



WASHOE COUNTY, NEVADA

DEBT MANAGEMENT POLICY

***IN ACCORDANCE WITH
NRS 350.013 1(c)***

JUNE 30, 2013

TABLE OF CONTENTS

	<u>Page</u>
Summary of Debt	2
Affordability of Debt.....	7
General Obligation Bonds	8
General Obligation Medium-Term Bonds	12
General Obligation/Revenue Bonds Paid from Consolidated Tax Revenues	17
General Obligation/Revenue Bonds Paid from Water and Sewer Revenues	22
General Obligation/Revenue Bonds Paid from Room Tax and Convention and Facilities Revenues	28
General Obligation/Revenue and Revenue Bonds Paid from Sales Tax Revenues	33
Revenue Bonds Paid from Car Rental Fees	38
Debt Capacity	43
Debt Comparison (per capita and assessed valuation).....	45
Policy Statement for Sale of Debt.....	46
Operation Costs and Revenue Sources for Projects in Capital Improvement Plan	47
Miscellaneous Items	48
CHIEF FINANCIAL OFFICER INFORMATION	51

APPENDIX A - Outstanding Debt Service Schedules

DEBT MANAGEMENT POLICY
NRS 350.013 Subsection 1(c)

Listed below are excerpts from Nevada Law which requires local governments to submit a debt management policy:

NRS 350.013 1. Except as otherwise provided in this section, on or before August 1 of each year, the governing body of a municipality which proposes to issue or has outstanding any general obligation debt, other general obligations or special obligations, or which levies or proposes to levy any special elective tax, shall submit to the Department of Taxation and the commission:

(c) A written statement of the debt management policy of the municipality, which must include, without limitation;

(1) A discussion of its ability to afford existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt;

(2) A discussion of its capacity to incur authorized and proposed future general obligation debt without exceeding the applicable debt limit;

(3) A discussion of its general obligation debt that is payable from property taxes per capita as compared with such debt of other municipalities in this State;

(4) A discussion of its general obligation debt that is payable from property taxes as a percentage of assessed valuation of all taxable property within the boundaries of the municipality;

(5) Policy regarding the manner in which the municipality expects to sell its debt;

(6) A discussion of its sources of money projected to be available to pay existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt; and

(7) A discussion of its operational costs and revenue sources, for the ensuing 5 fiscal years, associated with each project included in its plan for capital improvement submitted pursuant to paragraph

(d), if those costs and revenues are expected to affect the property tax rate.

This document is intended to meet the requirements of NRS 350.013 subsection 1(c). It is not a review of Washoe County's (the "County") total financial position.

The County has a Capital Improvement Plan ("CIP") which is a multi-year planning document that identifies and prioritizes the need for a variety of public improvements and coordinates the County's financing and construction time frames. More specifically, the CIP is a process that provides order and continuity to the repair, replacement, construction or expansion of the County's capital assets. With revenue limitations in mind, the County's CIP focuses primarily on the County's more immediate needs.

Summary of Debt

OUTSTANDING GENERAL OBLIGATION INDEBTEDNESS ^{1/}
Washoe County, Nevada
As of June 30, 2013

	Dated Date	Final Maturity	Original Amount	Outstanding
<u>GENERAL OBLIGATION BONDS ^{2/}</u>				
Animal Shelter Bonds, Series 2003A	08/05/03	06/01/15	\$ 10,750,000	\$ 650,000
Various Purpose Refunding Bonds, Series 2009B	03/31/09	05/01/17	10,540,000	5,675,000
Park and Library Refunding Bonds, Series 2011A	07/12/11	05/01/26	17,360,000	15,425,000
Various Purpose Refunding Bonds, Series 2012A	08/28/12	03/01/30	18,090,000	17,715,000
Total General Obligation Bonds				39,465,000
<u>GENERAL OBLIGATION REVENUE BONDS ^{3/}</u>				
Sewer Bonds - Lemmon Valley (SRF), Series 1997	08/13/97	01/01/18	1,249,137	400,479
RSCVA Bonds (CABS), Series 1999B	01/13/00	07/01/20	19,384,075	14,215,077 ^{5/}
Sewer Bonds So. Truckee Meadows (SRF), Series 2000A	06/30/00	01/01/20	1,675,000	400,700
Sewer Bonds - Horizon Hills (SRF), Series 2000B	06/30/00	01/01/20	635,000	79,718
Sewer Bonds - STMWRF (SRF), Series 2001	02/02/01	07/01/21	21,000,000	11,618,270
Office Building Bonds, Series 2002A	10/01/02	01/01/15	19,260,000	1,390,000
Library Building Bonds, Series 2004	03/01/04	03/01/19	3,280,000	1,145,000
Sewer Bonds - Cold Springs (SRF), Series 2004	06/11/04	01/01/24	3,000,000	1,991,566
Building and Parking Bonds, Series 2004	12/08/04	01/01/18	11,900,000	2,965,000
Water Bonds - Longley Lane (SRF), Series 2005	06/17/05	01/01/25	14,463,000	10,206,321
Water and Sewer Bonds, Series 2005	12/21/05	01/01/35	65,000,000	26,100,000
Public Safety Bonds, Series 2006	04/12/06	03/01/36	12,500,000	10,790,000
Flood Control Bonds, Series 2006	05/18/06	12/01/35	21,000,000	18,558,562
Sewer Bonds - Spanish Springs (SRF), Series 2005A	08/25/06	07/01/26	6,500,000	4,971,866
Park Bonds, Series 2006	10/18/06	03/01/30	25,305,000	3,560,000
Storm Sewer Bonds, Series 2006	11/01/06	01/01/26	4,600,000	3,411,806
Building Refunding Bonds, Series 2011B	08/03/11	11/01/26	12,565,000	11,945,000
RSCVA Refunding Bonds, Series 2011	11/29/11	07/01/32	88,680,000	88,680,000
Refunding Bonds, Series 2012B	08/28/12	03/01/27	27,580,000	27,430,000
Total General Obligation Revenue Bonds				239,859,365
<u>GENERAL OBLIGATION MEDIUM-TERM BONDS ^{4/}</u>				
Medium-Term Bonds, Series 2007	03/28/07	03/01/17	4,645,000	2,064,000
Total General Obligation Medium-Term Bonds				2,064,000
TOTAL GENERAL OBLIGATION BONDS				\$ 281,388,365

- Continued -

OUTSTANDING REVENUE BONDS INDEBTEDNESS
Washoe County, Nevada
As of June 30, 2013

	Dated Date	Final Maturity	Original Amount	Outstanding
REVENUE BONDS				
Sales Tax Revenue Bonds, Series 1998 ^{6/}	12/29/98	12/01/28	\$ 21,915,000	\$ 15,655,000
Senior Lien Car Rental Fee Revenue Bonds, Series 2008 ^{7/}	02/26/08	12/01/27	18,500,000	16,668,700
Subordinate Lien Car Rental Fee Revenue Bonds, Series 2008 ^{7/}	02/26/08	12/01/57	11,000,000	9,808,025
TOTAL REVENUE BONDS				\$ 42,131,725

- 1/ Does not include accrued compensated absences, deferred amounts from bonds issuance, arbitrage, other post employment benefits, remediation, and claims and judgments.
- 2/ General obligation bonds secured by the full faith, credit and taxing power of the County. The ad valorem tax available to pay these bonds is limited to the \$3.64 statutory and the \$5.00 constitutional limit.
- 3/ General obligation bonds additionally secured by pledged revenues; if revenues are not sufficient the County is obligated to pay the difference between such revenues and debt service requirements of the respective bonds. The ad valorem tax available to pay these bonds is limited to the \$3.64 statutory and the \$5.00 constitutional limit.
- 4/ General obligation bonds secured by the full faith, and credit and payable from all legally available funds of the County. The ad valorem tax rate available to pay these bonds is limited to the statutory and the constitutional limit as well as to the County's maximum operating levy and any legally available tax overrides.
- 5/ Does not include accreted value.
- 6/ The sales tax revenue bonds are secured solely by the proceeds of a 1/8 of 1% sales tax levied for flood control and public safety projects.
- 7/ Secured solely by the levy of a 2% fee on gross charges for rental of passenger vehicles in Washoe County.

[Remainder of page intentionally left blank]

The following table provides the fiscal year debt service requirements on the County's outstanding general obligation bonds.

OUTSTANDING GENERAL OBLIGATION DEBT SERVICE ^{1/}
Washoe County, Nevada
As of June 30, 2013

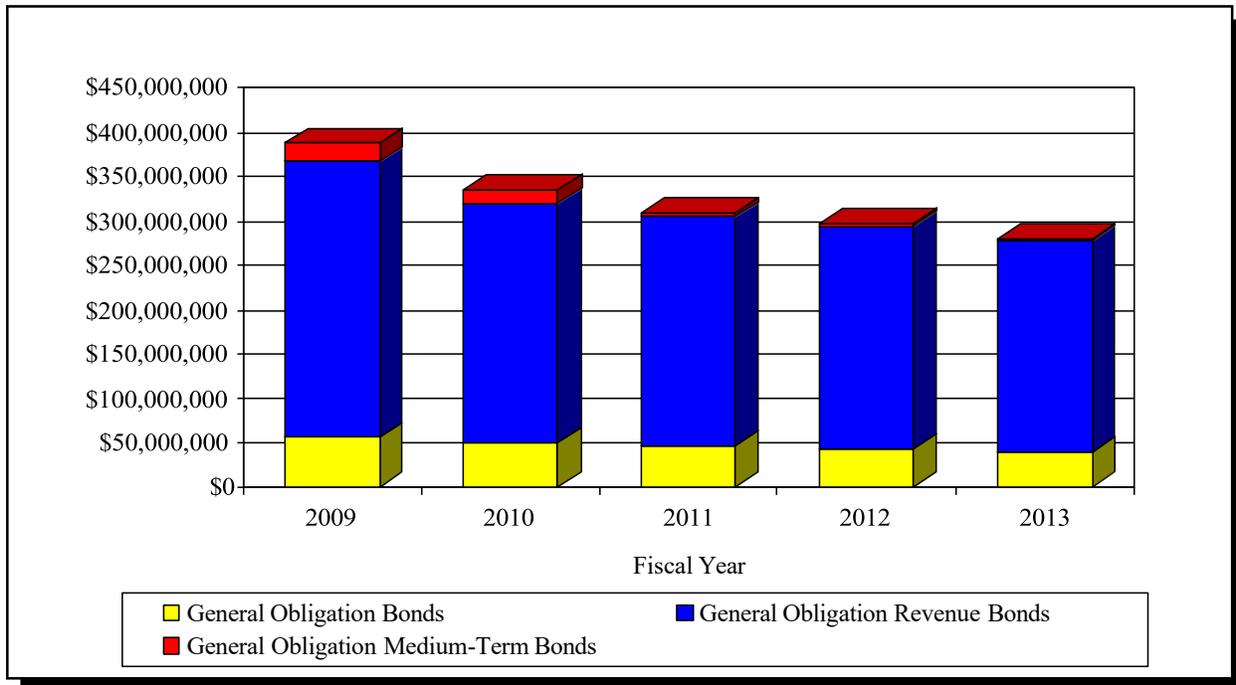
Fiscal Year Ending June 30	General Obligation Bonds	General Obligation Revenue Bonds	General Obligation Medium- Term Bonds	Total
2014	\$ 4,073,865	\$ 19,900,759	\$ 566,051	\$ 24,540,675
2015	4,078,208	19,898,664	566,399	24,543,270
2016	4,633,040	20,907,534	566,019	26,106,594
2017	4,646,090	20,919,132	566,912	26,132,134
2018	3,056,370	20,923,562	0	23,979,932
2019	3,057,420	20,852,006	0	23,909,426
2020	3,054,980	20,858,856	0	23,913,836
2021	3,054,050	20,803,738	0	23,857,788
2022	3,064,420	19,970,210	0	23,034,630
2023	3,060,480	19,324,084	0	22,384,564
2024	3,059,430	19,327,832	0	22,387,262
2025	3,070,080	19,360,993	0	22,431,073
2026	3,076,800	18,191,125	0	21,267,925
2027	1,519,650	18,212,732	0	19,732,382
2028	1,519,150	16,059,842	0	17,578,992
2029	1,522,450	16,076,537	0	17,598,987
2030	1,524,400	15,341,254	0	16,865,654
2031	0	14,945,740	0	14,945,740
2032	0	14,970,805	0	14,970,805
2033	0	14,986,422	0	14,986,422
2034	0	5,417,478	0	5,417,478
2035	0	5,439,670	0	5,439,670
2036	0	2,033,790	0	2,033,790
TOTAL	\$ 51,070,883	\$ 384,722,766	\$ 2,265,381	\$ 438,059,030

1/ Totals may not add due to rounding.

SOURCE: Washoe County, Nevada

The following chart illustrates the amount of general obligation bonds, as well as categories of bonds, outstanding as of June 30 for the past 5 years.

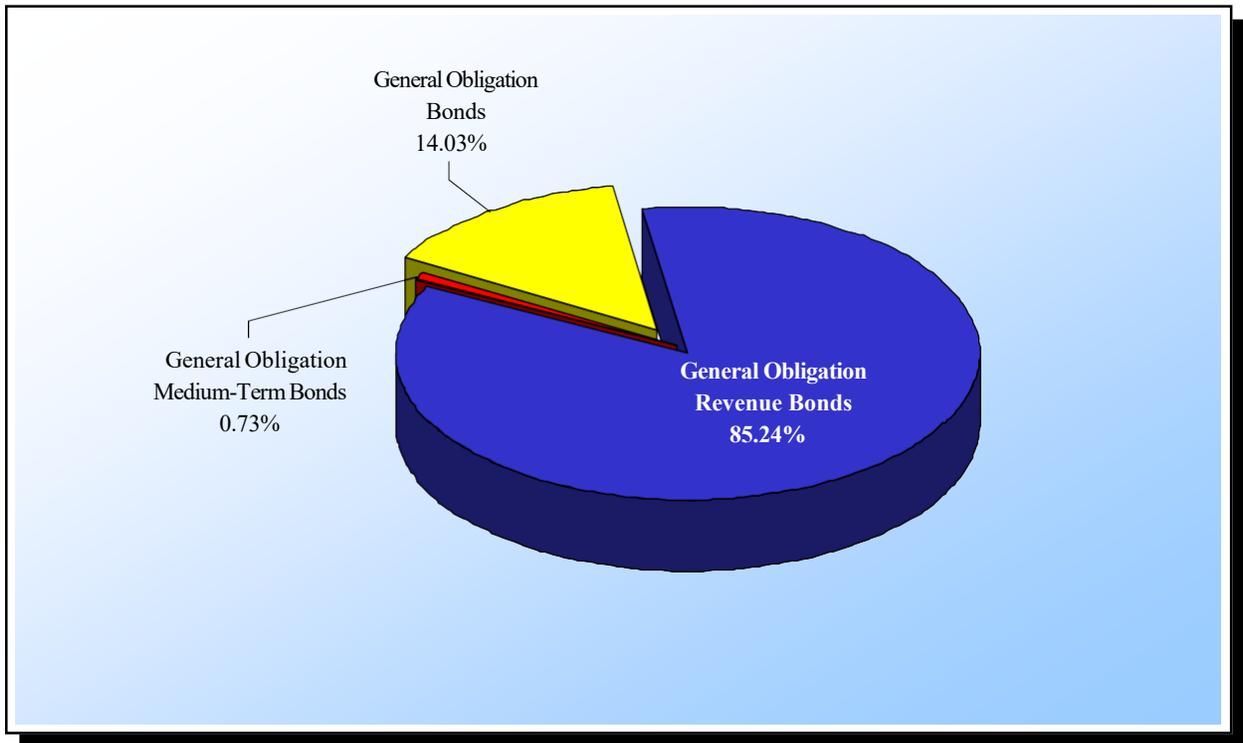
**OUTSTANDING GENERAL OBLIGATION DEBT
Washoe County, Nevada**



Category of Bonds	Fiscal Year Ending June 30				
	2009	2010	2011	2012	2013
General Obligation Bonds	\$ 56,790,000	\$ 51,675,000	\$ 46,305,000	\$ 43,655,000	\$ 39,465,000
G. O. Revenue Bonds	310,589,882	267,695,748	259,327,589	250,592,023	239,859,365
G. O. Medium-Term Bonds	<u>20,644,000</u>	<u>15,710,000</u>	<u>3,890,000</u>	<u>2,533,000</u>	<u>2,064,000</u>
TOTAL	\$ 388,023,882	\$ 335,080,748	\$ 309,522,589	\$ 296,780,023	\$ 281,388,365

The following chart illustrates the current allocation of the County's outstanding debt:

COMPOSITION OF OUTSTANDING DEBT
Washoe County, Nevada
As of June 30, 2013



Affordability of Debt

Response to NRS 350.013 1(c):

- (1) *A discussion of its ability to afford existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt; and*
- (6) *A discussion of its sources of money projected to be available to pay existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt*

General Obligation Bond Indebtedness

The County has authority pursuant to Nevada state statutes to issue general obligation bonds. Ad valorem 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 on the aggregate amount of ad valorem taxes.

In any year in which the total property taxes levied within the County by all applicable taxing units (e.g. the State of Nevada, the County, the Washoe County School District, any city, or any special district) exceed such property tax limitations, the reduction to be made by those units must be in property taxes levied for purposes other than the payment of their bonded indebtedness, including interest on such indebtedness.

Nevada statutes provide that no act concerning the County's bonds or their security may be repealed, amended, or modified in such a manner as to impair adversely the bonds or their security until all of the bonds have been discharged in full or provision for their payment and redemption has been fully made.

General Obligation Bonds

**Existing General Obligation Bond Indebtedness
Paid from Ad Valorem Taxes (“General Obligation Bonds”)**

Authorized and Proposed Future Ad Valorem Supported Bonds

Currently, the County does not have authorization or plans to issue additional General Obligations Bonds. The County reserves the privilege of issuing bonds or other securities at any time legal requirements are satisfied.

General Obligation Bonded Indebtedness

The following table sets forth the County’s outstanding general obligation bonded indebtedness paid from ad valorem taxes.

**OUTSTANDING GENERAL OBLIGATION INDEBTEDNESS
PAID FROM AD VALOREM TAXES
Washoe County, Nevada
As of June 30, 2013**

	Date Issued	Final Maturity	Original Amount	Outstanding
<u>GENERAL OBLIGATION BONDS</u> ^{1/}				
Animal Shelter Bonds, Series 2003A	08/05/03	06/01/15	\$ 10,750,000	\$ 650,000
Various Purpose Refunding Bonds, Series 2009B	03/31/09	05/01/17	10,540,000	5,675,000
Park and Library Refunding Bonds, Series 2011A	07/12/11	05/01/26	17,360,000	15,425,000
Various Purpose Refunding Bonds, Series 2012A	08/28/12	03/01/30	18,090,000	17,715,000
TOTAL				<u>\$ 39,465,000</u>

1/ General Obligation Bonds secured by the full faith, credit and taxing power of the County. The ad valorem tax available to pay these bonds is limited to the \$3.64 statutory and the \$5.00 constitutional limit.

SOURCE: Washoe County, Nevada

General Obligation Debt Service Requirements and Tax Rate Impact

The following table illustrates the fiscal year debt service requirements on the County's outstanding General Obligation Bonds paid from ad valorem taxes.

