,648	71,415	3,233	-
Total Public Works Function	1,058,140	893,844	164,296	819,696

(CONTINUED)

**WASHOE COUNTY, NEVADA
OTHER RESTRICTED 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
Welfare Function:				
Human Services				
Services and supplies	\$ 135,784	\$ 73,177	\$ 62,607	\$ 90,255
Total Welfare Function	135,784	73,177	62,607	90,255
Culture and Recreation Function:				
Library:				
Services and supplies	43,954	43,880	74	24,465
CSD - Regional Parks and Open Space:				
Salaries and wages	35,182	35,270	(88)	32,595
Employee benefits	18,218	18,187	31	15,527
Services and supplies	1,025,110	96,838	928,272	69,151
	1,078,510	150,295	928,215	117,273
May Center:				
Salaries and wages	285,010	245,513	39,497	269,009
Employee benefits	115,599	111,647	3,952	114,237
Services and supplies	346,263	99,924	246,339	251,350
	746,872	457,084	289,788	634,596
Total Culture and Recreation Function	1,869,336	651,259	1,218,077	776,334
Intergovernmental:				
Cooperative Extension apportionment	1,669,221	1,680,000	(10,779)	1,549,126
Total Expenditures	87,888,437	39,045,421	48,843,016	16,639,978
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,214,991)	2,485,534	21,700,525	2,842,433
Other Financing Sources (Uses)				
Proceeds from asset disposition	-	5,412	5,412	-
Transfers:				
General Fund	(143,030)	(159,786)	(16,756)	(74,576)
Debt Service Fund	(1,558,970)	(1,462,931)	96,039	(1,707,405)
Capital Improvement Fund	(1,568,266)	(159,123)	1,409,143	(121,388)
Total Other Financing Sources (Uses)	(3,270,266)	(1,776,428)	1,488,426	(1,903,369)
Net Change in Fund Balances	(22,485,257)	709,106	23,194,363	939,064
Fund Balances, July 1	23,527,436	24,106,929	579,493	23,167,865
Fund Balances, June 30	\$ 1,042,179	\$ 24,816,035	\$ 23,773,856	\$ 24,106,929

WASHOE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2021

	Health Fund	Senior Services Fund	Enhanced 911 Fund	Library Expansion Fund	Animal Services Fund
Assets					
Cash and investments	\$ 11,423,256	\$ 616,519	\$ 6,514,988	\$ 4,058,707	\$ 6,527,845
Accounts receivable	20,718	-	508,280	-	280,268
Property taxes receivable	-	12,851	-	25,704	39,603
Other taxes receivable	-	-	-	-	-
Interest receivable	-	-	16,379	9,543	16,616
Due from other funds	-	-	-	-	-
Due from other governments	5,663,834	1,417,363	283	-	2,460
Deposits and prepaid items	-	-	-	-	-
Total Assets	\$ 17,107,808	\$ 2,046,733	\$ 7,039,930	\$ 4,093,954	\$ 6,866,792
Liabilities					
Accounts payable	\$ 585,517	\$ 142,230	\$ 104,920	\$ 95,214	\$ 16,269
Accrued salaries and benefits	479,110	64,488	4,720	32,086	98,604
Contracts/retention payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	750,215	13,507	323,531	-	-
Deposits	-	-	-	-	-
Other liabilities	-	1,788	-	-	151
Total Liabilities	1,814,842	222,013	433,171	127,300	115,024
Deferred Inflows of Resources					
Unavailable revenue - grants and other revenue	16,285	43,534	-	-	25,766
Unavailable revenue - property taxes	-	10,629	-	21,259	32,849
Total Deferred Inflows of Resources	16,285	54,163	-	21,259	58,615
Fund Balances					
Restricted	15,276,681	78,777	6,606,759	3,201,016	218,222
Committed	-	1,691,780	-	744,379	6,474,931
Assigned	-	-	-	-	-
Total Fund Balances	15,276,681	1,770,557	6,606,759	3,945,395	6,693,153
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 17,107,808	\$ 2,046,733	\$ 7,039,930	\$ 4,093,954	\$ 6,866,792

(CONTINUED)

**WASHOE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2021**

	Regional Public Safety Training Center Fund	Truckee River Flood Management Infrastructure Fund	Regional Communications System Fund	Regional Permits System Fund
Assets				
Cash and investments	\$ 1,531,129	\$ 130,526	\$ 4,605,776	\$ 719,643
Accounts receivable	5,350	-	-	-
Property taxes receivable	-	-	-	-
Other taxes receivable	-	-	-	-
Interest receivable	3,622	210	10,264	1,512
Due from other funds	-	-	-	-
Due from other governments	2,006	2,441,508	69,822	-
Deposits and prepaid items	-	-	5,791	-
Total Assets	\$ 1,542,107	\$ 2,572,244	\$ 4,691,653	\$ 721,155
Liabilities				
Accounts payable	\$ 4,861	\$ 60	\$ 23,124	\$ -
Accrued salaries and benefits	8,917	25,348	16,458	-
Contracts/retention payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	522	-	-	-
Deposits	-	-	-	-
Other liabilities	-	-	-	-
Total Liabilities	14,300	25,408	39,582	-
Deferred Inflows of Resources				
Unavailable revenue - grants and other revenue	1,100	-	10,783	-
Unavailable revenue - property taxes	-	-	-	-
Total Deferred Inflows of Resources	1,100	-	10,783	-
Fund Balances				
Restricted	1,526,707	2,546,836	4,641,288	721,155
Committed	-	-	-	-
Assigned	-	-	-	-
Total Fund Balances	1,526,707	2,546,836	4,641,288	721,155
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 1,542,107	\$ 2,572,244	\$ 4,691,653	\$ 721,155

(CONTINUED)

Central Truckee Meadows Remediation District Fund	Roads Fund	Marijuana Establishment Fund	Indigent Tax Levy Fund	Total
\$ 5,022,733	\$ 8,387,232	\$ 432,157	\$ 5,590,156	\$ 55,560,667
5,282	74,990	-	-	894,888
-	-	-	77,126	155,284
-	1,890,800	-	-	1,890,800
13,029	18,079	2,648	15,169	107,071
-	799	-	-	799
2,937	-	-	517,387	10,117,600
-	-	-	-	5,791
<u>\$ 5,043,981</u>	<u>\$ 10,371,900</u>	<u>\$ 434,805</u>	<u>\$ 6,199,838</u>	<u>\$ 68,732,900</u>
\$ 14,899	\$ 132,485	\$ -	\$ 911,647	\$ 2,031,226
15,356	154,964	-	201,676	1,101,727
-	11,679	-	-	11,679
962	-	-	-	962
242,186	81	-	893,552	2,223,594
-	304,421	-	-	304,421
-	-	-	-	1,939
<u>273,403</u>	<u>603,630</u>	<u>-</u>	<u>2,006,875</u>	<u>5,675,548</u>
-	-	-	9,846	107,314
<u>2,915</u>	<u>-</u>	<u>-</u>	<u>63,787</u>	<u>131,439</u>
<u>2,915</u>	<u>-</u>	<u>-</u>	<u>73,633</u>	<u>238,753</u>
2,804,094	-	-	4,119,330	41,740,865
1,963,569	1,291,053	434,805	-	12,600,517
-	8,477,217	-	-	8,477,217
<u>4,767,663</u>	<u>9,768,270</u>	<u>434,805</u>	<u>4,119,330</u>	<u>62,818,599</u>
<u>\$ 5,043,981</u>	<u>\$ 10,371,900</u>	<u>\$ 434,805</u>	<u>\$ 6,199,838</u>	<u>\$ 68,732,900</u>

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

	Health Fund	Senior Services Fund	Enhanced 911 Fund	Library Expansion Fund
Revenues				
Taxes:				
Ad valorem	\$ -	\$ 1,685,903	\$ -	\$ 3,371,773
County Option MVFT 1.0 Cent	-	-	-	-
Licenses and permits	3,796,628	-	-	-
Intergovernmental revenues	21,479,132	2,139,435	-	-
Charges for services	4,313,169	703,474	5,818,494	-
Fines and forfeits	139,500	-	-	-
Miscellaneous	251,215	56,996	16,205	4,491
Total Revenues	29,979,644	4,585,808	5,834,699	3,376,264
Expenditures				
Current:				
General government	-	-	-	-
Public safety	-	-	4,344,156	-
Public works	-	-	-	-
Health and sanitation	32,209,360	-	-	-
Welfare	-	5,524,247	-	-
Culture and recreation	-	-	-	2,470,164
Total Expenditures	32,209,360	5,524,247	4,344,156	2,470,164
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,229,716)	(938,439)	1,490,543	906,100
Other Financing Sources (Uses)				
Transfers in	9,516,856	1,406,782	-	-
Transfers out	(72,552)	-	(750,000)	-
Total Other Financing Sources (Uses)	9,444,304	1,406,782	(750,000)	-
Net Change in Fund Balances	7,214,588	468,343	740,543	906,100
Fund Balances, July 1, (as restated) Note 19	8,062,093	1,302,214	5,866,216	3,039,295
Fund Balances, June 30	\$ 15,276,681	\$ 1,770,557	\$ 6,606,759	\$ 3,945,395

(CONTINUED)

Animal Services Fund	Regional Public Safety Training Center Fund	Truckee River Flood Management Infrastructure Fund	Regional Communications System Fund	Regional Permits System Fund	Central Truckee Meadows Remediation District Fund
\$ 5,180,685	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
331,280	-	-	-	-	-
177,088	931,320	13,037,229	2,367,187	294,106	-
-	-	-	-	249,402	1,250,486
-	-	-	-	-	-
204,472	77,226	1,073,773	23,573	(1,250)	22,672
5,893,525	1,008,546	14,111,002	2,390,760	542,258	1,273,158
-	-	-	-	466,569	-
5,745,714	681,168	11,305,497	1,312,115	-	-
-	-	-	-	-	-
-	-	-	-	-	1,405,056
-	-	-	-	-	-
-	-	-	-	-	-
5,745,714	681,168	11,305,497	1,312,115	466,569	1,405,056
147,811	327,378	2,805,505	1,078,645	75,689	(131,898)
-	-	-	-	72,552	-
(451,238)	-	(2,325,839)	(930,863)	-	-
(451,238)	-	(2,325,839)	(930,863)	72,552	-
(303,427)	327,378	479,666	147,782	148,241	(131,898)
6,996,580	1,199,329	2,067,170	4,493,506	572,914	4,899,561
\$ 6,693,153	\$ 1,526,707	\$ 2,546,836	\$ 4,641,288	\$ 721,155	\$ 4,767,663

(CONTINUED)

WASHOE COUNTY, NEVADA
NONMAJOR SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2020

	Roads Fund	Marijuana Establishment Fund	Indigent Tax Levy Fund	TOTAL
Revenues				
Taxes:				
Ad valorem	\$ -	\$ -	\$ 10,115,317	\$ 20,353,678
County Option MVFT 1.0 Cent	805,330	-	-	805,330
Licenses and permits	-	1,270,462	-	5,398,370
Intergovernmental revenues	9,449,536	-	1,630,624	50,397,249
Charges for services	596,485	-	926,361	14,966,279
Fines and forfeits	-	-	-	139,500
Miscellaneous	151,257	(5,015)	4,484,844	6,360,459
Total Revenues	11,002,608	1,265,447	17,157,146	98,420,865
Expenditures				
Current:				
General government	-	425	-	466,994
Public safety	-	-	-	23,388,650
Public works	14,319,320	-	-	14,319,320
Health and sanitation	-	-	-	33,614,416
Welfare	-	-	32,071,500	37,595,747
Culture and recreation	-	-	-	2,470,164
Total Expenditures	14,319,320	425	32,071,500	111,855,291
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,316,712)	1,265,022	(14,914,354)	(13,434,426)
Other Financing Sources (Uses)				
Transfers in	3,023,620	-	22,166,393	36,186,203
Transfers out	-	(925,077)	(9,982,657)	(15,438,226)
Total Other Financing Sources (Uses)	3,023,620	(925,077)	12,183,736	20,747,977
Net Change in Fund Balances	(293,092)	339,945	(2,730,618)	7,313,551
Fund Balances, July 1, (as restated) Note 19	10,061,362	94,860	6,849,948	55,505,048
Fund Balances, June 30	\$ 9,768,270	\$ 434,805	\$ 4,119,330	\$ 62,818,599

WASHOE COUNTY, NEVADA
HEALTH 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	\$ 3,626,311	\$ 3,796,628	\$ 170,317	\$ 3,340,170
Intergovernmental Revenues:				
Federal grants	39,135,209	19,858,153	(19,277,056)	5,477,611
State grants	714,525	669,882	(44,643)	374,752
Other	1,153,105	951,097	(202,008)	1,157,496
Charges for Services:				
Health	3,319,806	4,313,169	993,363	3,350,406
Fine and Forfeitures	-	139,500	139,500	-
Miscellaneous:				
Contributions and donations	14,950	8,437	(6,513)	10,015
Other	199,075	242,778	43,703	193,345
Total Revenues	48,162,981	29,979,644	(18,183,337)	13,903,795
Expenditures				
Health and Sanitation Function:				
Salaries and wages	18,760,604	13,118,889	5,641,715	12,010,723
Employee benefits	8,493,671	6,210,971	2,282,700	6,049,423
Services and supplies	31,789,225	12,093,186	19,696,039	4,923,668
Capital outlay	856,051	786,314	69,737	161,920
Total Expenditures	59,899,551	32,209,360	27,690,191	23,145,734
Excess (Deficiency) of Revenues Over (Under) Expenditures	(11,736,570)	(2,229,716)	9,506,854	(9,241,939)
Other Financing Sources (Uses)				
Transfers in	9,516,856	9,516,856	-	9,516,856
Transfers out	(69,489)	(72,552)	(3,063)	(54,360)
Total Other Financing Sources (Uses)	9,447,367	9,444,304	(3,063)	9,462,496
Net Change in Fund Balances	(2,289,203)	7,214,588	9,503,791	220,557
Fund Balances, July 1	8,332,680	8,062,093	(270,587)	7,841,536
Fund Balances, June 30	\$ 6,043,477	\$ 15,276,681	\$ 9,233,204	\$ 8,062,093

WASHOE COUNTY, NEVADA
SENIOR SERVICES 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	\$ 1,669,221	\$ 1,685,903	\$ 16,682	\$ 1,576,995
Intergovernmental Revenues:				
Federal grants	2,105,777	1,616,137	(489,640)	1,611,460
State and local grants	898,304	523,298	(375,006)	868,507
Charges for Services:				
Senior law project fees	75,000	46,619	(28,381)	43,848
Program income	178,857	116,536	(62,321)	107,194
Other	870,050	540,319	(329,731)	389,595
Miscellaneous:				
Contributions and donations	21,652	6,065	(15,587)	7,763
Reimbursements	25,450	3,016	(22,434)	31,231
Other	64,350	47,915	(16,435)	77,944
Total Revenues	5,908,661	4,585,808	(1,322,853)	4,714,537
Expenditures				
Welfare Function:				
Salaries and wages	1,645,454	1,670,673	(25,219)	1,845,772
Employee benefits	899,828	915,720	(15,892)	1,006,958
Services and supplies	4,610,061	2,589,319	2,020,742	2,974,145
Capital outlay	328,249	348,535	(20,286)	97,035
Total Expenditures	7,483,592	5,524,247	1,959,345	5,923,910
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,574,931)	(938,439)	636,492	(1,209,373)
Other Financing Sources (Uses)				
Transfers:				
General Fund	1,406,782	1,406,782	-	1,406,782
Net Change in Fund Balances	(168,149)	468,343	636,492	197,409
Fund Balances, July 1	868,564	1,302,214	433,650	1,104,805
Fund Balances, June 30	\$ 700,415	\$ 1,770,557	\$ 1,070,142	\$ 1,302,214

WASHOE COUNTY, NEVADA
ENHANCED 911 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:				
Enhanced 911 fees	\$ 5,614,469	\$ 5,818,494	\$ 204,025	\$ 5,704,894
Miscellaneous:				
Investment earnings	7,600	76,493	68,893	79,885
Net increase (decrease) in the fair value of investments	-	(60,288)	(60,288)	150,898
Total Revenues	5,622,069	5,834,699	212,630	5,935,677
Expenditures				
Public Safety Function:				
Salaries and wages	125,612	127,855	(2,243)	121,419
Employee benefits	64,255	62,145	2,110	53,345
Services and supplies	3,460,384	4,154,156	(693,772)	3,728,780
Capital outlay	2,071,765	-	2,071,765	134,421
Total Expenditures	5,722,016	4,344,156	1,377,860	4,037,965
Excess (Deficiency) of Revenues Over (Under) Expenditures	(99,947)	1,490,543	1,590,490	1,897,712
Other Financing Sources (Uses)				
Transfers Out		(750,000)	(750,000)	-
Net Change in Fund Balances	(99,947)	740,543	840,490	1,897,712
Fund Balances, July 1, as restated (Note 19)	5,160,014	5,866,216	706,202	3,167,392
Fund Balances, June 30	\$ 5,060,067	\$ 6,606,759	\$ 1,546,692	\$ 5,065,104

WASHOE COUNTY, NEVADA
LIBRARY EXPANSION 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	\$ 3,338,443	\$ 3,371,773	\$ 33,330	\$ 3,153,983
Miscellaneous:				
Investment earnings	15,000	42,878	27,878	54,332
Net increase (decrease) in the fair value of investments	-	(38,387)	(38,387)	83,062
Total Revenues	<u>3,353,443</u>	<u>3,376,264</u>	<u>22,821</u>	<u>3,291,377</u>
Expenditures				
Culture and Recreation Function:				
Salaries and wages	1,000,572	900,565	100,007	896,936
Employee benefits	477,195	398,126	79,069	440,536
Services and supplies	<u>1,482,596</u>	<u>1,171,473</u>	<u>311,123</u>	<u>1,330,326</u>
Total Expenditures	<u>2,960,363</u>	<u>2,470,164</u>	<u>490,199</u>	<u>2,667,798</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	393,080	906,100	513,020	623,579
Other Financing Sources (Uses)				
Transfers:				
Public Works Construction	<u>(358,000)</u>	<u>-</u>	<u>(358,000)</u>	<u>-</u>
Net Change in Fund Balances	35,080	906,100	871,020	623,579
Fund Balances, July 1	<u>2,742,549</u>	<u>3,039,295</u>	<u>296,746</u>	<u>2,415,716</u>
Fund Balances, June 30	<u>\$ 2,777,629</u>	<u>\$ 3,945,395</u>	<u>\$ 1,167,766</u>	<u>\$ 3,039,295</u>

WASHOE COUNTY, NEVADA
ANIMAL SERVICES 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	\$ 5,007,667	\$ 5,180,685	\$ 173,018	\$ 4,827,382
Licenses and Permits:				
Animal licenses	307,000	331,280	24,280	322,858
Intergovernmental	-	-	-	17,792
Charges for Services:				
Animal services	203,000	177,088	(25,912)	179,396
Fines and Forfeits:				
Administrative enforcement penalties	-	-	-	350
Miscellaneous:				
Investment earnings	100,000	105,539	5,539	123,975
Net increase (decrease) in the fair value of investments		(85,846)	(85,846)	178,610
Contributions and donations	108,137	53,645	(54,492)	59,734
Other	55,000	131,134	76,134	92,195
Total Revenues	5,780,804	5,893,525	112,721	5,802,292
Expenditures				
Public Safety Function:				
Salaries and wages	2,737,399	2,677,191	60,208	2,513,195
Employee benefits	1,505,002	1,455,966	49,036	1,444,931
Services and supplies	2,049,383	1,556,757	492,626	1,444,704
Capital outlay	339,600	55,800	283,800	-
Total Expenditures	6,631,384	5,745,714	885,670	5,402,830
Excess (Deficiency) of Revenues Over (Under) Expenditures	(850,580)	147,811	998,391	399,462
Other Financing Sources (Uses)				
Transfer to Public Works Construction	(553,170)	(451,238)	101,932	(8,570)
Net Change in Fund Balances	(1,403,750)	(303,427)	1,100,323	390,892
Fund Balances, July 1	5,991,539	6,996,580	1,005,041	6,605,688
Fund Balances, June 30	\$ 4,587,789	\$ 6,693,153	\$ 2,105,364	\$ 6,996,580

WASHOE COUNTY, NEVADA
REGIONAL PUBLIC SAFETY TRAINING CENTER 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:				
Training fees - partner agencies	\$ 974,738	\$ 928,820	\$ (45,918)	\$ 999,784
Training fees - workshops	15,000	2,500	(12,500)	3,725
Miscellaneous:				
Investment earnings	5,000	22,815	17,815	24,239
Net increase (decrease) in the fair value of investments	-	(18,783)	(18,783)	33,296
Rental income	30,000	73,194	43,194	128,422
Other	12,000	-	(12,000)	7,613
Total Revenues	1,036,738	1,008,546	(28,192)	1,197,079
Expenditures				
Public Safety Function:				
Salaries and wages	230,187	262,162	(31,975)	367,870
Employee benefits	180,778	125,105	55,673	180,702
Services and supplies	447,554	293,901	153,653	251,679
Capital outlay	145,000	-	145,000	81,368
Total Expenditures	1,003,519	681,168	322,351	881,619
Excess (Deficiency) of Revenues Over (Under) Expenditures	33,219	327,378	294,159	315,460
Fund Balances, July 1	836,128	1,199,329	363,201	883,869
Fund Balances, June 30	\$ 869,347	\$ 1,526,707	\$ 657,360	\$ 1,199,329

WASHOE COUNTY, NEVADA
TRUCKEE RIVER FLOOD MANAGEMENT INFRASTRUCTURE 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:				
Infrastructure sales tax - NRS 377B.100	\$ 8,111,940	\$ 13,037,229	\$ 4,925,289	\$ 11,078,020
Miscellaneous:				
Investment earnings	1,000	1,109	109	1,857
Net increase (decrease) in the fair value of investments	-	(687)	(687)	2,362
Reimbursements	1,147,099	1,073,351	(73,748)	1,150,040
Total Revenues	9,260,039	14,111,002	4,850,963	12,232,279
Expenditures				
Public Safety Function:				
Salaries and wages	714,545	660,324	54,221	708,570
Employee benefits	356,976	330,373	26,603	365,225
Services and supplies	5,856,962	10,314,800	(4,457,838)	8,708,767
Total Public Safety Function	6,928,483	11,305,497	(4,377,014)	9,782,562
Total Expenditures	6,928,483	11,305,497	(4,377,014)	9,782,562
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,331,556	2,805,505	473,949	2,449,717
Other Financing Sources (Uses)				
Transfers:				
Debt Service Fund	(2,331,556)	(2,325,839)	5,717	(2,324,169)
Net Change in Fund Balances	-	479,666	479,666	125,548
Fund Balances, July 1	1,941,622	2,067,170	125,548	1,941,622
Fund Balances, June 30	\$ 1,941,622	\$ 2,546,836	\$ 605,214	\$ 2,067,170

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)

	<u>2021</u>			<u>2020</u>
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
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	<u>1,000,000</u>	<u>1,265,447</u>	<u>265,447</u>	<u>1,069,934</u>
Expenditures				
General Government				
Services and supplies	<u>1,000</u>	<u>425</u>	<u>575</u>	<u>401</u>
Total Expenditures	<u>1,000</u>	<u>425</u>	<u>575</u>	<u>401</u>
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	<u>(999,000)</u>	<u>(925,077)</u>	<u>73,923</u>	<u>(1,194,000)</u>
Net Change in Fund Balances	-	339,945	339,945	(124,467)
Fund Balances, July 1	<u>19,327</u>	<u>94,860</u>	<u>75,533</u>	<u>219,327</u>
Fund Balances, June 30	<u>\$ 19,327</u>	<u>\$ 434,805</u>	<u>\$ 415,478</u>	<u>\$ 94,860</u>

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.

