

# Washoe County Debt and Long-Term Employee Benefit Liabilities

NAME OF BOND OR LOAN	Term (years)	Original Amount of Issue	Issue Date	Final Payment Date	Interest Rate	Outstanding Principal Balance 7/1/21	Outstanding Principal Balance 6/30/22	FY22 Interest Due	FY22 Principal Due	FY22 Debt Service (P&I)
<b>General Obligation Bonds</b>										
Various Purpose Refunding Bonds, Series 2012A	18	18,090,000	8/28/2012	3/1/3030	3.0-4.0%	11,760,000	10,620,000	364,200	1,140,000	1,504,200
Parks and Library Refunding Bonds, Series 2019A	7	8,359,000	5/1/2019	5/1/2026	2.62%	6,997,000	5,670,000	183,321	1,327,000	1,510,321
<b>Subtotal General Obligation Bonds</b>		<b>\$ 26,449,000</b>				<b>\$ 18,757,000</b>	<b>\$ 16,290,000</b>	<b>\$ 547,521</b>	<b>\$ 2,467,000</b>	<b>\$ 3,014,521</b>
<b>General Obligation Revenue Bonds</b>										
<i>Consolidated Tax (C-Tax) Revenue Bonds</i>										
Refunding Bonds, Series 2012B	15	27,580,000	8/28/2012	3/1/2027	1.0% -3.0%	14,620,000	11,840,000	431,650	2,780,000	<b>3,211,650</b>
Medical Examiner Building Bonds, Series 2015	20	12,000,000	8/27/2015	3/1/2035	3.85%	9,500,000	8,965,000	324,508	535,000	<b>859,508</b>
Public Safety Refunding Bonds, Series 2016B	20	9,800,000	3/30/2016	3/1/2036	3.08%	8,950,000	8,485,000	289,756	465,000	<b>754,756</b>
Nevada Shared Radio System, Series 2020 <sup>[1]</sup>	15	9,135,000	9/16/2020	8/1/2035	1.38%	9,135,000	8,700,000	336,225	435,000	<b>771,225</b>
Refunding Bonds, Building & Parks, Series 2020B <sup>[2]</sup>	10	9,695,000	10/29/2020	11/1/2029	1.35%	9,695,000	8,961,000	125,928	734,000	<b>859,928</b>
<b>Subtotal C-Tax Bonds</b>		<b>\$ 68,210,000</b>				<b>\$ 51,900,000</b>	<b>\$ 46,951,000</b>	<b>\$ 1,508,067</b>	<b>\$ 4,949,000</b>	<b>\$ 6,457,067</b>
<i>Utility Systems Revenue Bonds</i>										
Sewer Bonds, Series 2015 (Refunding)	10	17,386,176	8/18/2015	7/1/2026	2.34%	5,035,391	3,425,566	104,035	1,609,825	1,713,860
Sewer Bonds, Series 2020 (SRF) <sup>[3]</sup>	30	27,000,000	5/27/2020	1/1/2050	1.69%	27,000,000	27,000,000	269,854	0	269,854
<b>Subtotal Utility Systems Revenue Bonds</b>		<b>\$ 44,386,176</b>				<b>\$ 32,035,391</b>	<b>\$ 30,425,566</b>	<b>\$ 373,889</b>	<b>\$ 1,609,825</b>	<b>\$ 1,983,714</b>
<i>Sales Tax Revenue Bonds</i>										
Flood Control Bonds, Series 2006 <sup>[4]</sup>	30	21,000,000	5/18/2006	12/1/2035	1.597% - 4.63%	14,105,362	13,428,990	112,079	676,372	788,451
<b>Subtotal Sales Tax Revenue Bonds</b>		<b>\$ 21,000,000</b>				<b>\$ 14,105,362</b>	<b>\$ 13,428,990</b>	<b>\$ 112,079</b>	<b>\$ 676,372</b>	<b>\$ 788,451</b>
<b>Subtotal General Obligation Revenue Bonds</b>		<b>\$ 133,596,176</b>				<b>\$ 98,040,753</b>	<b>\$ 90,805,556</b>	<b>\$ 1,994,034</b>	<b>\$ 7,235,197</b>	<b>\$ 9,229,231</b>
<b>TOTAL GENERAL OBLIGATION BONDS</b>		<b>\$ 160,045,176</b>				<b>\$ 116,797,753</b>	<b>\$ 107,095,556</b>	<b>\$ 2,541,556</b>	<b>\$ 9,702,197</b>	<b>\$ 12,243,753</b>

[1] Nevada Shared Radio System, Series 2020 was a new bond issuance approved by the Debt Management Commission on February 28, 2020.