**OUTSTANDING
GENERAL OBLIGATION DEBT SERVICE
PAID FROM AD VALOREM TAXES ^{1/}
Washoe County, Nevada
As of June 30, 2013**

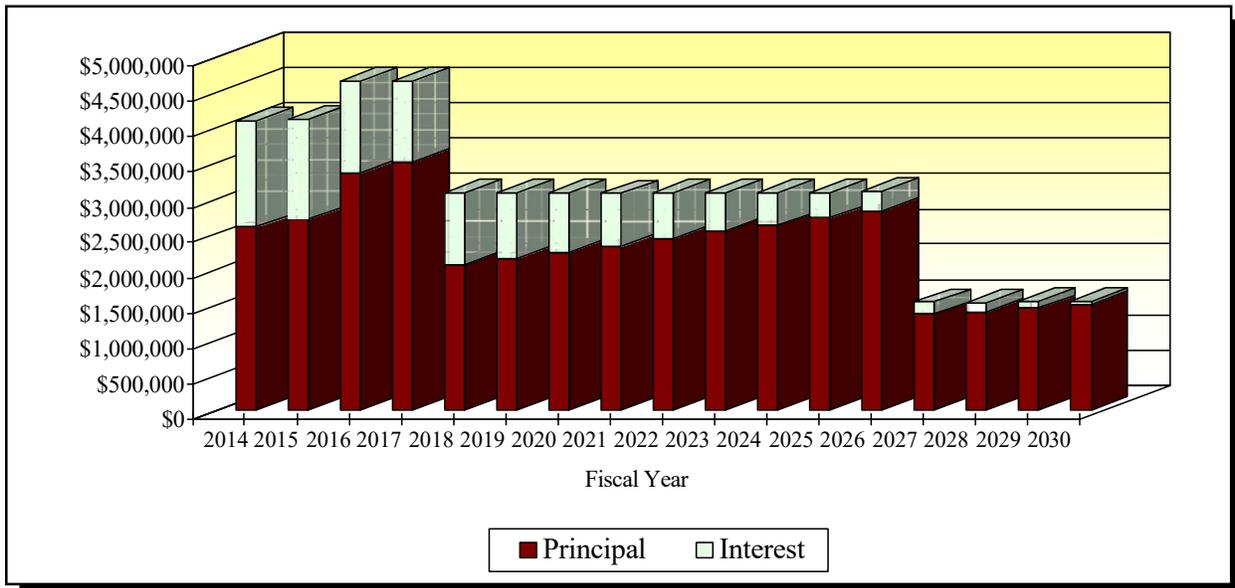
Fiscal Year Ending June 30	Principal	Interest	Total
2014	\$ 2,575,000	\$ 1,498,865	\$ 4,073,865
2015	2,685,000	1,393,208	4,078,208
2016	3,350,000	1,283,040	4,633,040
2017	3,490,000	1,156,090	4,646,090
2018	2,045,000	1,011,370	3,056,370
2019	2,130,000	927,420	3,057,420
2020	2,215,000	839,980	3,054,980
2021	2,305,000	749,050	3,054,050
2022	2,410,000	654,420	3,064,420
2023	2,505,000	555,480	3,060,480
2024	2,595,000	464,430	3,059,430
2025	2,700,000	370,080	3,070,080
2026	2,805,000	271,800	3,076,800
2027	1,350,000	169,650	1,519,650
2028	1,390,000	129,150	1,519,150
2029	1,435,000	87,450	1,522,450
2030	1,480,000	44,400	1,524,400
	\$ 39,465,000	\$ 11,605,883	\$ 51,070,883

1/ Totals may not add due to rounding.

SOURCE: Washoe County, Nevada

The following chart illustrates the fiscal year debt service requirements on the County's outstanding General Obligation Bonds paid from ad valorem taxes.

**OUTSTANDING DEBT SERVICE
GENERAL OBLIGATION BONDS
Washoe County, Nevada
As of June 30, 2013**



The following table illustrates the debt service for fiscal year 2014 on the County's outstanding general obligation bonds paid from ad valorem taxes and an estimate of the property tax rate required to repay such debt.

**AD VALOREM TAX SUPPORTED DEBT SERVICE
AND TAX RATE REQUIREMENTS
Washoe County, Nevada**

Fiscal Year Ending June 30	Assessed Value ^{1/}	Estimated Ad Valorem Taxes Before Abatements	Estimated Ad Valorem Taxes Abated	Annual Debt Service on Existing Bonds	Estimated Required Tax Rate After Abatement ^{2/}
2014	\$12,317,952,550	\$4,064,924	(\$86,651)	\$4,073,865	\$0.0324

1/ Does not include the assessed valuation attributable to the Reno Redevelopment Agency and the Sparks Redevelopment Agency (the "Redevelopment Agencies").

2/ Fiscal year 2013/14 actual tax rate levy is \$0.0330.

SOURCE: Washoe County, Nevada Fiscal Year 2014 Final Budget; Property Tax Rates for Nevada Local Governments - State of Nevada Department of Taxation; compiled by Zions Bank Public Finance

[Remainder of page intentionally left blank]

General Obligation Medium-Term Bonds**Existing General Obligation Bond Indebtedness****Paid from General Fund Revenues (“Medium-Term Bonds”)**

The Medium-Term 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 County's operating ad valorem levy. The ad valorem tax levy available to pay the Medium-Term Bonds is limited to the County's maximum operating levy. The County's budgeted operating levy for fiscal year 2014 is \$1.3587, which includes \$0.1000 in voter approved overrides. The ad valorem tax rate available to pay the bonds is further limited by the limitation on the combined overlapping tax rate of \$3.64 per \$100 of assessed valuation. The Medium-Term Bonds are a debt of the County and the County shall pledge all legally available funds of the County for their payment.

Provision for the payment of principal and interest requirements on the Medium-Term Bonds is as provided in NRS 350.093 through 350.095. Nevada statutes provide that no act concerning the Medium-Term Bonds or their security may be repealed, amended, or modified in such a manner as to impair materially and adversely the Medium-Term Bonds or their security until all of the Medium-Term Bonds have been discharged in full or provision for their payment has been fully made.

Authorized and Proposed Future Medium-Term Bonds

Currently, the County does not have authorization or plans to issue additional Medium-Term Bonds. The County reserves the privilege of issuing bonds or other securities at any time legal requirements are satisfied.

Medium-Term Bonded Indebtedness

The following table sets forth the County's outstanding Medium-Term Bonds.

**OUTSTANDING
MEDIUM-TERM INDEBTEDNESS
Washoe County, Nevada
As of June 30, 2013**

	Issued	Final Maturity	Original Amount	Outstanding
GENERAL OBLIGATION MEDIUM-TERM BONDS				
Medium-Term Bonds, Series 2007	03/28/07	03/01/17	\$ 4,645,000	\$ 2,064,000
TOTAL				\$ 2,064,000

SOURCE: Washoe County, Nevada

Medium-Term Debt Service Requirements

The following table illustrates the fiscal year debt service requirements on the County's outstanding Medium-Term Bonds.

**OUTSTANDING
GENERAL OBLIGATION DEBT SERVICE
MEDIUM-TERM BONDS ^{1/}
Washoe County, Nevada
As of June 30, 2013**

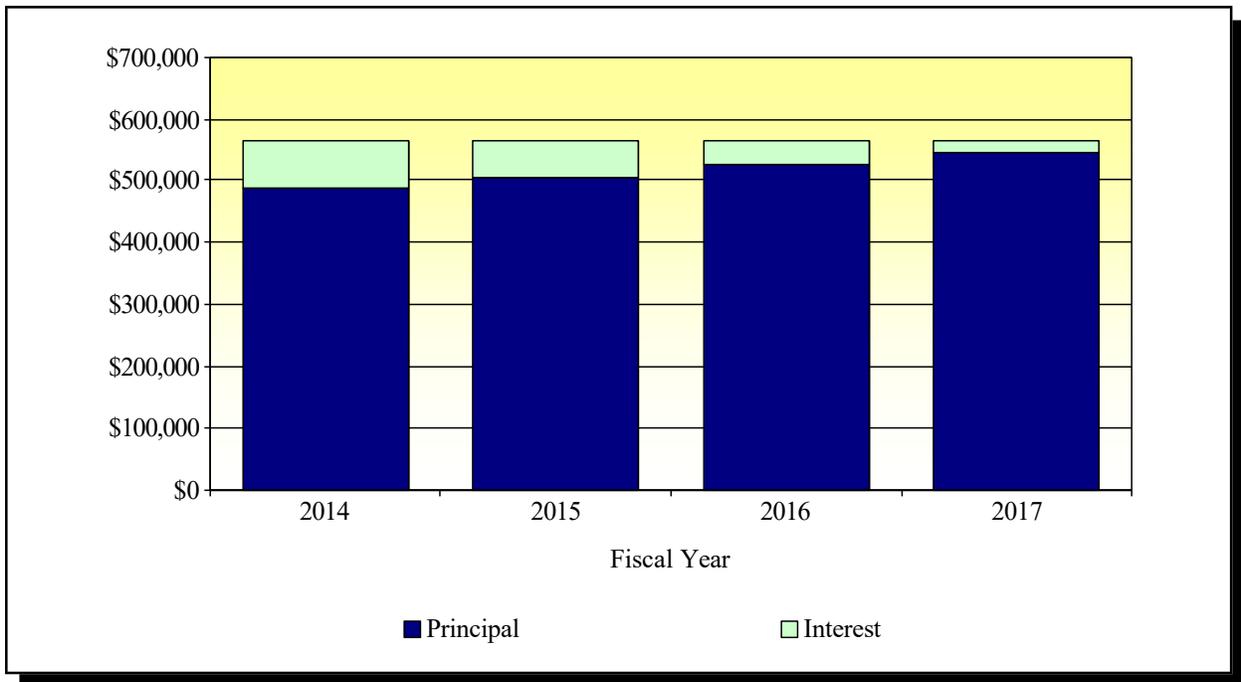
Fiscal Year Ending June 30	Principal	Interest	Total
2014	\$ 487,000	\$ 79,051	\$ 566,051
2015	506,000	60,399	566,399
2016	525,000	41,019	566,019
2017	546,000	20,912	566,912
	\$ 2,064,000	\$ 201,381	\$ 2,265,381

1/ Totals may not add due to rounding.

SOURCE: Washoe County, Nevada

The following chart illustrates the fiscal year debt service requirements on the County's outstanding Medium-Term Bonds.

**OUTSTANDING DEBT SERVICE
MEDIUM-TERM BONDS
Washoe County, Nevada
As of June 30, 2013**



Ad Valorem Tax Rate Impact

Principal and interest on the Medium-Term Bonds are payable from General Fund operating revenues. The following table illustrates the sufficiency of General Fund Revenues at existing levels to pay debt service on the Medium-Term Bonds.

**WASHOE COUNTY GENERAL FUND SUMMARY OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE ^{1/}**

Fiscal Year Ended June 30	2009 (Actual)	2010 (Actual)	2011 (Actual)	2012 (Actual)	2013 (Estimated)	2014 (Budgeted)
REVENUES						
Taxes ^{2/}	\$ 162,223,026	\$ 159,727,558	\$ 148,599,017	\$ 140,186,484	\$ 137,594,390	\$137,845,073
Licenses and Permits	7,278,255	7,553,943	8,419,828	7,945,072	8,079,500	8,327,050
Consolidated Tax	76,787,162	68,512,745	69,330,862	70,985,428	74,500,000	76,735,000
Sales & Use Taxes	9,404,598	8,448,627	8,631,482	8,967,109	9,485,000	9,733,500
Other Intergovernmental Revenue ^{3/}	12,720,894	13,813,592	14,738,060	8,377,242	8,191,659	8,021,024
Charges for Services	10,365,561	13,571,409	14,697,692	14,809,036	22,600,142	24,380,774
Fines & Forfeitures	9,087,141	8,740,599	8,904,186	8,153,540	7,721,550	7,418,200
Miscellaneous	<u>8,720,440</u>	<u>6,988,798</u>	<u>4,752,096</u>	<u>5,805,258</u>	<u>3,927,319</u>	<u>4,377,672</u>
TOTAL:	296,587,077	287,357,271	278,073,223	265,229,169	272,099,560	276,838,293
EXPENDITURES						
General Government ^{3/ 4/}	63,361,054	50,459,379	59,619,850	81,596,018	61,434,540	57,016,672
Judicial	51,413,358	49,533,268	48,318,670	48,472,630	50,444,245	52,123,529
Public Safety	107,522,434	104,228,052	100,667,833	101,692,235	107,028,477	109,073,823
Public Works ^{3/ 4/}	17,792,305	14,419,966	13,882,687	2,777,620	2,414,462	14,480,635
Health and Sanitation	1,707,191	1,044,955	750,000	--	--	--
Welfare	13,867,102	14,194,632	15,919,695	17,126,988	17,983,918	18,756,505
Culture and Recreation	16,775,579	12,932,200	13,507,500	12,293,677	11,733,729	11,476,896
Community Support	1,562,072	1,429,893	305,307	308,800	368,897	369,761
Intergovernmental ^{3/}	<u>3,412,882</u>	<u>9,127,463</u>	<u>8,838,641</u>	<u>3,353,839</u>	<u>3,211,318</u>	<u>3,216,460</u>
TOTAL:	277,413,977	257,369,808	261,810,183	267,621,807	254,619,586	266,514,281
Excess (Deficiency) of Revenue over Expenditures	19,173,100	29,987,463	16,263,040	(2,392,638)	17,479,974	10,324,012
Other Financing Sources (Uses)						
Contingency	--	--	--	--	--	(1,215,000)
Proceeds from Asset Disposition	23,018	1,558,302	6,834	172,641	33,173	5,000
Insurance Reimbursement	--	--	--	--	21,500	--
Transfers In ^{5/}	36,195	24,000	2,738,110	20,043,146	1,866,000	470,375
Transfers Out	<u>(23,934,273)</u>	<u>(31,331,421)</u>	<u>(14,409,796)</u>	<u>(20,272,007)</u>	<u>(20,756,144)</u>	<u>(19,285,071)</u>
TOTAL:	(23,875,060)	(29,749,119)	(11,664,852)	(56,220)	(18,835,471)	(20,024,696)
Net Change in Fund Balance	(4,701,960)	238,344	4,598,188	(2,448,858)	(1,355,497)	(9,700,684)
Fund Balances, Beginning of Year						
Nonspendable/Restricted/ Committed/Assigned ^{6/}	8,817,878	1,421,577	--	14,982,466	11,477,549	10,450,684
Unassigned ^{6/}	34,504,239	30,263,376	34,173,297	23,789,019	24,845,078	24,516,445
Restatement ^{7/}	<u>(6,935,204)</u>	<u>2,250,000</u>	--	--	--	--
Total Beginning	36,386,913	33,934,953	34,173,297	38,771,485	36,322,627	34,967,129
Fund Balance, End of Year						
Nonspendable/Restricted/ Committed/Assigned ^{6/ 8/}	1,421,577	750,000	14,982,466	11,477,549	10,450,684	750,000
Unassigned	<u>30,263,376</u>	<u>33,423,297</u>	<u>23,789,019</u>	<u>24,845,078</u>	<u>24,516,445</u>	<u>24,516,445</u>
Total Ending Fund Balance	\$ 31,684,953	\$ 34,173,297	\$ 38,771,485	\$ 36,322,627	\$ 34,967,129	\$ 25,266,445

- Footnotes on following page -

- 1/ The Revenues and Expenditures categories included in this table reflect those currently required for budgetary and financial reporting purposes by the Nevada State Department of Taxation.
- 2/ Includes revenues received from ad valorem taxes and room tax. Prior to fiscal year 2012, also includes County option motor vehicle fuel tax.
- 3/ In fiscal year 2012, the decrease in Other Intergovernmental Revenue and Public Works expenditures is largely due to the July 1, 2011 reclassification of all roads related financial activity to the new Roads Special Revenue Fund.
- 4/ In fiscal year 2012, the increase in General Government expenditures included \$14.3 million in court ordered property tax refunds plus interest. In fiscal year 2014, the decrease in General Government expenditures included \$10.1 million move to Public Works as a result of a reorganization.
- 5/ The large transfer in for 2012 includes \$11.1 transferred from the Health Benefits Fund and the Risk Management Fund for the court ordered property tax refunds as well as \$7.5 million transferred from the Health Benefits Fund to meet budgetary shortfalls for the current fiscal year.
- 6/ Effective for the fiscal year ending June 30, 2011, the County is subject to Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* ("GASB 54"). Under GASB 54, fund balances for governmental funds are required to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor the constraints placed on the specific purposes for which amounts in those funds can be spent. As a result, the prior "reserved, unreserved and designated" categories of fund balance have been replaced with new categories: "nonspendable," "restricted," "committed," "assigned" and "unassigned."
- 7/ In fiscal year 2010, activity related to grant and restricted revenue sources was moved from the General Fund to a special revenue fund. Results for fiscal years 2009 and 2010 have been restated for this move and the beginning fund balance for 2009 was restated by \$6.9 million. The County's Stabilization Fund, accounted for as a special revenue fund in prior years, no longer meets the definition of a special revenue fund under GASB 54. Therefore, the ending balance of the General Fund has been restated to reflect the movement of the \$2,250,000 fund balance of the Stabilization Fund to the General Fund.
- 8/ Includes fund balance for Stabilization. In fiscal years 2011 and 2012, budgeted 2013 and estimated 2014, represents 1.5% of Expenditures and Other Uses for the purpose of stabilization.

SOURCE: Derived from the Washoe County, Nevada Comprehensive Annual Financial Reports for fiscal years 2009-2012 and 2014 Final Budget

**General Obligation/Revenue Bonds
Paid from Consolidated Tax Revenues**

**Existing General Obligation Bond Indebtedness
Paid from the Consolidated Tax Revenues (“Consolidated Tax Bonds”)**

The Consolidated Tax Bonds are general obligation bonds additionally secured with revenues derived from a 15% portion of the County's portion of the Consolidated Tax Revenues.

Pursuant to NRS 360.698, the Bonds will be additionally paid from a pledge of certain tax revenues up to 15% of the Consolidated Tax Distribution Fund allocable to the County for the payment of the principal of and interest on the Bonds. The Consolidated Tax Distribution Fund consists of local government revenues from six sources (collectively, the "Consolidated Tax Revenues"): Supplemental City/County Relief Tax ("SCCRT"), Basic City/County Relief Tax ("BCCRT"), Cigarette Tax, Liquor Tax, Governmental Services Tax ("GST"), and Real Property Transfer Tax ("RPTT"). NRS 360.698 allows for up to 15% of the combination of the Consolidated Tax Revenues to be pledged as security for debt.

Authorized and Proposed Future Consolidated Tax Bonds

The County has no current authorization or plans to issue additional general obligation bonds paid from consolidated tax revenues in the near future. However, the County reserves the privilege of issuing the bonds or other securities at any time legal requirements are satisfied.

General Obligation Consolidated Tax Revenues Bonded Indebtedness

The following table sets forth the County's outstanding general obligation bonded indebtedness that is paid from consolidated tax revenues.