Page

Nonmajor Debt Service Fund:

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 levied134

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	\$ 5,923,298	\$ 5,447,715	\$ 11,371,013
Liabilities			
Accounts payable	\$ -	\$ 641	\$ 641
Other liabilities	-	15,125	15,125
Total Liabilities	-	15,766	15,766
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	19,870	3,383,540	3,403,410
Fund Balances			
Restricted	5,903,428	2,048,409	7,951,837
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 5,923,298	\$ 5,447,715	\$ 11,371,013

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 space139

Capital Improvements Fund

Resources are derived from financing proceeds, grants, special assessments, transfers and investment earnings, which are appropriated for various major capital projects140

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 assets142

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 costs143

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	\$ 1,800,868	\$ 24,206,330	\$ 22,405,462	\$ 15,668,907

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:

Page

Utilities Fund

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)	<u>\$ (552,269)</u>	<u>1,458,356</u>	<u>\$ 2,010,625</u>	<u>\$ 159,356</u>
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

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

**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)	<u>\$ (214,477)</u>	<u>\$ (6,006)</u>	<u>\$ 208,471</u>	<u>\$ (217,748)</u>
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.

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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)	\$ (1,180,125)	\$ 2,622,269	\$ 3,802,394	\$ 1,425,868
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	\$ 12,717,560	\$ 15,438,388	\$ 2,720,828	\$ 14,279,301
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
Operating income (loss)	\$ (1,644,489)	\$ 474,248	\$ 2,118,737	\$ (1,447,129)
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	\$ (220,289)	\$ 216,918	\$ 437,207	\$ (485,836)

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	\$ 2,432,466	\$ 4,208,173	\$ 1,775,707	\$ 2,092,912

(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 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

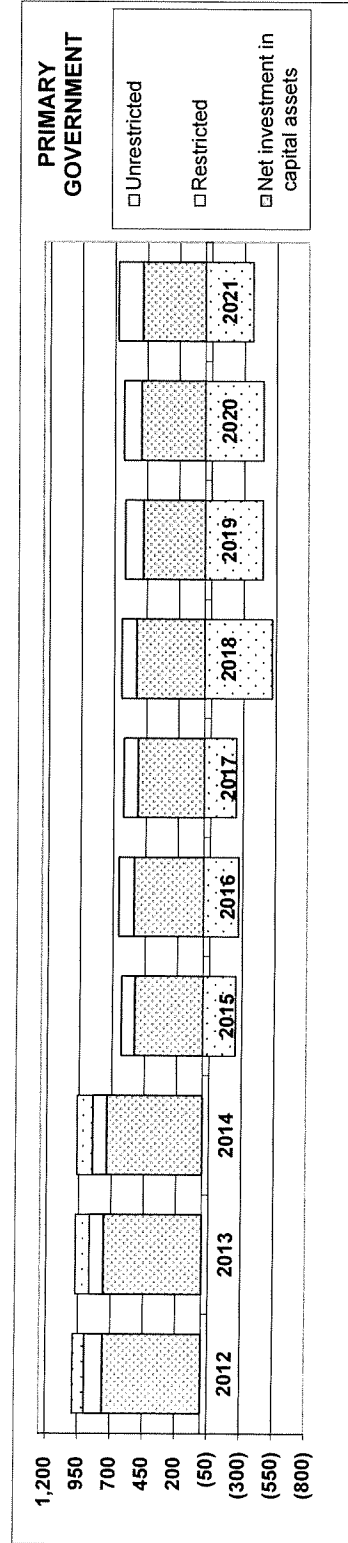
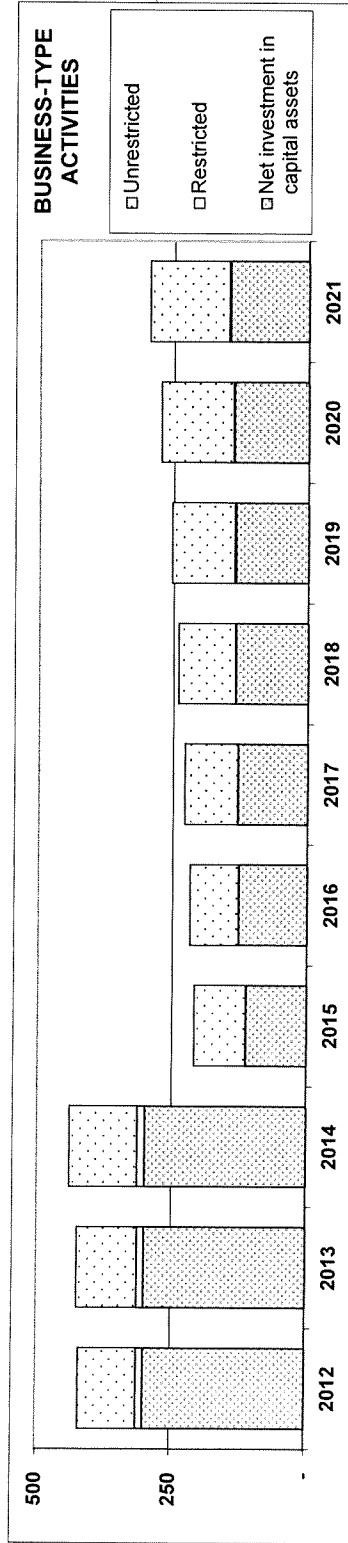
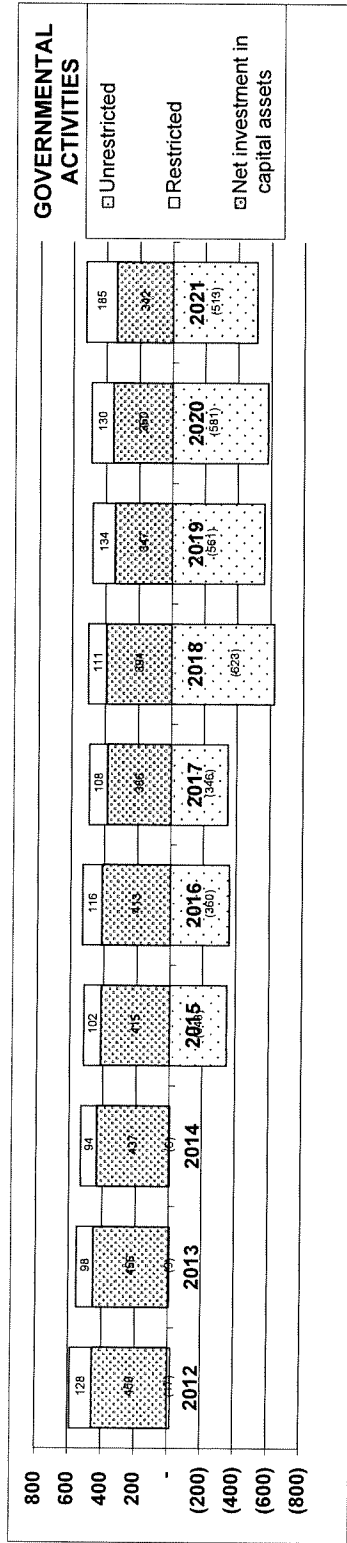
Operating Information

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)

SCHEDULE 1.2

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	<u>34,972</u>	<u>39,197</u>	<u>43,851</u>	<u>33,256</u>	<u>23,157</u>	<u>23,674</u>	<u>32,188</u>	<u>34,852</u>	<u>31,467</u>	<u>36,576</u>
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	<u>\$ (291,849)</u>	<u>\$ (296,874)</u>	<u>\$ (300,016)</u>	<u>\$ (305,644)</u>	<u>\$ (314,242)</u>	<u>\$ (349,246)</u>	<u>\$ (339,608)</u>	<u>\$ (331,878)</u>	<u>\$ (396,470)</u>	<u>\$ (319,791)</u>
Governmental activities	2,697	6,045	13,242	7,809	9,001	9,903	17,626	12,490	14,880	21,772
Business-type activities										
Total Primary Government	<u>\$ (289,152)</u>	<u>\$ (290,829)</u>	<u>\$ (286,774)</u>	<u>\$ (297,835)</u>	<u>\$ (305,241)</u>	<u>\$ (339,343)</u>	<u>\$ (321,982)</u>	<u>\$ (319,388)</u>	<u>\$ (381,590)</u>	<u>\$ (298,019)</u>
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	<u>206,936</u>	<u>271,871</u>	<u>279,436</u>	<u>298,866</u>	<u>313,985</u>	<u>325,991</u>	<u>345,123</u>	<u>365,607</u>	<u>385,943</u>	<u>422,977</u>
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	<u>3,085</u>	<u>(1,550)</u>	<u>1,380</u>	<u>(234,191)</u>	<u>1,517</u>	<u>50</u>	<u>1</u>	<u>386</u>	<u>5,271</u>	<u>108</u>
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	<u>\$ (84,913)</u>	<u>\$ (25,003)</u>	<u>\$ (20,580)</u>	<u>\$ (6,778)</u>	<u>\$ (257)</u>	<u>\$ (23,255)</u>	<u>\$ 5,515</u>	<u>\$ 33,729</u>	<u>\$ (10,527)</u>	<u>\$ 103,186</u>
Governmental activities	5,782	4,495	14,622	(226,382)	10,518	9,953	17,627	12,876	20,151	21,880
Business-type activities										
Total Primary Government	<u>\$ (79,131)</u>	<u>\$ (20,508)</u>	<u>\$ (5,958)</u>	<u>\$ (233,160)</u>	<u>\$ 10,261</u>	<u>\$ (13,302)</u>	<u>\$ 23,142</u>	<u>\$ 46,605</u>	<u>\$ 9,624</u>	<u>\$ 125,066</u>
Change in Net Position										

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.

WASHOE COUNTY, NEVADA
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
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)

	2012	2013	2014	2015	Fiscal Year Ended June 30,					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.

SCHEDULE 1.5

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

	Fiscal Year Ended June 30,										Change,
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2012-2020
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%
	\$ 178,394	\$ 170,259	\$ 170,915	\$ 177,312	\$ 185,688	\$ 191,229	\$ 199,173	\$ 208,774	\$ 225,727	\$ 237,469	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	1,592,085
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	\$ 12,675,374	\$ 12,290,109	\$ 12,317,953	\$ 13,192,055	\$ 13,296,926	\$ 14,534,071	\$ 14,977,472	\$ 16,450,785	\$ 17,867,167	\$ 20,380,638
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	-	-	-	-	-	-	-	-	-	-

SCHEDULE 2.3

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%
	\$ 20,000,536		100.00%	\$ 12,675,374		99.80%

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.

SCHEDULE 2.4

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										
Less restricted resources	\$ 193,413	\$ 180,093	\$ 171,392	\$ 127,235	\$ 129,953	\$ 119,047	\$ 110,203	\$ 101,413	\$ 91,980	\$ 105,704
Total Net General Bonded Debt	11,127	11,007	10,944	6,572	6,531	6,049	4,399	4,479	6,769	7,141
Percentage of Actual Property Value ²	\$ 182,286	\$ 169,086	\$ 160,448	\$ 120,663	\$ 123,422	\$ 112,998	\$ 105,804	\$ 96,934	\$ 85,211	\$ 98,563
Per capita ¹	0.50%	0.48%	0.46%	0.35%	0.32%	0.27%	0.25%	0.21%	0.17%	0.17%
	\$ 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.

SCHEDULE 3.2

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	\$ 971,840	\$ 951,433	\$ 963,503	\$ 1,103,274	\$ 1,210,517	\$ 1,326,592	\$ 1,416,798	\$ 1,501,882	\$ 1,674,730	\$ 1,763,355

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 \$ 120,784
Governmental activities 18,500
Business-type activities 80,297
Reno-Sparks Convention and Visitor's Authority 219,581
Less: Special assessment bonds 2,958
Special revenue bonds 30,621
Amount available for repayment of general obligation bonds 14,720
Total net debt subject to debt limitation 171,282
Legal Debt Margin \$ 1,763,355

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	Debt Outstanding	Presently Self-Supporting Debt	Percent Applicable ¹	Applicable Net Debt
Direct²				
Washoe County				
Governmental Activity Bonds				
Revenue Bond ³	\$ 87,204	\$ -	100%	\$ 87,204
Special Assessment Bonds ⁴	30,621	30,621	100%	-
	2,959	2,959	100%	-
Total Direct Debt	120,784	33,580		87,204
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	1,210,570	323,512	13.84%	124,986
Total Overlapping Debt	2,829,321	764,062		1,303,187
Total General Obligation Direct and Overlapping Debt	\$ 2,950,105	\$ 797,642		\$ 1,390,391

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.

SCHEDULE 3.4

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
- ⁴ American Community Survey 5-Year Estimates - FY 2014, FY2015, FY2016, FY2017 and FY2018. United States Census Bureau - FY2019 and FY2020.
- ⁵ Washoe County School District
- ⁶ Total represents the average labor force during the fiscal year. Nevada State Department of Employment, Training and Rehabilitation (DETR)
- ⁷ Washoe County Building and Safety Department - Construction Activity-Total Value (000)
- ⁸ Nevada State Department of Taxation (000)
- ⁹ 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.

SCHEDULE 4.2

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

	December, 2020			December, 2011		
	Employees ¹	Rank	Percentage of Total County Employment	Employees ¹	Rank	Percentage of Total County Employment
Employer						
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

SCHEDULE 5.1

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

Function/Program	Fiscal Year Ended June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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

520

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

Function/Program	Fiscal Year Ending June 30,									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Judicial ¹										
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/Water² (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 Permits²										
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 Division² 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

Function/Program	Fiscal Year Ended June 30,									
	2012	2013	2014 ³	2015	2016	2017	2018	2019	2020	2021
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

Page

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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.S. Department of Agriculture (USDA):				
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			
National School Lunch Program (School Lunch)	10.555	R-2400-09 E053	28,512	-
			14,567	-
			<u>43,079</u>	<u>-</u>
			61,037	-
Total Child Nutrition Cluster				
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	-
Total SNAP Cluster			<u>54,960</u>	<u>-</u>
Total U.S. Department of Agriculture			<u>1,248,775</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.S. Department of Housing and Urban Development (HUD):				
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 Program Income	14.218	UNKNOWN	3,562	-
Community Development Block Grants/Entitlement Grants (Community Development Block Grant program for Entitlement Communities Program Income	14.218	UNKNOWN	24,881	-
			<u>44,694</u>	<u>-</u>
			<u>73,137</u>	<u>-</u>
Total CDBG-Entitlement Grants Cluster				
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>
			<u>405,550</u>	<u>87,007</u>
Total U.S. Department of Housing and Urban Development				
U.S. Fish and Wildlife Service (FWS):				
Passed through Nevada Department of Wildlife Wildlife Restoration	15.611	SG20-06	255,536	-
			<u>255,536</u>	<u>-</u>
Total U.S. Fish and Wildlife Service				

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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	-
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:				
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>

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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 Justice (DOJ) (continued):				
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-40C21	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	-
			<u>3,086,766</u>	<u>-</u>
Total U.S. Department of Justice				
<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.S. Department of Transportation (DOT) (continued):				
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	-
Department of the Treasury:				
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
National Endowment for the Arts:				
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	-
Institute of Museum and Library Services:				
Passed through Nevada State Library, Archives and Public Records:				
Grants to States	45.310	2020-14	9,926	-
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	66.034	UNKNOWN	40,144	-
In-kind Costs			<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	-
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	-
			<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>5,929,278</u>	<u>-</u>
Total U.S. Environmental Protection Agency				
<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>253,697</u>	<u>-</u>
Total Election Assistance Commission				
<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)	93.217	6FHPA096051-04-02	\$ 297,323	\$ -
Program Income	93.217	5 FHPA006463-03-00	842,668	-
Family Planning-Services (FP Services)			1,139,991	-
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	-
			1,016,474	-
Nutrition Services Incentive Program (NSIP)				
Total Aging Cluster	93.053	16-000-57-NX-21	331,667	-
Passed through Zero to Three: National Center for Infants, Toddlers and Families: Maternal and Child Health Federal Consolidated Programs			1,348,141	-
	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	-
			918,131	-

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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 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)	93.116	HD 16362	206	-
Program Income				
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	-
			116,930	-
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	-
			178,601	-
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	-
Immunization Cooperative Agreements	93.268	HD 17838	10,295	-
Program Income				
Immunization Cooperative Agreements	93.268	SG 25163	282,789	-
			685,621	-
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	-
			120,080	-

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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 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)				
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				
HIV Care Formula Grants	93.917	SG 25204	30,580	-
	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)				
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				
Block Grants for Community Mental Health Services	93.958	SG 25006	133,012	-
	93.958	HD 17373	18,750	-
			<u>151,762</u>	<u>-</u>
 Preventive Health Services-Sexually Transmitted Diseases Control Grants				
Preventive Health Services-Sexually Transmitted Diseases Control Grants	93.977	SG 25044	68,245	-
	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.S. Department of Health and Human Services (HHS) (continued):				
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.S. Department of Health and Human Services (HHS) (continued):				
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 Program Income	93.563	UNKNOWN	3,123,560	-
	93.563	UNKNOWN	12,617	-
			<u>3,136,177</u>	<u>-</u>
 Grant to States for Access and Visitation Programs	93.597	1701NVSAPV	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	-
			249,492	-
Passed through Nevada High Intensity Drug Trafficking Area:				
High Intensity Drug Trafficking Areas Program (HIDTA)	95.001	G20NV0001A	75,673	-
			325,165	-
Total Executive Office of the President, Office of National Drug Control Policy				
<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	-
			133,759	-
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	-
			369,288	-
			555,597	-
Total U.S. Department of Homeland Security				
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?

None noted

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

Number	Name of Federal Program or Cluster	Agency
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



Financial Statements
June 30, 2021

Palomino Valley General Improvement District

Palomino Valley General Improvement District

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June 30, 2021

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Independent Auditor's Report

To the Board of Trustees
Palomino Valley General Improvement District
Sparks, Nevada

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the fund information of Palomino Valley General Improvement District (District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the fund information of the Palomino Valley General Improvement District, as of June 30, 2021, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension information on pages 4-6, 20, and 21-22, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required management discussion and analysis and pension 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.

The budgetary comparison information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Prior Year Partial Comparative Information

The statement of revenue, expenditures, and changes in fund balance - budget and actual related to the June 30, 2020 financial statements is presented for purposes of additional analysis and was derived from and relates directly to the underlying accounting and other records used to prepare the June 30, 2020 financial statements. The information has been subjected to the auditing procedures applied in the audit of the June 30, 2020 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. The statement referred to above is consistent in relation to the basic financial statements from which they have been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2021, on our consideration of the District'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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Reno, Nevada
October 22, 2021

PALOMINO VALLEY GENERAL IMPROVEMENT DISTRICT

Management's Discussion and Analysis

June 30, 2021

As management of the Palomino Valley General Improvement District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2021.

Financial Highlights

- ♦ The assets and deferred outflows of the Palomino Valley General Improvement District exceeded its liabilities and deferred inflows at the close of the current fiscal year by \$726,980. Of this amount \$281,722 is *unrestricted net position* that may be used to meet the District's ongoing obligations to citizens and creditors. See page 7.
- ♦ The District's *total net position* increased by \$113,751 during the current year.
- ♦ The District's governmental funds reported a combined fund balance of \$509,261, an increase of \$130,665 from prior year. Of this amount, \$347,468 is assigned for subsequent year expenditures and \$161,793 is unassigned.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Palomino Valley General Improvement District's financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. The government-wide financial statements and the fund statements are presented in a columnar format since the District only has one fund to report on pages 7 and 8. This report also contains required supplementary information in addition to the basic financial statements themselves.

The District uses the modified accrual basis of accounting for internal financial statement reporting. The financial statements have been prepared in accordance with generally accepted accounting principles as they apply to governmental units. The financial statements include a statement of net position and governmental fund balance sheet, a statement of activities and governmental fund revenue, expenditures and changes in fund balance and notes to the financial statements.

The statement of net position and governmental fund balance sheet presents the financial position of the District on both the modified accrual basis under the general fund and the full accrual basis as net position. This statement provides information on the District's assets and liabilities with the difference reported as net position and information about the nature and amount of resources and obligations at year-end. Over time, increases and decreases in net position are one indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities and governmental fund revenue, expenditures and changes in fund balance present the results of the activities over the course of the fiscal year and information as to how the fund balance and net position changed during the most recent year. The fund balance changes under the modified accrual method when revenue is received or the expenditure is made, while changes in net position under the full accrual method are recorded as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

The notes to the financial statements provide required disclosures and other information that are essential to a full understanding of material data provided in the statements. The notes present information about the District's accounting policies, significant account balances and activities, material risks, obligations, commitments, contingencies and subsequent events, if any.

The District also adopts annual appropriated budgets for its general fund. Budgetary comparison statements on page 20 have been provided to demonstrate compliance with the budget.