[2] The Refunding Bonds, Buildings and Parks, Series 2020 refunded the Series 2019B bonds thereby reducing the interest rate from 2.30% to 1.35%

[3] The Sewer Bonds, Series 2020 (SRF) was a new bond issuance approved by the Debt Management Commission on February 19, 2019. The DMC authorized a total of \$50 million for the STMWRF Project.

[4] The Flood Control Bonds, Series 2006 were variable rate debt with an interest rate reset every five years. These bonds were refunded on July 20, 2021 and thereby converted to fixed rate bonds with an interest rate of 1.46% with no extension of the final payment term date.

# Washoe County Debt and Long-Term Employee Benefit Liabilities

NAME OF BOND OR LOAN	Term (years)	Original Amount of Issue	Issue Date	Final Payment Date	Interest Rate	Outstanding Principal Balance 7/1/21	Outstanding Principal Balance 6/30/22	FY22 Interest Due	FY22 Principal Due	FY22 Debt Service (P&I)
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### Other Obligations

Senior Lien Car Rental Fee Revenue Bonds, Series 2008	20	18,500,000	2/26/2008	12/1/2027	3.0% - 5.02%	10,681,200	9,548,900	360,096	1,132,300	1,492,396
Subordinate Lien Car Rental Fee Revenue Bonds (CABS), Series 2008 (Baseball Stadium)	50	9,999,845	2/26/2008	12/1/2057	7.00%	9,027,362	8,969,703	75,302	57,659	132,961
Sales Tax Revenue Refunding Bonds, Series 2016A	13	11,305,000	3/30/2016	12/1/2028	2.46%	9,390,000	8,410,000	445,000	980,000	1,425,000

<b>TOTAL OTHER OBLIGATIONS</b>		<b>\$ 39,804,845</b>				<b>\$ 29,098,562</b>	<b>\$ 26,928,603</b>	<b>\$ 880,397</b>	<b>\$ 2,169,959</b>	<b>\$ 3,050,356</b>
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<b>TOTAL GENERAL AND OTHER OBLIGATIONS</b>		<b>\$ 199,850,021</b>				<b>\$ 145,896,315</b>	<b>\$ 134,024,160</b>	<b>\$ 3,421,953</b>	<b>\$ 11,872,156</b>	<b>\$ 15,294,109</b>
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### County Special Assessment Bonds

S.A.D. #32 - Spanish Springs Valley Ranch Road	20	8,592,787	12/7/2011	11/1/2031	3.48%	2,746,162	2,526,349	93,686	219,813	313,499
S.A.D. #37 - Spanish Springs Sewer Phase 1a	20	728,813	5/16/2007	5/1/2027	4.35%	102,001	84,111	4,437	17,890	22,327
S.A.D. #39 - Lightning W Water Supply	20	999,268	6/12/2009	5/1/2029	7.18%	110,488	100,981	7,690	9,507	17,197

<b>TOTAL SPECIAL ASSESSMENT BONDS</b>		<b>\$ 10,320,868</b>				<b>\$ 2,958,650</b>	<b>\$ 2,711,441</b>	<b>\$ 105,812</b>	<b>\$ 247,209</b>	<b>\$ 353,022</b>
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<b>TOTAL ALL COUNTY DEBT</b>		<b>\$ 210,170,889</b>				<b>\$ 148,854,966</b>	<b>\$ 136,735,600</b>	<b>\$ 3,527,766</b>	<b>\$ 12,119,365</b>	<b>\$ 15,647,131</b>
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\*Note: Above does not include RTC or RSCVA Debt Issued by Washoe County; those entities report separately