**OUTSTANDING
GENERAL OBLIGATION INDEBTEDNESS
PAID FROM CONSOLIDATED TAX REVENUES
Washoe County, Nevada
As of June 30, 2013**

	Date Issued	Final Maturity	Original Amount	Outstanding
<u>GENERAL OBLIGATION CONSOLIDATED TAX BONDS</u>				
Office Building Bonds, Series 2002A	10/01/02	01/01/15	\$ 19,260,000	\$ 1,390,000
Library Building Bonds, Series 2004	03/01/04	03/01/19	3,280,000	1,145,000
Building and Parking Garage Bonds, Series 2004	12/08/04	01/01/18	11,900,000	2,965,000
Public Safety Bonds, Series 2006	04/12/06	03/01/36	12,500,000	10,790,000
Park Bonds, Series 2006	10/18/06	03/01/30	25,305,000	3,560,000
Building Refunding Bonds, Series 2011B	08/03/11	11/01/26	12,565,000	11,945,000
Refunding Bonds, Series 2012B	08/28/12	03/01/27	27,580,000	<u>27,430,000</u>
TOTAL				<u>\$ 59,225,000</u>

SOURCE: Washoe County, Nevada

[Remainder of page intentionally left blank]

General Obligation Consolidated Tax Revenues Debt Service Requirements

The following table illustrates the fiscal year debt service requirements on the County's outstanding general obligation bonds paid from consolidated tax revenues.

**OUTSTANDING
GENERAL OBLIGATION DEBT SERVICE
PAID FROM CONSOLIDATED TAX REVENUES ^{1/}
Washoe County, Nevada
As of June 30, 2013**

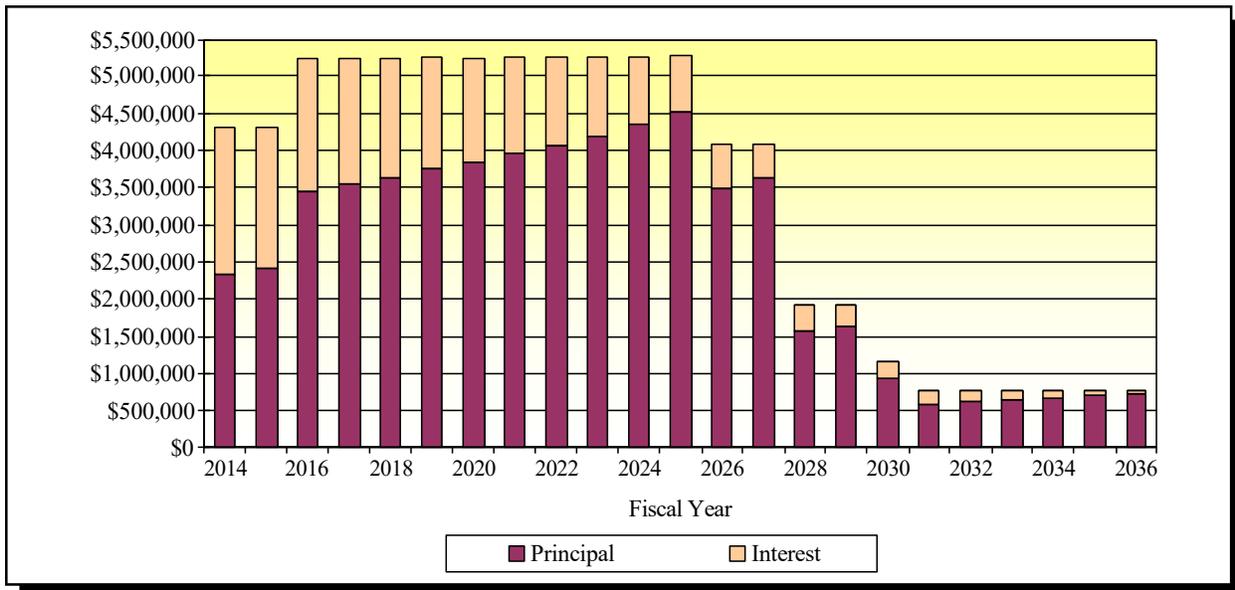
Fiscal Year Ending June 30	Principal	Interest	Total
2014	\$ 2,335,000	\$ 1,981,929	\$ 4,316,929
2015	2,425,000	1,880,843	4,305,843
2016	3,445,000	1,782,756	5,227,756
2017	3,540,000	1,694,199	5,234,199
2018	3,630,000	1,598,017	5,228,017
2019	3,745,000	1,492,978	5,237,978
2020	3,845,000	1,388,225	5,233,225
2021	3,965,000	1,284,508	5,249,508
2022	4,070,000	1,177,179	5,247,179
2023	4,195,000	1,045,799	5,240,799
2024	4,350,000	902,809	5,252,809
2025	4,515,000	754,332	5,269,332
2026	3,490,000	600,219	4,090,219
2027	3,615,000	475,654	4,090,654
2028	1,565,000	357,684	1,922,684
2029	1,635,000	290,406	1,925,406
2030	950,000	218,206	1,168,206
2031	580,000	175,950	755,950
2032	610,000	149,850	759,850
2033	635,000	122,400	757,400
2034	665,000	93,825	758,825
2035	695,000	63,900	758,900
2036	725,000	32,625	757,625
	\$ 59,225,000	\$ 19,564,294	\$ 78,789,294

1/ Totals may not add due to rounding.

SOURCE: Washoe County, Nevada

The following chart illustrates the fiscal year debt service requirements on the County's outstanding general obligation bonds paid from consolidated tax revenues.

**OUTSTANDING GENERAL OBLIGATION
DEBT SERVICE PAID FROM
CONSOLIDATED TAX REVENUES
Washoe County, Nevada
As of June 30, 2013**



Ad Valorem Tax Rate Impact

The Consolidated Tax Bonds are currently being paid from consolidated tax revenues. The County anticipates that no revenues from general and ad valorem taxes will be necessary to support the debt service requirements of these bonds. The following table illustrates the sufficiency of consolidated tax revenues at existing levels to pay debt service on the Consolidated Tax Bonds.

CONSOLIDATED TAX PLEDGED REVENUES
Washoe County, Nevada

Fiscal Year Ended June 30	2009 (Actual)	2010 (Actual)	2011 (Actual)	2012 (Actual)	2013 (Estimated)	2014 (Budgeted)
Consolidated Tax	\$ 76,787,162	\$ 68,512,745	\$ 69,330,862	\$ 70,985,428	\$ 74,500,000	\$ 76,735,000
Pledged Revenue Limitation (15%)	\$ 11,518,074	\$ 10,276,912	\$ 10,399,629	\$ 10,647,814	\$ 11,175,000	\$ 11,510,250
Existing Debt Service	\$ 6,054,252	\$ 5,038,415	\$ 5,024,602	\$ 5,096,711	\$ 4,655,780	\$ 4,316,929
Coverage	1.90 x	2.04 x	2.07 x	2.09 x	2.40 x	2.67 x

SOURCE: Washoe County, Nevada Comprehensive Annual Financial Reports for fiscal years 2009 - 2012 and 2014 Final Budget

**General Obligation/Revenue Bonds
Paid from Water and Sewer Revenues**

**Existing General Obligation Bond Indebtedness
Paid from Water and Sewer Revenues (“Water and Sewer Bonds”)**

The Water and Sewer Bonds are general obligation bonds additionally paid from an irrevocable pledge of the net pledged revenues derived from the operation and use of the County’s water and sewer system. Net pledged revenues consist of all fees, rates and other charges for the use of the water and sewer system remaining after deduction of operation and maintenance expenses in the water and sewer system.

The County covenants in its bond ordinances to fix and collect rates and other charges for the services or commodities pertaining to the water and sewer system in amounts sufficient to pay the operation and maintenance expenses of the system and any debt service on its outstanding Water and Sewer Bonds.

Authorized and Proposed Future Water and Sewer Revenue Supported Debt

The County has no current authorization or plans to issue additional general obligations bonds paid from water and sewer revenues. The County reserves the privilege of issuing the bonds or other securities at any time legal requirements are satisfied.

General Obligation Water and Sewer Revenues Bonded Indebtedness

The following table sets forth the County's bonded indebtedness for its outstanding general obligation revenue bonds paid from water and sewer revenues.

**OUTSTANDING
GENERAL OBLIGATION INDEBTEDNESS
PAID FROM WATER AND SEWER REVENUES
Washoe County, Nevada
As of June 30, 2013**

	Date Issued	Final Maturity	Original Amount	Outstanding
<u>GENERAL OBLIGATION WATER AND SEWER BONDS</u>				
Sewer Bonds - Lemmon Valley (SRF), Series 1997	08/13/97	01/01/18	\$ 1,249,137	\$ 400,479
Sewer Bonds - So. Truckee Meadows (SRF), Series 2000A	06/30/00	01/01/20	1,675,000	400,700
Sewer Bonds - Horizon Hills (SRF), Series 2000B	06/30/00	01/01/20	635,000	79,718
Sewer Bonds - STMWRF (SRF), Series 2001	02/02/01	07/01/21	21,000,000	11,618,270
Sewer Bonds -Cold Springs (SRF), Series 2004	06/11/04	01/01/24	3,000,000	1,991,566
Water Bonds - Longley Lane (SRF), Series 2005	06/17/05	01/01/25	14,463,000	10,206,321
Water and Sewer Bonds, Series 2005	12/21/05	01/01/35	65,000,000	26,100,000
Sewer Bonds - Spanish Springs (SRF), Series 2005A	08/25/06	07/01/26	6,500,000	4,971,866
Storm Sewer Bonds, Series 2006	11/01/06	01/01/26	4,600,000	3,411,806
TOTAL				\$ 59,180,726

SOURCE: Washoe County, Nevada

General Obligation Water and Sewer Revenues Debt Service Requirements

The following table illustrates the fiscal year debt service requirements on the County's outstanding general obligation revenue bonds paid from water and sewer revenues.

**OUTSTANDING DEBT SERVICE
PAID FROM WATER AND SEWER REVENUES ^{1/}
Washoe County, Nevada
As of June 30, 2013**

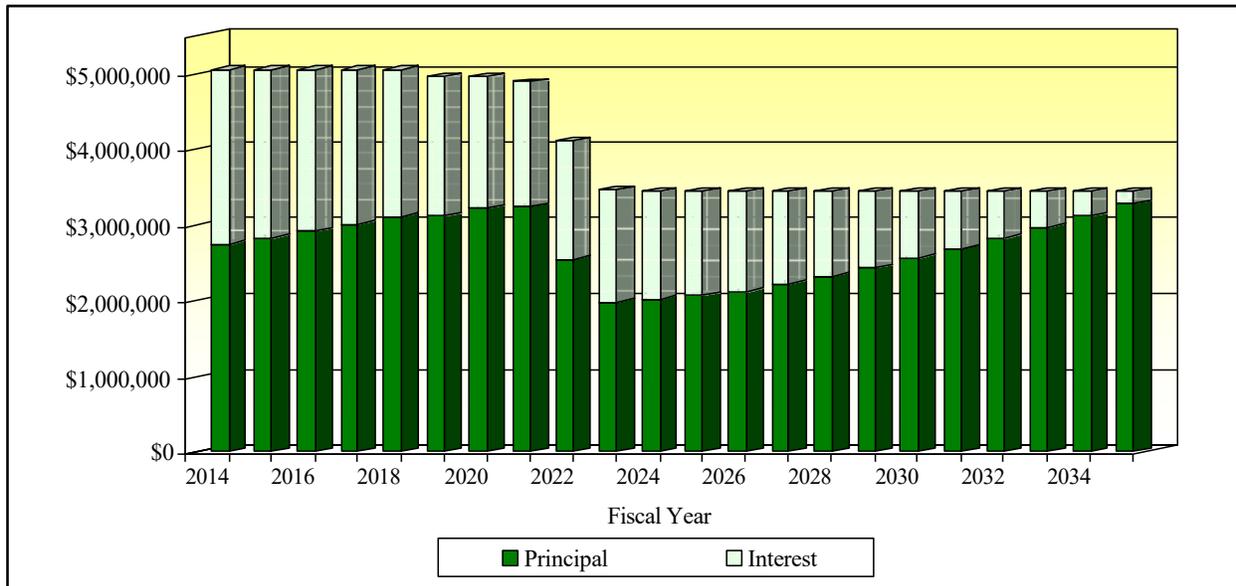
Fiscal Year Ending June 30	Principal	Interest	Total
2014	\$ 2,736,142	\$ 2,318,600	\$ 5,054,742
2015	2,822,305	2,232,442	5,054,747
2016	2,911,212	2,143,531	5,054,743
2017	3,002,961	2,051,783	5,054,744
2018	3,097,642	1,957,103	5,054,745
2019	3,107,003	1,860,126	4,967,129
2020	3,204,863	1,762,265	4,967,128
2021	3,226,596	1,662,002	4,888,598
2022	2,544,348	1,560,747	4,105,095
2023	1,958,405	1,493,185	3,451,590
2024	2,000,694	1,429,395	3,430,089
2025	2,066,736	1,366,249	3,432,985
2026	2,125,756	1,302,353	3,428,109
2027	2,221,064	1,210,990	3,432,054
2028	2,320,000	1,107,750	3,427,750
2029	2,435,000	991,750	3,426,750
2030	2,560,000	870,000	3,430,000
2031	2,685,000	742,000	3,427,000
2032	2,820,000	607,750	3,427,750
2033	2,960,000	466,750	3,426,750
2034	3,110,000	318,750	3,428,750
2035	<u>3,265,000</u>	<u>163,250</u>	<u>3,428,250</u>
	\$ 59,180,726	\$ 29,618,771	\$ 88,799,497

1/ Totals may not add due to rounding.

SOURCE: Washoe County, Nevada

The following chart illustrates the fiscal year debt service requirements on the County's outstanding general obligation revenue bonds paid from water and sewer revenues.

**OUTSTANDING DEBT SERVICE
PAID FROM WATER AND SEWER REVENUES
Washoe County, Nevada
As of June 30, 2013**



Ad Valorem Tax Rate Impact

Principal and interest on the Water and Sewer Bonds is payable from the pledged revenues of the water and sewer utility fund. There is no impact on the ad valorem tax rate so long as net pledged revenues are sufficient to pay debt service.

The following table illustrates the County's pledged water and sewer revenues.

**NET PLEDGED REVENUES
WATER AND SEWER UTILITY FUND
Washoe County, Nevada**

Fiscal Year Ending June 30	2009 (Actual)	2010 (Actual)	2011 (Actual)	2012 (Actual)	2013 (Estimated)	2014 (Budgeted)
GROSS REVENUES ^{1/}						
Sewer Charges	\$ 9,388,835	\$ 9,302,219	\$ 10,215,990	\$ 10,520,625	\$ 9,507,233	\$ 10,989,644
Water Charges ^{2/}	15,240,466	15,405,447	16,685,713	18,229,121	19,334,492	19,307,231
Stormwater Charges	499,812	501,395	502,679	503,666	504,744	506,157
Connection Charges	2,453,225	1,375,067	2,252,050	741,978	2,644,307	947,050
Interest ^{3/}	5,903,039	3,617,119	1,643,523	2,957,682	680,819	1,915,241
Other ^{4/}	86,841	419,079	549,421	763,076	623,839	837,263
TRWQSA:						
Interest & Other	<u>125,432</u>	<u>38,433</u>	<u>10,228</u>	<u>19,375</u>	<u>5,939</u>	<u>--</u>
TOTAL REVENUES	33,697,650	30,658,759	31,859,604	33,735,523	33,301,373	34,502,586
OPERATING & MAINTENANCE EXPENSES ^{5/}						
Sewer Operations	5,021,960	5,177,213	4,486,937	5,436,294	5,697,451	6,668,524
Water Operations	12,283,697	13,291,685	12,577,099	14,362,751	13,736,888	17,381,099
Stormwater Operations	<u>16,772</u>	<u>51,574</u>	<u>62,238</u>	<u>35,126</u>	<u>35,671</u>	<u>99,024</u>
TOTAL EXPENSES	17,322,429	18,520,472	17,126,274	19,834,171	19,470,010	24,148,647
NET PLEDGED REVENUES	16,375,221	12,138,287	14,733,330	13,901,352	13,831,363	10,353,939
ANNUAL DEBT SERVICE ^{6/}	8,277,782	6,171,988	5,304,681	5,305,710	6,147,987	5,054,742
Coverage (times)	1.98x	1.97x	2.78x	2.62x	2.25x	2.05x
OTHER DEBT SERVICE ^{7/}	770,905	767,734	766,718	763,542	0	0
TOTAL DEBT SERVICE	\$ 9,048,687	\$ 6,939,722	\$ 6,071,399	\$ 6,069,252	\$ 6,147,987	\$ 5,054,742

- Footnotes on following page -

- 1/ Revenues have been restated for FY 2009 to exclude planning services to other funds and other miscellaneous earnings.
- 2/ Water charges include services to the South Truckee Meadows General Improvement District fund: FY 2009 - \$1,509,913; FY 2010 - \$1,583,206; FY 2011 - \$1,813,752; FY 2012 - \$1,684,779; estimated 2013 - \$1,393,957 and budgeted 2014 - \$1,872,895.
- 3/ Excludes investment earnings (loss) on excluded revenues: FY 2009 - \$36,681; FY 2010 - \$38,929; FY 2011 - \$27,006; FY 2012 - \$44,679; estimated 2013 - \$72,249 and budgeted 2014 - \$(919).
- 4/ Excludes restricted fees for remediation, 1.5% Water Planning Fee, inspection and design fees, planning support to the General Fund, interest on consumer loans and miscellaneous reimbursements.
- 5/ Operation and maintenance expenses exclude depreciation and amortization and planning support to the General Fund. The recovery of \$2 million in insurance proceeds in FY 2009 from an embezzlement loss of \$2.2 million in FY 2008 has also been excluded. Water and Sewer operations expense includes connection fee refunds as follow: Sewer - FY 2010 - \$585,500; FY 2011 - \$168,300; FY 2012 - \$930,431; estimated 2013 - \$1,031,350 and budgeted 2014 - \$500,000 and Water - FY 2010 - \$421,792; FY 2012 - \$160,942; estimated 2013 - \$582,750 and budgeted 2014 - \$500,000.
- 6/ Includes general obligation debt which is legally pledged to be repaid from the County's Water and Sewer Utility Fund. The value for estimated 2013 includes \$1,065,000 of principal paid in August 2012 for the Water and Sewer Bonds, Series 1997 which were called and paid off early. The value for FY 2015 represent the maximum annual debt service for the currently outstanding debt.
- 7/ Other debt service includes the water and sewer portion of the Medium-Term Bonds, Series 2001B (final payment FY 2012). The Medium-Term Bonds, Series 2001B debt service was partially paid, but not legally pledged, by revenues from the County's Water and Sewer Utility Fund.