PALOMINO VALLEY GENERAL IMPROVEMENT DISTRICT

Management's Discussion and Analysis

June 30, 2021

Statement of Net Position

<u>Years Ended June 30,</u>	<u>2021</u>	<u>2020</u>
Cash	\$ 434,752	\$ 311,597
Due from other governments	107,659	88,750
Capital assets	<u>445,258</u>	<u>463,538</u>
Total assets	<u>987,669</u>	<u>863,885</u>
Deferred outflows of resources	<u>57,721</u>	<u>35,903</u>
Total assets and deferred outflows of resources	1,045,390	899,788
Liabilities	261,965	215,300
Deferred inflows of resources	<u>56,445</u>	<u>71,259</u>
Total liabilities and deferred inflows of resources	<u>318,410</u>	<u>286,559</u>
Net Position	<u>\$ 726,980</u>	<u>\$ 613,229</u>

The largest portion of the Palomino Valley General Improvement District's net position (61%) reflects its investment in capital assets (e.g. buildings, water rights, machinery and equipment). The District uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending.

The remaining balance of *unrestricted net position* (\$281,722), after the investment in capital assets, may be used to meet the District's ongoing obligations to its citizens and creditors.

Statement of Activities

<u>Years Ended June 30,</u>	<u>2021</u>	<u>2020</u>
Tax revenue	\$ 840,557	\$ 746,810
Investment income	48	96
Other income	<u>31,194</u>	<u>8,115</u>
Total revenue	<u>\$ 871,799</u>	<u>\$ 755,021</u>

PALOMINO VALLEY GENERAL IMPROVEMENT DISTRICT

Management's Discussion and Analysis

June 30, 2021

Revenue: Total revenue received by the District for the year ended June 30, 2021 was \$871,799 representing a \$116,778 increase over the year ended June 30, 2020. The increase is due to FEMA disaster funds received and increased tax revenues.

<u>Years Ended June 30,</u>	<u>2021</u>	<u>2020</u>
Public works	<u>\$ 758,048</u>	<u>\$ 872,399</u>

Expenses: Operating expenses for the year ended June 30, 2021 totaled \$758,048 representing a decrease over the year ended June 30, 2020 of \$114,351. The decrease is primarily due to road maintenance expenses in the current year.

General Fund Budgetary Highlights

Taxes are the general fund's primary sources of revenue. This includes property tax revenue of \$308,744 state consolidated tax revenue of \$487,865 and fair share taxes of \$43,014. Actual general fund revenue was 3.4% less than budgeted. Expenditures were less than budget by 30.9% due primarily to lower than expected salaries and services and supplies.

Capital Asset and Debt Administration

At year-end, The Palomino Valley General Improvement District's investment in capital assets from its governmental activities totaled \$445,258, representing a decrease from the year ended June 30, 2020 of \$18,280. The decrease is primarily due to depreciation expense recognized.

Economic Factors and Next Year's Budget and Rates

The PVGID's fiscal year 2022 (FY22) property tax revenues are projected to be higher than fiscal year 2021 (FY21) by a modest \$18,300. CTX revenues for FY22 are projected to be \$567,465. For FY21, the LGTA revenue is budgeted for \$38,000.

For FY21, the District received a portion of its losses from the Federal Emergency Management Agency (FEMA) for flood repairs due to the flooding in January 2017. Therefore, the District's FY22 budget includes \$20,000 for the remaining losses that the District has requested from FEMA reimbursement and the State of Nevada's disaster funding (12.5%).

The tax rate for FY22 remains at 0.4198 per \$100 assessed value.

Requests for Information

This financial report is designed to provide a general overview of the Palomino Valley General Improvement District's finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the District President, Palomino Valley General Improvement District, 9732 Pyramid Highway #407, Sparks, Nevada 89441.

Palomino Valley General Improvement District
Statement of Net Position and Governmental Fund Balance Sheet
June 30, 2021

	General Fund	Adjustments (Note 7)	Statement of Net Position
Assets			
Cash	\$ 434,752	\$ -	\$ 434,752
Due from other governments	103,545	4,114	107,659
Capital assets, net of accumulated depreciation	-	445,258	445,258
Total assets	538,297	449,372	987,669
Deferred Outflows of Resources - Pension Requirement	-	57,721	57,721
	<u>\$ 538,297</u>	<u>507,093</u>	<u>1,045,390</u>
Liabilities			
Accounts payable	\$ 22,450	-	22,450
Accrued payroll and related taxes and benefits	6,423	-	6,423
Accrued compensated absences	163	6,614	6,777
Net pension liability	-	226,315	226,315
Total liabilities	29,036	232,929	261,965
Deferred Inflows of Resources - Pension Requirement	-	56,445	56,445
Fund Balance/Net Position			
Fund balance			
Assigned for subsequent year expenditures	347,468	(347,468)	-
Unassigned	161,793	(161,793)	-
Total fund balance	509,261	(509,261)	-
Total liabilities and fund balance	<u>\$ 538,297</u>		
Net position			
Invested in capital assets		445,258	445,258
Unrestricted		281,722	281,722
Total Net Position		<u>\$ 726,980</u>	<u>\$ 726,980</u>

Palomino Valley General Improvement District
Statement of Activities and Governmental Fund Revenue, Expenditures, and Changes in Fund Balance
June 30, 2021

	General Fund	Adjustments (Note 7)	Statement of Activities
Expenditures/Expenses			
District operations	\$ 717,629	\$ 40,419	\$ 758,048
Capital outlay	22,571	(22,571)	-
Total expenditures/expenses	<u>740,200</u>	<u>17,848</u>	<u>758,048</u>
General Revenue			
Tax revenue	839,623	934	840,557
Other income	31,194	-	31,194
Investment income	48	-	48
Total general revenue	<u>870,865</u>	<u>934</u>	<u>871,799</u>
Excess of Revenue over Expenditures	130,665	(130,665)	-
Change in Net Position	-	113,751	113,751
Fund Balance/Net Position			
Beginning of year	<u>378,596</u>	<u>234,633</u>	<u>613,229</u>
End of year	<u><u>\$ 509,261</u></u>	<u><u>\$ 217,719</u></u>	<u><u>\$ 726,980</u></u>

Note 1 - Summary of Significant Accounting Policies

The Palomino Valley General Improvement District's (District) financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP), as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental and Financial Reporting Standards which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units.

The accompanying financial statements include certain prior-year comparative information but does not include a full disclosure of transactions for the year ended June 30, 2020. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America (GAAP). Accordingly, such information should be read in conjunction with the District's audited financial statements for the year ended June 30, 2020, from which the summarized information was derived.

Reporting Entity

The District was formed in 1973. It has been charged with the oversight responsibility and control over the operation, repair and maintenance of the accepted roads within the District located in Palomino Valley, Nevada. The District is governed by a Board of Trustees that is elected by the District taxpayers.

The District receives funding from local government sources and must comply with the existing requirements of those funding source entities. However, the District is not included in any other governmental "reporting entity" as defined in GASB pronouncements, since its Board of Trustees is elected by the public and has decision-making authority, authority to levy taxes, power to designate management, ability to significantly influence operations, and primary accountability for fiscal matters.

The District has no component units that are required to be combined in the financial statements.

Basic Financial Statements – Government-Wide Statements

The basic financial statements include both government-wide and fund financial information. The government-wide financial statements are reflected on a full accrual, economic resource basis which recognizes all long-term assets and receivables as well as long-term debt and obligations.

Basic Financial Statements - Fund Accounting

The financial transactions of the District are reported in the general fund. The operations of the general fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenue and expenditures. The District's general fund is a governmental fund type. Governmental funds are accounted for on a current financial resources measurement focus. This means that only current assets and current liabilities are generally included on the balance sheets. The recorded fund balance (net current assets) is considered a measure of "available spendable resources". Operating statements for governmental funds present increases (revenue and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Basis of Presentation

The District is defined as a single-program special-purpose entity under GASB Statement No. 14, paragraph 13.

This classification allows for the preparation of GASB 34 financial statements under an optional reporting method which combines the fund and government-wide statements into a single presentation. Under standard GASB 34 methodology, the government-wide statement of net position and statement of activities are presented independently from the respective fund balance sheet and statement of revenues, expenditures, and fund balance. A reconciliation of adjustments provided on the modified financial statements demonstrates the changes from the fund financial statements to the government-wide financial statements in order to assist the reader in evaluating these statements. The District has utilized this optional method of presentation.

Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The District maintains its accounting records for its governmental fund types on the modified accrual basis of accounting. This method provides for recognizing expenditures at the time liabilities are incurred, while revenue is recorded when measurable and available to finance expenditures of the fiscal period. Available is defined as being due and collected within the current period or within 60 days after fiscal year-end.

Budgets and Budgetary Accounting

The District adheres to the Local Government Budget Act incorporated within the Nevada Revised Statutes. These Statutes provide for the preparation, filing, notice, public hearing, and adoption in connection with the budgetary process of Nevada local government. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budget amendments must be approved by the Board of Trustees. All annual appropriations lapse at year-end.

On or before April 15, the Board of Trustees files a tentative budget with the Nevada Department of Taxation. Public hearings on the tentative budget are held and a final budget must be prepared and adopted no later than June 1st.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, cash equivalents are defined as cash and short-term, highly liquid investments, generally with original maturities of three months or less.

Cash is maintained in one commercial bank in Reno, Nevada. The funds are deposited in a commercial bank that participates in the state collateral pool program and thereby secures all cash and cash equivalents deposited with the bank. Therefore, the District does not need to have a deposit policy related to custodial credit risk.

Due from Other Governments

Due from other governments represents amounts receivable for property, consolidated, and fair share taxes.

The District has not established an allowance for doubtful accounts for amounts receivable since management does not anticipate any material collection loss with respect to remaining balances.

Capital Assets

Property and equipment with a cost of \$1,000 or more and a life greater than one year are capitalized and stated at cost. Contributed assets are recorded at their acquisition value at the date of contribution.

For purposes of the government-wide financial statements, depreciation of capital assets is recorded as an expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' useful lives using the straight-line method of depreciation. The District's capital assets consist of buildings, furniture and fixtures, machinery and equipment, vehicles, land and water rights. Depreciable lives range from 5 to 45 years.

The District reviews the carrying value of property and equipment for impairment whenever events and circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. In cases where undiscounted expected future cash flows are less than the carrying value, an impairment loss is recognized equal to an amount by which the carrying value exceeds the fair value of assets. The factors considered by management in performing this assessment include current operating results, trends and prospects, the manner in which the property is used, and the effects of obsolescence, demand, competition, and other economic factors. Based on this assessment there was no impairment at June 30, 2021.

In the fund financial statements, capital assets used in operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on net position or fund balance.

Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused paid time-off and comp time. Paid time-off and comp time are accrued when earned in the government-wide financial statements and when paid within sixty days subsequent to year-end from current available resources in the fund financial statements.

Deferred Outflows and Inflows of Resources

In addition to assets, a separate section is reported for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. The changes in proportion and differences between employer contributions and the proportionate share of contributions as well as contributions made after the measurement period for pensions qualify for reporting in this category.

In addition to liabilities, a separate section is reported for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. Differences between expected and actual experience and between projected and actual investment earnings on pension plan investments qualify for reporting in this category.

Equity Classifications

In the government-wide financial statements, equity is classified as net position and displayed in three components:

- Invested in capital assets – consists of capital assets, net of accumulated depreciation.
- Restricted net position – consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The District has no items that are considered to be restricted net position.
- Unrestricted net position– all other net position that do not meet the definition of “invested in capital assets” or “restricted.”

In the governmental fund financial statement, fund balances are classified as follows:

- Nonspendable - represents amounts that are either not in a spendable form or are legally or contractually required to remain intact. The District has no nonspendable fund balances.
- Restricted – represents amounts which can be spent only for specific purposes because of state or federal laws, or externally imposed conditions. The District has no restricted fund balances.
- Committed – represents amounts which can be used only for specific purposes determined by the members of the governing Board's formal action through a resolution or action. The District has no committed funds.

- Assigned - represents amounts that are intended by the District for specific purposes but do not require action by the governing Board. The District's assigned funds represent the amounts budgeted for subsequent year's opening fund balance.
- Unassigned – represents all amounts not included in spendable classifications.

The District's policy is to first apply expenditures against non-spendable fund balances and then unassigned balances. On an annual basis assigned fund balances are determined based upon available resources.

Tax Abatements

The District receives ad valorem taxes on real property that is collected by Washoe County. The taxes are subject to certain abatements based on state statute requirements. During the year ended June 30, 2021, \$41,833 of taxes were abated for residents.

Pensions

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

Use of Estimates

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

Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported fund balance/net position.

Note 2 - Compliance with Nevada Revised Statutes and the Nevada Administrative Code

The District conformed to all significant statutory constraints on its financial administration during the year.

Note 3 - Contingencies and Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of these risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District.

Note 4 - Capital Assets

Capital asset activity consists of the following for the year ended June 30:

	2020	Increases	Decreases	Reclass	2021
Capital assets, not being depreciated					
Land	\$ 39,113	\$ -	\$ -	\$ -	\$ 39,113
Water rights	37,550	-	-	-	37,550
	<u>76,663</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>76,663</u>
Capital assets, being depreciated					
Buildings	180,384	-	-	27,068	207,452
Furniture and fixtures	705	-	-	-	705
Machinery and equipment	737,541	7,571	(645)	(49,668)	694,799
Vehicles	258,650	15,000	-	22,600	296,250
	<u>1,177,280</u>	<u>22,571</u>	<u>(645)</u>	<u>-</u>	<u>1,199,206</u>
Less accumulated depreciation					
Buildings	52,750	4,548	-	15,434	72,732
Furniture and fixtures	705	-	-	-	705
Machinery and equipment	549,972	21,492	(645)	(18,987)	551,832
Vehicles	186,978	14,811	-	3,553	205,342
	<u>790,405</u>	<u>40,851</u>	<u>(645)</u>	<u>-</u>	<u>830,611</u>
Total capital assets, being depreciated, net	<u>386,875</u>	<u>(18,280)</u>	<u>-</u>	<u>-</u>	<u>368,595</u>
Net Capital Assets	<u>\$ 463,538</u>	<u>\$ (18,280)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 445,258</u>

Note 5 - Long-Term Liabilities

The following is a summary of changes in the District's long-term liabilities:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Current Portion
Accrued compensated absences	<u>\$ 4,756</u>	<u>\$ 2,021</u>	<u>\$ -</u>	<u>\$ 6,777</u>	<u>\$ 163</u>

Note 6 - Pensions**General Information About the Pension Plan****Plan Description**

PERS (System) administers a cost-sharing, multiple-employer, defined benefit public employees' retirement system which includes both Regular and Police/Fire members. The System was established by the Nevada Legislature in 1947, effective July 1, 1948. The System is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability.

Benefits Provided

- Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering the System on or after January 1, 2010 and for members entering the System on or after July 1, 2015. Benefit payments to which participants or their beneficiaries may be entitled under the plan include pension benefits, disability benefits, and survivor benefits.
- Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year of service prior to July 1, 2001. For service earned on and after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the System on or after January 1, 2010, there is a 2.5% service time factor and for regular members entering the System on or after July 1, 2015, there is a 2.25% multiplier. The System offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.
- Post-retirement increases are provided by authority of NRS 286.575 – 286.579.

Vesting

- Regular members entering the System prior to January 1, 2010 are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with thirty years of service. Regular members entering the System on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with 10 years of service, or any age with thirty years of service. Regular members who entered the System on or after July 1, 2015 are eligible for retirement at age 65 with 5 years of service, or at age 62 with 20 years of service or at age 55 with 30 years of service or at any age with 33 1/3 years of service.
- The normal ceiling limitation on monthly benefits allowances is 75% of average compensation. However, a member who has an effective date of membership before July 1, 1985, is entitled to a benefit of up to 90% of average compensation. Both Regular and Police/Fire members become fully vested as to benefits upon completion of five years of service.

Contributions

- The authority for establishing and amending the obligation to make contributions and member contribution rates is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983 have the option of selecting one of two contribution plans. Contributions are shared equally by employer and employee. Employees can take a reduced salary and have contributions made by the employer (EPC) or can make contributions by a payroll deduction matched by the employer.
- The System's basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee's working lifetime in order to accumulate sufficient assets to pay benefits when due.
- The System receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.
- The actuary funding method used is the Entry Age Normal Cost Method. It is intended to meet the funding objective and result in a relatively level long-term contributions requirement as a percentage of salary.
- For the fiscal year ended June 30, 2021, the Statutory Employer/employee matching rate was 15.25% for Regular employees.
- The Employer-pay contribution (EPC) rate was 29.25% for statutory employer/employee matching rate for June 30, 2021.

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

At June 30, 2021, the District reported a liability of \$226,315 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on total contributions due on wages paid during the measurement period. Each employer's proportion of the net pension liability is based on their combined employer and member contributions relative to the total combined employer and member contributions for all employers for the period ended June 30, 2020. At June 30, 2020, the District's proportion was .00162%, which was an increase of .0002% from its proportion measured at June 30, 2019.

For the year ended June 30, 2021, the District recognized pension expense of \$14,918. Amounts totaling \$18,547 resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. For the year ended June 30, 2021, the District contributed \$18,547 under the statute's requirement based on covered payroll of \$124,600, which equates to 14.89% overall to the plan.

Palomino Valley General Improvement District

Notes to Financial Statements

June 30, 2021

At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 7,031	\$ 2,922
Change of assumptions	6,357	-
Net difference between principal and actual investment earnings on pension plan investments	-	8,549
Changes in proportion and differences between employer contributions and proportionate share of contributions	25,786	44,974
Contributions subsequent to the measurement date	18,547	-
	<u>\$ 57,721</u>	<u>\$ 56,445</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources, without regard to the contributions subsequent to the measurement date, related to pensions will be recognized in pension expense as follows:

Years Ending June 30,	
2021	\$ (8,546)
2022	(4,144)
2023	(4,010)
2024	(4,181)
2025	2,992
2026	618
	<u>\$ (17,271)</u>

The net difference between projected and actual investment earnings on pension plan investments will be recognized over five years, all the other above deferred outflow and deferred inflows will be recognized over the average expected remaining services lives, which was 6.13 years for the measurement period ending June 30, 2021.

Reconciliation of the net pension liability at June 30, 2021 is as follows:

Beginning net pension liability	\$ 193,222
Pension expense	15,008
Employer contributions	(16,933)
Current year net deferred (inflows) and outflows	<u>35,018</u>
Ending net pension liability	<u>\$ 226,315</u>

Actuarial Assumptions

The System's net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation rate	2.75%
Investment rate of return	7.50%
Productivity pay increase	0.50%
Projected salary increases	Regular: 4.25% to 9.15%, depending on service Rates include inflation and productivity increases
Consumer price index	2.75%
Other assumptions	Same as those used in the June 30, 2020 funding actuarial valuation

Actuarial assumptions used in the June 30, 2021 valuation were based on the results of the experience review completed in 2021.

The discount rate used to measure the total pension liability was 7.50% as of June 30, 2021. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2021, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2021.

Investment Policy

The System's policies which determine the investment portfolio target asset allocation are established by the Retirement Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System. The following was the Retirement Board's adopted policy target asset allocation as of June 30, 2021:

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return*
Domestic Equity	42%	5.50%
International Equity	18%	5.50%
Domestic Fixed Income	28%	0.75%
Private Markets	12%	6.65%

*As of June 30, 2020, PERS' long-term inflation assumption was 2.75%.

Discount Rate and Pension Liability Discount Rate Sensitivity

The following presents the net pension liability of the PERS as of June 30, 2021, calculated using the discount rate of 7.5%, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.5%) or 1 percentage-point higher (8.50%) than the current discount rate:

	1% Decrease in Discount Rate (6.50%)	Discount Rate (7.50%)	1% Increase in Discount Rate (8.50%)
Net pension liability	\$ 352,964	\$ 226,315	\$ 121,016

Pension Plan Fiduciary Net Position

Additional information supporting the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer is located in the PERS Comprehensive Annual Financial Report (CAFR) available on the PERS website at www.nvpers.org under Quick Links – Publications.

Note 7 - Conversion to Government-Wide Financial Statements

Adjustments on the face of the financial statements were made to the fund balance sheet and statement of revenue, expenditures, and changes in fund balance in order to reconcile the fund financial statements to the government-wide statements of net position and activities.

For the statement of net position, these adjustments detail the effect of due from other governments of \$4,114, the capitalization of fixed assets of \$1,275,869, accumulated depreciation of \$830,611, deferred outflows of resources due to the pension requirements of \$57,721, compensated absences of \$6,614, net pension liability of \$226,315, and deferred inflows of resources due to the pension requirements of \$56,445.

For the statement of activities, these adjustments detail the effect to district operations of \$40,419, capital outlay of \$22,571, and tax revenue of \$934.

Palomino Valley General Improvement District
Statement of Revenue, Expenditures, and Changes in Fund Balance – Budget and Actual
Year Ended June 30, 2021

	2021				2020
	Budgeted Amounts			Variance To Final Budget	Actual (Memorandum Only)
	Original	Final	Actual		
Revenue					
General revenue					
Property taxes	\$ 301,627	\$ 301,627	\$ 308,744	\$ 7,117	\$ 275,817
Consolidated taxes	502,198	502,198	487,865	(14,333)	433,365
Fair share taxes	38,000	38,000	43,014	5,014	39,026
FEMA	20,000	60,000	29,127	(30,873)	-
Other	100	100	2,115	2,015	1,486
Total revenue	861,925	901,925	870,865	(31,060)	749,694
Expenditures					
Public works					
Salaries	188,000	188,000	131,988	56,012	120,219
Employee benefits	65,600	65,600	68,676	(3,076)	66,964
Services and supplies	704,362	744,362	516,965	227,397	649,671
Capital outlay	75,000	75,000	22,571	52,429	67,616
Debt service	(425)	(425)	-	(425)	-
Total expenditures	1,032,537	1,072,537	740,200	332,337	904,470
Excess (Deficiency) of Revenue Over (Under) Expenditures	(170,612)	(170,612)	130,665	301,277	(154,776)
Other Financing Sources					
Proceeds from capital asset disposal	-	-	-	-	6,725
Change in Fund Balance	(170,612)	(170,612)	130,665	301,277	(148,051)
Fund Balance, Beginning of Year	230,612	230,612	378,596	147,984	526,647
Fund Balance, End of Year	\$ 60,000	\$ 60,000	\$ 509,261	\$ 449,261	\$ 378,596

Palomino Valley General Improvement District
Schedule of Changes in Net Pension Liability
Last Ten Fiscal Years*

	2020	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.00162%	0.00142%	0.00819%	0.00191%	0.00194%	0.00188%	0.00185%
Proportionate share of the net pension liability	\$ 226,315	\$ 193,222	\$ 258,407	\$ 253,449	\$ 260,857	\$ 215,574	\$ 192,619
Covered payroll	\$ 114,320	\$ 96,863	\$ 125,164	\$ 122,177	\$ 120,264	\$ 112,765	\$ 112,765
Proportionate share of the net pension liability as a percentage of covered payroll	197.97%	199.48%	206.45%	207.44%	216.90%	191.17%	170.81%
Plan fiduciary net position as a percentage of the total pension liability	77.04%	76.46%	75.24%	72.20%	72.20%	75.10%	76.30%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until ten years of data is available, the District will present information only for those years for which information is available.