### Long-Term Employee Benefit Liabilities as of 6/30/20\*

	Total	Current = Due in	Long-Term =
		FY21	Due After
Compensated Absences	\$ 31,419,366	\$ 23,564,525	\$ 7,854,841
Workers Compensation	\$ 14,057,000	\$ 5,484,000	\$ 8,573,000
Self Insurance Liability	\$ 4,726,000	\$ 1,357,000	\$ 3,369,000
Other Post Employment Benefits (Net OPEB)	\$ 236,411,294	N/A	N/A
Net Pension Liability (PERS)	\$ 413,343,289	N/A	N/A
<b>Total</b>	<b>\$ 699,956,949</b>	<b>\$ 30,405,525</b>	<b>\$ 19,796,841</b>

# Washoe County Debt and Long-Term Employee Benefit Liabilities

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NAME OF BOND OR LOAN	Term (years)	Original Amount of Issue	Issue Date	Final Payment Date	Interest Rate	Outstanding Principal Balance 7/1/21	Outstanding Principal Balance 6/30/22	FY22 Interest Due	FY22 Principal Due	FY22 Debt Service (P&I)
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\*Note: These balances are determined at the end of audit each year

# **PREVIOUS PRESENTATIONS**

Washoe County Debt and Long-Term Employee Benefit Liabilities

NAME OF BOND OR LOAN	Term (years)	Original Amount of Issue	Issue Date	Final Payment Date	Interest Rate	Outstanding Principal Balance 7/1/19	Outstanding Principal Balance 6/30/20	FY20 Interest Due	FY20 Principal Due	FY20 Debt Service (P&I)
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**County General Obligation Bonds**

Park and Library Refunding Bonds, Series 2011A *Refunded (2019A) 5/1/19 leaving remaining principal balance \$1,165,000	15	17,360,000	7/12/2011	5/1/2020	4.2%	1,165,000	0	48,930	1,165,000	1,213,930
Various Purpose Refunding Bonds, Series 2012A	18	18,090,000	8/28/2012	3/1/3030	3.0-4.0%	13,900,000	12,850,000	449,800	1,050,000	1,499,800
Parks and Library Refunding Bonds, Series 2019A	7	8,359,000	5/1/2019	5/1/2026	2.62%	8,359,000	8,286,000	219,006	73,000	292,006
<b>Subtotal County General Obligation Bonds</b>		<b>\$ 43,809,000</b>				<b>\$ 23,424,000</b>	<b>\$ 21,136,000</b>	<b>\$ 717,736</b>	<b>\$ 2,288,000</b>	<b>\$ 3,005,736</b>

**County General Obligation Revenue Bonds**

*Consolidated Tax (C-Tax) Revenue Bonds*

Park Bonds, Series 2006 *Refunded 8/14/19 (2019B) leaving remaining principal balance of \$0	24	25,305,000	10/18/2006	8/14/2019	4.0% - 5.0%	3,560,000	0	69,351	3,560,000	3,629,351
Building Refunding Bonds, Series 2011B *Refunded 8/14/19 (2019B) leaving remaining principal balance of \$0	15	12,565,000	8/3/2011	8/14/2019	4.18%	7,645,000	0	91,430	7,645,000	7,736,430
Refunding Bonds, Building & Parks, Series 2019B	11	10,694,000	8/14/2019	11/1/2029	2.30%	0	10,568,000	174,141	126,000	300,141
Refunding Bonds, Series 2012B	15	27,580,000	8/28/2012	3/1/2027	1.0% -3.0%	20,005,000	17,345,000	539,350	2,660,000	3,199,350
Medical Examiner Building Bonds, Series 2015	20	12,000,000	8/27/2015	3/1/2035	2.0% -5.0%	10,530,000	10,020,000	350,308	510,000	860,308
Public Safety Refunding Bonds, Series 2016B	20	9,800,000	3/30/2016	3/1/2036	2.0% -5.0%	9,800,000	9,395,000	332,256	405,000	737,256
<b>Subtotal County C-Tax Bonds</b>		<b>\$ 97,944,000</b>				<b>\$ 51,540,000</b>	<b>\$ 47,328,000</b>	<b>\$ 1,556,836</b>	<b>\$ 14,906,000</b>	<b>\$ 16,462,836</b>