SOURCE: Washoe County, Nevada Comprehensive Annual Financial Reports and Washoe County Water Resources Fund for fiscal years 2009 - 2012 and Washoe County Water Resources Fund 2014 Final Budget

**General Obligation/Revenue Bonds
Paid from Room Tax and Convention
and Facilities Revenues**

**Existing General Obligation Bond Indebtedness
Paid from Room Tax and Convention and Facilities Revenues (“Room Tax Revenue Bonds”)**

The Room Tax Revenue Bonds are general obligation bonds issued pursuant to NRS 244A.597 through 244A.655 (the “Project Act”) and NRS 350.500 through 350.720. The Room Tax Revenue Bonds are issued by the Reno-Sparks Convention & Visitors Authority (the “RSCVA” or “Authority”) on behalf of and in the name of the County. The Authority's general obligation bonds constitute direct and general obligations of the County, and the full faith and credit of the County is pledged to the payment of principal and interest due, subject to Nevada constitutional and statutory limitations on the aggregate amount of ad valorem taxes. The general obligation bonds are payable by the County from any source legally available therefor at the times such payments are due including the General Fund of the County. In the event, however that such legally available sources of funds (including net pledged revenues) are insufficient, the County is obligated to levy a general (ad valorem) tax on all taxable property within the County for payment of the general obligation bonds, subject to the limitations provided in the constitution and statutes of the State.

The Room Tax Revenue Bonds are additionally secured by the pledge of the following revenues: (i) the gross revenues derived from the operation and use of the convention and recreation facilities (excluding the Bowling Stadium) operated by the Authority, less the operation and maintenance expenses and (ii) certain room rental license taxes levied by the cities of Reno and Sparks and by the County, less certain costs of collection limited to 10% of the gross license taxes collected. The Authority has covenanted to prevent the governing bodies of the County and the cities of Reno and Sparks from permitting any entity located in the County from avoiding the payment of such tax and from repealing or modifying any such room rental license tax in any manner prejudicially and materially affecting the security for the payment of the Room Tax Revenue Bonds.

Authorized and Proposed Future Room Tax and Convention and Facilities Revenues Supported Debt

The County has no current authorization or plans to issue additional general obligations bonds paid from room tax and convention and facilities revenues. The County reserves the privilege of issuing the bonds or other securities at any time legal requirements are satisfied.

General Obligation Room Tax and Convention and Facilities Revenues Bonded Indebtedness

The following table sets forth the County's bonded indebtedness for its outstanding general obligation revenue bonds paid from room tax and convention and facilities revenues.

**OUTSTANDING GENERAL OBLIGATION INDEBTEDNESS
PAID FROM ROOM TAX AND CONVENTION AND FACILITIES REVENUES
Washoe County, Nevada
As of June 30, 2013**

	Date Issued	Final Maturity	Original Amount	Outstanding
<u>GENERAL OBLIGATION ROOM TAX REVENUE BONDS</u>				
RSCVA Bonds (CABS), Series 1999B	01/13/00	07/01/20	\$ 19,384,075	\$ 14,215,077 ^{1/}
RSCVA Refunding Bonds, Series 2011	11/29/11	07/01/32	88,680,000	88,680,000
TOTAL				<u>\$ 102,895,077</u>

1/ Does not include accreted value.

SOURCE: Washoe County, Nevada

[Remainder of page intentionally left blank]

General Obligation Room Tax and Convention and Facilities Revenues Debt Service Requirements

The following table illustrates the fiscal year debt service requirements on the County's outstanding general obligation revenue bonds paid from room tax and convention and facilities revenues.

**OUTSTANDING DEBT SERVICE
PAID FROM ROOM TAX AND CONVENTION
AND FACILITIES REVENUES ^{1/}
Washoe County, Nevada
As of June 30, 2013**

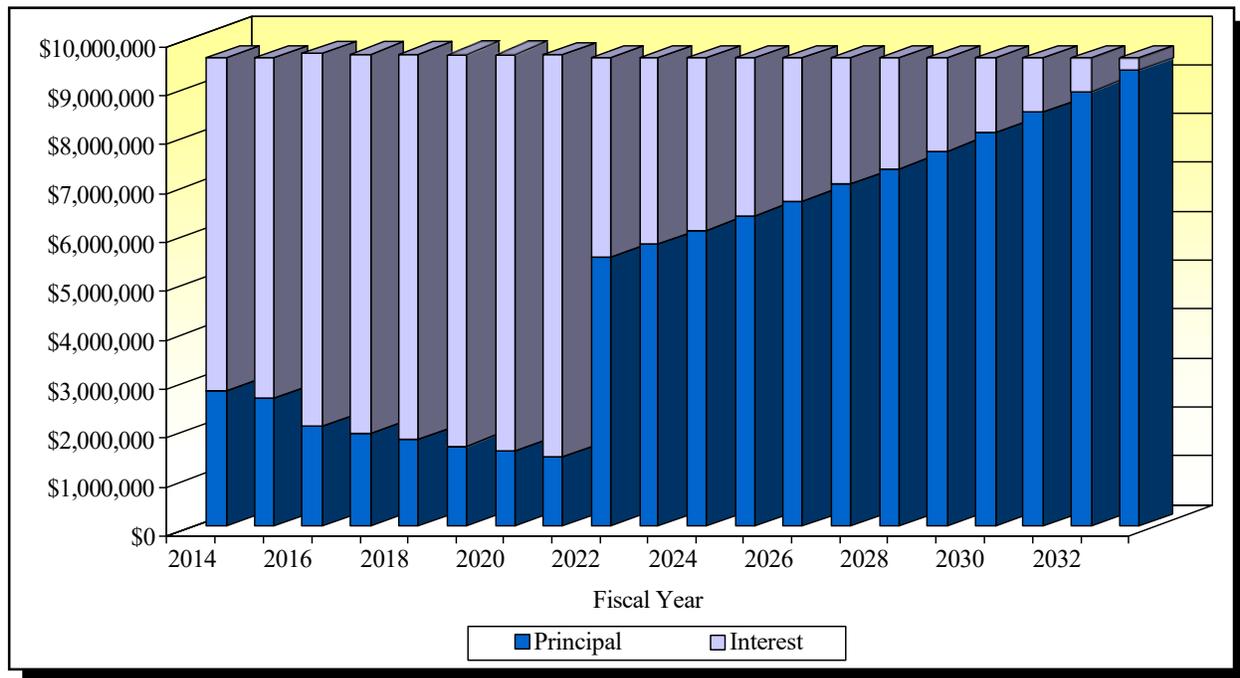
Fiscal Year Ending June 30	Principal	Interest	Total
2014	\$ 2,761,289	\$ 6,830,805	\$ 9,592,094
2015	2,633,255	6,958,539	9,591,794
2016	2,045,360	7,623,684	9,669,044
2017	1,905,795	7,758,249	9,664,044
2018	1,778,989	7,885,055	9,664,044
2019	1,652,240	8,006,804	9,659,044
2020	1,537,344	8,121,700	9,659,044
2021	1,430,805	8,223,239	9,654,044
2022	5,495,000	4,098,669	9,593,669
2023	5,765,000	3,829,169	9,594,169
2024	6,060,000	3,533,544	9,593,544
2025	6,360,000	3,232,794	9,592,794
2026	6,665,000	2,926,763	9,591,763
2027	6,995,000	2,598,147	9,593,147
2028	7,330,000	2,265,969	9,595,969
2029	7,680,000	1,913,625	9,593,625
2030	8,065,000	1,529,188	9,594,188
2031	8,470,000	1,125,000	9,595,000
2032	8,905,000	690,625	9,595,625
2033	9,360,000	234,000	9,594,000
	\$ 102,895,077	\$ 89,385,564	\$ 192,280,641

1/ Totals may not add due to rounding.

SOURCE: Washoe County, Nevada

The following chart illustrates the fiscal year debt service requirements on the County's outstanding general obligation revenue bonds paid from room tax and convention and facilities revenues.

**OUTSTANDING DEBT SERVICE
PAID FROM ROOM TAX AND CONVENTION
AND FACILITIES REVENUES
Washoe County, Nevada
As of June 30, 2013**



Ad Valorem Tax Rate Impact

Principal and interest on the Room Tax Revenue Bonds is payable from the pledged revenues of the Authority. There is no impact on the ad valorem tax rate so long as net pledged revenues are sufficient to pay debt service. The following table illustrates the Authority's historic pledged revenues and debt service coverage.

**NET PLEDGED REVENUES AND DEBT SERVICE COVERAGE
ROOM TAX REVENUE BONDS
Reno-Sparks Convention & Visitors Authority/Washoe County, Nevada**

Fiscal Year Ending June 30	2009 (Restated)	2010 (Restated)	2011 (Actual)	2012 (Actual)	2013 (Estimated)	2014 (Budgeted)
Net Local License Taxes ^{1/}	\$ 14,804,116	\$ 14,502,709	\$ 14,154,104	\$ 13,927,303	\$ 15,005,876	\$ 15,120,450
Convention Center Room Taxes ^{2/}	4,934,705	4,834,236	4,718,032	4,642,435	5,001,958	5,040,150
Facilities Net Revenue ^{3/}	8,150,675	6,787,149	6,802,082	6,927,116	6,571,231	6,318,510
	<u>27,889,496</u>	<u>26,124,094</u>	<u>25,674,218</u>	<u>25,496,854</u>	<u>26,579,065</u>	<u>26,479,110</u>
Less Operation & Maintenance Expenses ^{4/}	14,041,135	11,871,701	11,654,707	10,827,275	11,778,216	11,583,511
Net Pledged Revenues	13,848,361	14,252,393	14,019,511	14,669,579	14,800,849	14,895,599
Combined Maximum Annual Debt Service ^{5/}	\$ 12,576,313	\$ 12,576,313	\$ 12,576,313	\$ 9,669,044	\$ 9,669,044	\$ 9,669,004
Coverage ^{6/}	1.10x	1.13x	1.11x	1.52x	1.53x	1.54x

1/ Local License Taxes levied at a rate of 6%, net of collection allowance. Does not include the other Room Taxes collected by the Authority.

2/ Proceeds of 2% Convention Center (State License) Tax.

3/ Includes Reno-Sparks Convention Center, Reno-Sparks Livestock Events Center, special events, golf course, and interest revenues.

4/ Includes certain General Government Expenditures, Community Support - Facility Operations Expenditures (excluding National Bowling Stadium/Reno Events Center), and certain community support - convention and tourism promotion expenditures.

5/ Represents actual debt service paid on the then-outstanding bonds secured by the Room Tax Pledged Revenues (or portions thereof). In fiscal year 2012 and thereafter, represents the maximum annual debt service requirements payable in fiscal year 2016.

6/ Net Pledged Revenues divided by combined maximum annual debt service on pledged revenue bonds.

SOURCE: Reno-Sparks Convention & Visitors Authority

**General Obligation/Revenue and Revenue Bonds
Paid from Sales Tax Revenues**

**Existing General Obligation Revenue and Revenue Bond Indebtedness
Paid from Sales Tax Revenues (“Sales Tax Revenue Bonds”)**

The Sales Tax Revenue Bonds are payable from revenues received from the 0.125% tax imposed by the County upon the gross receipts of any retailer from the sale of all tangible personal property sold at retail or stored, used or otherwise consumed in the County. The County has revenue bonds outstanding that have a lien on sales tax revenues which is superior to the General Obligation/Revenue Bonds paid from sales tax revenues.

Authorized and Proposed Future Sales Tax Revenue Supported Debt

The County has no current authorization or plans to issue additional general obligations bonds paid from sales tax revenues. The County reserves the privilege of issuing the bonds or other securities at any time legal requirements are satisfied.

[Remainder of page intentionally left blank]

Sales Tax Revenues Bonded Indebtedness

The following table sets forth the County's bonded indebtedness for its outstanding general obligation revenue bonds and revenue bonds paid from sales tax revenues.

**OUTSTANDING INDEBTEDNESS
PAID FROM SALES TAX REVENUES
Washoe County, Nevada
As of June 30, 2013**

	Date Issued	Final Maturity	Original Amount	Outstanding
<u>REVENUE BONDS</u>				
Superior Bonds				
Sales Tax Revenue Bonds, Series 1998	12/29/98	12/01/28	\$ 21,915,000	\$ 15,655,000
<u>GENERAL OBLIGATION REVENUE BONDS</u>				
Parity Bonds				
Flood Control Bonds, Series 2006 ^{1/}	05/18/06	12/01/35	21,000,000	18,558,562
TOTAL				\$ 34,213,562

1/ The Flood Control Bonds have a lien on the Sales Tax Revenues that is subordinate to the Sales Tax Revenue Bonds.

SOURCE: Washoe County, Nevada

Sales Tax Revenue Bonds Debt Service Requirements

The following table illustrates the fiscal year debt service requirements on the County's outstanding general obligation revenue bonds and revenue bonds paid from sales tax revenues.

**OUTSTANDING DEBT SERVICE
PAID FROM SALES TAX REVENUES ^{1/}
Washoe County, Nevada
As of June 30, 2013**

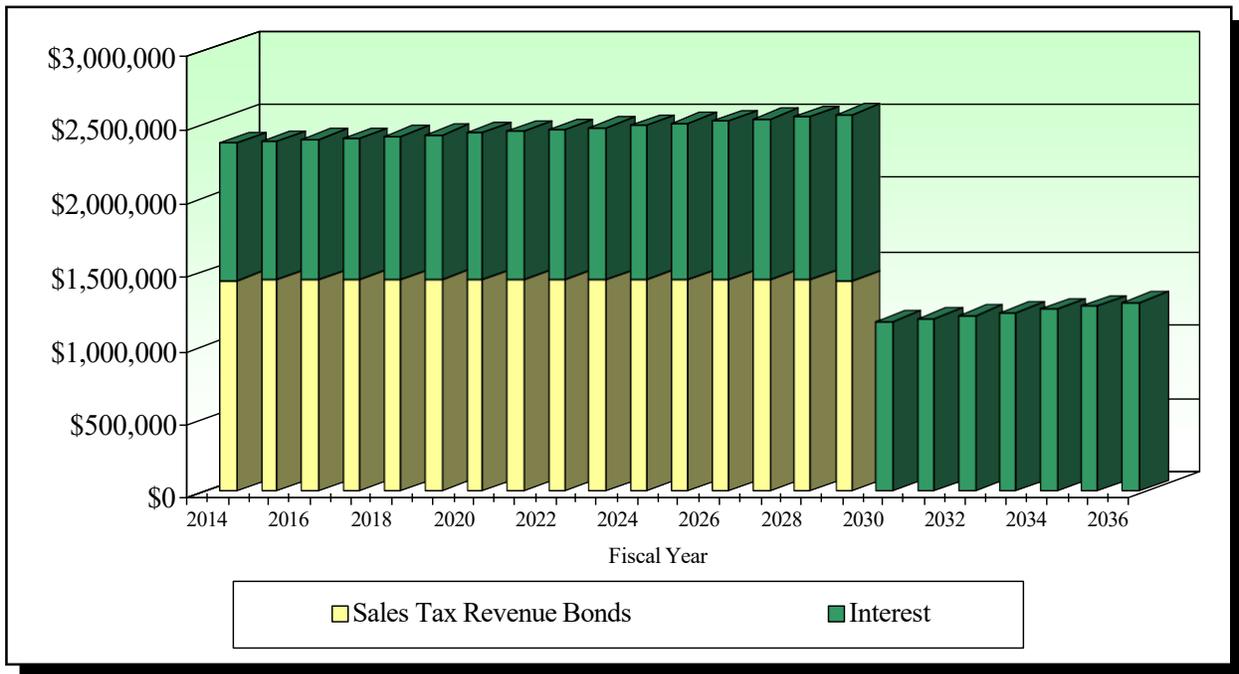
Fiscal Year Ending June 30	Superior		Parity		Total
	Sales Tax Revenue Bonds		Flood Control Bonds		
	Principal	Interest	Principal	Interest	
2014	\$ 655,000	\$ 768,455	\$ 474,008	\$ 462,986	\$ 2,360,449
2015	690,000	736,503	495,546	450,735	2,372,784
2016	725,000	702,361	518,063	437,929	2,383,353
2017	760,000	666,160	541,604	424,540	2,392,304
2018	800,000	627,540	566,216	410,542	2,404,298
2019	840,000	586,540	591,946	395,909	2,414,395
2020	885,000	543,415	618,847	380,611	2,427,873
2021	930,000	498,040	646,970	364,617	2,439,627
2022	975,000	450,415	676,372	347,897	2,449,684
2023	1,025,000	400,415	707,111	330,416	2,462,942
2024	1,080,000	347,790	739,248	312,141	2,479,179
2025	1,135,000	291,848	772,846	293,036	2,492,730
2026	1,195,000	232,433	807,972	273,063	2,508,467
2027	1,255,000	169,958	844,696	252,181	2,521,835
2028	1,320,000	104,295	883,089	230,351	2,537,735
2029	1,385,000	35,318	923,228	207,528	2,551,073
2030	0	0	965,193	183,668	1,148,861
2031	0	0	1,009,067	158,723	1,167,790
2032	0	0	1,054,936	132,644	1,187,580
2033	0	0	1,102,892	105,380	1,208,272
2034	0	0	1,153,027	76,876	1,229,903
2035	0	0	1,205,443	47,077	1,252,520
2036	0	0	1,260,242	15,923	1,276,165
Total	\$ 15,655,000	\$ 7,161,484	\$ 18,558,562	\$ 6,294,771	\$ 47,669,817

1/ Totals may not add due to rounding.

SOURCE: Washoe County, Nevada

The following chart illustrates the fiscal year debt service requirements on the County's outstanding general obligation revenue bonds and revenue bonds paid from sales tax revenues.

**OUTSTANDING DEBT SERVICE
PAID FROM SALES TAX REVENUES
Washoe County, Nevada
As of June 30, 2013**



Ad Valorem Tax Rate Impact

Principal and interest on the Sales Tax Revenue Bonds is payable from the sales tax revenues. There is no impact on the ad valorem tax rate so long as the sales tax revenues are sufficient to pay debt service on the Sales Tax Revenue Bonds.

The following table illustrates the debt service coverage for the Sales Tax Revenue Bonds.

**HISTORICAL DEBT SERVICE COVERAGE
SALES TAX REVENUE BONDS
Washoe County, Nevada**

Fiscal Year Ending June 30	Sales Tax Revenues ^{1/}	Sales Tax Revenue Bonds Debt Service ^{2/}	Superior Lien Coverage	Remaining Sales Tax Revenues	Flood Control Bonds Debt Service	Parity Coverage
2009	\$ 7,041,028	\$ 1,418,938	4.96 x	\$ 5,622,090	\$ 1,313,753	4.28 x
2010	6,339,673	1,421,170	4.46 x	4,918,503	1,313,270	3.75 x
2011	6,477,502	1,421,913	4.56 x	5,055,589	1,279,677	3.95 x
2012	6,733,105	1,420,985	4.74 x	5,312,120	919,613	5.78 x
2013 (Estimated)	7,036,184	1,423,223	4.94 x	5,612,961	928,110	6.05 x
2014 (Budgeted)	7,247,270	1,423,455	5.09 x	5,823,815	936,994	6.22 x

1/ Represents sales tax collections at the rate of 0.125% of taxable sales.

2/ Excludes Certificates of Participation. The Certificates of Participation were paid in fiscal year 2011.

SOURCE: Washoe County, Nevada

**Revenue Bonds
Paid from Car Rental Fees**

**Existing Revenue Bond Indebtedness
Paid from Car Rental Fee Revenues (“Car Rental Fee Revenue Bonds”)**

The Car Rental Fee Revenue Bonds are payable from revenues received from a 2% fee imposed by the County upon lease of a passenger car by a short-term lessor. Short-term passenger cars leased for replacement vehicles are exempt from this fee (“Car Rental Fees”). These bonds are not general obligations of the County.