Palomino Valley General Improvement District
Schedule of Contributions
Last Ten Fiscal Years*

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 18,547	\$ 16,933	\$ 12,481	\$ 17,523	\$ 17,081	\$ 16,837	\$ 14,519
Contributions in relation to the contractually required contributions	\$ (18,547)	\$ (16,933)	\$ (12,481)	\$ (17,523)	\$ (17,081)	\$ (16,837)	\$ (14,519)
Covered payroll	\$ 124,600	\$ 114,320	\$ 96,863	\$ 125,164	\$ 122,177	\$ 120,264	\$ 112,765
Contributions as a percentage of covered payroll	14.89%	14.81%	12.89%	14.00%	13.98%	14.00%	12.88%

* GASB Statement No. 68 requires ten years of information to be presented in this table. However, until ten years of data is available, the District will present information only for those years for which information is available.



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

To the Board of Trustees
Palomino Valley General Improvement District
Sparks, Nevada

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities and the fund information of Palomino Valley General Improvement District (the "District") as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 22, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District'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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District'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 that are required to be reported under *Government Auditing Standards*.

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.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Reno, Nevada
October 22, 2021



Auditors' Comments

To the Board of Trustees
Palomino Valley General Improvement District
Sparks, Nevada

In connection with our audit of the financial statements of the governmental activities and the fund information of Palomino Valley General Improvement District (District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, nothing came to our attention that caused us to believe that the District failed to comply with the specific requirements of Nevada Revised Statutes cited below. However, our audit was not directed primarily toward obtaining knowledge of noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the District's noncompliance with the requirements of Nevada Revised Statutes cited below, insofar as they relate to accounting matters.

Current Year Statute Compliance

The required disclosure on compliance with the Nevada Revised Statutes and the Nevada Administrative Code is contained in Note 2 to the financial statements.

Progress on Prior Year Statute Compliance

The District monitored all significant constraints on its financial administration during the year ended June 30, 2021.

Current Year Recommendations

No material weaknesses or significant deficiencies reported.

Progress on Prior Year Recommendations

No material weaknesses or significant deficiencies were noted.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Reno, Nevada
October 22, 2021

**WESTERN REGIONAL
WATER COMMISSION**

Financial Statements

JUNE 30, 2021



SchettlerMacy
& Associates LLC

CERTIFIED PUBLIC ACCOUNTANTS

WESTERN REGIONAL WATER COMMISSION

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of the
Western Regional Water Commission
Reno, Nevada

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the General Fund of the Western Regional Water Commission (Commission) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the General Fund of the Western Regional Water Commission as of June 30, 2021, and the respective changes in its financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 14, 2021, on our consideration of the Commission'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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

Schettler Mary & Associates, LLC

Reno, Nevada
October 14, 2021

WESTERN REGIONAL WATER COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

As management of the Western Regional Water Commission (Commission), we offer readers of the Commission's financial statements this narrative overview and analysis of the financial activities of the Commission for the fiscal year ended June 30, 2021. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Commission's financial statements, which follow this narrative.

The Commission was created on April 1, 2008 upon passage of 2007 Nevada Legislature Senate Bill 487 to improve water resource planning at the regional level and facilitate coordinated resource management among the four then existing public water purveyors of Washoe County (Truckee Meadows Water Authority, Washoe County Water Resources, Sun Valley General Improvement District and South Truckee Meadows General Improvement District).

A cooperative agreement was entered into upon the creation of the Commission among the following member agencies at the time: the cities of Reno and Sparks, the South Truckee Meadows General Improvement District, the Sun Valley General Improvement District, the Truckee Meadows Water Authority, and Washoe County, to form a Joint Powers Authority to operate the Commission.

On December 31, 2014, the Truckee Meadows Water Authority assumed the assets and obligations of the Washoe County and South Truckee Meadows General Improvement District water utilities. Washoe County is still in existence and plays an integral part in the cooperative agreement; however, the South Truckee Meadows General Improvement District has been dissolved. To this end, the Commission is directed by a Board of Trustees composed of members from each of the original governing agencies, excluding the South Truckee Meadows General Improvement District.

Financial Highlights

- The Commission's Government-wide net position increased by \$124,484 thousand to \$1.78 million.
- The Commission's General Fund reported an increase in fund balance of \$126 thousand to \$1.83 million.

WESTERN REGIONAL WATER COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

Governmental Activities:

- General revenues increased by nearly \$55 thousand or 3.3% from the prior year.
- Expenses increased by \$134 thousand or 9% from the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Commission's basic financial statements. The Commission's basic financial statements consist of three components; the 1) Government-wide financial statements, 2) Fund financial statements and 3) Notes to the financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the Commission's finances, similar in format to a financial statement of a private-sector business.

The *Statement of Net Position* presents information on all of the Commission's assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources, with the balance reported as the net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Commission is improving or deteriorating.

The *Statement of Activities* presents information showing how the Commission's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Commission uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the Nevada Revised Statutes (NRS) and the Commission's regulations.

WESTERN REGIONAL WATER COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

Unlike the government-wide financial statements, fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

The Commission's General Fund is a governmental fund. Governmental funds focus on how assets can be readily converted into cash, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* that provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the Commission's programs.

Notes to Financial Statements

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

Government-Wide Financial Analysis

The following is a summary of the Commission's government-wide Statement of Net Position as of June 30, 2021 and 2020:

WESTERN REGIONAL WATER COMMISSION NET POSITION

	<u>2021</u>	<u>2020</u>
Assets		
Current assets	<u>\$ 2,299,861</u>	<u>\$ 2,050,326</u>
Liabilities		
Current liabilities	512,340	348,291
Long-term liabilities	<u>4,361</u>	<u>43,359</u>
	<u>516,701</u>	<u>391,650</u>
Net Position		
Unrestricted	<u>\$ 1,783,160</u>	<u>\$ 1,658,676</u>

WESTERN REGIONAL WATER COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2021

Governmental Activities

The Commission's governmental activities for the years ended June 30, 2021 and 2020 are presented in the following table:

WESTERN REGIONAL WATER COMMISSION CHANGES IN NET POSITION

	2021	2020
Revenues		
Program revenues:		
Operating grants and contributions	\$ -	\$ 40,000
General revenues:		
Water surcharge fees	1,707,861	1,585,277
Earnings on investments	3,727	70,972
Total Revenues	1,711,588	1,696,249
Expenses		
Services and supplies	1,587,104	1,453,449
Total Expenses	1,587,104	1,453,449
Change in Net Position	124,484	242,800
Net Position, July 1	1,658,676	1,415,876
Net Position, June 30	\$ 1,783,160	\$ 1,658,676

Economic Factors / Next Year's Budget / Other Significant Matters

Overall, revenue increased compared to the previous fiscal year due to rapid development in Washoe County and increased rates charged by regional water purveyors. In the opinion of management, revenue is sufficient and will continue to be stable since member purveyors regularly monitor water rates to insure an acceptable level of cash flow for operations. As a result, a consistent and stable source of revenue should continue to provide sufficient financial resources for the Commission to achieve its desired goals and objectives.

WESTERN REGIONAL WATER COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

Unrestricted net position as of June 30, 2021 was \$1.78 million, whereas operating expenses in the June 30, 2022 budget are only \$638 thousand, or 25% of the total budget. All other budgeted expenses relate to projects and can be managed in a way that aligns with remaining resources and expected future revenues.

REQUESTS FOR INFORMATION

This report is designed to provide an overview of the Commission's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to:

Western Regional Water Commission
c/o Washoe County Community Services Department
1001 E. Ninth Street
Reno, NV 89512

FINANCIAL STATEMENTS

WESTERN REGIONAL WATER COMMISSION

STATEMENT OF NET POSITION

JUNE 30, 2021

(WITH COMPARATIVE TOTALS AS OF JUNE 30, 2020)

	GOVERNMENTAL ACTIVITIES	
	2021	2020
ASSETS		
Current Assets		
Cash and investments	\$ 1,815,222	\$ 1,600,789
Accounts receivable	452,680	403,817
Due from other governments	19,602	40,000
Interest receivable	4,331	5,720
Prepaid expenses	8,026	-
Total Current Assets	2,299,861	2,050,326
LIABILITIES AND NET POSITION		
Current Liabilities		
Accounts payable	99,036	26,309
Accrued salaries payable	5,521	9,479
Due to other governments	367,527	312,503
Accrued compensated absences	40,256	-
Total Current Liabilities	512,340	348,291
Accrued Compensated Absences	4,361	43,359
Total Liabilities	516,701	391,650
Net Position, Unrestricted	\$ 1,783,160	\$ 1,658,676

See accompanying notes.

WESTERN REGIONAL WATER COMMISSION

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2021

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020)

	2021	2020
Program Expenses		
Services and supplies	\$ 1,587,104	\$ 1,453,449
Program Revenues		
Operating grants	-	40,000
Net Program Revenues (Expenses)	(1,587,104)	(1,413,449)
General Revenues		
Water surcharge fees	1,707,861	1,585,277
Unrestricted investment earnings	3,727	70,972
Total General Revenues	1,711,588	1,656,249
Change in Net Position	124,484	242,800
Net Position - July 1	1,658,676	1,415,876
Net Position - June 30	\$ 1,783,160	\$ 1,658,676

See accompanying notes.

WESTERN REGIONAL WATER COMMISSION

GOVERNMENTAL FUND BALANCE SHEET

JUNE 30, 2021

(WITH COMPARATIVE TOTALS AS OF JUNE 30, 2020)

	GENERAL FUND	
	2021	2020
ASSETS		
Cash and investments	\$ 1,815,222	\$ 1,600,789
Accounts receivable	452,680	403,817
Due from other governments	19,602	40,000
Interest receivable	4,331	5,720
Prepaid expenses	8,026	-
Total Assets	<u>\$ 2,299,861</u>	<u>\$ 2,050,326</u>
LIABILITIES		
Accounts payable	\$ 99,036	\$ 26,309
Accrued salaries payable	5,521	9,479
Due to other governments	367,527	312,503
Total Liabilities	472,084	348,291
FUND BALANCE		
Nonspendable	8,026	-
Assigned to subsequent year's budget	924,668	1,014,289
Unassigned	895,083	687,746
Total Fund Balance	<u>1,827,777</u>	<u>1,702,035</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 2,299,861</u>	<u>\$ 2,050,326</u>

See accompanying notes.

WESTERN REGIONAL WATER COMMISSION

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2021

Fund Balance - Governmental Fund	\$ 1,827,777
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Amounts reported for governmental activities in the
Statement of Net Position are different because:

Accrued compensated absences reported in the
Statement of Net Position are not due and payable in the
current period and therefore are not reported in the
governmental fund.

(44,617)

Net Position - Governmental Activities

\$ 1,783,160

See accompanying notes.

WESTERN REGIONAL WATER COMMISSION

GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE YEAR ENDED JUNE 30, 2021

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2020)

	GENERAL FUND	
	2021	2020
REVENUES		
Water surcharge fees	\$ 1,707,861	\$ 1,586,390
Grant revenue	-	40,000
Earnings on investments	3,727	70,972
	<u>1,711,588</u>	<u>1,697,362</u>
EXPENDITURES		
Services and supplies	<u>1,585,846</u>	<u>1,447,664</u>
Net Change in Fund Balance	125,742	249,698
FUND BALANCE, July 1	<u>1,702,035</u>	<u>1,452,337</u>
FUND BALANCE, June 30	<u><u>\$ 1,827,777</u></u>	<u><u>\$ 1,702,035</u></u>

See accompanying notes.

WESTERN REGIONAL WATER COMMISSION

RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2021

Net Change in Fund Balance - Governmental Fund	\$ 125,742
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Amounts reported for governmental activities in the
Statement of Activities are different because:

The change in accrued compensated absences is reported in
the Statement of Activities. This does not require the use of
current financial resources and therefore is not reported as
an expenditure in the governmental fund.

(1,258)
<hr/>

Change in Net Position of Governmental Activities
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\$ 124,484
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See accompanying notes.

WESTERN REGIONAL WATER COMMISSION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND YEAR ENDED JUNE 30, 2021 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2020)

	2021			2020
	Original And Final Budget	Actual	Variance To Final Budget	Actual
REVENUES				
Water surcharge fees	\$ 1,608,041	\$ 1,707,861	\$ 99,820	\$ 1,586,390
Grant revenue	-	-	-	40,000
Earnings on investments	25,860	3,727	(22,133)	70,972
	<u>1,633,901</u>	<u>1,711,588</u>	<u>77,687</u>	<u>1,697,362</u>
EXPENDITURES				
Services and supplies	<u>2,648,190</u>	<u>1,585,846</u>	<u>1,062,344</u>	<u>1,447,664</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,014,289)	125,742	1,140,031	249,698
FUND BALANCE, July 1	<u>1,307,825</u>	<u>1,702,035</u>	<u>394,210</u>	<u>1,452,337</u>
FUND BALANCE, June 30	<u>\$ 293,536</u>	<u>\$ 1,827,777</u>	<u>\$ 1,534,241</u>	<u>\$ 1,702,035</u>

See accompanying notes.

WESTERN REGIONAL WATER COMMISSION

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Western Regional Water Commission (Commission) was created on April 1, 2008 upon passage of 2007 Nevada Legislature Senate Bill 487 to improve water resource planning at the regional level and facilitate coordinated resource management among the public water purveyors of Washoe County. Previously, the four water purveyors consisted of the Truckee Meadows Water Authority, Washoe County Water Resources, Sun Valley General Improvement District and South Truckee Meadows General Improvement District. However, as of December 31, 2014, Washoe County Water Resources and South Truckee Meadows General Improvement District merged with the Truckee Meadows Water Authority.

A cooperative agreement was entered into upon the creation of the Commission by the following member agencies at the time: the cities of Reno and Sparks, the South Truckee Meadows General Improvement District, the Sun Valley General Improvement District, the Truckee Meadows Water Authority, and Washoe County, to form a Joint Powers Authority to operate the Commission. The Commission is currently directed by a Board of Trustees comprised of members from each of the original governing agencies, excluding the South Truckee Meadows General Improvement District.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The basic financial statements include both government-wide and fund financial statements.

Government-Wide Statements

The government-wide Statement of Net Position is presented on a full accrual, economic resource basis that recognizes all long-term assets as well as long-term debt and obligations.

The government-wide Statement of Activities reports both the gross and net cost of each of the Commission's functions. The functions are also supported by the general government revenues. The Statement of Activities reduces gross expenses by related program revenues and operating grants. The Statement of Activities is also presented on a full accrual basis

WESTERN REGIONAL WATER COMMISSION

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

where revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of when the related cash flows take place.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when measurable and available (susceptible to accrual). Interest and surcharges are accrued when their receipt occurs within sixty days after the end of the accounting period so as to be measureable and available. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures are recorded only when payment is due.

The General Fund is the Commission's sole fund; therefore, it accounts for all financial resources of the general government.

Accounts Receivable

Accounts receivable arise from water surcharge fees. No allowance for doubtful accounts is required as all receivables are considered to be fully collectible (also see Note 6).

Compensated Absences

As described in Note 6, the Commission entered into an agreement with Washoe County on November 8, 2008 to retain the services of certain assigned County employees to perform duties of the Commission. The Commission interprets this agreement to obligate the Commission to pay any applicable accrued vacation and sick pay for its assigned employees upon their termination. Accordingly, since the payroll reimbursement payments from the Commission to the County are exclusive of these termination payments, the Commission's policy is to provide for this obligation in their financial statements in the same manner as if the assigned employees were deemed to be actual employees of the Commission.

Earned vacation and compensatory time may each be accumulated up to a maximum of 240 hours. The earned vacation and compensatory time is payable upon termination and the liability is reported at the employees' current rate of pay.

WESTERN REGIONAL WATER COMMISSION

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

Sick leave is only applicable for payout after 10 years of employment. Personnel are paid sick leave upon termination on half of the total accumulated hours in excess of 300 hours up to a maximum payout of 800 hours at 100% of an employee's then existing pay rate.

Revenue

The Commission is funded by imposing a 1.5% surcharge fee on customer water bills. The surcharge fee is collected by each non-exempt water purveyor and supplier of water within the Washoe County planning area and remitted to the Commission.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Prior Year Information

The basic financial statements include certain prior-year summarized information, but which is not at the level of detail required for a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the Commission's financial statements for the year ended June 30, 2020, from which the summarized information was derived. Certain amounts presented in the prior year data may be reclassified to be consistent with the current year's presentation.

NOTE 2 – BUDGETS AND BUDGETARY ACCOUNTING

The Commission adheres to the *Local Government Budget and Finance Act* incorporated within the statutes of the State of Nevada, which includes the following major procedures to establish the budgetary data which is reflected in these financial statements:

1. Prior to April 15, the Commission's Board of Trustees (the "Board") files a tentative budget with the Nevada Department of Taxation for the fiscal year beginning the following July 1. The tentative budget includes proposed expenditures and the means of financing them.

WESTERN REGIONAL WATER COMMISSION

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

2. Prior to June 1, at a public hearing, the Board indicates changes, if any, to be made to the tentative budget and adopts a final budget by the favorable vote of a majority of the Board's members.
3. The Commission's Program Manager is authorized to transfer appropriations between accounts within the Water Management Fund. Augmentations in excess of the original budget require approval from the Board.
4. Formal budgetary integration is employed as a management control device for the Commission's General Fund. The budget is legally adopted, and its annual appropriations lapse at year-end.
5. Budgeted appropriations may not be exceeded by actual expenditures of the various programs in the budgeted governmental fund (the General Fund).
6. All budgets are adopted on a basis consistent with GAAP. The accompanying financial statements reflect the Original Budget and the Final Budget in one columnar presentation as there were no adjustments made to the Original Budget.

NOTE 3 – CASH IN COUNTY TREASURY

Cash at June 30, 2021 consisted of the following:

Cash in County Treasury	<u><u>\$1,815,222</u></u>
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The Commission maintains all of its cash and investments with the Washoe County Treasurer in an investment pool. The Treasurer allocates interest to participants based upon their average balances. Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements. The Washoe County financial statements may be obtained by contacting the Office of the Comptroller at 1001 E. Ninth Street, Room D-200, Reno, NV 89512. The Investment Committee oversees the Washoe County Treasurer's investments and policies.

Investments held in the County's investment pool are available on demand and are stated at fair value in accordance with GASB 72. The fair value of the Commission's position in the pool equals the value of the pool shares.

WESTERN REGIONAL WATER COMMISSION

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

Interest Rate Risk – Interest rate risk is the risk of possible reduction in the value of a security, especially a bond, resulting from the rise in interest rates. To limit exposure to interest rate risk, the Nevada Revised Statutes limits bankers' acceptances to 180 days maturities, repurchase agreements to 90 days, U.S. Treasuries and Agencies to less than 10 years, and commercial paper to 270 days.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation and is a function of the credit quality ratings of its investments. In accordance with Nevada Revised Statutes, the Commission limits its investment instruments by their credit risk. The Washoe County Investment Pool is an unrated external investment pool.

NOTE 4 – LONG-TERM LIABILITIES

The following is a summary of long-term liability activity of the Commission for the year ended June 30, 2021:

	<u>June 30, 2020</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2021</u>	<u>Amount Due Within One Year</u>
Compensated absences	<u>\$ 43,359</u>	<u>\$ 1,258</u>	<u>\$ -</u>	<u>\$ 44,617</u>	<u>\$ 40,256</u>

NOTE 5 – NET POSITION AND FUND BALANCE

Net Position

Equity is classified as net position in the government-wide financial statements. Net position is categorized as invested in capital assets (net of related debt), restricted and unrestricted.

Net position is reported as restricted when there are limitations imposed on their use either through legislation or through external restrictions imposed by creditors or laws or regulations of other governments.

WESTERN REGIONAL WATER COMMISSION

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

As of June 30, 2021, the Commission's net position was comprised of:

- *Unrestricted Net Position* – Net position of the Commission which is not restricted for any project or other purpose.

Fund Balance

The Commission has adopted Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes standards for fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

The Commission reports the following classifications:

Non-spendable – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the Board. The Board is the highest level of decision-making authority for the Commission. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Board's adopted policy, only the Board may assign amounts for specific purposes.

Appropriated assigned fund balance is an appropriation of existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues.

Unassigned – the residual classification for the General Fund.

WESTERN REGIONAL WATER COMMISSION

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

When both restricted and unrestricted resources are available for use, it is the Board's policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – as needed, unless the Board has provided for otherwise in its commitment or assignment actions.

NOTE 6 – RELATED PARTY TRANSACTIONS

On November 8, 2008, the Commission entered into an agreement with Washoe County ("County") whereby the County will provide to the Commission, on a contractual and reimbursable basis, services of employees from the County's Community Services Department (assigned employees), who have historically been fully dedicated to supporting and performing the duties associated with planning and implementation of regional water matters. Assigned employees retain all rights and status of Washoe County employees.

The Commission reimburses the County for all actual costs for the services provided by the assigned employees, including wages, hours, compensatory time, sick leave, special sick leave, annual leave, insurance premiums, worker's compensation insurance, and all other benefits the County currently provides or may provide in the future. Reimbursable future obligations of the Commission include compensated absences, but do not include postemployment benefits. Total costs reimbursed by the Commission to the County for these services were \$215,427 for the year ended June 30, 2021.