*Utility Sytems Revenue Bonds*

Sewer Bonds, Series 2015 (Refunding)	10	17,386,176	8/18/2015	7/1/2026	2.34%	9,690,451	7,352,376	213,158	2,338,075	2,551,234
<b>Subtotal County Utility Sytems Revenue Bonds</b>		<b>\$ 17,386,176</b>				<b>\$ 9,690,451</b>	<b>\$ 7,352,376</b>	<b>\$ 213,158</b>	<b>\$ 2,338,075</b>	<b>\$ 2,551,234</b>

*Sales Tax Revenue Bonds*

Flood Control Bonds, Series 2006	30	21,000,000	5/18/2006	12/1/2035	1.597% - 4.63%	15,371,179	14,752,332	240,536	618,847	859,383
<b>Subtotal County Sales Tax Revenue Bonds</b>		<b>\$ 21,000,000</b>				<b>\$ 15,371,179</b>	<b>\$ 14,752,332</b>	<b>\$ 240,536</b>	<b>\$ 618,847</b>	<b>\$ 859,383</b>

<b>Subtotal County General Obligation Revenue Bonds</b>		<b>\$ 136,330,176</b>				<b>\$ 76,601,630</b>	<b>\$ 69,432,708</b>	<b>\$ 2,010,530</b>	<b>\$ 17,862,922</b>	<b>\$ 19,873,452</b>
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<b>TOTAL COUNTY GENERAL OBLIGATION BONDS</b>		<b>\$ 180,139,176</b>				<b>\$ 100,025,630</b>	<b>\$ 90,568,708</b>	<b>\$ 2,728,266</b>	<b>\$ 20,150,922</b>	<b>\$ 22,879,188</b>
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Washoe County Debt and Long-Term Employee Benefit Liabilities

NAME OF BOND OR LOAN	Term (years)	Original Amount of Issue	Issue Date	Final Payment Date	Interest Rate	Outstanding Principal Balance 7/1/19	Outstanding Principal Balance 6/30/20	FY20 Interest Due	FY20 Principal Due	FY20 Debt Service (P&I)
<b>County Other Obligations</b>										
Senior Lien Car Rental Fee Revenue Bonds, Series 2008	20	18,500,000	2/26/2008	12/1/2027	3.0% - 5.02%	12,586,800	11,683,600	432,013	903,200	1,335,213
Subordinate Lien Car Rental Fee Revenue Bonds (CABS), Series 2008 (Baseball Stadium) includes additional principal payment: 12-1-19 = \$368,562	50	9,999,845	2/26/2008	12/1/2057	7.00%	9,454,731	9,086,169	0	368,562	368,562
Sales Tax Revenue Refunding Bonds, Series 2016A	13	11,305,000	3/30/2016	12/1/2028	3.0% - 5.0%	11,210,000	10,325,000	538,375	885,000	1,423,375
<b>TOTAL COUNTY OTHER OBLIGATIONS</b>		<b>\$ 39,804,845</b>				<b>\$ 33,251,531</b>	<b>\$ 31,094,769</b>	<b>\$ 970,388</b>	<b>\$ 2,156,762</b>	<b>\$ 3,127,150</b>

**County Special Assessment Bonds**

S.A.D. #32 - Spanish Springs Valley Ranch Road includes extra calls: 5-1-19 = \$95,000	20	8,592,787	12/7/2011	11/1/2031	3.48%	3,658,560	3,321,738	123,503	336,822	460,325
S.A.D. #37 - Spanish Springs Sewer Phase 1a	20	728,813	5/16/2007	5/1/2027	4.35%	192,491	153,102	7,938	39,388	47,327
S.A.D. #39 - Lightning W Water Supply includes extra calls: 5-1-19 = \$20,000	20	999,268	6/12/2009	5/1/2029	7.18%	253,617	226,282	17,555	27,335	44,889
<b>TOTAL COUNTY SPECIAL ASSESSMENT BONDS</b>		<b>\$ 10,320,868</b>				<b>\$ 4,104,667</b>	<b>\$ 3,701,122</b>	<b>\$ 148,996</b>	<b>\$ 403,545</b>	<b>\$ 552,541</b>

<b>TOTAL ALL COUNTY DEBT</b>		<b>\$ 230,264,889</b>				<b>\$ 137,381,828</b>	<b>\$ 125,364,599</b>	<b>\$ 3,847,650</b>	<b>\$ 22,711,229</b>	<b>\$ 26,558,880</b>
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\*Note: Above does not Include RTC or RSCVA Debt Issued by Washoe County; those entities report separately