Authorized and Proposed Future Car Rental Fee Revenue Supported Debt

The County has no current authorization or plans to issue additional special elective tax revenue bonds paid from car rental fee revenues. The County reserves the privilege of issuing the bonds or other securities at any time legal requirements are satisfied.

[Remainder of page intentionally left blank]

Car Rental Fee Revenues Bonded Indebtedness

The following table sets forth the County's bonded indebtedness for its outstanding revenue bonds paid from car rental fee revenues.

**OUTSTANDING INDEBTEDNESS
PAID FROM CAR RENTAL FEE REVENUES
Washoe County, Nevada
As of June 30, 2013**

	Date Issued	Final Maturity	Original Amount	Outstanding
REVENUE BONDS				
Senior Lien				
Senior Lien Car Rental Fee Revenue Bonds, Series 2008	02/26/08	12/01/27	\$ 18,500,000	\$ 16,668,700
Subordinate Lien				
Subordinate Lien Car Rental Fee Revenue Bonds, Series 2008	02/26/08	12/01/57	11,000,000	9,808,025
TOTAL				\$ 26,476,725

Car Rental Fee Revenue Bonds Debt Service Requirements

The following table illustrates the fiscal year debt service requirements on the County's outstanding Car Rental Fee Revenue Bonds paid from car rental fee revenues.

**OUTSTANDING DEBT SERVICE
PAID FROM CAR RENTAL FEE REVENUES ^{1/}**
Washoe County, Nevada
As of June 30, 2013

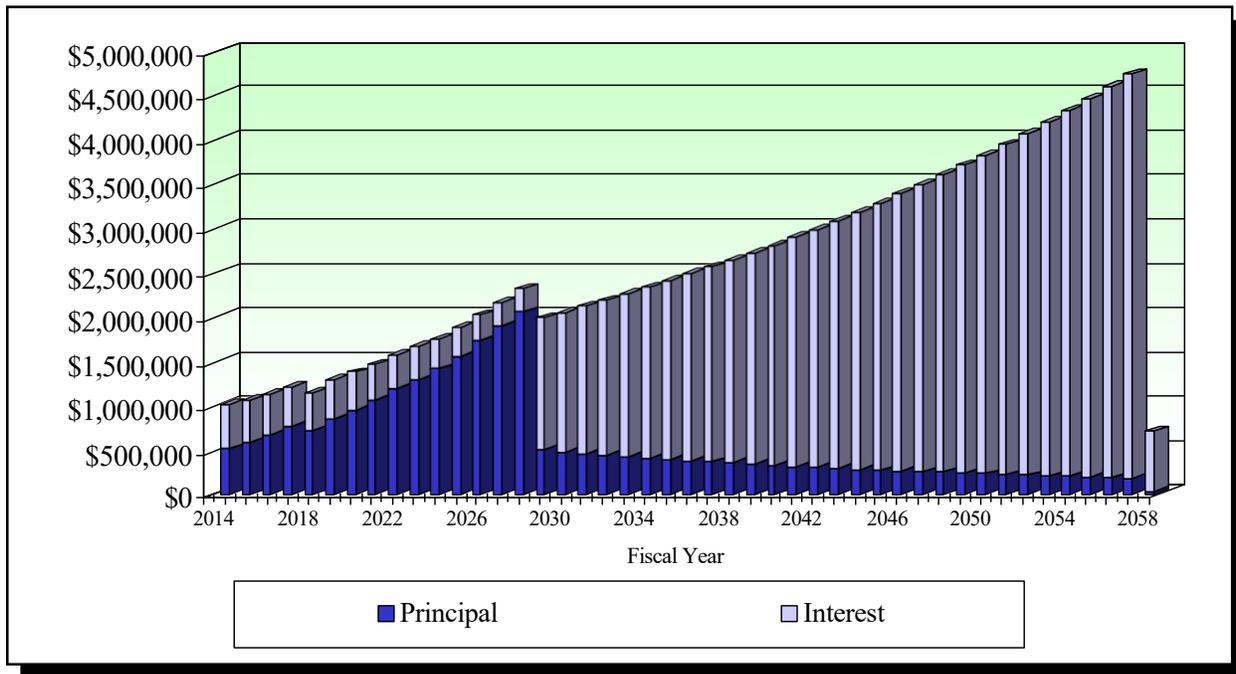
Fiscal Year Ending June 30	Senior Lien Bonds		Subordinate Lien Bonds		Total
	Principal	Interest	Principal	Interest	
2014	\$ 522,200	\$ 492,228	\$ 0	\$ 0	\$ 1,014,428
2015	592,100	475,514	0	0	1,067,614
2016	672,800	456,540	0	0	1,129,340
2017	767,800	434,931	0	0	1,202,731
2018	724,800	412,542	0	0	1,137,342
2019	802,200	389,637	47,270	46,000	1,285,107
2020	903,200	364,056	51,945	57,855	1,377,056
2021	1,002,400	335,472	59,564	75,302	1,472,737
2022	1,132,300	303,452	57,659	82,201	1,575,612
2023	1,212,200	268,284	74,974	119,833	1,675,291
2024	1,352,700	229,811	62,853	112,094	1,757,458
2025	1,502,200	186,987	65,278	129,368	1,883,832
2026	1,675,600	139,320	65,624	143,982	2,024,526
2027	1,835,400	86,655	71,511	173,171	2,166,737
2028	1,970,800	29,562	85,882	228,904	2,315,148
2029	0	0	506,810	1,483,111	1,989,921
2030	0	0	487,244	1,562,192	2,049,436
2031	0	0	470,449	1,649,219	2,119,668
2032	0	0	452,614	1,731,906	2,184,520
2033	0	0	435,992	1,818,248	2,254,240
2034	0	0	420,581	1,908,830	2,329,411
2035	0	0	405,344	1,999,565	2,404,909
2036	0	0	390,107	2,089,320	2,479,427
2037	0	0	375,909	2,183,375	2,559,283
2038	0	0	361,884	2,277,473	2,639,357
2039	0	0	348,724	2,375,815	2,724,539
2040	0	0	336,959	2,472,943	2,809,902
2041	0	0	325,125	2,574,664	2,899,790
2042	0	0	312,942	2,676,952	2,989,894
2043	0	0	301,281	2,782,236	3,083,517
2044	0	0	289,967	2,889,177	3,179,145
2045	0	0	279,176	2,999,640	3,278,817
2046	0	0	268,907	3,114,257	3,383,164
2047	0	0	258,812	3,229,318	3,488,130
2048	0	0	249,240	3,349,090	3,598,330
2049	0	0	239,841	3,469,460	3,709,300
2050	0	0	231,138	3,598,150	3,829,288
2051	0	0	222,262	3,722,263	3,944,525
2052	0	0	214,082	3,855,866	4,069,947
2053	0	0	205,901	3,987,302	4,193,203
2054	0	0	198,243	4,126,597	4,324,840
2055	0	0	190,759	4,267,221	4,457,980
2056	0	0	183,623	4,413,223	4,596,846
2057	0	0	176,661	4,560,903	4,737,564
2058	0	0	24,889	690,111	715,000
Total	\$ 16,668,700	\$ 4,604,990	\$ 9,808,025	\$ 85,027,135	\$ 116,108,849

1/ Totals may not add due to rounding.

SOURCE: Washoe County, Nevada

The following chart illustrates the fiscal year debt service requirements on the County's outstanding Car Rental Fee Revenue Bonds paid from car rental fee revenues.

**OUTSTANDING DEBT SERVICE
PAID FROM CAR RENTAL FEE REVENUES
Washoe County, Nevada
As of June 30, 2013**



Ad Valorem Tax Rate Impact

Principal and interest on the Car Rental Fee Revenue Bonds is payable from the proceeds of the car rental fees. There is no impact on the ad valorem tax rate, these bonds are ***not*** general obligations of the County.

The following table illustrates the debt service coverage for the Car Rental Fee Revenue Bonds.

**HISTORICAL DEBT SERVICE COVERAGE
CAR RENTAL FEE REVENUE BONDS
Washoe County, Nevada**

Fiscal Year Ending June 30	Car Rental Fees	Senior Lien Bonds Debt Service ^{2/}	Coverage (times)	Subordinate Lien Bonds Debt Service	Total Senior and Subordinate Lien Bonds Debt Service	Coverage (times)
2009 ^{1/}	\$ 1,257,149	\$ 1,173,774	1.07	\$ 0	\$ 1,173,774	1.07
2010	1,141,864	1,315,248	0.87	207,071	1,522,319	0.75
2011	1,256,238	1,353,058	0.93	0	1,353,058	0.93
2012	1,152,133	1,388,870	0.83	0	1,388,870	0.83
2013 (Est)	1,021,149	1,143,241	0.89	0	1,143,241	0.89
2014 (Budget)	1,017,428	1,014,428	1.00	0	1,014,428	1.00

1/ There are Car Rental Fee fund balance reserves available to make up any difference between the debt service and annual revenues on the senior lien and subordinate lien bonds. At June 30, 2013 there was \$141,413 in fund balance available to service this debt, if needed. In addition, the senior bond ordinance established a \$750,000 reserve for the senior lien bonds that will be available, if necessary, to meet debt service requirements on the senior bonds. This reserve is separate and above the fund balance reserves.

SOURCE: Washoe County, Nevada

Debt Capacity

Response to NRS 350.013 1(c):

- (2) *A discussion of its capacity to incur authorized and proposed future general obligation debt without exceeding the applicable debt limit (NRS 350.013 (b)(2)).*

State statutes limit the aggregate principal amount of the County's general obligation debt to 10% of the County's total reported assessed valuation. Based upon the 2014 assessed valuation of \$12,496,924,602 (including the assessed valuation of the Reno Redevelopment Agency and the Sparks Redevelopment Agency (the "Redevelopment Agencies") with a total assessed value of \$178,972,052), the County's debt limit for general obligation bonds is \$1,249,692,460. In addition to the County's legal debt limit as a percentage of its total assessed value, the County's ability to issue future property tax supported debt is also constrained by constitutional and statutory limits of total property taxes that may be levied.

The following table illustrates the County's general obligation statutory debt limitation.

STATUTORY DEBT LIMITATION ^{1/}
Washoe County, Nevada
As of June 30, 2013

Statutory Debt Limitation ^{1/}	\$ 1,249,692,460
Outstanding General Obligation Indebtedness	
Paid from Ad Valorem Taxes	\$ 39,465,000
Paid from General Fund and other legally available revenues	2,064,000
Paid from Consolidated Tax Revenues	59,225,000
Paid from Water and Sewer System Revenues	59,180,726
Paid from Room Tax and Convention and Facilities Revenues	102,895,077
Paid from Sales Tax Revenues	<u>18,558,562</u>
Total Outstanding Indebtedness	\$ 281,388,365
 Additional Statutory Debt Limitation	 \$ 968,304,095

1/ Based upon the assessed valuation for fiscal year 2014 (including the assessed valuation of the Redevelopment Agencies).

SOURCE: State of Nevada Department of Taxation; Washoe County, Nevada

The following table presents a record of the County's outstanding general obligation indebtedness with respect to its statutory debt limitation.

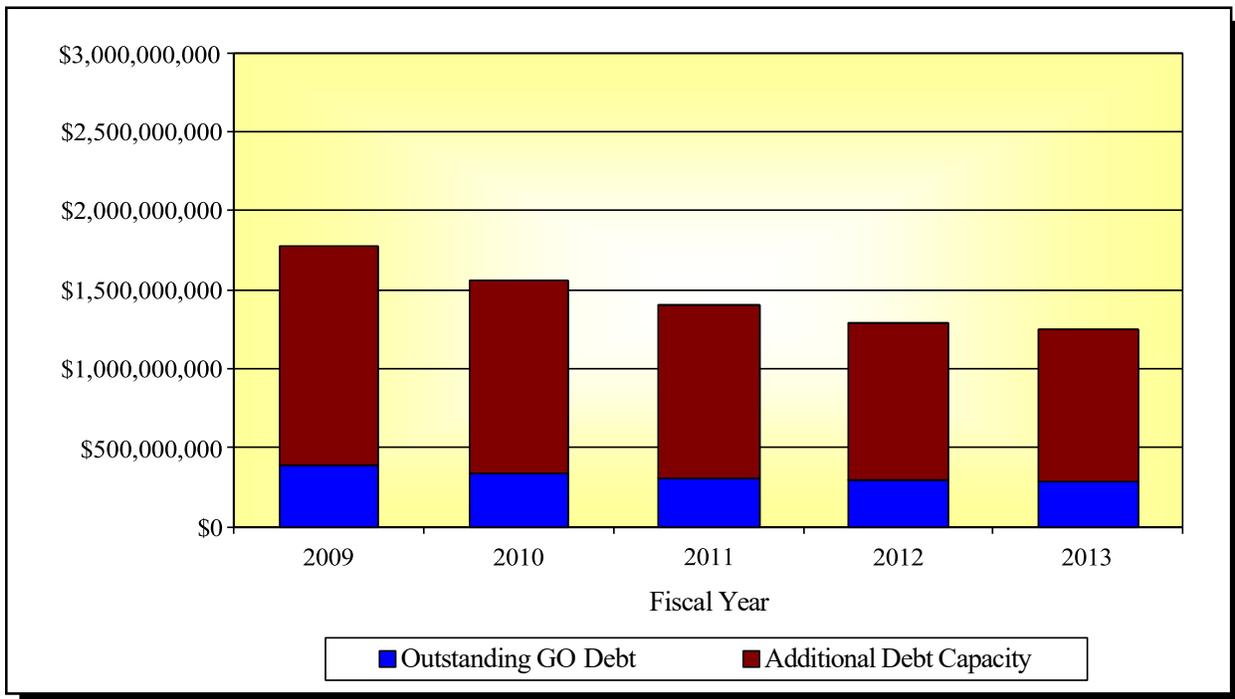
**HISTORICAL
STATUTORY DEBT LIMITATION
Washoe County, Nevada
As of June 30, 2013**

Fiscal Year Ended June 30	Assessed Valuation ^{1/}	Debt Limit	Outstanding General Obligation Debt	Additional Statutory Debt Capacity
2009	\$ 17,744,395,173	\$ 1,774,439,517	\$ 388,023,882	\$ 1,386,415,635
2010	15,536,567,014	1,553,656,701	335,080,748	1,218,575,953
2011	13,976,020,061	1,397,602,006	309,522,590	1,088,079,416
2012	12,929,278,348	1,292,927,835	296,780,023	996,147,812
2013	12,491,620,284	1,249,162,028	281,388,365	967,773,663

1/ Includes the assessed valuation of the Redevelopment Agencies in the following amounts: 2009 - \$537,384,599; 2010 - \$437,091,352; 2011 - \$317,169,140; 2012 - \$253,904,054 and 2013 - \$201,510,836.

SOURCE: Ad Valorem Tax Rates for Nevada Local Governments, Department of Taxation; Washoe County, Nevada

**HISTORICAL STATUTORY DEBT LIMITATION
Washoe County, Nevada**



**Debt Comparison
(per capita and assessed valuation)**

Response to NRS 350.013 1(c):

- (3) *A discussion of general obligation debt that is payable from property taxes per capita as compared with such debt of other municipalities in this State.*
- (4) *A discussion of its general obligation debt that is payable from property taxes as a percentage of assessed valuation of all taxable property within the boundaries of the municipality.*

**DEBT RATIO COMPARISONS
As of June 30, 2013**

	Existing General Obligation Debt ^{1/}	Estimated Fiscal Year 2012 Population ^{2/}	Fiscal Year 2014 Assessed Value ^{3/}	General Obligation Debt Per Capita	General Obligation Debt as a % of Assessed Value
Carson City	\$ 150,297,556	55,441	\$ 1,238,756,058	\$ 2,710.95	12.13%
Clark County	2,631,660,000	1,988,195	55,220,637,749	1,323.64	4.77%
Douglas County	33,788,542	48,015	2,521,699,000	703.71	1.34%
Washoe County	281,388,365	427,704	12,317,952,550	657.90	2.28%

1/ Outstanding as of June 30, 2013; does not include revenue bonds, lease/purchase agreements, assessment bonds, or proposed/authorized bonds.

2/ Source: Nevada State Demographer as of July 1.

3/ Source: Property Tax Rates for Nevada Local Governments - State of Nevada Department of Taxation (excludes the Redevelopment Agencies).

SOURCE: Compiled by Zions Bank Public Finance

Policy Statement for Sale of Debt

Response to NRS 350.013 1(c):

(5) Policy regarding the manner in which the municipality expects to sell its debt.

The County can sell its debt directly to a bank or can issue bonds in the municipal bond market. The decision as to whether to issue bonds or obtain bank financing is based upon which alternative will provide the County with the lowest cost.

If bonds are issued, there are two ways bonds can be sold: competitive (public) or negotiated sale. NRS 350.105 to 350.195 set forth the circumstances under which a local government will sell its bonds at competitive or negotiated sale. The County will follow the statutory requirements in determining the method of sale for its bonds.

Competitive and negotiated sales provide for one or more pricings, depending upon market conditions or other factors. Either method can provide for changing sale dates, issue size, maturity amounts, term, bond features, etc. The timing of any sale is generally related to the requirements of the Nevada Open Meeting Law.

Competitive Sale

In a competitive sale, all underwriter(s) are invited to submit a proposal to purchase an issue of bonds. The bonds are awarded to the underwriter(s) presenting the best bid according to stipulated criteria set forth in the notice of sale. The best bid is determined based on the lowest overall interest rate.

Negotiated Sale

In a negotiated sale, an exclusive arrangement is made between the issuer and an underwriter or underwriting syndicate. At the end of successful negotiations, the issue is awarded to the underwriter. If bonds are sold through a negotiated sale, the County will comply with the requirements of NRS 350.175.

A negotiated underwriting may be considered based upon one or more of the following criteria:

- Extremely large issue size
- Complex financing structure (i.e. new security feature, variable rate financings, new derivatives, and certain revenue issues, etc.) which provides a desirable benefit to the County
- Difficulty in marketing due to credit rating or lack of bids
- Private placement, or sale to a municipality, to the state, or a federal agency
- Other factors which lead the County to conclude that competitive sale would not be effective.

It is the policy of the County to provide minority business enterprises, women business enterprises and all other business enterprises an equal opportunity to participate in the performance of all County contracts. Bidders are requested to assist the County in implementing this policy by taking all reasonable steps to ensure that all available business enterprises, including minority and women business enterprises have an equal opportunity to participate in County contracts.

**Operation Costs and Revenue Sources
for Projects in Capital Improvement Plan**

Response to NRS 350.013 1(c):

- (7) *A discussion of its operational costs and revenue sources, for the ensuing 5 fiscal years, associated with each project included in its plan for capital improvement submitted pursuant to paragraph (d), if those costs and revenues are expected to affect the property tax rate.*

The Washoe County Capital Improvements Program (CIP) is a five year plan for maintaining existing infrastructure and building new facilities to meet demands from growth. It is used to link the County's physical development planning with fiscal planning.