In addition to the services provided by the assigned employees, routine and general administrative activities in support of the Commission's mission are provided by other personnel of the County. Total costs reimbursed by the Commission to the County for these services were \$44,239 for the year ended June 30, 2021.

As discussed in Note 1, the Commission derives its revenue from a surcharge on customer water bills within the region collected by water purveyors in Washoe County. Some members of the governing bodies of the purveyors are also members of the Commission's Board of Trustees. Total water surcharge revenues for the year ended June 30, 2021 were \$1,707,861, which includes accounts receivable of \$452,680.

WESTERN REGIONAL WATER COMMISSION

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2021

NOTE 7 – COMMITMENTS

On May 16, 2013, the Commission entered into an interlocal agreement with Truckee Meadows Water Authority (TMWA) to implement plans to manage and maximize the yield of regional water supplies in furtherance of the Truckee River Operating Agreement (TROA). Part of the TROA provides that Reno, Sparks and Washoe County agree to provide 6,700 acre-feet of water rights for water quality purposes. TMWA is actively engaged in the water rights market in the ordinary course of its operation of the public water system. Through this agreement the Commission committed Regional Water Management Fund monies up to \$2,700,000 to reimburse TMWA for costs incurred to purchase these water rights. Title of the water rights purchased under this agreement shall be conveyed to Reno, Sparks and Washoe County as tenants in common with undivided 1/3 interest each. Total costs for purchases made under this agreement through June 30, 2021 were \$2,652,769.

This agreement shall terminate in the event of a) thirty days written notice by either party; b) non-appropriation by the Commission; or c) upon expenditure of the \$2,700,000 as discussed above.

NOTE 8 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 14, 2021, the date the financial statements were available to be issued. The Commission has determined there are no material transactions that have not been disclosed.

COMPLIANCE SECTION

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Trustees of the
Western Regional Water Commission
Reno, 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 and the General Fund of the Western Regional Water Commission (the Commission) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated October 14, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of 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 determination of financial statement amounts. 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*.

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.

Schettler Mary & Associates, LLC

Reno, Nevada

October 14, 2021

WESTERN REGIONAL WATER COMMISSION

AUDITOR'S COMMENTS

JUNE 30, 2021

STATUTE COMPLIANCE

Current Year

The Commission complied with all significant statutory constraints on its financial administration during the year.

Prior Year

During the prior year, the Commission complied with all significant statutory constraints on its financial administration.

AUDIT RECOMMENDATIONS

Current Year

We did not note any financial weaknesses of a magnitude to justify inclusion within our report.

Prior Year

There were no prior year recommendations related to financial statement weaknesses of a magnitude to justify inclusion within our report.



Sun Valley General Improvement District
5000 Sun Valley Boulevard
Sun Valley, NV 89433-8229
Phone: (775) 673-2220
Fax: (775) 673-1835

October 13, 2020

Washoe County Clerk
1001 E. Ninth Street, BLDG A
Reno, NV 89512

RE: Final Audited Financials FY19/20

Enclosed is a copy of Sun Valley General Improvement District's Final Audited Financials for Fiscal Year 2019/2020. Please feel free to call me if you have any questions.

Thank you,

Ralynn James, Accountant II

rjames@svgid.com

Ph: (775)673-2220 ext. 211

cc: Jon Combs, SV-GID General Manager
Washoe Co. Clerk
Washoe Co. Comptroller
NDEP

**SUN VALLEY GENERAL IMPROVEMENT DISTRICT
SUN VALLEY, NEVADA**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED JUNE 30, 2020

**SUN VALLEY GENERAL IMPROVEMENT DISTRICT
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YEAR ENDED JUNE 30, 2020**

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CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

Board of Trustees
Sun Valley General Improvement District
Sun Valley, Nevada

Report on the Financial Statements

We have audited the accompanying financial statements of the Sun Valley General Improvement District (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District as of June 30, 2020, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, Schedule of the District's Proportionate Share of the Net Pension Liability, and Schedule of Plan Contributions, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The combining fund financial statements and budgetary comparison schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Board of Trustees
Sun Valley General Improvement District

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 25, 2020 on our consideration of the District'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 District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Roseville, California
September 25, 2020

REQUIRED SUPPLEMENTARY INFORMATION

**SUN VALLEY GENERAL IMPROVEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

This section of the Sun Valley General Improvement District's (District) annual financial report provides an overview of the District's financial activities for the fiscal year ended June 30, 2020. This section should be read in conjunction with the District's financial statements, which immediately follow this section.

FINANCIAL HIGHLIGHTS

Key financial highlights for the fiscal year include the following:

- The assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows of resources at June 30, 2020 by \$40,619,810, of which \$27,402,200 represents net position which are invested in capital assets.
- The District's total assets decreased by \$1,145,430.
- The District decreased long-term debt by \$1,513,984.
- The District's total water sales were \$3,380,433, an increase of \$112,893.
- The District's total wastewater sales were \$2,785,348, an increase of \$72,065.

DISTRICT HIGHLIGHTS

- No rate increases for 2019-2020
- Early Debt extinguishment – City of Sparks Fix/Finish TMWRF Loan \$395,254 paid off.
- As part of the District's preventative maintenance:
 - Reseal Park parking lots.
 - Resealed access road to Boundary tank.
 - Flushed and cleaned the wastewater collection system.
 - Flushed and cleaned the dead-end lines on the water distribution system.
 - Performed meter box maintenance throughout the valley.
 - All parks were sprayed for weeds.
 - Graffiti abatement at all parks.
 - Repaired asphalt in parking lots and walking path in parks.
 - Maintenance on the District rentals including replacing some appliances.
 - Raised Manhole/water meter valves with concrete rings.
 - Installed mainline valves in water system for isolation.
 - Maintenance on all access roads to tank sites.
- Under the Capital Improvement Projects program:
 - Purchased new SCADA system (completed).
 - Purchased new Utility Truck.
 - GIS/GPS locations and mapping updates.
 - Indoor Office repainted.
 - Map Cabinets for Utility Plans.
 - TMWRF capital sewer improvements.
 - Gepford Park Ball field upgrades (Dugouts).
 - New Roof Pool Complex.
 - Water Rights/Land Valuation (completed).
 - Sensus Analytics (remote meter reading).

**SUN VALLEY GENERAL IMPROVEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

- Staff completed training including:
 - Financial Management Systems Training.
 - PERS raining (Benefits).
 - Customer service training.
 - Human Resource training.
 - Nevada Recreation and Parks Society conference training.
 - Harassment training.
 - OSHA training.
 - SDS training.
 - The Safety Committee met bi-monthly to discuss issues and implementation.
 - Management training.
 - Map Optix training.
- Additional Programs and Projects:
 - Donated \$9,000 to Washoe County Sherriff's office abandon vehicles.
 - Partnered with Washoe County Senior Services for Vets Day Celebration.
 - The District donated \$5,000 dollars to KTMB for the "Annual Clean-up Day" event (postponed due to COVID-19) rescheduled fall of 2020.
 - The District continued its partnership with Washoe County Health Department and donated monies for garbage dumpsters for lot clean-ups.

These Programs and Projects Scheduled but cancelled due to COVID-19:

- E-Waste recycling event
- Partnered with Family Classics and held a car show in our park
- Partnered with Community Services Agency for Easter egg hunt at Sun Valley Park
- Pool Season
- "Movie in the Park" event

USING THIS ANNUAL REPORT

This annual report consists of three parts; Management's Discussion and Analysis, Financial Statements, and Required Supplementary Information. The Financial Statements also include notes that explain in more detail some of the information in the financial statements.

REQUIRED FINANCIAL STATEMENTS

The Financial Statements of the District report information about the District using generally accepted governmental accounting methods. These statements offer short and long term financial information about its activities. The Statement of Net Position includes all of the District's assets and obligations to creditors (liabilities). All of the current year's revenues and expenses are accounted for in the Statement of Revenues, Expenses, and Changes in Net Position. This statement measures the District's operations over the past year and can be used to determine whether the District has successfully recovered all its costs through its user fees and charges. The final required statement is the Statement of Cash Flows. The primary purpose of this statement is to provide information about the Districts cash receipts and cash payments during the reporting period.

**SUN VALLEY GENERAL IMPROVEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The analysis below focuses on the District's net position.

Condensed Statement of Net Position

	2020	2019
Assets		
Current and Other Assets	\$ 15,740,836	\$ 14,894,966
Capital Assets	35,082,274	37,073,574
Total Assets	<u>50,823,110</u>	<u>51,968,540</u>
Deferred Outflows of Resources	479,093	453,857
Liabilities		
Current and Other Liabilities	1,544,084	1,815,083
Long-Term Liabilities	8,702,251	10,382,798
Total Liabilities	<u>10,246,335</u>	<u>12,197,881</u>
Deferred Inflows of Resources	436,058	224,754
Net Position		
Net Investment in Capital Assets	27,402,200	27,879,516
Unrestricted	13,217,610	12,120,246
Total Net Position	<u>\$ 40,619,810</u>	<u>\$ 39,999,762</u>

Changes in the District's net position can be determined by reviewing the following condensed Statement of Revenues, Expenses, and Changes in Net Position for the year.

Condensed Statement of Revenues, Expenses, and Changes in Net Position

	2020	2019
Net Operating Revenues	\$ 7,059,778	\$ 6,565,079
Interest Income	120,280	118,498
Other Revenues	594,073	531,987
Grants and Contributions	-	2,401,401
Total Revenues	<u>7,774,131</u>	<u>9,616,965</u>
Operating Expenses	6,285,863	6,166,702
Interest Expense	256,980	132,659
Loss on Sale of Capital Assets	611,240	106,588
Total Expenses	<u>7,154,083</u>	<u>6,405,949</u>
Net Position at Beginning of Year	39,999,762	43,361,371
Change in Net Position	620,048	3,211,016
Prior Period Adjustment	-	(6,572,625)
Net Position at End of Year	<u>\$ 40,619,810</u>	<u>\$ 39,999,762</u>

Operating revenues increased 7.54% due to facility fees Sun Mesa Subdivision.

Operating expenses reflect a 1.93% increase in 2020 compared to 2019 due to extended pumping hours (power) and purchases.

**SUN VALLEY GENERAL IMPROVEMENT DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

THE DISTRICT'S FUNDS

The District has five enterprise funds; water, wastewater, properties and garbage, acquisition and parks and recreation. The water fund was established in 1967, with the acquisition fund being established in 1972. The wastewater fund was established in 1981. On April 10, 2007, the District created the properties and garbage fund to account for rental of District property and garbage franchise fees. On February 25, 2010, the District created the parks and recreation fund to operate the swimming pool and parks acquired from Washoe County. The funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the District is that the cost (expenses, including depreciation) of providing goods or service to the general public on a continuing basis be financed or recovered primarily through user charges. The acquisition, maintenance, and improvement of the physical plant facilities required to provide these goods and services are financed from existing cash resources, the issuance of bond (revenue or general obligation), federal grants, and other District funds.

CAPITAL ASSETS

At June 30, 2020, the District's total capital assets are \$35,082,274 net of accumulated depreciation of \$33,008,313. There was a decrease in capital assets in the current year as a result of capital asset additions of \$366,043 that were offset by current year depreciation expense of \$1,607,944 and retirements of \$749,399. See Note 3 for additional information.

LONG-TERM DEBT

At fiscal year-end, total loans payable to the State of Nevada Revolving Fund for water system improvements were \$4,838,834. The District also has outstanding notes payable to the City of Sparks for sewer system improvements in the amount of \$2,841,240. See Note 4 for additional information.

SIGNIFICANT FINANCIAL DECISIONS

The Board of Trustees was requested to and approved:

1. 5 Ridges Annexation into District boundary.
2. SENSUS Analytical System (meter reading).
3. Playground equipment Gepford Park.
4. Payoff Fix & Finish Loan Sparks (Sewer).
5. Computers upgrade (Office & Field).

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report was prepared for the benefit of the customers, bond investors, and the Board of Trustees of the Sun Valley General Improvement District. The Comprehensive Financial Report was prepared to provide interested parties with a general overview of the Sun Valley General Improvement District's accountability for the financial resources it manages. For questions or additional information, please contact the Sun Valley General Improvement District at 775-673-2220.

BASIC FINANCIAL STATEMENTS

SUN VALLEY GENERAL IMPROVEMENT DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2020

ASSETS

Current Assets:

Cash and Investments:

Cash	\$ 6,391,293
Imprest Cash	2,700
Investments	3,094,150
Restricted Cash	5,273,926

Accounts Receivable:

Trade Receivables, Net	714,491
Other	95,093

Inventory	125,657
-----------	---------

Prepaid Expenses	43,526
------------------	--------

Total Current Assets	<u>15,740,836</u>
----------------------	-------------------

Capital Assets:

Nondepreciable	2,490,871
----------------	-----------

Depreciable, Net	<u>32,591,403</u>
------------------	-------------------

Total Capital Assets	<u>35,082,274</u>
----------------------	-------------------

Total Assets	<u>50,823,110</u>
--------------	-------------------

DEFERRED OUTFLOWS OF RESOURCES

Deferred Outflows Pension	<u>479,093</u>
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Total Assets and Deferred Outflows of Resources	<u><u>\$ 51,302,203</u></u>
---	-----------------------------

See accompanying Notes to Basic Financial Statements.

SUN VALLEY GENERAL IMPROVEMENT DISTRICT
STATEMENT OF NET POSITION (CONTINUED)
JUNE 30, 2020

LIABILITIES

Current Liabilities:

Accounts Payable	\$ 513,407
Salaries and Benefits Payable	31,445
Unearned Revenue	1,200
Deposits from Others	166,827
Interest Payable	17,758
Current Portion of Compensated Absences	72,356
Current Portion of Long-Term Debt	<u>741,091</u>
Total Current Liabilities	<u>1,544,084</u>

Noncurrent Liabilities:

Compensated Absences, Net of Current Portion	85,986
Net Pension Liability	1,677,282
Long-Term Debt	<u>6,938,983</u>
Total Noncurrent Liabilities	<u>8,702,251</u>

Total Liabilities	<u>10,246,335</u>
-------------------	-------------------

DEFERRED INFLOWS OF RESOURCES

Pension	<u>436,058</u>
---------	----------------

NET POSITION

Net Investment in Capital Assets	27,402,200
Unrestricted	<u>13,217,610</u>
Total Net Position	<u>40,619,810</u>

Total Liabilities, Deferred Inflows of Resources and Net Position	<u><u>\$ 51,302,203</u></u>
--	-----------------------------

See accompanying Notes to Basic Financial Statements.

**SUN VALLEY GENERAL IMPROVEMENT DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2020**

OPERATING REVENUES

Customer Charges	\$ 6,726,574
Service Charges	166,980
Washoe County Sewer Charge	166,224
Total Operating Revenues	<u>7,059,778</u>

OPERATING EXPENSES

Salaries and Benefits	1,316,487
Purchased Water	1,229,121
Operating Expenses	941,737
Insurance	304,620
Materials, Supplies, and Repairs	98,370
General and Administrative	199,162
Licenses and Fees	139,599
Utilities	105,065
Office Supplies	128,367
Power for Pumping	40,758
Telephone	21,987
Professional Services	152,647
Depreciation and Amortization	1,607,943
Total Operating Expenses	<u>6,285,863</u>

OPERATING INCOME

773,915

NONOPERATING REVENUE (EXPENSE)

Property Taxes	307,279
Combined Taxes	165,971
Interest Income	120,280
Interest Expense	(256,980)
Other Revenues	120,823
Gain (Loss) on Sale of Capital Assets	(611,240)
Total Nonoperating Revenues (Expenses)	<u>(153,867)</u>

CHANGE IN NET POSITION

620,048

Total Net Position - Beginning of Year

39,999,762

TOTAL NET POSITION - END OF YEAR

\$ 40,619,810

See accompanying Notes to Basic Financial Statements.

**SUN VALLEY GENERAL IMPROVEMENT DISTRICT
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2020**

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from Customers	\$ 6,629,333
Payments to Suppliers	(3,360,222)
Payments to Employees	(1,360,099)
Net Cash Provided by Operating Activities	<u>1,909,012</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

Tax Proceeds Not Attributable to Capital Purposes	473,250
Other Noncapital Receipts	120,823
Net Cash Provided by Noncapital Financing Activities	<u>594,073</u>

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Payments of Principal on Long-Term Debt	(1,513,984)
Purchase of Capital Assets	(366,040)
Interest Paid	(262,715)
Net Cash Used by Capital and Related Financing Activities	<u>(2,142,739)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest Income	<u>120,280</u>
-----------------	----------------

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

480,626

Cash and Cash Equivalents - Beginning of Year

14,281,443

CASH AND CASH EQUIVALENTS - END OF YEAR

\$ 14,762,069

**RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE
STATEMENT OF NET POSITION**

Cash and Cash Equivalents in Current Assets	\$ 9,488,143
Cash and Cash Equivalents in Restricted Assets	5,273,926
Total Cash and Cash Equivalents	<u><u>\$ 14,762,069</u></u>

See accompanying Notes to Basic Financial Statements.

**SUN VALLEY GENERAL IMPROVEMENT DISTRICT
STATEMENT OF CASH FLOWS (CONTINUED)
YEAR ENDED JUNE 30, 2020**

NET CASH PROVIDED BY OPERATING ACTIVITIES

Operating Income	\$ 773,915
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:	
Depreciation and Amortization	1,607,943
Changes in Assets and Liabilities:	
Accounts Receivable	(432,946)
Other Receivables	7,386
Inventory	(24,601)
Deferred Outflows	(25,236)
Prepaid Expenses	84,917
Accounts Payable	(59,105)
Deferred Inflows	211,304
Salaries and Benefits Payable	896
Compensated Absences	28,504
Deposits from Others	(4,885)
Net Pension Liability	(259,080)
Total Adjustments	<u>1,135,097</u>
Net Cash Provided by Operating Activities	<u>\$ 1,909,012</u>

See accompanying Notes to Basic Financial Statements.

NOTES TO BASIC FINANCIAL STATEMENTS

The notes provided in the financial section of this report are considered an integral and essential part of adequate disclosure and fair presentation of this report. The notes include a summary of significant accounting policies for the District, and other necessary disclosure of pertinent matters relating to the financial position of the District. The notes express significant insight to the financial statements and are conjunctive to understanding the rationale for presentation of the financial statements and information contained in this document.

SUN VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Sun Valley General Improvement District (the District) are prepared in accordance with Accounting Principles Generally Accepted in the United States of America (GAAP). The District applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

A. Reporting Entity

Sun Valley General Improvement District was created in 1965 and operates under NRS 318 by an elected board of trustees. The District, a quasi-municipal corporation, operates a water and sewer system, and recreational facilities for the benefit of individuals owning property or residing within its geographic boundaries. The District exercises no control over other governmental agencies and authorities as defined by the GASB and as such is the only entity reported in these financial statements. The District is located in Washoe County, Nevada. However, it is not included in the financial statements of Washoe County.

B. Basis of Presentation and Method of Accounting

The accounting system is organized and operated on a fund basis using the accrual basis of accounting. The District's financial statements have been prepared on the basis of the governmental proprietary fund concept as adopted by the GASB. The governmental proprietary fund concept provides that financial activities be presented as a single proprietary fund which includes enterprise funds. The District maintains a Water Operations Enterprises Fund, an Acquisition Fund, a Waste Water Fund, a Properties and Garbage Fund and a Recreation Fund, which are combined to present the District's single enterprise fund. The individual funds include a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. They are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

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

Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include grants, entitlements, and donations. In accordance with GASB NO. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

SUN VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

C. Cash, Investments and Equivalents

Cash, short-term investments, and restricted investments are stated at cost, which approximates current fair value.

The District has no formal investment policy. All investments are made pursuant to NRS 355.170 and it has been board policy to hold all surplus funds in time certificates of deposit ranging from 30 days to four years. The District may only invest in the following types of securities:

- Certain "A" rated notes and bonds purchased by a registered broker-dealer that are issued by corporations organized and operating in the United States (U.S.) and that mature within five (5) years from the date of purchase; asset-backed securities and collateralized mortgage obligations rated "AAA" or higher by a nationally recognized rating service. These investments must not, in the aggregate, exceed 20 percent of the total portfolio at the time of purchase, nor include notes and bonds issued by any one corporation in excess of 25 percent of such investments.
- U.S. bonds and debentures maturing within ten (10) years from the date of purchase.
- Certain farm loan bonds.
- Bills and notes of the U.S. Treasury, maturing within ten (10) years from the date of purchase.
- Obligations of an agency of the U.S. or a corporation sponsored by the government, maturing within ten (10) years from the date of purchase.
- Obligations of state and local governments if, (1) the interest is exempt for federal income tax purposes, and (2) the obligation has been rated "A" or higher by a nationally recognized bond credit rating agency.
- Negotiable and nonnegotiable certificates of deposit from commercial banks and insured savings and loan associations.
- State of Nevada Local Government Pooled Investment Fund.
- Certain securities issued by local governments of the State of Nevada.
- Certain bankers' acceptances.
- Certain short-term paper issued by a corporation organized and operating in the U.S.
- Other securities expressly provided by other statutes, including repurchase agreements.
- Certain "AAA" rated mutual funds that invest in (1) securities issued by the Federal Government or agencies of the Federal Government, (2) Master, bank notes or other short-term commercial paper rated as "A-1" or "P-1" issued by a corporation or depository institution organized, licensed and operating in the United States and/or (3) Repurchase agreements that are fully collateralized by (1) and (2) above.

For purposes of the statement of cash flows, the District considers all cash and certificates of deposit, as well as investments with original maturities of three months or less when purchased as cash and cash equivalents.

SUN VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

D. Fair Value Measurements

Certain assets and liabilities are required to be reported at fair value. The fair value framework provides a hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of fair value hierarchy are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly and fair value is determined through the use of models or other valuation methodologies including:

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

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

E. Restricted Assets

Amounts shown as restricted assets have been restricted by either bonds, by law, or by contractual obligations to be used for specified purposes, such as servicing bonded debt and construction of capital assets.

**SUN VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

F. Receivables

Receivables consist mostly of water service and connection charges and taxes. Accounts receivable represent amounts billed directly by the District. The District presently has adequate legal remedies to enforce the collection of water service and connection charges and taxes. Any such amounts which may ultimately prove uncollectable should not be material in amount. However, due to recent changes by the state legislature to NRS 318 regarding the filing of liens by General Improvement Districts, the Board of Trustees adopted a policy whereby a reserve for uncollectible accounts was established for all past due amounts. Past due amounts are added to the Washoe County property tax rolls.