**Long-Term Employee Benefit Liabilities as of 6/30/19\***

	Total	Current = Due in Long-Term = Due	
		FY20	After 6/30/20
Compensated Absences	\$ 28,959,208	\$ 22,188,546	\$ 6,770,662
Workers Compensation	\$ 16,007,000	\$ 6,094,000	\$ 9,913,000
Self Insurance Liability	\$ 4,397,000	\$ 1,263,000	\$ 3,134,000
Other Post Employment Benefits (Net OPEB)	\$ 244,661,902	N/A	N/A
Net Pension Liability (PERS)	\$ 414,611,133	N/A	N/A
<b>Total</b>	<b>\$ 708,636,243</b>	<b>\$ 29,545,546</b>	<b>\$ 19,817,662</b>

\*Note: These balances are determined at the end of audit each year

Washoe County Debt and Long-Term Employee Benefit Liabilities

NAME OF BOND OR LOAN	Term (years)	Original Amount of Issue	Issue Date	Final Payment Date	Interest Rate	Outstanding Principal Balance 7/1/18	Outstanding Principal Balance 6/30/19	FY19 Interest Due	FY19 Principal Due	FY19 Debt Service (P&I)
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**County General Obligation Bonds**

Park and Library Refunding Bonds, Series 2011A	15	17,360,000	7/12/2011	5/1/2026	4.2%	10,410,000	9,290,000	437,220	1,120,000	1,557,220
Various Purpose Refunding Bonds, Series 2012A	18	18,090,000	8/28/2012	3/1/3030	3.0-4.0%	14,910,000	13,900,000	490,200	1,010,000	1,500,200
<b>Subtotal County General Obligation Bonds</b>		<b>\$ 35,450,000</b>				<b>\$ 25,320,000</b>	<b>\$ 23,190,000</b>	<b>\$ 927,420</b>	<b>\$ 2,130,000</b>	<b>\$ 3,057,420</b>

**County General Obligation Revenue Bonds**

*Consolidated Tax (C-Tax) Revenue Bonds*

Library Building Bonds, Series 2004	15	3,280,000	3/1/2004	3/1/2019	3.5-5.0%	210,000	0	8,400	210,000	218,400
Park Bonds, Series 2006	24	25,305,000	10/18/2006	3/1/3030	4.0-5.0%	3,560,000	3,560,000	153,169	0	153,169
Building Refunding Bonds, Series 2011B	15	12,565,000	8/3/2011	11/1/2026	4.18%	8,435,000	7,645,000	336,072	790,000	1,126,072
Refunding Bonds, Series 2012B	15	27,580,000	8/28/2012	3/1/2027	1.0-3.0%	22,400,000	20,005,000	587,250	2,395,000	2,982,250
Medical Examiner Building Bonds, Series 2015	20	12,000,000	8/27/2015	3/1/2035	2.0-5.0%	11,030,000	10,530,000	360,308	500,000	860,308
Public Safety Refunding Bonds, Series 2016B	20	9,800,000	3/30/2016	3/1/2036	3.21%	9,800,000	9,800,000	332,256	0	332,256
<b>Subtotal County C-Tax Bonds</b>		<b>\$ 90,530,000</b>				<b>\$ 55,435,000</b>	<b>\$ 51,540,000</b>	<b>\$ 1,777,455</b>	<b>\$ 3,895,000</b>	<b>\$ 5,672,455</b>

*Utility Systems Revenue Bonds*

Sewer Bonds, Series 2015 (Refunding)	10	17,386,176	8/18/2015	7/1/2026	2.4%	11,974,761	9,690,451	266,924	2,284,310	2,551,234
<b>Subtotal County Utility Systems Revenue Bonds</b>		<b>\$ 17,386,176</b>				<b>\$ 11,974,761</b>	<b>\$ 9,690,451</b>	<b>\$ 266,924</b>	<b>\$ 2,284,310</b>	<b>\$ 2,551,234</b>

*Sales Tax Revenue Bonds*

Flood Control Bonds, Series 2006	30	21,000,000	5/18/2006	12/1/2035	2.527%	15,963,125	15,371,179	250,204	591,946	842,150
<b>Subtotal County Sales Tax Revenue Bonds</b>		<b>\$ 21,000,000</b>				<b>\$ 15,963,125</b>	<b>\$ 15,371,179</b>	<b>\$ 250,204</b>	<b>\$ 591,946</b>	<b>\$ 842,150</b>