Washoe County's Capital Improvements Program includes major projects requiring the expenditure of public funds, over and above annual operating expenses, for the purchase, construction, or replacement of the physical assets of the community. Major capital projects are normally non-recurring (e.g. new buildings, streets, utility systems, land for parks, investments in new technology, etc.). Most CIP projects have a total cost of \$250,000 or more over five years or at least \$100,000 in one fiscal year. The Washoe County Capital Improvements Program (CIP) identifies project costs associated with the planning/design/engineering, land acquisition, and construction of new facilities and/or major remodels and maintenance projects. The CIP project submittal sheet also requests information on ongoing operation/maintenance costs associated with projects (NOTE: these expenses are not included in the total project cost).

Some CIP projects reduce operation and maintenance (O & M) costs. Many infrastructure maintenance projects, such as the surface treatment/overlay programs for each of the unincorporated planning areas, will reduce long-term O & M costs through preventative measures that extend the useful life of the County's infrastructure. Several projects in the Technology/Equipment category may also reduce operation and maintenance costs by automating functions (and reducing staff time) or by reducing energy costs and maintenance contracts on obsolete equipment.

Other CIP projects can have a direct and long-lasting impact on the County's operating budget. New facilities, such as libraries and the jail expansion, call for additional staff, telephones, uniforms, automobiles, computers, and additional expenditures for janitorial services and security. Increased expenditures must be anticipated for not only the department where the new staff will be added, but also the County's support departments such as the various divisions of Public Works (i.e., Facilities Services, Equipment Services), Technology Services and the Human Resources Department, among others. Project evaluation by County staff includes consideration of the O & M impacts of the project. Priority is awarded to projects which reduce operating impacts on the annual budget.

The County does not expect any operational costs associated with any project in the CIP to affect the tax rate.

Miscellaneous Items

Refundings

A refunding is generally the underwriting of a new bond issue whose proceeds are used to redeem an outstanding issue. Key definitions are described as follows:

Advance Refunding - A method of providing for payment of debt service on a bond until the first call date or designated call date from available funds. Advance refundings are done by issuing a new bond or using available funds and investing the proceeds in an escrow account in a portfolio of U.S. government securities structured to provide enough cash flow to pay debt service on the refunded bonds.

Current Refunding - The duration of the escrow is 90 days or less.

Gross Savings - Difference between debt service on refunding bonds and refunded bonds less any contribution from a reserve or debt service fund.

Present Value Savings - Present value of gross savings discounted at the refunding bond yield to the closing date plus accrued interest less any contribution from a reserve or debt service fund.

Prior to beginning a refunding bond issue the County will review an estimate of the savings achievable from the refunding. The County may also review a pro forma schedule estimating the savings assuming that the refunding is done at various points in the future.

The County will generally consider refunding outstanding bonds if one or more of the following conditions exist:

1. Present value savings are at least 3% of the par amount of the refunding bonds.
2. The bonds to be refunded have restrictive or outdated covenants.
3. Restructuring debt is deemed to be desirable to align debt service obligations with revenues available for repayment.

The County may pursue a refunding not meeting the above criteria if:

1. Present value savings exceed the costs of issuing the bonds.
2. Current savings are acceptable when compared to savings that could be achieved by waiting for more favorable interest rates and/or call premiums.

Debt Structure

Maturity Structures - The term of County debt issues should not extend beyond the useful life of the project or equipment financed. The repayment of principal on tax supported debt should generally not extend beyond 20 years unless there are compelling factors which make it necessary to extend the term beyond this point.

Debt issued by the County should be structured to provide for generally level debt service. Deferring the repayment of principal should be considered only in select instances where it will take a period of time before revenues are sufficient to pay debt service.

Capitalized Interest - The County will generally not capitalize interest unless there are compelling factors which make it necessary or desirable to do so.

Bond Insurance - The purchase of bond insurance may be considered as part of the structure of a bond issue. Bond insurance is an insurance policy purchased by an issuer or an underwriter for either an entire issue or specific maturities, which guarantees the payment of principal and interest. While this security provides a higher credit rating and thus a lower borrowing cost for an issuer, such cost savings must be measured against the premium required for such insurance.

The decision to purchase insurance directly versus bidder's option is based on:

- volatile markets
- current investor demand for insured bonds
- level of insurance premiums
- ability of the County to purchase bond insurance from bond proceeds

Bond insurance can be purchased directly by the County prior to the bond sale (direct purchase) or at the underwriter's option and expense (bidder's option). In cases where insurance is purchased, the County will attempt to qualify its bond issues for insurance with bond insurance companies with ratings higher than the underlying rating on the bonds by Moody's Investors Service and Standard & Poor's Ratings Services.

When insurance is purchased directly by the County, the present value of the estimated debt service savings from insurance should be at least equal to or greater than the insurance premium. The bond insurance company will usually be chosen based on an estimate of the greatest net present value insurance benefit (present value of debt service savings less insurance premium).

Financing Sources

The County will evaluate available State bond financing programs before choosing the financing source. The County will consider utilizing a State program if bonds can be sold by the State in a manner that meets the County's timing needs and if two or more of the following conditions are expected:

- 1) The County will benefit from the State's credit rating.
- 2) The County will reduce its issuance costs by combining with other participants.
- 3) The County will be able to approve the structure of the bonds.
- 4) The utilization of the State program is the most cost effective source of funds.

[Remainder of page intentionally left blank]

**CHIEF FINANCIAL OFFICER INFORMATION
NRS 350.013 Subsection 1(e)**

A statement containing the name, title, mailing address and telephone number of the chief financial officer of the municipality.

NAME: Cynthia Washburn
TITLE: Acting Finance Director/Comptroller
ADDRESS: 1001 E. 9th Street, Room D-120
Reno, Nevada 89512
TELEPHONE: (775) 328-2552
FAX: (775) 328-6120
E-MAIL: cwashburn@washoecounty.us

APPENDIX A
DEBT SERVICE SCHEDULES
As of June 30, 2012

	Dated Date	Final Maturity	Original Amount	Outstanding	Page
<u>GENERAL OBLIGATION BONDS</u>					
Animal Shelter Bonds, Series 2003A	08/05/03	06/01/15	\$ 10,750,000	\$ 650,000	1
Various Purpose Refunding Bonds, Series 2009B	03/31/09	05/01/17	10,540,000	5,675,000	2
Park and Library Refunding Bonds, Series 2011A	07/12/11	05/01/26	17,360,000	15,425,000	3
Various Purpose Refunding Bonds, Series 2012A	08/28/12	03/01/30	18,090,000	17,715,000	4
Total General Obligation Bonds				<u>39,465,000</u>	6
<u>GENERAL OBLIGATION REVENUE BONDS</u>					
Sewer Bonds - Lemmon Valley (SRF), Series 1997	08/13/97	01/01/18	1,249,137	400,479	7
RSCVA Bonds (CABS), Series 1999B	01/13/00	07/01/20	19,384,075	14,215,077	8
Sewer Bonds So. Truckee Meadows (SRF), Series 2000A	06/30/00	01/01/20	1,675,000	400,700	9
Sewer Bonds - Horizon Hills (SRF), Series 2000B	06/30/00	01/01/20	635,000	79,718	10
Sewer Bonds - STMWRF (SRF), Series 2001	02/02/01	07/01/21	21,000,000	11,618,270	11
Office Building Bonds, Series 2002A	10/01/02	01/01/15	19,260,000	1,390,000	12
Library Building Bonds, Series 2004	03/01/04	03/01/19	3,280,000	1,145,000	13
Sewer Bonds - Cold Springs (SRF), Series 2004	06/11/04	01/01/24	3,000,000	1,991,566	14
Building and Parking Bonds, Series 2004	12/08/04	01/01/18	11,900,000	2,965,000	15
Water Bonds - Longley Lane (SRF), Series 2005	06/17/05	01/01/25	14,463,000	10,206,321	16
Water and Sewer Bonds, Series 2005	12/21/05	01/01/35	65,000,000	26,100,000	17
Public Safety Bonds, Series 2006	04/12/06	03/01/36	12,500,000	10,790,000	19
Flood Control Bonds, Series 2006	05/18/06	12/01/35	21,000,000	18,558,562	21
Sewer Bonds - Spanish Springs (SRF), Series 2005A	08/25/06	07/01/26	6,500,000	4,971,866	23
Park Bonds, Series 2006	10/18/06	03/01/30	25,305,000	3,560,000	24
Storm Sewer Bonds, Series 2006	11/01/06	01/01/26	4,600,000	3,411,806	25
Building Refunding Bonds, Series 2011B	08/03/11	11/01/26	12,565,000	11,945,000	26
RSCVA Refunding Bonds, Series 2011	11/29/11	07/01/32	88,680,000	88,680,000	27
Refunding Bonds, Series 2012B	08/28/12	03/01/27	27,580,000	27,430,000	29
Total General Obligation Revenue Bonds				<u>239,859,365</u>	30
<u>GENERAL OBLIGATION MEDIUM-TERM BONDS</u>					
Medium-Term Bonds, Series 2007	03/28/07	03/01/17	4,645,000	2,064,000	31
Total General Obligation Medium-Term Bonds				<u>2,064,000</u>	32
TOTAL GENERAL OBLIGATION BONDS				\$ 281,388,365	33
<u>REVENUE BONDS</u>					
Sales Tax Revenue Bonds, Series 1998	12/29/98	12/01/28	\$ 21,915,000	\$ 15,655,000	34
Senior Lien Car Rental Fee Revenue Bonds, Series 2008	02/26/08	12/01/27	18,500,000	16,668,700	36
Subordinate Lien Car Rental Fee Revenue Bonds, Series 2008	02/26/08	12/01/57	11,000,000	9,808,025	38
Total Revenue Bonds				<u>\$ 42,131,725</u>	40

GENERAL OBLIGATION BONDS

\$10,750,000

Washoe County, Nevada

General Obligation (Limited Tax) Animal Control Bonds

Series 2003A

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
12/01/2013	-	-	13,812.50	13,812.50	-
06/01/2014	315,000.00	4.250%	13,812.50	328,812.50	-
06/30/2014	-	-	-	-	342,625.00
12/01/2014	-	-	7,118.75	7,118.75	-
06/01/2015	335,000.00	4.250%	7,118.75	342,118.75	-
06/30/2015	-	-	-	-	349,237.50
Total	\$650,000.00	-	\$41,862.50	\$691,862.50	-

\$10,540,000

Washoe County, Nevada

General Obligation (Limited Tax) Various Purpose Refunding Bonds

Series 2009B

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
11/01/2013	-	-	115,020.00	115,020.00	-
05/01/2014	1,325,000.00	4.000%	115,020.00	1,440,020.00	-
06/30/2014	-	-	-	-	1,555,040.00
11/01/2014	-	-	88,520.00	88,520.00	-
05/01/2015	1,385,000.00	4.000%	88,520.00	1,473,520.00	-
06/30/2015	-	-	-	-	1,562,040.00
11/01/2015	-	-	60,820.00	60,820.00	-
05/01/2016	1,445,000.00	4.000%	60,820.00	1,505,820.00	-
06/30/2016	-	-	-	-	1,566,640.00
11/01/2016	-	-	31,920.00	31,920.00	-
05/01/2017	1,520,000.00	4.200%	31,920.00	1,551,920.00	-
06/30/2017	-	-	-	-	1,583,840.00
Total	\$5,675,000.00	-	\$592,560.00	\$6,267,560.00	-

\$17,360,000

Washoe County, Nevada

General Obligation (Limited Tax)

Park and Library Refunding Bonds, Series 2011A

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
11/01/2013	-	-	323,925.00	323,925.00	-
05/01/2014	935,000.00	4.200%	323,925.00	1,258,925.00	-
06/30/2014	-	-	-	-	1,582,850.00
11/01/2014	-	-	304,290.00	304,290.00	-
05/01/2015	965,000.00	4.200%	304,290.00	1,269,290.00	-
06/30/2015	-	-	-	-	1,573,580.00
11/01/2015	-	-	284,025.00	284,025.00	-
05/01/2016	1,000,000.00	4.200%	284,025.00	1,284,025.00	-
06/30/2016	-	-	-	-	1,568,050.00
11/01/2016	-	-	263,025.00	263,025.00	-
05/01/2017	1,040,000.00	4.200%	263,025.00	1,303,025.00	-
06/30/2017	-	-	-	-	1,566,050.00
11/01/2017	-	-	241,185.00	241,185.00	-
05/01/2018	1,075,000.00	4.200%	241,185.00	1,316,185.00	-
06/30/2018	-	-	-	-	1,557,370.00
11/01/2018	-	-	218,610.00	218,610.00	-
05/01/2019	1,120,000.00	4.200%	218,610.00	1,338,610.00	-
06/30/2019	-	-	-	-	1,557,220.00
11/01/2019	-	-	195,090.00	195,090.00	-
05/01/2020	1,165,000.00	4.200%	195,090.00	1,360,090.00	-
06/30/2020	-	-	-	-	1,555,180.00
11/01/2020	-	-	170,625.00	170,625.00	-
05/01/2021	1,215,000.00	4.200%	170,625.00	1,385,625.00	-
06/30/2021	-	-	-	-	1,556,250.00
11/01/2021	-	-	145,110.00	145,110.00	-
05/01/2022	1,270,000.00	4.200%	145,110.00	1,415,110.00	-
06/30/2022	-	-	-	-	1,560,220.00
11/01/2022	-	-	118,440.00	118,440.00	-
05/01/2023	1,325,000.00	4.200%	118,440.00	1,443,440.00	-
06/30/2023	-	-	-	-	1,561,880.00
11/01/2023	-	-	90,615.00	90,615.00	-
05/01/2024	1,375,000.00	4.200%	90,615.00	1,465,615.00	-
06/30/2024	-	-	-	-	1,556,230.00
11/01/2024	-	-	61,740.00	61,740.00	-
05/01/2025	1,440,000.00	4.200%	61,740.00	1,501,740.00	-
06/30/2025	-	-	-	-	1,563,480.00
11/01/2025	-	-	31,500.00	31,500.00	-
05/01/2026	1,500,000.00	4.200%	31,500.00	1,531,500.00	-
06/30/2026	-	-	-	-	1,563,000.00
Total	\$15,425,000.00	-	\$4,896,360.00	\$20,321,360.00	-

\$18,090,000

Washoe County, Nevada

General Obligation (Limited Tax)

Various Purpose Refunding Bonds, Series 2012A

Outstanding Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
09/01/2013	-	-	296,675.00	296,675.00	-
03/01/2014	-	-	296,675.00	296,675.00	-
06/30/2014	-	-	-	-	593,350.00
09/01/2014	-	-	296,675.00	296,675.00	-
03/01/2015	-	-	296,675.00	296,675.00	-
06/30/2015	-	-	-	-	593,350.00
09/01/2015	-	-	296,675.00	296,675.00	-
03/01/2016	905,000.00	3.000%	296,675.00	1,201,675.00	-
06/30/2016	-	-	-	-	1,498,350.00
09/01/2016	-	-	283,100.00	283,100.00	-
03/01/2017	930,000.00	4.000%	283,100.00	1,213,100.00	-
06/30/2017	-	-	-	-	1,496,200.00
09/01/2017	-	-	264,500.00	264,500.00	-
03/01/2018	970,000.00	4.000%	264,500.00	1,234,500.00	-
06/30/2018	-	-	-	-	1,499,000.00
09/01/2018	-	-	245,100.00	245,100.00	-
03/01/2019	1,010,000.00	4.000%	245,100.00	1,255,100.00	-
06/30/2019	-	-	-	-	1,500,200.00
09/01/2019	-	-	224,900.00	224,900.00	-
03/01/2020	1,050,000.00	4.000%	224,900.00	1,274,900.00	-
06/30/2020	-	-	-	-	1,499,800.00
09/01/2020	-	-	203,900.00	203,900.00	-
03/01/2021	1,090,000.00	4.000%	203,900.00	1,293,900.00	-
06/30/2021	-	-	-	-	1,497,800.00
09/01/2021	-	-	182,100.00	182,100.00	-
03/01/2022	1,140,000.00	4.000%	182,100.00	1,322,100.00	-
06/30/2022	-	-	-	-	1,504,200.00
09/01/2022	-	-	159,300.00	159,300.00	-
03/01/2023	1,180,000.00	3.000%	159,300.00	1,339,300.00	-
06/30/2023	-	-	-	-	1,498,600.00
09/01/2023	-	-	141,600.00	141,600.00	-
03/01/2024	1,220,000.00	3.000%	141,600.00	1,361,600.00	-
06/30/2024	-	-	-	-	1,503,200.00
09/01/2024	-	-	123,300.00	123,300.00	-
03/01/2025	1,260,000.00	3.000%	123,300.00	1,383,300.00	-
06/30/2025	-	-	-	-	1,506,600.00
09/01/2025	-	-	104,400.00	104,400.00	-
03/01/2026	1,305,000.00	3.000%	104,400.00	1,409,400.00	-
06/30/2026	-	-	-	-	1,513,800.00
09/01/2026	-	-	84,825.00	84,825.00	-
03/01/2027	1,350,000.00	3.000%	84,825.00	1,434,825.00	-
06/30/2027	-	-	-	-	1,519,650.00
09/01/2027	-	-	64,575.00	64,575.00	-

\$18,090,000

Washoe County, Nevada

General Obligation (Limited Tax)

Various Purpose Refunding Bonds, Series 2012A

Outstanding Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
03/01/2028	1,390,000.00	3.000%	64,575.00	1,454,575.00	-
06/30/2028	-	-	-	-	1,519,150.00
09/01/2028	-	-	43,725.00	43,725.00	-
03/01/2029	1,435,000.00	3.000%	43,725.00	1,478,725.00	-
06/30/2029	-	-	-	-	1,522,450.00
09/01/2029	-	-	22,200.00	22,200.00	-
03/01/2030	1,480,000.00	3.000%	22,200.00	1,502,200.00	-
06/30/2030	-	-	-	-	1,524,400.00
Total	\$17,715,000.00	-	\$6,075,100.00	\$23,790,100.00	-

Washoe County, Nevada
General Obligation Bonds

Aggregate Bond Balance

Date	Principal	Interest	Total P+I	Bond Balance
06/30/2013	-	-	-	39,465,000.00
06/30/2014	2,575,000.00	1,498,865.00	4,073,865.00	36,890,000.00
06/30/2015	2,685,000.00	1,393,207.50	4,078,207.50	34,205,000.00
06/30/2016	3,350,000.00	1,283,040.00	4,633,040.00	30,855,000.00
06/30/2017	3,490,000.00	1,156,090.00	4,646,090.00	27,365,000.00
06/30/2018	2,045,000.00	1,011,370.00	3,056,370.00	25,320,000.00
06/30/2019	2,130,000.00	927,420.00	3,057,420.00	23,190,000.00
06/30/2020	2,215,000.00	839,980.00	3,054,980.00	20,975,000.00
06/30/2021	2,305,000.00	749,050.00	3,054,050.00	18,670,000.00
06/30/2022	2,410,000.00	654,420.00	3,064,420.00	16,260,000.00
06/30/2023	2,505,000.00	555,480.00	3,060,480.00	13,755,000.00
06/30/2024	2,595,000.00	464,430.00	3,059,430.00	11,160,000.00
06/30/2025	2,700,000.00	370,080.00	3,070,080.00	8,460,000.00
06/30/2026	2,805,000.00	271,800.00	3,076,800.00	5,655,000.00
06/30/2027	1,350,000.00	169,650.00	1,519,650.00	4,305,000.00
06/30/2028	1,390,000.00	129,150.00	1,519,150.00	2,915,000.00
06/30/2029	1,435,000.00	87,450.00	1,522,450.00	1,480,000.00
06/30/2030	1,480,000.00	44,400.00	1,524,400.00	-
Total	\$39,465,000.00	\$11,605,882.50	\$51,070,882.50	-