G. Inventory

Inventories consist of operating materials and supplies held for consumption, and are recognized as an expense at the time inventory is used. The District carries inventory at the lower of cost or market, on a first in, first out (FIFO) basis.

H. Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid costs.

I. Capital Assets

All purchased capital assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated acquisition value on the date received.

The District defines capital assets as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset life are not capitalized. Depreciation is computed using the straight-line method over the estimated useful lives of the various classes of plant and equipment as follows:

<u>Asset Description</u>	<u>Life</u>
Storage Tanks	33 $\frac{1}{3}$ Years
Meters, Service, and Transmission, and Distribution Mains	33 $\frac{1}{3}$ – 40 Years
Fire Hydrants	33 $\frac{1}{3}$ Years
Pumping Equipment	15 Years
Structures and Improvements	5 – 30 Years
Power Operated Equipment	3 – 10 Years
Office Furniture and Equipment	5 – 10 Years
Sewage Treatment Plant	40 Years

SUN VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

J. Compensated Absences

District employees are entitled to certain compensated absences based on their length of employment. The employees may accumulate vacation pay up to a limit of 30 days. Employees are paid 100% of their accumulated vacation pay when they terminate their employment for any reason. Sick leave may be accumulated without limitation. Upon termination an employee must have 10 years of full-time employment and shall be compensated for total accrued sick leave at the rate of one hour's pay for every two hours of sick leave accrued up to a maximum of 600 hours. The amount of accumulated compensated absences is \$158,342 at June 30, 2020.

K. Pensions

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

L. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The District has one item which qualify for reporting in this category. See pension disclosure Note 6. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has one item which qualify for reporting in this category. See pension disclosure Note 6.

SUN VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

M. Net Position

The District's financial statements utilize a net position presentation. Net position comprises the various net earnings from operating and nonoperating revenues, expenses, and contributions of capital. Net position is classified in the following three components: net investment in capital assets, restricted, and unrestricted.

- Net investment in capital assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.
- Restricted – This category represents the net position of the District with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation. The District did not have any restricted net position at June 30, 2020.
- Unrestricted – This category represents the net position of the District, not restricted for any project or other purpose.

N. Use of Estimates

Management of the District has made certain estimates and assumptions relating to the reporting of assets and liabilities to prepare these financial statements in conformity with accounting principles generally accepted in the United States of America. Actual results could differ from those estimates.

O. Budgetary Principles

The District is required by state statute to conduct public hearings and subsequently adopt annual budgets for all its funds on or before June 1 for the ensuing year. Budgets for all funds are adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts originally adopted may be amended by resolution of the Board of Trustees before year-end. Expenses may not legally exceed budgeted appropriations at the activity level, except for expenses related to long-term contracts for the purchase of utility service.

NOTE 2 CASH AND INVESTMENTS

Cash and investments at June 30, 2020 consist of the following:

Cash on Hand	\$ 2,700
Deposits with Financial Institutions	11,665,219
Investments	3,094,150
Total	<u>\$ 14,762,069</u>

**SUN VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

Investments

Nevada Revised Statutes (NRS 355.170) set forth acceptable investments for Nevada governments (see Note 1). The District does not have a formal investment policy that would further limit its investment choices nor further limit its exposure to certain risks as set forth below.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. Information about the sensitivity of the fair values of the District's investments, to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity.

	Total	Remaining Maturity (in years)		
		Less than 1	1-5	6-10
Money Market	\$ 100,150	\$ 100,150	\$ -	\$ -
Negotiable Certificates				
of Deposit	2,994,000	1,650,000	1,344,000	-
Total	<u>\$ 3,094,150</u>	<u>\$ 1,750,150</u>	<u>\$ 1,344,000</u>	<u>\$ -</u>

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investments are in negotiable certificates of deposits which do not have a rating requirement.

Custodial Credit Risk

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned. Some of the District's bank deposits are covered by FDIC insurance and collateralized by the Office of the State Treasurer/ Nevada Collateral Pool.

SUN VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. Securities held by the District or by the District's custodians are diversified to eliminate risk of loss from over-concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. At June 30, 2020, the following investments in a single issuer exceeded 5% of the District's total investments:

<u>Issuer</u>	<u>Fair Value</u>	<u>Percentage of Total Investments</u>
State Bank of India	\$ 245,000	7.92%
Ally Bank	245,000	7.92%
Morgan Stanley Bank	245,000	7.92%
BMW Bank	245,000	7.92%
UBS Bank	240,000	7.76%
Wells Fargo Bank	240,000	7.76%
Capital One Bank	240,000	7.76%
Capital One National Bank	240,000	7.76%
Morgan Stanley Private Bank	235,000	7.59%
Discover Bank	196,000	6.33%
Citibank	192,000	6.21%
American Express Bank	184,000	5.95%

Fair Value Measurement

The District categorizes its fair value investments within the fair value hierarchy established by generally accepted accounting principles. The District has the following recurring fair value measurements as of June 30, 2020:

	<u>Fair Value Hierarchy</u>			<u>Total</u>
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	
Money Market	\$ 100,150	\$ -	\$ -	\$ 100,150
Negotiable Certificates of Deposit	-	2,994,000	-	2,994,000
Total	<u>\$ 100,150</u>	<u>\$ 2,994,000</u>	<u>\$ -</u>	<u>\$ 3,094,150</u>

SUN VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 3 CAPITAL ASSETS

Changes in the District's capital assets and accumulated depreciation for the year ended June 30, 2020 is summarized as follows:

	Balance July 1, 2019	Additions	Retirements	Transfers and Adjustments	Balance June 30, 2020
Capital Assets, Not Being Depreciated:					
Land and Water Rights	\$ 3,102,111	\$ -	\$ (611,240)	\$ -	\$ 2,490,871
Construction in Progress	159,359	-	-	(159,359)	-
Total Capital Assets, Not Being Depreciated	3,261,470	-	(611,240)	(159,359)	2,490,871
Capital Assets, Being Depreciated:					
Buildings / Structures and Improvements	5,418,357	90,944	-	(498,543)	5,010,758
Fire Hydrants	676,572	-	-	-	676,572
Furniture and Fixtures	123,595	-	-	-	123,595
Office Equipment	454,822	25,592	-	-	480,414
Storage Tanks	5,544,468	21,645	-	139,180	5,705,293
Meters, Service and Transmission, and Distribution Mains	32,774,075	27,957	(138,159)	518,722	33,182,595
Autos and Trucks	992,036	48,818	-	-	1,040,854
Plant / Sewage Treatment Plant	17,926,412	146,087	-	-	18,072,499
Power Operated Equipment	87,950	5,000	-	-	92,950
Pumping Equipment	1,214,186	-	-	-	1,214,186
Total Capital Assets, Being Depreciated	65,212,473	366,043	(138,159)	159,359	65,599,716
Less Accumulated Depreciation for:					
Water	(14,328,862)	(732,248)	-	-	(15,061,110)
Sewer	(16,169,487)	(761,853)	-	-	(16,931,340)
Property and Garbage	(154,742)	(13,502)	-	-	(168,244)
Recreation	(747,278)	(100,341)	-	-	(847,619)
Total Accumulated Depreciation	(31,400,369)	(1,607,944)	-	-	(33,008,313)
Total Capital Assets, Being Depreciated Net	33,812,104	(1,241,901)	(138,159)	159,359	32,591,403
Total Capital Assets, Net	\$ 37,073,574	\$ (1,241,901)	\$ (749,399)	\$ -	\$ 35,082,274

**SUN VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 4 LONG-TERM DEBT

Individual issues of bonds, notes outstanding at June 30, 2020:

Type of Indebtedness (Purpose)	Maturity	Interest Rates	Annual Principal Installments	Original Issue Date	Original Issue	Outstanding June 30, 2020
Bonds Payable						
Sun Valley General Improvement District, Nevada, General Obligation (Limited Tax) Water Bond (Additionally Secured by Pledged Revenues) Series 2014	2026	2.57%	\$ 542,353	10/23/2014	\$ 6,293,154	\$ 3,243,645
Sun Valley General Improvement District, Nevada, General Obligation (Limited Tax) Water Bond (Additionally Secured by Pledged Revenues) Series 2014	2028	2.57%	\$ 177,449	10/23/2014	\$ 2,591,812	\$ 1,595,189
Notes Payable						
City of Sparks, Nevada - TMWRF Capacity	2027	1.25%	\$ 364,418	6/28/2004	\$ 6,900,000	\$ 2,841,240

The following represents the changes in long-term liabilities during the year:

	Balance July 1, 2019	Additions	Retirement	Balance June 30, 2020	Amounts Due Within One Year
Nevada Water Bond \$6.3M	\$ 3,785,998	\$ -	\$ (542,353)	\$ 3,243,645	\$ 276,415
Nevada Water Bond \$2.6M	1,772,638	-	(177,449)	1,595,189	90,438
City of Sparks \$6.9M	3,205,658	-	(364,418)	2,841,240	374,238
City of Sparks \$1.2M	429,764	-	(429,764)	-	-
Compensated absences	159,472	71,226	(72,356)	158,342	72,356
Total	<u>\$ 9,353,530</u>	<u>\$ 71,226</u>	<u>\$ (1,586,340)</u>	<u>\$ 7,838,416</u>	<u>\$ 813,447</u>

SUN VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

As of June 30, 2020, annual debt service requirements of business-type activities to maturity are as follows:

<u>Year Ending June 30,</u>	<u>Bonds Payable</u>		<u>Notes Payable</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 366,853	\$ 129,013	\$ 374,238	\$ 34,354
2022	747,908	110,156	384,323	29,645
2023	767,254	90,811	394,681	24,807
2024	787,099	70,966	405,317	19,842
2025	807,455	50,607	416,241	14,741
2026-2029	1,362,265	50,480	866,440	13,628
Total	<u>\$ 4,838,834</u>	<u>\$ 502,033</u>	<u>\$ 2,841,240</u>	<u>\$ 137,017</u>

NOTE 5 PENSION PLAN

Deferred Compensation Plan

All permanent employees of the District are eligible to participate in a District sponsored deferred compensation plan (the Plan) created in accordance with Internal Revenue Code Section 457. The Plan provides for the deferral of a portion of the employees' compensation until retirement, termination, or certain other covered events. The funds are invested on behalf of the employees through an administrator in various instruments including mutual funds, money market funds, and others.

Prior to 1999, all amounts of compensation deferred under the Plan, all property and rights purchased with those amounts and all income attributable to those amounts were (until paid or made available to the employee or other beneficiary) solely the property and rights of the District (without being restricted to the provisions of benefits under the Plan), and subject to the claims of the District's general creditors.

Due to a change in Federal law concerning deferred compensation plans, the Board of Directors amended the Plan. In accordance with the new law, the District set up a trust to hold assets and earnings of the deferred compensation plan for the exclusive benefit of the participants.

Governmental Accounting Standards Board Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* requires governments to report Section 457 plans in the financial statements if the assets are held by a government unit in a trustee capacity or as an agent for individuals. Currently, the District has minimal administrative involvement, does not perform the investing function for the plan and, therefore, is not considered to have fiduciary responsibility for the plan or hold the plan in a trustee capacity.

SUN VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 6 DEFINED BENEFIT PENSION PLAN

Plan Descriptions

PERS administers a cost-sharing, multiple-employer, defined benefit public employees' retirement system which includes both Regular and Police/Fire members. PERS was established by the Nevada Legislature in 1947, effective July 1, 1948. The System is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earnings capacities have been removed or substantially impaired by age or disability. Benefit provisions under the Plans are established by State statute and District resolution. PERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the NVPERS website.

Benefits Provided

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

Monthly benefit allowances for members are computed as 2.5% of average compensation for each accredited year or service prior to July 1, 2001. For service earned on or after July 1, 2001, this multiplier is 2.67% of average compensation. For members entering the system on or after January 1, 2010, there is a 2.50% multiplier. The system offers several alternatives to the unmodified service retirement allowance which, in general, allow the retired employee to accept a reduced service retirement allowance payable monthly during his or her lifetime and various optional monthly payments to a named beneficiary after his or her death.

Regular members are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with thirty years of service. Regular members entering the system on or after January 1, 2010, are eligible for retirement at age 65 with five years of service, or age 62 with 10 years of service, or any age with thirty years of service.

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

**SUN VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

Contributions

The authority for establishing and amending the obligation to make contributions and member contribution rates, is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. Contributions are shared equally by employer and employee. Employees can take a reduced salary and have contributions made by the employer (EPC) or can make contributions by a payroll deduction matched by the employer. The system's basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee's working lifetime in order to accumulate sufficient assets to pay benefits when due. The system receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the system on an actuarial reserve basis. Contributions actually made are in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.

General Information about the Pension Plans

As of and for the year ended June 30, 2020, the contribution recognized as part of pension expense was \$73,011 and the District reported a net pension liability for its proportionate share of the net pension liability of \$1,677,282.

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2019, and the net pension liability was determined by an actuarial valuation as of June 30, 2019. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of the measurement date of June 30, 2019 was .01230% a change of (.00190%) from the prior year.

At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension Contributions Subsequent to Measurement Date	\$ 291,744	\$ -
Change in Employer's Proportion and Differences Between the Employer's Contributions and the Employer's Proportionate Share of Contributions	56,195	(304,240)
Changes in assumptions	68,258	-
Differences Between Expected and Actual Experience	62,896	(48,379)
Net Differences Between Projected and Actual Earnings on Plan Investments	-	(83,439)
Total	<u>\$ 479,093</u>	<u>\$ (436,058)</u>

SUN VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

For the year ended June 30, 2020, \$291,744, reported as deferred outflows of resources related to contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ending June 30,</u>	<u>Deferred Outflows (Inflows)</u>
2021	\$ 1,771,373
2022	(11,934,648)
2023	3,278,742
2024	4,061,583
2025	2,308,255
Thereafter	265,986

Actuarial Assumptions

The pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions:

Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.50%
Inflation	2.75%
Payroll Growth	5.00%
Projected Salary Increase	4.25% - 9.15% (1)
Investment Rate of Return	7.50% (2)
Mortality	RP – 2000 Combined Healthy Mortality Table

- (1) Depending on age, service and type of employment
(2) Net of pension plan investment expenses, including inflation

**SUN VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

Discount Rate

The discount rate used to measure the total pension liability was 7.50% for the Plan as of June 30, 2019. The investment program is designed to generate a 7.50% long-term return while minimizing risk. The structure and administration of the portfolio is defined by the prudent person standard. The standard states that the Public Employees' Retirement Board may invest the system's funds in every type of investment which person of prudence, discretion, and intelligence acquire or retain for their own account under similar circumstances. The Board's investment philosophy centers on time tested investment principles such as maintaining consistent exposure to the capital markets, buying assets at lower prices, and selling them at higher prices through disciplined rebalancing, and keeping costs low by utilizing a significant amount of index management.

The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan's fiduciary net position at June 30, 2019, was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability as of June 30, 2019.

Pension Plan Target Asset Allocation

The table below reflects the long-term expected real rate of return by asset class. The system's policies which determine the investment portfolio target asset allocation are established by the Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the Plan.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Geometric Expected Real Rate of Return (a)</u>
Domestic Equity	42 %	6.60 %
International Equity	18	7.37 %
Domestic Fixed Income	30	0.36 %
Real Estate	5	4.94 %
Private Equity	5	13.41 %
Total	<u>100 %</u>	

(a) An expected inflation of 2.75% used for this period.

**SUN VALLEY GENERAL IMPROVEMENT DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

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

The following presents the District's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	As of <u>June 30, 2020</u>
1% Decrease	6.50 %
Net Pension Liability	\$ 2,597,070
Current Discount Rate	7.50 %
Net Pension Liability	\$ 1,677,282
1% Increase	8.50 %
Net Pension Liability	\$ 912,707

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued NVPERS financial reports.

NOTE 7 RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District maintains commercial insurance coverage covering each of those risks of loss.

Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

NOTE 8 COVID-19

The COVID-19 Pandemic is having significant effects on global markets, supply chains, businesses, and communities. Specific to the District, COVID-19 may impact the ability of District customers to pay their bills. Management believes the District is taking appropriate action to mitigate the negative impact, however, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events are still developing.

REQUIRED SUPPLEMENTARY INFORMATION

**SUN VALLEY GENERAL IMPROVEMENT DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF NET PENSION LIABILITY AND RELATED RATIOS
AND SCHEDULE OF CONTRIBUTIONS
YEAR ENDED JUNE 30, 2020**

Net Pension Liability and Related Ratios

Last 10 fiscal years*

	Reporting Fiscal Year (Measurement Date)					
	6/30/2020 6/30/2019	6/30/2019 6/30/2018	6/30/2018 6/30/2017	6/30/2017 6/30/2016	6/30/2016 6/30/2015	6/30/2015 6/30/2014
Proportion of the Net Pension Liability	0.01230%	0.01420%	0.01465%	0.01386%	0.01494%	0.01492%
Proportionate Share of the Net Pension Liability	\$ 1,677,282	\$ 1,936,362	\$ 1,949,090	\$ 1,864,622	\$ 1,709,484	\$ 1,554,487
Covered Payroll	\$ 979,427	\$ 940,856	\$ 914,036	\$ 842,837	\$ 884,690	\$ 858,163
Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	171.25 %	205.81 %	213.24 %	221.25 %	193.23 %	181.14 %
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	85.18 %	79.68 %	74.42 %	72.23 %	75.13 %	76.31 %

*Fiscal year 2020 was the 6th year of implementation. Additional years will be presented as they become available.

Schedule of Contributions

Last 10 fiscal years*

	Reporting Fiscal Year					
	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Actuarially Determined Contribution	\$ 291,744	\$ 218,168	\$ 293,870	\$ 257,654	\$ 234,957	\$ 230,547
Contributions Related to the Actuarially Determined Contribution	291,744	218,168	293,870	257,654	234,957	230,547
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 979,427	\$ 934,799	\$ 940,856	\$ 914,036	\$ 842,837	\$ 884,690
Contributions as a Percentage of Covered Payroll	29.79%	23.34%	31.23%	28.19%	27.88%	26.06%

*Fiscal year 2020 was the 6th year of implementation. Additional years will be presented as they become available.

OTHER SUPPLEMENTARY INFORMATION

**SUN VALLEY GENERAL IMPROVEMENT DISTRICT
SCHEDULE OF NET POSITION BY DIVISION
JUNE 30, 2020**

	Water Operations	Wastewater	Acquisition	Properties and Garbage	Parks and Recreation	Eliminations	Total
ASSETS							
Current Assets:							
Cash and Investments:							
Cash	\$ 2,429,061	\$ 564,790	\$ 3,195,077	\$ 114,294	\$ 88,071	\$ -	\$ 6,391,293
Imprest Cash	2,700	-	-	-	-	-	2,700
Investments	-	625,958	2,468,192	-	-	-	3,094,150
Restricted Cash	2,487,101	1,481,202	-	942,024	363,599	-	5,273,926
Accounts Receivable:							
Trade Receivables, Net	429,674	284,817	-	-	-	-	714,491
Other	-	471	-	-	94,622	-	95,093
Inventory	119,835	5,822	-	-	-	-	125,657
Prepaid Expenses	22,533	20,294	-	-	699	-	43,526
Total Current Assets	<u>5,490,904</u>	<u>2,983,354</u>	<u>5,663,269</u>	<u>1,056,318</u>	<u>546,991</u>	<u>-</u>	<u>15,740,836</u>
Capital Assets:							
Nondepreciable	1,270,715	286,928	-	797,778	135,450	-	2,490,871
Depreciable, Net	15,961,872	15,673,753	-	79,828	875,950	-	32,591,403
Total Capital Assets	<u>17,232,587</u>	<u>15,960,681</u>	<u>-</u>	<u>877,606</u>	<u>1,011,400</u>	<u>-</u>	<u>35,082,274</u>
Total Assets	<u>22,723,491</u>	<u>18,944,035</u>	<u>5,663,269</u>	<u>1,933,924</u>	<u>1,558,391</u>	<u>-</u>	<u>50,823,110</u>
DEFERRED OUTFLOWS OF RESOURCES							
Deferred Outflows Pension	239,547	239,546	-	-	-	-	479,093
Total Assets and Deferred Outflows of Resources	<u>\$ 22,963,038</u>	<u>\$ 19,183,581</u>	<u>\$ 5,663,269</u>	<u>\$ 1,933,924</u>	<u>\$ 1,558,391</u>	<u>\$ -</u>	<u>\$ 51,302,203</u>
LIABILITIES							
Current Liabilities:							
Accounts Payable	\$ 235,479	\$ 265,463	\$ 3,402	\$ 81	\$ 8,982	\$ -	\$ 513,407
Salaries and Benefits Payable	17,159	13,981	-	-	305	-	31,445
Unearned Revenue	-	1,200	-	-	-	-	1,200
Deposits from Others	155,177	-	-	6,350	5,300	-	166,827
Interest Payable	-	17,758	-	-	-	-	17,758
Current Portion of Compensated Absences	36,178	36,178	-	-	-	-	72,356
Current Portion of Long-Term Debt	366,853	374,238	-	-	-	-	741,091
Total Current Liabilities	<u>810,846</u>	<u>708,818</u>	<u>3,402</u>	<u>6,431</u>	<u>14,587</u>	<u>-</u>	<u>1,544,084</u>
Noncurrent Liabilities:							
Compensated Absences, Net of Current Portion	42,993	42,993	-	-	-	-	85,986
Net Pension Liability	838,641	838,641	-	-	-	-	1,677,282
Long-Term Debt	4,471,981	2,467,002	-	-	-	-	6,938,983
Total Noncurrent Liabilities	<u>5,353,615</u>	<u>3,348,636</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,702,251</u>
Total Liabilities	<u>6,164,461</u>	<u>4,057,454</u>	<u>3,402</u>	<u>6,431</u>	<u>14,587</u>	<u>-</u>	<u>10,246,335</u>
DEFERRED INFLOWS OF RESOURCES							
Pension	218,029	218,029	-	-	-	-	436,058
NET POSITION							
Net Investment in Capital Assets	12,393,753	13,119,441	-	877,606	1,011,400	-	27,402,200
Unrestricted	4,186,795	1,788,657	5,659,867	1,049,887	532,404	-	13,217,610
Total Net Position	<u>16,580,548</u>	<u>14,908,098</u>	<u>5,659,867</u>	<u>1,927,493</u>	<u>1,543,804</u>	<u>-</u>	<u>40,619,810</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 22,963,038</u>	<u>\$ 19,183,581</u>	<u>\$ 5,663,269</u>	<u>\$ 1,933,924</u>	<u>\$ 1,558,391</u>	<u>\$ -</u>	<u>\$ 51,302,203</u>