<b>Subtotal County General Obligation Revenue Bonds</b>		<b>\$ 128,916,176</b>				<b>\$ 83,372,886</b>	<b>\$ 76,601,630</b>	<b>\$ 2,294,583</b>	<b>\$ 6,771,256</b>	<b>\$ 9,065,839</b>
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<b>TOTAL COUNTY GENERAL OBLIGATION BONDS</b>		<b>\$ 164,366,176</b>				<b>\$ 108,692,886</b>	<b>\$ 99,791,630</b>	<b>\$ 3,222,003</b>	<b>\$ 8,901,256</b>	<b>\$ 12,123,259</b>
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**County Other Obligations**

Senior Lien Car Rental Fee Revenue Bonds, Series 2008	20	18,500,000	2/26/2008	12/1/2027	3.56%	13,389,000	12,586,800	462,369	802,200	1,264,569
Subordinate Lien Car Rental Fee Revenue Bonds (CABS), Series 2008 (Baseball Stadium) includes additional principal payment: 12-1-18 = \$238,472	50	9,999,845	2/26/2008	12/1/2057	7.00%	9,693,203	9,407,461	46,001	285,742	331,743
Sales Tax Revenue Refunding Bonds, Series 2016A	13	11,305,000	3/30/2016	12/1/2028	4.99%	11,230,000	11,210,000	560,900	20,000	580,900

<b>TOTAL COUNTY OTHER OBLIGATIONS</b>		<b>\$ 39,804,845</b>				<b>\$ 34,312,203</b>	<b>\$ 33,204,261</b>	<b>\$ 1,069,270</b>	<b>\$ 1,107,942</b>	<b>\$ 2,177,212</b>
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Washoe County Debt and Long-Term Employee Benefit Liabilities

NAME OF BOND OR LOAN	Term (years)	Original Amount of Issue	Issue Date	Final Payment Date	Interest Rate	Outstanding Principal Balance 7/1/18	Outstanding Principal Balance 6/30/19	FY19 Interest Due	FY19 Principal Due	FY19 Debt Service (P&I)
<b>County Special Assessment Bonds</b>										
S.A.D. #32 - Spanish Springs Valley Ranch Road includes extra calls: 5-1-18 = \$90,000; 11-1-18 = \$110,000	20	8,592,787	12/7/2011	11/1/2031	3.48%	4,107,095	3,753,560	138,879	353,535	492,414
S.A.D. #37 - Spanish Springs Sewer Phase 1a includes extra call: 5-1-18 = \$15,000	20	728,813	5/16/2007	5/1/2027	4.35%	210,237	192,491	9,145	17,746	26,892
S.A.D. #39 - Lightning W Water Supply -includes extra calls: 5-1-18 = \$20,000; 11-1-18 = \$45,000	20	999,268	6/12/2009	5/1/2029	7.18%	342,727	273,617	22,574	69,111	91,684
<b>TOTAL COUNTY SPECIAL ASSESSMENT BONDS</b>		<b>\$ 10,320,868</b>				<b>\$ 4,660,059</b>	<b>\$ 4,219,667</b>	<b>\$ 170,598</b>	<b>\$ 440,392</b>	<b>\$ 610,990</b>
<b>TOTAL ALL COUNTY DEBT</b>		<b>\$ 214,491,889</b>				<b>\$ 147,665,148</b>	<b>\$ 137,215,559</b>	<b>\$ 4,461,871</b>	<b>\$ 10,449,590</b>	<b>\$ 14,911,461</b>

\*Note: Above does not include RTC or RSCVA Debt Issued by Washoe County; those entities report separately

**Long-Term Employee Benefit Liabilities as of 6/30/18\***

Compensated Absences	\$ 28,659,657
Workers Compensation	\$ 8,946,000
Self Insurance Liability	\$ 3,468,000
Other Post Employment Benefits (Net OPEB)	\$ 253,385,000
Net Pension Liability (PERS)	\$ 409,723,197
<b>Total</b>	<b>\$ 704,181,854</b>

\*Note: These balances are determined at the end of audit each year