Par Amounts Of Selected Issues

8/5/03A Animal Control Bonds - \$10,750,000	650,000.00
3/31/09B Various Purpose Refunding Bonds - \$10,540,000	5,675,000.00
7/12/11A Park & Library Refunding Bonds- \$17,360,000	15,425,000.00
8/28/12A Various Purpose Refunding Bonds- \$18,090,000	17,715,000.00
TOTAL	39,465,000.00

GENERAL OBLIGATION REVENUE BONDS

\$1,249,137

Washoe County, Nevada General Obligation (Limited Tax)
Sewer Bonds (Lemmon Valley Sewer Bonds)
(Additionally Secured by Pledged Revenues), Series 1997

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
07/01/2013	37,137.01	3.331%	6,670.47	43,807.48	-
01/01/2014	37,755.58	3.331%	6,051.91	43,807.49	-
06/30/2014	-	-	-	-	87,614.97
07/01/2014	38,384.44	3.331%	5,423.04	43,807.48	-
01/01/2015	39,023.79	3.331%	4,783.70	43,807.49	-
06/30/2015	-	-	-	-	87,614.97
07/01/2015	39,673.77	3.331%	4,133.71	43,807.48	-
01/01/2016	40,334.59	3.331%	3,472.90	43,807.49	-
06/30/2016	-	-	-	-	87,614.97
07/01/2016	41,006.41	3.331%	2,801.07	43,807.48	-
01/01/2017	41,689.43	3.331%	2,118.06	43,807.49	-
06/30/2017	-	-	-	-	87,614.97
07/01/2017	42,383.82	3.331%	1,423.67	43,807.49	-
01/01/2018	43,089.77	3.331%	717.71	43,807.48	-
06/30/2018	-	-	-	-	87,614.97
Total	\$400,478.61	-	\$37,596.24	\$438,074.85	-

\$19,384,074.60 (Initial Principal Amount)

Washoe County, Nevada (RSCVA)

General Obligation (Limited Tax) Convention Center CAB's

(Additionally Secured by Pledged Revenues), Series 1999B

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
07/01/2013	2,006,289.00	6.250%	2,583,711.00	4,590,000.00	-
06/30/2014	-	-	-	-	4,590,000.00
07/01/2014	1,858,254.65	6.350%	2,726,745.35	4,585,000.00	-
06/30/2015	-	-	-	-	4,585,000.00
07/01/2015	2,045,359.80	6.440%	3,399,640.20	5,445,000.00	-
06/30/2016	-	-	-	-	5,445,000.00
07/01/2016	1,905,795.20	6.480%	3,534,204.80	5,440,000.00	-
06/30/2017	-	-	-	-	5,440,000.00
07/01/2017	1,778,988.80	6.510%	3,661,011.20	5,440,000.00	-
06/30/2018	-	-	-	-	5,440,000.00
07/01/2018	1,652,240.00	6.560%	3,782,760.00	5,435,000.00	-
06/30/2019	-	-	-	-	5,435,000.00
07/01/2019	1,537,344.10	6.600%	3,897,655.90	5,435,000.00	-
06/30/2020	-	-	-	-	5,435,000.00
07/01/2020	1,430,805.00	6.630%	3,999,195.00	5,430,000.00	-
06/30/2021	-	-	-	-	5,430,000.00
Total	\$14,215,076.55	-	\$27,584,923.45	\$41,800,000.00	-

\$1,675,000

Washoe County, Nevada

Water Pollution Control Revolving Fund Loan (So. Truckee Meadows Sewer Bonds)

Series 2000A

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
07/01/2013	25,337.26	3.700%	7,412.95	32,750.21	-
01/01/2014	25,805.99	3.700%	6,944.21	32,750.20	-
06/30/2014	-	-	-	-	65,500.41
07/01/2014	26,283.41	3.700%	6,466.80	32,750.21	-
01/01/2015	26,769.65	3.700%	5,980.56	32,750.21	-
06/30/2015	-	-	-	-	65,500.42
07/01/2015	27,264.89	3.700%	5,485.32	32,750.21	-
01/01/2016	27,769.29	3.700%	4,980.92	32,750.21	-
06/30/2016	-	-	-	-	65,500.42
07/01/2016	28,283.02	3.700%	4,467.19	32,750.21	-
01/01/2017	28,806.25	3.700%	3,943.95	32,750.20	-
06/30/2017	-	-	-	-	65,500.41
07/01/2017	29,339.17	3.700%	3,411.03	32,750.20	-
01/01/2018	29,881.95	3.700%	2,868.26	32,750.21	-
06/30/2018	-	-	-	-	65,500.42
07/01/2018	30,434.76	3.700%	2,315.44	32,750.20	-
01/01/2019	30,997.80	3.700%	1,752.40	32,750.20	-
06/30/2019	-	-	-	-	65,500.41
07/01/2019	31,571.26	3.700%	1,178.94	32,750.20	-
01/01/2020	32,155.33	3.700%	594.87	32,750.20	-
06/30/2020	-	-	-	-	65,500.41
Total	\$400,700.03	-	\$57,802.85	\$458,502.88	-

\$635,000

Washoe County, Nevada

Water Pollution Control Revolving Fund Loan (Horizon Hills Sewer Bonds)

Series 2000B

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
07/01/2013	5,041.00	3.700%	1,474.77	6,515.77	-
01/01/2014	5,134.00	3.700%	1,381.51	6,515.51	-
06/30/2014	-	-	-	-	13,031.28
07/01/2014	5,229.00	3.700%	1,286.53	6,515.53	-
01/01/2015	5,327.00	3.700%	1,189.79	6,516.79	-
06/30/2015	-	-	-	-	13,032.32
07/01/2015	5,424.00	3.700%	1,091.24	6,515.24	-
01/01/2016	5,524.00	3.700%	990.90	6,514.90	-
06/30/2016	-	-	-	-	13,030.14
07/01/2016	5,626.00	3.700%	888.71	6,514.71	-
01/01/2017	5,731.00	3.700%	784.63	6,515.63	-
06/30/2017	-	-	-	-	13,030.34
07/01/2017	5,837.00	3.700%	678.61	6,515.61	-
01/01/2018	5,945.00	3.700%	570.63	6,515.63	-
06/30/2018	-	-	-	-	13,031.24
07/01/2018	6,055.00	3.700%	460.65	6,515.65	-
01/01/2019	6,167.00	3.700%	348.63	6,515.63	-
06/30/2019	-	-	-	-	13,031.28
07/01/2019	6,281.00	3.700%	234.54	6,515.54	-
01/01/2020	6,397.00	3.700%	118.34	6,515.34	-
06/30/2020	-	-	-	-	13,030.88
Total	\$79,718.00	-	\$11,499.48	\$91,217.48	-

\$21,000,000

Washoe County, Nevada

Water Pollution Control Revolving Fund Loan (STMWRF Sewer Bonds)

Series 2000A

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
07/01/2013	601,968.09	3.125%	181,535.47	783,503.56	-
01/01/2014	611,373.84	3.125%	172,129.72	783,503.56	-
06/30/2014	-	-	-	-	1,567,007.12
07/01/2014	620,926.56	3.125%	162,577.00	783,503.56	-
01/01/2015	630,628.54	3.125%	152,875.03	783,503.57	-
06/30/2015	-	-	-	-	1,567,007.13
07/01/2015	640,482.11	3.125%	143,021.46	783,503.57	-
01/01/2016	650,489.64	3.125%	133,013.92	783,503.56	-
06/30/2016	-	-	-	-	1,567,007.13
07/01/2016	660,653.54	3.125%	122,850.02	783,503.56	-
01/01/2017	670,976.25	3.125%	112,527.31	783,503.56	-
06/30/2017	-	-	-	-	1,567,007.12
07/01/2017	681,460.26	3.125%	102,043.31	783,503.57	-
01/01/2018	692,108.07	3.125%	91,395.49	783,503.56	-
06/30/2018	-	-	-	-	1,567,007.13
07/01/2018	702,922.26	3.125%	80,581.30	783,503.56	-
01/01/2019	713,905.42	3.125%	69,598.14	783,503.56	-
06/30/2019	-	-	-	-	1,567,007.12
07/01/2019	725,060.19	3.125%	58,443.37	783,503.56	-
01/01/2020	736,389.26	3.125%	47,114.30	783,503.56	-
06/30/2020	-	-	-	-	1,567,007.12
07/01/2020	747,895.34	3.125%	35,608.22	783,503.56	-
01/01/2021	759,581.21	3.125%	23,922.36	783,503.57	-
06/30/2021	-	-	-	-	1,567,007.13
07/01/2021	771,449.66	3.125%	12,053.90	783,503.56	-
06/30/2022	-	-	-	-	783,503.56
Total	\$11,618,270.24	-	\$1,701,290.34	\$13,319,560.58	-

\$19,260,000

Washoe County, Nevada

General Obligation (Limited Tax) Office Building Bonds

(Additionally Secured by Pledged Revenues), Series 2002A

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
07/01/2013	-	-	27,120.00	27,120.00	-
01/01/2014	680,000.00	3.800%	27,120.00	707,120.00	-
06/30/2014	-	-	-	-	734,240.00
07/01/2014	-	-	14,200.00	14,200.00	-
01/01/2015	710,000.00	4.000%	14,200.00	724,200.00	-
06/30/2015	-	-	-	-	738,400.00
Total	\$1,390,000.00	-	\$82,640.00	\$1,472,640.00	-

\$3,280,000

Washoe County, Nevada

General Obligation (Limited Tax) Library Building Bonds
(Additionally Secured by Pledged Revenues), Series 2004

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
09/01/2013	-	-	22,050.00	22,050.00	-
03/01/2014	175,000.00	4.250%	22,050.00	197,050.00	-
06/30/2014	-	-	-	-	219,100.00
09/01/2014	-	-	18,331.25	18,331.25	-
03/01/2015	180,000.00	3.500%	18,331.25	198,331.25	-
06/30/2015	-	-	-	-	216,662.50
09/01/2015	-	-	15,181.25	15,181.25	-
03/01/2016	185,000.00	3.650%	15,181.25	200,181.25	-
06/30/2016	-	-	-	-	215,362.50
09/01/2016	-	-	11,805.00	11,805.00	-
03/01/2017	195,000.00	3.800%	11,805.00	206,805.00	-
06/30/2017	-	-	-	-	218,610.00
09/01/2017	-	-	8,100.00	8,100.00	-
03/01/2018	200,000.00	3.900%	8,100.00	208,100.00	-
06/30/2018	-	-	-	-	216,200.00
09/01/2018	-	-	4,200.00	4,200.00	-
03/01/2019	210,000.00	4.000%	4,200.00	214,200.00	-
06/30/2019	-	-	-	-	218,400.00
Total	\$1,145,000.00	-	\$159,335.00	\$1,304,335.00	-

\$3,000,000

Washoe County, Nevada

State Revolving Fund Loan (Cold Springs Sewer Bonds)

Series 2004

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
07/01/2013	76,188.72	3.213%	31,989.54	108,178.26	-
01/01/2014	77,412.50	3.213%	30,765.76	108,178.26	-
06/30/2014	-	-	-	-	216,356.51
07/01/2014	78,655.94	3.213%	29,522.32	108,178.26	-
01/01/2015	79,919.35	3.213%	28,258.91	108,178.26	-
06/30/2015	-	-	-	-	216,356.51
07/01/2015	81,203.05	3.213%	26,975.20	108,178.25	-
01/01/2016	82,507.37	3.213%	25,670.88	108,178.25	-
06/30/2016	-	-	-	-	216,356.50
07/01/2016	83,832.65	3.213%	24,345.60	108,178.25	-
01/01/2017	85,179.21	3.213%	22,999.04	108,178.25	-
06/30/2017	-	-	-	-	216,356.50
07/01/2017	86,547.40	3.213%	21,630.85	108,178.25	-
01/01/2018	87,937.57	3.213%	20,240.68	108,178.25	-
06/30/2018	-	-	-	-	216,356.50
07/01/2018	89,350.07	3.213%	18,828.18	108,178.25	-
01/01/2019	90,785.25	3.213%	17,393.00	108,178.25	-
06/30/2019	-	-	-	-	216,356.50
07/01/2019	92,243.49	3.213%	15,934.76	108,178.25	-
01/01/2020	93,725.15	3.213%	14,453.10	108,178.25	-
06/30/2020	-	-	-	-	216,356.50
07/01/2020	95,230.61	3.213%	12,947.64	108,178.25	-
01/01/2021	96,760.25	3.213%	11,418.00	108,178.25	-
06/30/2021	-	-	-	-	216,356.50
07/01/2021	98,314.47	3.213%	9,863.79	108,178.26	-
01/01/2022	99,893.64	3.213%	8,284.61	108,178.25	-
06/30/2022	-	-	-	-	216,356.51
07/01/2022	101,498.18	3.213%	6,680.07	108,178.25	-
01/01/2023	103,128.50	3.213%	5,049.75	108,178.25	-
06/30/2023	-	-	-	-	216,356.50
07/01/2023	104,785.00	3.213%	3,393.25	108,178.25	-
01/01/2024	106,468.11	3.213%	1,710.14	108,178.25	-
06/30/2024	-	-	-	-	216,356.51
Total	\$1,991,566.48	-	\$388,355.07	\$2,379,921.55	-

\$11,900,000

Washoe County, Nevada

General Obligation (Limited Tax) Building and Parking Garage Bonds
(Additionally Secured by Pledged Revenues), Series 2004

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
07/01/2013	-	-	60,584.38	60,584.38	-
01/01/2014	550,000.00	5.000%	60,584.38	610,584.38	-
06/30/2014	-	-	-	-	671,168.76
07/01/2014	-	-	46,834.38	46,834.38	-
01/01/2015	570,000.00	3.750%	46,834.38	616,834.38	-
06/30/2015	-	-	-	-	663,668.76
07/01/2015	-	-	36,146.88	36,146.88	-
01/01/2016	590,000.00	3.875%	36,146.88	626,146.88	-
06/30/2016	-	-	-	-	662,293.76
07/01/2016	-	-	24,715.63	24,715.63	-
01/01/2017	615,000.00	3.875%	24,715.63	639,715.63	-
06/30/2017	-	-	-	-	664,431.26
07/01/2017	-	-	12,800.00	12,800.00	-
01/01/2018	640,000.00	4.000%	12,800.00	652,800.00	-
06/30/2018	-	-	-	-	665,600.00
Total	\$2,965,000.00	-	\$362,162.54	\$3,327,162.54	-

\$14,463,000

Washoe County, Nevada

State Revolving Fund Loan (Longley Lane Water Bonds)

Series 2005

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
07/01/2013	360,538.00	2.810%	143,399.00	503,937.00	-
01/01/2014	365,604.00	2.810%	138,333.00	503,937.00	-
06/30/2014	-	-	-	-	1,007,874.00
07/01/2014	370,741.00	2.810%	133,196.00	503,937.00	-
01/01/2015	375,950.00	2.810%	127,988.00	503,938.00	-
06/30/2015	-	-	-	-	1,007,875.00
07/01/2015	381,232.00	2.810%	122,706.00	503,938.00	-
01/01/2016	386,588.00	2.810%	117,349.00	503,937.00	-
06/30/2016	-	-	-	-	1,007,875.00
07/01/2016	392,020.00	2.810%	111,918.00	503,938.00	-
01/01/2017	397,528.00	2.810%	106,410.00	503,938.00	-
06/30/2017	-	-	-	-	1,007,876.00
07/01/2017	403,113.00	2.810%	100,824.00	503,937.00	-
01/01/2018	408,777.00	2.810%	95,161.00	503,938.00	-
06/30/2018	-	-	-	-	1,007,875.00
07/01/2018	414,520.00	2.810%	89,417.00	503,937.00	-
01/01/2019	420,344.00	2.810%	83,593.00	503,937.00	-
06/30/2019	-	-	-	-	1,007,874.00
07/01/2019	426,250.00	2.810%	77,688.00	503,938.00	-
01/01/2020	432,238.00	2.810%	71,699.00	503,937.00	-
06/30/2020	-	-	-	-	1,007,875.00
07/01/2020	438,311.00	2.810%	65,626.00	503,937.00	-
01/01/2021	444,470.00	2.810%	59,468.00	503,938.00	-
06/30/2021	-	-	-	-	1,007,875.00
07/01/2021	450,714.00	2.810%	53,223.00	503,937.00	-
01/01/2022	457,047.00	2.810%	46,890.00	503,937.00	-
06/30/2022	-	-	-	-	1,007,874.00
07/01/2022	463,469.00	2.810%	40,469.00	503,938.00	-
01/01/2023	469,980.00	2.810%	33,957.00	503,937.00	-
06/30/2023	-	-	-	-	1,007,875.00
07/01/2023	476,583.00	2.810%	27,354.00	503,937.00	-
01/01/2024	483,279.00	2.810%	20,658.00	503,937.00	-
06/30/2024	-	-	-	-	1,007,874.00
07/01/2024	490,070.00	2.810%	13,868.00	503,938.00	-
01/01/2025	496,955.00	2.810%	6,982.00	503,937.00	-
06/30/2025	-	-	-	-	1,007,875.00
Total	\$10,206,321.00	-	\$1,888,176.00	\$12,094,497.00	-

\$65,000,000

Washoe County, Nevada

General Obligation (Limited Tax) Water and Sewer Bonds

(Additionally Secured by Pledged Revenues), Series 2005

Outstanding Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
07/01/2013	-	-	652,500.00	652,500.00	-
01/01/2014	-	-	652,500.00	652,500.00	-
06/30/2014	-	-	-	-	1,305,000.00
07/01/2014	-	-	652,500.00	652,500.00	-
01/01/2015	-	-	652,500.00	652,500.00	-
06/30/2015	-	-	-	-	1,305,000.00
07/01/2015	-	-	652,500.00	652,500.00	-
01/01/2016	-	-	652,500.00	652,500.00	-
06/30/2016	-	-	-	-	1,305,000.00
07/01/2016	-	-	652,500.00	652,500.00	-
01/01/2017	-	-	652,500.00	652,500.00	-
06/30/2017	-	-	-	-	1,305,000.00
07/01/2017	-	-	652,500.00	652,500.00	-
01/01/2018	-	-	652,500.00	652,500.00	-
06/30/2018	-	-	-	-	1,305,000.00
07/01/2018	-	-	652,500.00	652,500.00	-
01/01/2019	-	-	652,500.00	652,500.00	-
06/30/2019	-	-	-	-	1,305,000.00
07/01/2019	-	-	652,500.00	652,500.00	-
01/01/2020	-	-	652,500.00	652,500.00	-
06/30/2020	-	-	-	-	1,305,000.00
07/01/2020	-	-	652,500.00	652,500.00	-
01/01/2021	-	-	652,500.00	652,500.00	-
06/30/2021	-	-	-	-	1,305,000.00
07/01/2021	-	-	652,500.00	652,500.00	-
01/01/2022	-	-	652,500.00	652,500.00	-
06/30/2022	-	-	-	-	1,305,000.00
07/01/2022	-	-	652,500.00	652,500.00	-
01/01/2023	130,000.00	5.000%	652,500.00	782,500.00	-
06/30/2023	-	-	-	-	1,435,000.00
07/01/2023	-	-	649,250.00	649,250.00	-
01/01/2024	115,000.00	5.000%	649,250.00	764,250.00	-
06/30/2024	-	-	-	-	1,413,500.00
07/01/2024	-	-	646,375.00	646,375.00	-
01/01/2025	340,000.00	5.000%	646,375.00	986,375.00	-
06/30/2025	-	-	-	-	1,632,750.00
07/01/2025	-	-	637,875.00	637,875.00	-
01/01/2026	1,360,000.00	5.000%	637,875.00	1,997,875.00	-
06/30/2026	-	-	-	-	2,635,750.00
07/01/2026	-	-	603,875.00	603,875.00	-
01/01/2027	2,000,000.00	5.000%	603,875.00	2,603,875.00	-
06/30/2027	-	-	-	-	3,207,750.00
07/01/2027	-	-	553,875.00	553,875.00	-