SUN VALLEY GENERAL IMPROVEMENT DISTRICT
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION BY DIVISION
YEAR ENDED JUNE 30, 2020

	Water Operations	Wastewater	Acquisition	Properties and Garbage	Parks and Recreation	Total
OPERATING REVENUES						
Customer Charges	\$ 3,380,433	\$ 2,785,348	\$ 234,299	\$ -	\$ 326,494	\$ 6,726,574
Service Charges	-	-	-	166,980	-	166,980
Washoe County Sewer Charge	-	166,224	-	-	-	166,224
Total Operating Revenues	<u>3,380,433</u>	<u>2,951,572</u>	<u>234,299</u>	<u>166,980</u>	<u>326,494</u>	<u>7,059,778</u>
OPERATING EXPENSES						
Salaries and Benefits	632,211	632,278	-	-	51,998	1,316,487
Purchased Water	1,229,121	-	-	-	-	1,229,121
Operating Expenses	10,981	867,241	-	-	63,515	941,737
Insurance	144,903	156,069	-	-	3,648	304,620
Materials, Supplies, and Repairs	58,452	25,611	-	2,492	11,815	98,370
General and Administrative	102,661	64,648	-	23,415	8,438	199,162
Licenses and Fees	75,620	61,191	-	-	2,788	139,599
Utilities	9,765	9,764	-	25,238	60,298	105,065
Office Supplies	66,222	61,337	-	-	808	128,367
Power for Pumping	40,758	-	-	-	-	40,758
Telephone	10,428	10,673	-	-	886	21,987
Professional Services	126,084	21,613	-	1,650	3,300	152,647
Depreciation and Amortization	732,247	761,853	-	13,501	100,342	1,607,943
Total Operating Expenses	<u>3,239,453</u>	<u>2,672,278</u>	<u>-</u>	<u>66,296</u>	<u>307,836</u>	<u>6,285,863</u>
OPERATING INCOME (EXPENSE)	<u>140,980</u>	<u>279,294</u>	<u>234,299</u>	<u>100,684</u>	<u>18,658</u>	<u>773,915</u>
NONOPERATING REVENUE (EXPENSE)						
Property Taxes	-	-	307,279	-	-	307,279
Combined Taxes	-	-	165,971	-	-	165,971
Interest Income	446	-	119,834	-	-	120,280
Interest Expense	(216,770)	(40,210)	-	-	-	(256,980)
Other Revenues	69,333	5,500	750	-	45,240	120,823
Gain (Loss) on Sale of Capital Assets	(611,240)	-	-	-	-	(611,240)
Total Nonoperating Revenues (Expenses)	<u>(758,231)</u>	<u>(34,710)</u>	<u>593,834</u>	<u>-</u>	<u>45,240</u>	<u>(153,867)</u>
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS	<u>(617,251)</u>	<u>244,584</u>	<u>828,133</u>	<u>100,684</u>	<u>63,898</u>	<u>620,048</u>
Transfers In (Out)	<u>89,354</u>	<u>87,314</u>	<u>(241,608)</u>	<u>-</u>	<u>64,940</u>	<u>-</u>
CHANGE IN NET POSITION	<u>(527,897)</u>	<u>331,898</u>	<u>586,525</u>	<u>100,684</u>	<u>128,838</u>	<u>620,048</u>
Total Net Position - Beginning of Year	<u>17,108,445</u>	<u>14,576,200</u>	<u>5,073,342</u>	<u>1,826,809</u>	<u>1,414,966</u>	<u>39,999,762</u>
TOTAL NET POSITION - END OF YEAR	<u>\$ 16,580,548</u>	<u>\$ 14,908,098</u>	<u>\$ 5,659,867</u>	<u>\$ 1,927,493</u>	<u>\$ 1,543,804</u>	<u>\$ 40,619,810</u>

**SUN VALLEY GENERAL IMPROVEMENT DISTRICT
SCHEDULE OF CASH FLOWS BY DIVISION
YEAR ENDED JUNE 30, 2020**

	Water Operations	Wastewater	Acquisition	Properties and Garbage	Parks and Recreation	Total
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from Customers	\$ 3,243,868	\$ 2,708,284	\$ 234,299	\$ 167,255	\$ 275,627	\$ 6,629,333
Payments to Suppliers	(1,883,123)	(1,210,217)	(45,596)	(52,713)	(168,573)	(3,360,222)
Payments to Employees	(655,491)	(647,802)	-	-	(56,806)	(1,360,099)
Net Cash Provided (Used) for Operating Activities	705,254	850,265	188,703	114,542	50,248	1,909,012
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Tax Proceeds Not Attributable to Capital Purposes	-	-	473,250	-	-	473,250
Other Noncapital Receipts	69,333	5,500	750	-	45,240	120,823
Cash (Paid) Received from Other Funds	86,313	(83,124)	4,476	(248)	(7,417)	-
Net Cash Provided (Used) for Noncapital Financing Activities	155,646	(77,624)	478,476	(248)	37,823	594,073
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Payments of Principal on Long-Term Debt	(719,801)	(794,183)	-	-	-	(1,513,984)
Purchase of Capital Assets	(2,000)	(122,432)	(241,608)	-	-	(366,040)
Interest Paid	(216,770)	(45,945)	-	-	-	(262,715)
Net Cash Provided (Used) by Capital and Related Financing Activities	(938,571)	(962,560)	(241,608)	-	-	(2,142,739)
CASH FLOWS FROM INVESTING ACTIVITIES:						
Interest Income	446	-	119,834	-	-	120,280
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(77,225)	(189,919)	545,405	114,294	88,071	480,626
Cash and Cash Equivalents - Beginning of Year	4,996,087	2,861,869	5,117,864	942,024	363,599	14,281,443
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 4,918,862</u>	<u>\$ 2,671,950</u>	<u>\$ 5,663,269</u>	<u>\$ 1,056,318</u>	<u>\$ 451,670</u>	<u>\$ 14,762,069</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION						
Cash and Cash Equivalents in Current Assets	\$ 2,431,761	\$ 1,190,748	\$ 5,663,269	\$ 114,294	\$ 88,071	\$ 9,488,143
Cash and Cash Equivalents in Restricted Assets	2,487,101	1,481,202	-	942,024	363,599	5,273,926
Total Cash and Cash Equivalents	<u>\$ 4,918,862</u>	<u>\$ 2,671,950</u>	<u>\$ 5,663,269</u>	<u>\$ 1,056,318</u>	<u>\$ 451,670</u>	<u>\$ 14,762,069</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES						
Operating Income (Loss)	\$ 140,980	\$ 279,294	\$ 234,299	\$ 100,684	\$ 18,658	\$ 773,915
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:						
Depreciation and Amortization	732,247	761,853	-	13,501	100,342	1,607,943
Changes in Assets and Liabilities:						
Accounts Receivable	(189,977)	(242,969)	-	-	-	(432,946)
Other Receivables	59,510	(319)	-	-	(51,805)	7,386
Inventory	(20,303)	(4,298)	-	-	-	(24,601)
Deferred Outflows	(12,618)	(12,618)	-	-	-	(25,236)
Prepaid Expenses	78,700	5,844	-	-	373	84,917
Accounts Payable	(66,525)	66,384	(45,596)	82	(13,450)	(59,105)
Deferred Inflows	105,652	105,652	-	-	-	211,304
Salaries and Benefits Payable	(1,026)	6,730	-	-	(4,808)	896
Compensated Absences	14,252	14,252	-	-	-	28,504
Deposits from Others	(6,098)	-	-	275	938	(4,885)
Net Pension Liability	(129,540)	(129,540)	-	-	-	(259,080)
Total Adjustments	564,274	570,971	(45,596)	13,858	31,590	1,135,097
Net Cash Provided (Used) by Operating Activities	<u>\$ 705,254</u>	<u>\$ 850,265</u>	<u>\$ 188,703</u>	<u>\$ 114,542</u>	<u>\$ 50,248</u>	<u>\$ 1,909,012</u>

**SUN VALLEY GENERAL IMPROVEMENT DISTRICT
BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2020**

	Final Budget	Actual	Variance with Final Budget
OPERATING REVENUES			
Customer Charges	\$ 6,552,413	\$ 6,726,574	\$ 174,161
Service Charges	151,765	166,980	15,215
Washoe County Sewer Charge	225,000	166,224	(58,776)
Total Operating Revenues	<u>6,929,178</u>	<u>7,059,778</u>	<u>130,600</u>
OPERATING EXPENSES			
Salaries and Benefits	1,540,234	1,316,487	223,747
Purchased Water	1,400,000	1,229,121	170,879
Operating Expenses	1,049,300	941,737	107,563
Insurance	364,630	304,620	60,010
Materials, Supplies, and Repairs	804,100	98,370	705,730
General and Administrative	217,275	199,162	18,113
Licenses and Fees	157,560	139,599	17,961
Utilities	143,450	105,065	38,385
Office Supplies	142,150	128,367	13,783
Power for Pumping	58,000	40,758	17,242
Telephone	20,400	21,987	(1,587)
Professional Services	125,000	152,647	(27,647)
Depreciation and Amortization	1,443,200	1,607,943	(164,743)
Total Operating Expenses	<u>7,465,299</u>	<u>6,285,863</u>	<u>1,179,436</u>
OPERATING INCOME	<u>(536,121)</u>	<u>773,915</u>	<u>1,310,036</u>
NONOPERATING REVENUE (EXPENSE)			
Property Taxes	302,980	307,279	(4,299)
Combined Taxes	165,000	165,971	(971)
Interest Income	64,400	120,280	(55,880)
Interest Expense	(195,945)	(256,980)	61,035
Other Revenues	500	120,823	(120,323)
Property Tax Expense	(4,500)	-	(4,500)
Gain (Loss) on Sale of Capital Assets	-	(611,240)	611,240
Total Nonoperating Revenues (Expenses)	<u>332,435</u>	<u>(153,867)</u>	<u>486,302</u>
INCOME BEFORE CONTRIBUTIONS	<u>(203,686)</u>	<u>620,048</u>	<u>1,796,338</u>
Capital Grants and Contributions	<u>-</u>	<u>-</u>	<u>-</u>
CHANGE IN NET POSITION	<u>(203,686)</u>	<u>620,048</u>	<u>1,796,338</u>
Total Net Position - Beginning of Year		<u>39,999,762</u>	
TOTAL NET POSITION - END OF YEAR		<u>\$ 40,619,810</u>	

OTHER REPORTS



CliftonLarsonAllen LLP
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Trustees
Sun Valley General Improvement District
Sun Valley, 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 basic financial statements of Sun Valley General Improvement District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, and have issued our report thereon dated September 25, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Sun Valley General Improvement District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sun Valley General Improvement District's internal control. Accordingly, we do not express an opinion on the effectiveness of Sun Valley General Improvement District'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.

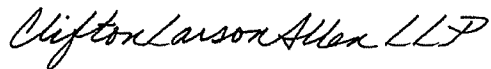
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Sun Valley General Improvement District'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 determination of financial statement amounts, including whether the funds established by the District, as listed in Nevada Revised Statutes (NRS) 354.624 (5)(a)(1 through 5), complied with the express purposes required by NRS 354.6241. 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*.

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 Sun Valley General Improvement District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Sun Valley General Improvement District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Roseville, California
September 25, 2020



CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REVENUE BOND RESOLUTIONS

Board of Trustees
Sun Valley General Improvement District
Sun Valley, 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 basic financial statements of Sun Valley General Improvement District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, and have issued our report thereon dated September 25, 2020.

Independent Auditors' Report on Compliance with Revenue Bond Resolutions

In connection with our audit, nothing came to our attention that caused us to believe that Sun Valley General Improvement District failed to comply with the terms, covenants, and provisions of the bond resolutions on the Bonds outstanding of Sun Valley General Improvement District as of June 30, 2020, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding Sun Valley General Improvement District's noncompliance with the above-referenced terms, covenants, provision, or conditions of the bond resolutions, insofar as they relate to accounting matters.

This report is intended solely for the information and use of the Board of Trustees and management of Sun Valley General Improvement District, and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

Roseville, California
September 25, 2020

**VERDI TELEVISION MAINTENANCE DISTRICT
VERDI, NEVADA**



Financial Statements

June 30, 2020



Knott, Pikero & Associates
Certified Public Accountants
235 West Pueblo Street
Reno, Nevada 89509

VERDI TELEVISION MAINTENANCE DISTRICT

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KNOTT, PIKERO & ASSOCIATES

Certified Public Accountants

235 West Pueblo Street

Reno, Nevada 89509

(775) 746-2900

Page 1

Report of Independent Certified Public Accountant

To the Board of Trustees of
Verdi Television Maintenance District
Verdi, Nevada

Management is responsible for the accompanying financial statements of Verdi Television Maintenance District, which comprise the statement of assets, liabilities, and fund equity as of June 30, 2020, with comparative totals as of June 30, 2019, and the related statement of revenues, expenses, and changes of fund equity – budget and actual, and the statement of cash flows for the years then ended, and the related notes to the financial statements in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with the Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion nor provide any form of assurance on these financial statements.

These financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles, as described in Note 1 to the financial statements.

Management has omitted the management's discussion and analysis information that is required to be presented for the purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context.

Knott, Pikero & Associates CPAs

Reno, Nevada

September 22, 2020

VERDI TELEVISION MAINTENANCE DISTRICT
Statement of Assets, Liabilities and Fund Equity (Modified Cash Basis)
June 30, 2020
(With comparative totals for 2019)

ASSETS

	<u>2020</u>	<u>2019</u>
Current Assets		
Cash and cash equivalents	\$ 755,191	\$ 747,730
Property and Equipment		
Building and improvements	52,699	52,699
Machinery and equipment	<u>601,183</u>	<u>601,183</u>
	653,882	653,882
Less: accumulated depreciation	<u>(535,033)</u>	<u>(506,187)</u>
Total Property and Equipment	<u>118,849</u>	<u>147,695</u>
Total Assets	<u><u>\$ 874,040</u></u>	<u><u>\$ 895,425</u></u>

LIABILITIES AND FUND EQUITY

Current Liabilities	\$ -	\$ -
Fund Equity - Unrestricted	<u>874,040</u>	<u>895,425</u>
Total Liabilities and Fund Equity	<u><u>\$ 874,040</u></u>	<u><u>\$ 895,425</u></u>

See accountant's compilation report and accompanying notes.

VERDI TELEVISION MAINTENANCE DISTRICT
Statement of Revenues, Expenses and Changes in Fund Equity (Modified Cash Basis)
For Year Ended June 30, 2020
(With comparative totals for 2019)

	2020			
	Budget	Actual	Favorable (Unfavorable)	2019
Operating Revenues				
Rental income	\$ 600	\$ 600	\$ -	\$ 600
Operating Expenses				
Advertising	135	-	135	239
Bookkeeping & professional	36,000	36,000	-	36,000
Depreciation	31,000	28,846	2,154	28,650
Donations	5,000	5,000	-	5,000
Equipment rental	4,000	-	4,000	1,600
Insurance	-	4,526	(4,526)	4,672
Legal and accounting	2,250	2,400	(150)	2,250
Office expense	-	240	(240)	30
Rent	6,400	6,334	66	6,328
Repairs and maintenance	70,000	43,348	26,652	44,922
Special equipment	110,000	-	110,000	-
Utilities	5,400	11,900	(6,500)	5,463
Total Operating Expenses	270,185	138,594	131,591	135,154
Operating Gain (Loss)	(269,585)	(137,994)	131,591	(134,554)
Non-Operating Revenue				
Tax revenue	119,893	116,568	(3,325)	112,762
Other revenue-Tax refund	-	41	41	1,272
Net Income (Loss)	<u>\$ (149,692)</u>	(21,385)	<u>\$ 128,307</u>	(20,520)
Fund Equity – Beginning of Year		<u>895,425</u>		<u>915,945</u>
Fund Equity – End of Year		<u>\$ 874,040</u>		<u>\$ 895,425</u>

See accountant's compilation report and accompanying notes.

VERDI TELEVISION MAINTENANCE DISTRICT

Statement of Cash Flows (Modified Cash Basis)

For Year Ended June 30, 2020
(With comparative totals for 2019)

	2020			
	Budget	Actual	Favorable (Unfavorable)	2019
Cash Flows from Operating Activities				
Cash received from rents	\$ 600	\$ 600	\$ -	\$ 600
Cash paid for goods and Services	(239,185)	(109,748)	129,437	(106,504)
Net cash provided (used) Operating activities	(238,585)	(109,148)	129,437	(105,904)
Cash Flows from Capital and Related Financing Activities				
Purchase of fixed assets	-	-	-	(11,956)
Cash Flows from Investing Activities				
Tax revenue received	119,893	116,568	(3,325)	112,762
Tax refund received	-	41	41	1,272
Net Increase (Decrease) In Cash	(118,692)	7,461	126,153	(3,826)
Cash Balance, Beginning of Year	643,352	747,730	104,378	751,556
Cash Balance, End of Year	\$ 524,660	\$ 755,191	\$ 230,531	\$ 747,730
Reconciliation of Operating Income to Net Cash Provided by Operating Activities				
Operating income (loss)		\$ (137,994)		\$(134,554)
Adjustments to reconcile Operating loss to net cash provided by operating activities				
Depreciation		28,846		28,650
Net Cash (Used) Provided by Operating Activities		\$ (109,148)		\$(105,904)

See accountant's compilation report and accompanying notes.

VERDI TELEVISION MAINTENANCE DISTRICT

Notes to Financial Statements

June 30, 2020

1. SUMMARY OF ACCOUNTING POLICIES**Reporting Entity**

The financial statements present the financial position, results of operations, changes in fund equity and cash flows for the Verdi Television Maintenance District, which is under the jurisdiction of the Verdi Television Maintenance District's Board of Trustees. The District was created and operates under Chapter 318 of the Nevada Revised Statutes. The District is fiscally independent of all other government entities and has no component units nor is it a component unit of another entity.

The District provides television rebroadcast services for the people living within the District and is managed by five trustees elected by popular vote. The Board does not have the power to levy taxes.

The Board annually certifies the amount of money necessary to maintain equipment and property of the District. The revenues, which the District is entitled to receive, is established by the Nevada Revised Statutes.

Fund Accounting

The accounts of the Verdi Television Maintenance District are organized into one fund, an Enterprise Fund. The measurement focus of an Enterprise Fund is to determine net income and, as such, the Verdi Television Maintenance District accounting records are maintained on the cash basis of accounting. This basis recognizes assets, liabilities, net assets/fund equity, revenues and expenditures/expenses which they result from cash transactions with a provision for depreciation. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

The Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprise – where the intent of the governing body is that the 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.

VERDI TELEVISION MAINTENANCE DISTRICT
Notes to Financial Statements
June 30, 2020

1. SUMMARY OF ACCOUNTING POLICIES (Continued)

Fixed Assets

Valuation – The basis for valuing the District’s capital assets has primarily been historical cost.

Depreciation – Depreciation is calculated using the straight-line method over the estimated useful lives of fixed assets. Total depreciation for years ended 2020 and 2019 is \$28,846 and \$28,650, respectively.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported assets and liabilities and the reported amounts of revenues and expenses for the year ended June 30, 2020. These estimates are based on management’s knowledge and experience and due to their prospective nature, actual results could differ from those estimates.

Economic Dependency

The District receives funds from the County based on an estimated resident population as of July 1 for each year. If the population base in Verdi should significantly decrease, the revenues of the District would decrease correspondingly.

Budgets Policies

The Verdi Television District is exempt from certain budget requirements under Nevada Revised Statutes which would ordinarily require the submission of a tentative budget each year. The petition for exemption must be submitted to the Nevada Department of Taxation on or before March 1 each year to be effective for the succeeding fiscal year. Thus, the Verdi Television District is in compliance with the Local Government Budget Act within the Nevada Revised Statutes.

VERDI TELEVISION MAINTENANCE DISTRICT

Notes to Financial Statements

June 30, 2020

1. SUMMARY OF ACCOUNTING POLICIES (Continued)

1. The Budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). All appropriations lapse at year end.
2. Budget amounts may be transferred if amounts do not exceed the original budget. Budget augmentations in excess of original budgetary amounts may be implemented by including the augmentation in the next quarterly report to the Department of Taxation. Budget transfers and augmentations must be approved by the Board of Trustees.
3. In accordance with State Statute and the Nevada Administrative Code, actual expenses may not exceed the sum of budgeted operating and non-operating expenses.

There were no amendments to the 2019-2020 budget during the year.

Summary of Accounting Basis Used in Financial Statements:

The accompanying financial statements are presented on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Accounting principles generally accepted in the United States of America require all revenue and accounts receivable to be recorded in the period in which revenue is earned, and expenses and accounts payable to be recorded in the period in which they are incurred. In the accompanying financial statements, certain revenue has been recorded when cash is received, and certain expenses have been recorded when cash is disbursed.

Cash

The District maintains all of its cash accounts with the Washoe County Treasurer in Reno, Nevada. The carrying amount is the same as the amount on deposit with the Washoe County Treasurer. The treasurer obtains collateral held in the name of the District.

	<u>2020</u>	<u>2019</u>
Carrying amount	\$755,191	\$747,730
On deposit with County Treasurer	\$755,191	\$747,730

See accountant's compilation report and accompanying notes.

VERDI TELEVISION MAINTENANCE DISTRICT
Notes to Financial Statements
June 30, 2020

2. PROPERTY AND EQUIPMENT

	<u>2020</u>	<u>2019</u>
Building and improvements	\$ 52,699	\$ 52,699
Machinery and equipment	<u>601,183</u>	<u>601,183</u>
	653,882	653,882
Less: accumulated depreciation	<u>(535,033)</u>	<u>(506,187)</u>
Total Property and Equipment	<u>\$ 118,849</u>	<u>\$ 147,695</u>

3. SUBSEQUENT EVENTS

The District did not have any subsequent events through September 22, 2020, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the year ended June 30, 2020.

See accountant's compilation report and accompanying notes.

**WESTERN REGIONAL
WATER COMMISSION**

Financial Statements

JUNE 30, 2020



SchettlerMacy
& Associates LLC

CERTIFIED PUBLIC ACCOUNTANTS

WESTERN REGIONAL WATER COMMISSION

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of the
Western Regional Water Commission
Reno, Nevada

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the General Fund of the Western Regional Water Commission (Commission) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the General Fund of the Western Regional Water Commission as of June 30, 2020, and the respective changes in its financial position and the budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2020, on our consideration of the Commission'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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Commission's internal control over financial reporting and compliance.

Schettler Mary & Associates, LLC

Reno, Nevada
September 30, 2020

WESTERN REGIONAL WATER COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020

As management of the Western Regional Water Commission (Commission), we offer readers of the Commission's financial statements this narrative overview and analysis of the financial activities of the Commission for the fiscal year ended June 30, 2020. We encourage readers to read the information presented here in conjunction with additional information that we have furnished in the Commission's financial statements, which follow this narrative.

The Commission was created on April 1, 2008 upon passage of 2007 Nevada Legislature Senate Bill 487 to improve water resource planning at the regional level and facilitate coordinated resource management among the four then existing public water purveyors of Washoe County (Truckee Meadows Water Authority, Washoe County Water Resources, Sun Valley General Improvement District and South Truckee Meadows General Improvement District).

A cooperative agreement was entered into upon the creation of the Commission among the following member agencies at the time: the cities of Reno and Sparks, the South Truckee Meadows General Improvement District, the Sun Valley General Improvement District, the Truckee Meadows Water Authority, and Washoe County, to form a Joint Powers Authority to operate the Commission.

On December 31, 2014, the Truckee Meadows Water Authority assumed the assets and obligations of the Washoe County and South Truckee Meadows General Improvement District water utilities. Washoe County is still in existence and plays an integral part in the cooperative agreement; however, the South Truckee Meadows General Improvement District has been dissolved. To this end, the Commission is directed by a Board of Trustees composed of members from each of the original governing agencies, excluding the South Truckee Meadows General Improvement District.

Financial Highlights

- The Commission's Government-wide net position increased by \$243 thousand to \$1.66 million.
- The Commission's General Fund reported an increase in fund balance of \$250 thousand to \$1.70 million.

WESTERN REGIONAL WATER COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020

Governmental Activities:

- General revenues increased by nearly \$13 thousand or 1% from the prior year.
- Expenses increased by \$74 thousand or 5% from the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Commission's basic financial statements. The Commission's basic financial statements consist of three components; the 1) Government-wide financial statements, 2) Fund financial statements and 3) Notes to the financial statements.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the Commission's finances, similar in format to a financial statement of a private-sector business.

The *Statement of Net Position* presents information on all of the Commission's assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources, with the balance reported as the net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Commission is improving or deteriorating.

The *Statement of Activities* presents information showing how the Commission's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Commission uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the Nevada Revised Statutes (NRS) and the Commission's regulations.

WESTERN REGIONAL WATER COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020

Unlike the government-wide financial statements, fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

The Commission's General Fund is a governmental fund. Governmental funds focus on how assets can be readily converted into cash, and what monies are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* that provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the Commission's programs.

Notes to Financial Statements

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

Government-Wide Financial Analysis

The following is a summary of the Commission's government-wide Statement of Net Position as of June 30, 2020 and 2019:

WESTERN REGIONAL WATER COMMISSION NET POSITION

	<u>2020</u>	<u>2019</u>
Assets		
Current assets	<u>\$ 2,050,326</u>	<u>\$ 1,761,917</u>
Liabilities		
Current liabilities	348,291	308,467
Long-term liabilities	<u>43,359</u>	<u>37,574</u>
	<u>391,650</u>	<u>346,041</u>
Net Position		
Unrestricted	<u>\$ 1,658,676</u>	<u>\$ 1,415,876</u>

WESTERN REGIONAL WATER COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2020

Governmental Activities

The Commission's governmental activities for the years ended June 30, 2020 and 2019 are presented in the following table:

WESTERN REGIONAL WATER COMMISSION CHANGES IN NET POSITION

	2020	2019
Revenues		
Program revenues:		
Operating grants and contributions	\$ 40,000	\$ 39,880
General revenues:		
Water surcharge fees	1,585,277	1,590,013
Earnings on investments	70,972	53,500
Total Revenues	<u>1,696,249</u>	<u>1,683,393</u>
Expenses		
Services and supplies	<u>1,453,449</u>	<u>1,379,364</u>
Total Expenses	<u>1,453,449</u>	<u>1,379,364</u>
Change in Net Position	242,800	304,029
Net Position, July 1	<u>1,415,876</u>	<u>1,111,847</u>
Net Position, June 30	<u>\$ 1,658,676</u>	<u>\$ 1,415,876</u>

Economic Factors / Next Year's Budget / Other Significant Matters

Overall, revenue was relatively flat compared to the previous fiscal year, growth and development in Washoe County continues but at a slower pace. In the opinion of management, revenue is sufficient and will continue to be stable since member purveyors regularly monitor water rates to insure an acceptable level of cash flow for operations. As a result, a consistent and stable source of revenue should continue to provide sufficient financial resources for the Commission to achieve its desired goals and objectives.

WESTERN REGIONAL WATER COMMISSION

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2020

Unrestricted net position as of June 30, 2020 was \$1.66 million, whereas operating expenses in the June 30, 2021 budget are only \$613 thousand, or 23% of the total budget. All other budgeted expenses relate to projects and can be managed in a way that aligns with remaining resources and expected future revenues.

REQUESTS FOR INFORMATION

This report is designed to provide an overview of the Commission's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to:

Western Regional Water Commission
c/o Washoe County Community Services Department
1001 E. Ninth Street
Reno, NV 89512

FINANCIAL STATEMENTS

WESTERN REGIONAL WATER COMMISSION

STATEMENT OF NET POSITION

JUNE 30, 2020

(WITH COMPARATIVE TOTALS AS OF JUNE 30, 2019)

	GOVERNMENTAL ACTIVITIES	
	2020	2019
ASSETS		
Current Assets		
Cash and investments	\$ 1,600,789	\$ 1,381,345
Accounts receivable	403,817	374,817
Due from other governments	40,000	-
Interest receivable	5,720	5,755
Total Current Assets	2,050,326	1,761,917
LIABILITIES AND NET POSITION		
Current Liabilities		
Accounts payable	26,309	31,120
Accrued salaries payable	9,479	6,099
Due to other governments	312,503	271,248
Total Current Liabilities	348,291	308,467
Accrued Compensated Absences	43,359	37,574
Total Liabilities	391,650	346,041
Net Position, Unrestricted	\$ 1,658,676	\$ 1,415,876

See accompanying notes.

WESTERN REGIONAL WATER COMMISSION

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2020

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019)

	2020	2019
Program Expenses		
Services and supplies	\$ 1,453,449	\$ 1,379,364
Program Revenues		
Operating grants	40,000	39,880
Net Program Revenues (Expenses)	(1,413,449)	(1,339,484)
General Revenues		
Water surcharge fees	1,585,277	1,590,013
Unrestricted investment earnings	70,972	53,500
Total General Revenues	1,656,249	1,643,513
Change in Net Position	242,800	304,029
Net Postion - July 1	1,415,876	1,111,847
Net Position - June 30	\$ 1,658,676	\$ 1,415,876

See accompanying notes.

WESTERN REGIONAL WATER COMMISSION

GOVERNMENTAL FUND BALANCE SHEET

JUNE 30, 2020

(WITH COMPARATIVE TOTALS AS OF JUNE 30, 2019)

	GENERAL FUND	
	2020	2019
ASSETS		
Cash and investments	\$ 1,600,789	\$ 1,381,345
Accounts receivable	403,817	374,817
Interest receivable	5,720	5,755
Total Assets	<u>\$ 2,050,326</u>	<u>\$ 1,761,917</u>
LIABILITIES		
Accounts payable	\$ 26,309	\$ 31,120
Accrued salaries payable	9,479	6,099
Due to other governments	312,503	271,248
Total Liabilities	348,291	308,467
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - surcharge fees	-	1,113
FUND BALANCE		
Assigned to subsequent year's budget	1,014,289	755,600
Unassigned	687,746	696,737
Total Fund Balance	<u>1,702,035</u>	<u>1,452,337</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 2,050,326</u>	<u>\$ 1,761,917</u>

See accompanying notes.

WESTERN REGIONAL WATER COMMISSION

RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2020

Fund Balance - Governmental Fund	\$ 1,702,035
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Amounts reported for governmental activities in the
Statement of Net Position are different because:

Accrued compensated absences reported in the
Statement of Net Position are not due and payable in the
current period and therefore are not reported in the
governmental fund.

(43,359)

Net Position - Governmental Activities

\$ 1,658,676

See accompanying notes.

WESTERN REGIONAL WATER COMMISSION

GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE YEAR ENDED JUNE 30, 2020

(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2019)

	GENERAL FUND	
	2020	2019
REVENUES		
Water surcharge fees	\$ 1,586,390	\$ 1,592,233
Grant revenue	40,000	39,880
Earnings on investments	70,972	53,500
	<u>1,697,362</u>	<u>1,685,613</u>
EXPENDITURES		
Services and supplies	<u>1,447,664</u>	<u>1,374,629</u>
Net Change in Fund Balance	249,698	310,984
FUND BALANCE, July 1	<u>1,452,337</u>	<u>1,141,353</u>
FUND BALANCE, June 30	<u><u>\$ 1,702,035</u></u>	<u><u>\$ 1,452,337</u></u>

See accompanying notes.

WESTERN REGIONAL WATER COMMISSION

RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2020

Net Change in Fund Balance - Governmental Fund	\$ 249,698
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Amounts reported for governmental activities in the
Statement of Activities are different because:

The change in accrued compensated absences is reported in the Statement of Activities. This does not require the use of current financial resources and therefore is not reported as an expenditure in the governmental fund.	(5,785)
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Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental fund.	(1,113)
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Change in Net Position of Governmental Activities	<u><u>\$ 242,800</u></u>
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See accompanying notes.

WESTERN REGIONAL WATER COMMISSION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND YEAR ENDED JUNE 30, 2020 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2019)

	2020		2019
	Original And Final Budget	Actual	Variance To Final Budget
			Actual
REVENUES			
Water surcharge fees	\$ 1,537,564	\$ 1,586,390	\$ 48,826
Grant revenue	40,000	40,000	-
Earnings on investments	21,178	70,972	49,794
	<u>1,598,742</u>	<u>1,697,362</u>	<u>98,620</u>
EXPENDITURES			
Services and supplies	<u>2,354,342</u>	<u>1,447,664</u>	<u>906,678</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(755,600)	249,698	1,005,298
FUND BALANCE, July 1	<u>1,046,221</u>	<u>1,452,337</u>	<u>406,116</u>
FUND BALANCE, June 30	<u>\$ 290,621</u>	<u>\$ 1,702,035</u>	<u>\$ 1,411,414</u>
			<u>\$ 1,452,337</u>

See accompanying notes.

WESTERN REGIONAL WATER COMMISSION

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Western Regional Water Commission (Commission) was created on April 1, 2008 upon passage of 2007 Nevada Legislature Senate Bill 487 to improve water resource planning at the regional level and facilitate coordinated resource management among the public water purveyors of Washoe County. Previously, the four water purveyors consisted of the Truckee Meadows Water Authority, Washoe County Water Resources, Sun Valley General Improvement District and South Truckee Meadows General Improvement District. However, as of December 31, 2014, Washoe County Water Resources and South Truckee Meadows General Improvement District merged with the Truckee Meadows Water Authority.

A cooperative agreement was entered into upon the creation of the Commission by the following member agencies at the time: the cities of Reno and Sparks, the South Truckee Meadows General Improvement District, the Sun Valley General Improvement District, the Truckee Meadows Water Authority, and Washoe County, to form a Joint Powers Authority to operate the Commission. The Commission is currently directed by a Board of Trustees comprised of members from each of the original governing agencies, excluding the South Truckee Meadows General Improvement District.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The basic financial statements include both government-wide and fund financial statements.

Government-Wide Statements

The government-wide Statement of Net Position is presented on a full accrual, economic resource basis that recognizes all long-term assets as well as long-term debt and obligations.

The government-wide Statement of Activities reports both the gross and net cost of each of the Commission's functions. The functions are also supported by the general government revenues. The Statement of Activities reduces gross expenses by related program revenues and operating grants. The Statement of Activities is also presented on a full accrual basis

WESTERN REGIONAL WATER COMMISSION

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

where revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of when the related cash flows take place.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when measurable and available (susceptible to accrual). Interest and surcharges are accrued when their receipt occurs within sixty days after the end of the accounting period so as to be measureable and available. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, certain expenditures are recorded only when payment is due.

The General Fund is the Commission's sole fund; therefore, it accounts for all financial resources of the general government.

Accounts Receivable

Accounts receivable arise from water surcharge fees. No allowance for doubtful accounts is required as all receivables are considered to be fully collectible (also see Note 6).

Compensated Absences

As described in Note 6, the Commission entered into an agreement with Washoe County on November 8, 2008 to retain the services of certain assigned County employees to perform duties of the Commission. The Commission interprets this agreement to obligate the Commission to pay any applicable accrued vacation and sick pay for its assigned employees upon their termination. Accordingly, since the payroll reimbursement payments from the Commission to the County are exclusive of these termination payments, the Commission's policy is to provide for this obligation in their financial statements in the same manner as if the assigned employees were deemed to be actual employees of the Commission.

Earned vacation and compensatory time may each be accumulated up to a maximum of 240 hours. The earned vacation and compensatory time is payable upon termination and the liability is reported at the employees' current rate of pay.

WESTERN REGIONAL WATER COMMISSION

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

Sick leave is only applicable for payout after 10 years of employment. Personnel are paid sick leave upon termination on half of the total accumulated hours in excess of 300 hours up to a maximum payout of 800 hours at 100% of an employee's then existing pay rate.

Revenue

The Commission is funded by imposing a 1.5% surcharge fee on customer water bills. The surcharge fee is collected by each non-exempt water purveyor and supplier of water within the Washoe County planning area and remitted to the Commission.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Prior Year Information

The basic financial statements include certain prior-year summarized information, but which is not at the level of detail required for a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the Commission's financial statements for the year ended June 30, 2019, from which the summarized information was derived. Certain amounts presented in the prior year data may be reclassified to be consistent with the current year's presentation.

NOTE 2 – BUDGETS AND BUDGETARY ACCOUNTING

The Commission adheres to the *Local Government Budget and Finance Act* incorporated within the statutes of the State of Nevada, which includes the following major procedures to establish the budgetary data which is reflected in these financial statements:

1. Prior to April 15, the Commission's Board of Trustees (the "Board") files a tentative budget with the Nevada Department of Taxation for the fiscal year beginning the following July 1. The tentative budget includes proposed expenditures and the means of financing them.

WESTERN REGIONAL WATER COMMISSION

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

2. Prior to June 1, at a public hearing, the Board indicates changes, if any, to be made to the tentative budget and adopts a final budget by the favorable vote of a majority of the Board's members.
3. The Commission's Program Manager is authorized to transfer appropriations between accounts within the Water Management Fund. Augmentations in excess of the original budget require approval from the Board.
4. Formal budgetary integration is employed as a management control device for the Commission's General Fund. The budget is legally adopted, and its annual appropriations lapse at year-end.
5. Budgeted appropriations may not be exceeded by actual expenditures of the various programs in the budgeted governmental fund (the General Fund).
6. All budgets are adopted on a basis consistent with GAAP. The accompanying financial statements reflect the Original Budget and the Final Budget in one columnar presentation as there were no adjustments made to the Original Budget.

NOTE 3 – CASH IN COUNTY TREASURY

Cash at June 30, 2020 consisted of the following:

Cash in County Treasury	<u>\$1,600,789</u>
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The Commission maintains all of its cash and investments with the Washoe County Treasurer in an investment pool. The Treasurer allocates interest to participants based upon their average balances. Required disclosure information regarding categorization of investments and other deposit and investment risk disclosures can be found in the County's financial statements. The Washoe County financial statements may be obtained by contacting the Office of the Comptroller at 1001 E. Ninth Street, Room D-200, Reno, NV 89512. The Investment Committee oversees the Washoe County Treasurer's investments and policies.

Investments held in the County's investment pool are available on demand and are stated at fair value in accordance with GASB 72. The fair value of the Commission's position in the pool equals the value of the pool shares.

WESTERN REGIONAL WATER COMMISSION

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

Interest Rate Risk – Interest rate risk is the risk of possible reduction in the value of a security, especially a bond, resulting from the rise in interest rates. To limit exposure to interest rate risk, the Nevada Revised Statutes limits bankers' acceptances to 180 days maturities, repurchase agreements to 90 days, U.S. Treasuries and Agencies to less than 10 years, and commercial paper to 270 days.

Credit Risk – Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation and is a function of the credit quality ratings of its investments. In accordance with Nevada Revised Statutes, the Commission limits its investment instruments by their credit risk. The Washoe County Investment Pool is an unrated external investment pool.

NOTE 4 – LONG-TERM LIABILITIES

The following is a summary of long-term liability activity of the Commission for the year ended June 30, 2020:

	<u>June 30, 2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>June 30, 2020</u>	<u>Amount Due Within One Year</u>
Compensated absences	<u>\$ 37,574</u>	<u>\$ 5,785</u>	<u>\$ -</u>	<u>\$ 43,359</u>	<u>\$ -</u>

NOTE 5 – NET POSITION AND FUND BALANCE

Net Position

Equity is classified as net position in the government-wide financial statements. Net position is categorized as invested in capital assets (net of related debt), restricted and unrestricted.

Net position is reported as restricted when there are limitations imposed on their use either through legislation or through external restrictions imposed by creditors or laws or regulations of other governments.

WESTERN REGIONAL WATER COMMISSION

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

As of June 30, 2020, the Commission's net position was comprised of:

- *Unrestricted Net Position* – Net position of the Commission which is not restricted for any project or other purpose.

Fund Balance

The Commission has adopted Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which establishes standards for fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

The Commission reports the following classifications:

Non-spendable – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the Board. The Board is the highest level of decision-making authority for the Commission. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the Board's adopted policy, only the Board may assign amounts for specific purposes.

Appropriated assigned fund balance is an appropriation of existing fund balance to eliminate a projected budgetary deficit in the subsequent year's budget in an amount no greater than the projected excess of expected expenditures over expected revenues.

Unassigned – the residual classification for the General Fund.

WESTERN REGIONAL WATER COMMISSION

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

When both restricted and unrestricted resources are available for use, it is the Board's policy to use externally restricted resources first, then unrestricted resources – committed, assigned, and unassigned – as needed, unless the Board has provided for otherwise in its commitment or assignment actions.

NOTE 6 – RELATED PARTY TRANSACTIONS

On November 8, 2008, the Commission entered into an agreement with Washoe County ("County") whereby the County will provide to the Commission, on a contractual and reimbursable basis, services of employees from the County's Community Services Department (assigned employees), who have historically been fully dedicated to supporting and performing the duties associated with planning and implementation of regional water matters. Assigned employees retain all rights and status of Washoe County employees.

The Commission reimburses the County for all actual costs for the services provided by the assigned employees, including wages, hours, compensatory time, sick leave, special sick leave, annual leave, insurance premiums, worker's compensation insurance, and all other benefits the County currently provides or may provide in the future. Reimbursable future obligations of the Commission include compensated absences, but do not include postemployment benefits. Total costs reimbursed by the Commission to the County for these services were \$345,077 for the year ended June 30, 2020.

In addition to the services provided by the assigned employees, routine and general administrative activities in support of the Commission's mission are provided by other personnel of the County. Total costs reimbursed by the Commission to the County for these services were \$54,383 for the year ended June 30, 2020.

As discussed in Note 1, the Commission derives its revenue from a surcharge on customer water bills within the region collected by water purveyors in Washoe County. Some members of the governing bodies of the purveyors are also members of the Commission's Board of Trustees. Total water surcharge revenues for the year ended June 30, 2020 were \$1,586,390, which includes accounts receivable of \$403,817.

WESTERN REGIONAL WATER COMMISSION

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

NOTE 7 – COMMITMENTS

On May 16, 2013, the Commission entered into an interlocal agreement with Truckee Meadows Water Authority (TMWA) to implement plans to manage and maximize the yield of regional water supplies in furtherance of the Truckee River Operating Agreement (TROA). Part of the TROA provides that Reno, Sparks and Washoe County agree to provide 6,700 acre-feet of water rights for water quality purposes. TMWA is actively engaged in the water rights market in the ordinary course of its operation of the public water system. Through this agreement the Commission committed Regional Water Management Fund monies up to \$2,700,000 to reimburse TMWA for costs incurred to purchase these water rights. Title of the water rights purchased under this agreement shall be conveyed to Reno, Sparks and Washoe County as tenants in common with undivided 1/3 interest each. Total costs for purchases made under this agreement through June 30, 2020 were \$2,652,769.

This agreement shall terminate in the event of a) thirty days written notice by either party; b) non-appropriation by the Commission; or c) upon expenditure of the \$2,700,000 as discussed above.

NOTE 8 – SUBSEQUENT EVENTS

Management has evaluated subsequent events through September 30, 2020, the date the financial statements were available to be issued. The Commission has determined there are no material transactions that have not been disclosed.

COMPLIANCE SECTION

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Trustees of the
Western Regional Water Commission
Reno, 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 and the General Fund of the Western Regional Water Commission (the Commission) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated September 30, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of 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 determination of financial statement amounts. 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*.

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.

Schettler Mary & Associates, LLC

Reno, Nevada
September 30, 2020

WESTERN REGIONAL WATER COMMISSION

AUDITOR'S COMMENTS

JUNE 30, 2020

STATUTE COMPLIANCE

Current Year

The Commission complied with all significant statutory constraints on its financial administration during the year.

Prior Year

During the prior year, the Commission complied with all significant statutory constraints on its financial administration.

AUDIT RECOMMENDATIONS

Current Year

We did not note any financial weaknesses of a magnitude to justify inclusion within our report.

Prior Year

Corrective action was taken for all findings reported for the year ended June 30, 2019.