\$65,000,000

Washoe County, Nevada

General Obligation (Limited Tax) Water and Sewer Bonds

(Additionally Secured by Pledged Revenues), Series 2005

Outstanding Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
01/01/2028	2,320,000.00	5.000%	553,875.00	2,873,875.00	-
06/30/2028	-	-	-	-	3,427,750.00
07/01/2028	-	-	495,875.00	495,875.00	-
01/01/2029	2,435,000.00	5.000%	495,875.00	2,930,875.00	-
06/30/2029	-	-	-	-	3,426,750.00
07/01/2029	-	-	435,000.00	435,000.00	-
01/01/2030	2,560,000.00	5.000%	435,000.00	2,995,000.00	-
06/30/2030	-	-	-	-	3,430,000.00
07/01/2030	-	-	371,000.00	371,000.00	-
01/01/2031	2,685,000.00	5.000%	371,000.00	3,056,000.00	-
06/30/2031	-	-	-	-	3,427,000.00
07/01/2031	-	-	303,875.00	303,875.00	-
01/01/2032	2,820,000.00	5.000%	303,875.00	3,123,875.00	-
06/30/2032	-	-	-	-	3,427,750.00
07/01/2032	-	-	233,375.00	233,375.00	-
01/01/2033	2,960,000.00	5.000%	233,375.00	3,193,375.00	-
06/30/2033	-	-	-	-	3,426,750.00
07/01/2033	-	-	159,375.00	159,375.00	-
01/01/2034	3,110,000.00	5.000%	159,375.00	3,269,375.00	-
06/30/2034	-	-	-	-	3,428,750.00
07/01/2034	-	-	81,625.00	81,625.00	-
01/01/2035	3,265,000.00	5.000%	81,625.00	3,346,625.00	-
06/30/2035	-	-	-	-	3,428,250.00
Total	\$26,100,000.00	-	\$23,392,750.00	\$49,492,750.00	-

\$12,500,000

Washoe County, Nevada

General Obligation (Limited Tax) Public Safety Bonds

(Additionally Secured by Pledged Revenues), Series 2006

Outstanding Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
09/01/2013	-	-	236,603.13	236,603.13	-
03/01/2014	285,000.00	4.500%	236,603.13	521,603.13	-
06/30/2014	-	-	-	-	758,206.26
09/01/2014	-	-	230,190.63	230,190.63	-
03/01/2015	295,000.00	4.500%	230,190.63	525,190.63	-
06/30/2015	-	-	-	-	755,381.26
09/01/2015	-	-	223,553.13	223,553.13	-
03/01/2016	310,000.00	4.000%	223,553.13	533,553.13	-
06/30/2016	-	-	-	-	757,106.26
09/01/2016	-	-	217,353.13	217,353.13	-
03/01/2017	320,000.00	4.000%	217,353.13	537,353.13	-
06/30/2017	-	-	-	-	754,706.26
09/01/2017	-	-	210,953.13	210,953.13	-
03/01/2018	335,000.00	4.125%	210,953.13	545,953.13	-
06/30/2018	-	-	-	-	756,906.26
09/01/2018	-	-	204,043.75	204,043.75	-
03/01/2019	350,000.00	4.200%	204,043.75	554,043.75	-
06/30/2019	-	-	-	-	758,087.50
09/01/2019	-	-	196,693.75	196,693.75	-
03/01/2020	360,000.00	4.250%	196,693.75	556,693.75	-
06/30/2020	-	-	-	-	753,387.50
09/01/2020	-	-	189,043.75	189,043.75	-
03/01/2021	380,000.00	4.250%	189,043.75	569,043.75	-
06/30/2021	-	-	-	-	758,087.50
09/01/2021	-	-	180,968.75	180,968.75	-
03/01/2022	395,000.00	4.250%	180,968.75	575,968.75	-
06/30/2022	-	-	-	-	756,937.50
09/01/2022	-	-	172,575.00	172,575.00	-
03/01/2023	410,000.00	4.300%	172,575.00	582,575.00	-
06/30/2023	-	-	-	-	755,150.00
09/01/2023	-	-	163,760.00	163,760.00	-
03/01/2024	430,000.00	4.300%	163,760.00	593,760.00	-
06/30/2024	-	-	-	-	757,520.00
09/01/2024	-	-	154,515.00	154,515.00	-
03/01/2025	450,000.00	4.300%	154,515.00	604,515.00	-
06/30/2025	-	-	-	-	759,030.00
09/01/2025	-	-	144,840.00	144,840.00	-
03/01/2026	470,000.00	4.400%	144,840.00	614,840.00	-
06/30/2026	-	-	-	-	759,680.00
09/01/2026	-	-	134,500.00	134,500.00	-
03/01/2027	490,000.00	4.400%	134,500.00	624,500.00	-
06/30/2027	-	-	-	-	759,000.00

\$12,500,000

Washoe County, Nevada

General Obligation (Limited Tax) Public Safety Bonds

(Additionally Secured by Pledged Revenues), Series 2006

Outstanding Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
09/01/2027	-	-	123,720.00	123,720.00	-
03/01/2028	510,000.00	4.400%	123,720.00	633,720.00	-
06/30/2028	-	-	-	-	757,440.00
09/01/2028	-	-	112,500.00	112,500.00	-
03/01/2029	535,000.00	4.500%	112,500.00	647,500.00	-
06/30/2029	-	-	-	-	760,000.00
09/01/2029	-	-	100,462.50	100,462.50	-
03/01/2030	555,000.00	4.500%	100,462.50	655,462.50	-
06/30/2030	-	-	-	-	755,925.00
09/01/2030	-	-	87,975.00	87,975.00	-
03/01/2031	580,000.00	4.500%	87,975.00	667,975.00	-
06/30/2031	-	-	-	-	755,950.00
09/01/2031	-	-	74,925.00	74,925.00	-
03/01/2032	610,000.00	4.500%	74,925.00	684,925.00	-
06/30/2032	-	-	-	-	759,850.00
09/01/2032	-	-	61,200.00	61,200.00	-
03/01/2033	635,000.00	4.500%	61,200.00	696,200.00	-
06/30/2033	-	-	-	-	757,400.00
09/01/2033	-	-	46,912.50	46,912.50	-
03/01/2034	665,000.00	4.500%	46,912.50	711,912.50	-
06/30/2034	-	-	-	-	758,825.00
09/01/2034	-	-	31,950.00	31,950.00	-
03/01/2035	695,000.00	4.500%	31,950.00	726,950.00	-
06/30/2035	-	-	-	-	758,900.00
09/01/2035	-	-	16,312.50	16,312.50	-
03/01/2036	725,000.00	4.500%	16,312.50	741,312.50	-
06/30/2036	-	-	-	-	757,625.00
Total	\$10,790,000.00	-	\$6,631,101.30	\$17,421,101.30	-

\$21,000,000

Washoe County, Nevada

General Obligation (Limited Tax) Flood Control Bonds

(Additionally Secured by Pledged Revenues), Series 2006

Outstanding Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
12/01/2013	474,008.00	2.527%	234,487.43	708,495.43	-
06/01/2014	-	-	228,498.34	228,498.34	-
06/30/2014	-	-	-	-	936,993.77
12/01/2014	495,546.00	2.527%	228,498.34	724,044.34	-
06/01/2015	-	-	222,237.12	222,237.12	-
06/30/2015	-	-	-	-	946,281.46
12/01/2015	518,063.00	2.527%	222,237.12	740,300.12	-
06/01/2016	-	-	215,691.39	215,691.39	-
06/30/2016	-	-	-	-	955,991.51
12/01/2016	541,604.00	2.527%	215,691.39	757,295.39	-
06/01/2017	-	-	208,848.22	208,848.22	-
06/30/2017	-	-	-	-	966,143.61
12/01/2017	566,216.00	2.527%	208,848.22	775,064.22	-
06/01/2018	-	-	201,694.08	201,694.08	-
06/30/2018	-	-	-	-	976,758.30
12/01/2018	591,946.00	2.527%	201,694.08	793,640.08	-
06/01/2019	-	-	194,214.85	194,214.85	-
06/30/2019	-	-	-	-	987,854.93
12/01/2019	618,847.00	2.527%	194,214.85	813,061.85	-
06/01/2020	-	-	186,395.71	186,395.71	-
06/30/2020	-	-	-	-	999,457.56
12/01/2020	646,970.00	2.527%	186,395.71	833,365.71	-
06/01/2021	-	-	178,221.25	178,221.25	-
06/30/2021	-	-	-	-	1,011,586.96
12/01/2021	676,372.00	2.527%	178,221.25	854,593.25	-
06/01/2022	-	-	169,675.29	169,675.29	-
06/30/2022	-	-	-	-	1,024,268.54
12/01/2022	707,111.00	2.527%	169,675.29	876,786.29	-
06/01/2023	-	-	160,740.94	160,740.94	-
06/30/2023	-	-	-	-	1,037,527.23
12/01/2023	739,248.00	2.527%	160,740.94	899,988.94	-
06/01/2024	-	-	151,400.54	151,400.54	-
06/30/2024	-	-	-	-	1,051,389.48
12/01/2024	772,846.00	2.527%	151,400.54	924,246.54	-
06/01/2025	-	-	141,635.63	141,635.63	-
06/30/2025	-	-	-	-	1,065,882.17
12/01/2025	807,972.00	2.527%	141,635.63	949,607.63	-
06/01/2026	-	-	131,426.91	131,426.91	-
06/30/2026	-	-	-	-	1,081,034.54
12/01/2026	844,696.00	2.527%	131,426.91	976,122.91	-
06/01/2027	-	-	120,754.17	120,754.17	-
06/30/2027	-	-	-	-	1,096,877.08
12/01/2027	883,089.00	2.527%	120,754.17	1,003,843.17	-

\$21,000,000

Washoe County, Nevada

General Obligation (Limited Tax) Flood Control Bonds

(Additionally Secured by Pledged Revenues), Series 2006

Outstanding Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2028	-	-	109,596.34	109,596.34	-
06/30/2028	-	-	-	-	1,113,439.51
12/01/2028	923,228.00	2.527%	109,596.34	1,032,824.34	-
06/01/2029	-	-	97,931.36	97,931.36	-
06/30/2029	-	-	-	-	1,130,755.70
12/01/2029	965,193.00	2.527%	97,931.36	1,063,124.36	-
06/01/2030	-	-	85,736.14	85,736.14	-
06/30/2030	-	-	-	-	1,148,860.50
12/01/2030	1,009,067.00	2.527%	85,736.14	1,094,803.14	-
06/01/2031	-	-	72,986.58	72,986.58	-
06/30/2031	-	-	-	-	1,167,789.72
12/01/2031	1,054,936.00	2.527%	72,986.58	1,127,922.58	-
06/01/2032	-	-	59,657.47	59,657.47	-
06/30/2032	-	-	-	-	1,187,580.05
12/01/2032	1,102,892.00	2.527%	59,657.47	1,162,549.47	-
06/01/2033	-	-	45,722.43	45,722.43	-
06/30/2033	-	-	-	-	1,208,271.90
12/01/2033	1,153,027.00	2.527%	45,722.43	1,198,749.43	-
06/01/2034	-	-	31,153.93	31,153.93	-
06/30/2034	-	-	-	-	1,229,903.36
12/01/2034	1,205,443.00	2.527%	31,153.93	1,236,596.93	-
06/01/2035	-	-	15,923.16	15,923.16	-
06/30/2035	-	-	-	-	1,252,520.09
12/01/2035	1,260,242.00	2.527%	15,923.16	1,276,165.16	-
06/30/2036	-	-	-	-	1,276,165.16
Total	\$18,558,562.00	-	\$6,294,771.13	\$24,853,333.13	-

\$6,500,000

Washoe County, Nevada

State Revolving Fund Loan (Spanish Springs Sewer Bonds)

Series 2005A

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
07/01/2013	151,434.00	2.931%	72,870.00	224,304.00	-
01/01/2014	153,653.00	2.931%	70,651.00	224,304.00	-
06/30/2014	-	-	-	-	448,608.00
07/01/2014	155,905.00	2.931%	68,399.00	224,304.00	-
01/01/2015	158,190.00	2.931%	66,114.00	224,304.00	-
06/30/2015	-	-	-	-	448,608.00
07/01/2015	160,509.00	2.931%	63,795.00	224,304.00	-
01/01/2016	162,861.00	2.931%	61,443.00	224,304.00	-
06/30/2016	-	-	-	-	448,608.00
07/01/2016	165,248.00	2.931%	59,056.00	224,304.00	-
01/01/2017	167,670.00	2.931%	56,634.00	224,304.00	-
06/30/2017	-	-	-	-	448,608.00
07/01/2017	170,128.00	2.931%	54,176.00	224,304.00	-
01/01/2018	172,621.00	2.931%	51,682.00	224,303.00	-
06/30/2018	-	-	-	-	448,607.00
07/01/2018	175,151.00	2.931%	49,153.00	224,304.00	-
01/01/2019	177,718.00	2.931%	46,586.00	224,304.00	-
06/30/2019	-	-	-	-	448,608.00
07/01/2019	180,323.00	2.931%	43,981.00	224,304.00	-
01/01/2020	182,966.00	2.931%	41,338.00	224,304.00	-
06/30/2020	-	-	-	-	448,608.00
07/01/2020	185,648.00	2.931%	38,656.00	224,304.00	-
01/01/2021	188,369.00	2.931%	35,935.00	224,304.00	-
06/30/2021	-	-	-	-	448,608.00
07/01/2021	191,129.00	2.931%	33,175.00	224,304.00	-
01/01/2022	193,931.00	2.931%	30,373.00	224,304.00	-
06/30/2022	-	-	-	-	448,608.00
07/01/2022	196,773.00	2.931%	27,531.00	224,304.00	-
01/01/2023	199,657.00	2.931%	24,647.00	224,304.00	-
06/30/2023	-	-	-	-	448,608.00
07/01/2023	202,583.00	2.931%	21,720.00	224,303.00	-
01/01/2024	205,552.00	2.931%	18,752.00	224,304.00	-
06/30/2024	-	-	-	-	448,607.00
07/01/2024	208,566.00	2.931%	15,739.00	224,305.00	-
01/01/2025	211,622.00	2.931%	12,682.00	224,304.00	-
06/30/2025	-	-	-	-	448,609.00
07/01/2025	214,724.00	2.931%	9,580.00	224,304.00	-
01/01/2026	217,871.00	2.931%	6,433.00	224,304.00	-
06/30/2026	-	-	-	-	448,608.00
07/01/2026	221,064.00	2.931%	3,240.00	224,304.00	-
06/30/2027	-	-	-	-	224,304.00
Total	\$4,971,866.00	-	\$1,084,341.00	\$6,056,207.00	-

\$25,305,000

Washoe County, Nevada

General Obligation (Limited Tax) Park Bonds

(Additionally Secured by Pledged Revs), Series 2006

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
09/01/2013	-	-	76,584.38	76,584.38	-
03/01/2014	-	-	76,584.38	76,584.38	153,168.76
09/01/2014	-	-	76,584.38	76,584.38	-
03/01/2015	-	-	76,584.38	76,584.38	153,168.76
09/01/2015	-	-	76,584.38	76,584.38	-
03/01/2016	-	-	76,584.38	76,584.38	153,168.76
09/01/2016	-	-	76,584.38	76,584.38	-
03/01/2017	-	-	76,584.38	76,584.38	153,168.76
09/01/2017	-	-	76,584.38	76,584.38	-
03/01/2018	-	-	76,584.38	76,584.38	153,168.76
09/01/2018	-	-	76,584.38	76,584.38	-
03/01/2019	-	-	76,584.38	76,584.38	153,168.76
09/01/2019	-	-	76,584.38	76,584.38	-
03/01/2020	-	-	76,584.38	76,584.38	153,168.76
09/01/2020	-	-	76,584.38	76,584.38	-
03/01/2021	-	-	76,584.38	76,584.38	153,168.76
09/01/2021	-	-	76,584.38	76,584.38	-
03/01/2022	-	-	76,584.38	76,584.38	153,168.76
09/01/2022	-	-	76,584.38	76,584.38	-
03/01/2023	-	-	76,584.38	76,584.38	153,168.76
09/01/2023	-	-	76,584.38	76,584.38	-
03/01/2024	-	-	76,584.38	76,584.38	153,168.76
09/01/2024	-	-	76,584.38	76,584.38	-
03/01/2025	-	-	76,584.38	76,584.38	153,168.76
09/01/2025	-	-	76,584.38	76,584.38	-
03/01/2026	-	-	76,584.38	76,584.38	153,168.76
09/01/2026	-	-	76,584.38	76,584.38	-
03/01/2027	1,010,000.00	4.250%	76,584.38	1,086,584.38	1,163,168.76
09/01/2027	-	-	55,121.88	55,121.88	-
03/01/2028	1,055,000.00	4.250%	55,121.88	1,110,121.88	1,165,243.76
09/01/2028	-	-	32,703.13	32,703.13	-
03/01/2029	1,100,000.00	4.375%	32,703.13	1,132,703.13	1,165,406.26
09/01/2029	-	-	8,640.63	8,640.63	-
03/01/2030	395,000.00	4.375%	8,640.63	403,640.63	412,281.26
Total	\$3,560,000.00	-	\$2,337,293.92	\$5,897,293.92	-

\$4,600,000

Washoe County, Nevada

General Obligation (Limited Tax) Storm Sewer Bonds

(Additionally Secured by Pledged Revenues), Series 2006

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
07/01/2013	99,825.00	-	72,050.00	171,875.00	-
01/01/2014	101,933.00	4.224%	69,942.00	171,875.00	-
06/30/2014	-	-	-	-	343,750.00
07/01/2014	104,086.00	-	67,790.00	171,876.00	-
01/01/2015	106,284.00	4.224%	65,591.00	171,875.00	-
06/30/2015	-	-	-	-	343,751.00
07/01/2015	108,529.00	-	63,347.00	171,876.00	-
01/01/2016	110,820.00	4.224%	61,055.00	171,875.00	-
06/30/2016	-	-	-	-	343,751.00
07/01/2016	113,161.00	-	58,715.00	171,876.00	-
01/01/2017	115,551.00	4.224%	56,325.00	171,876.00	-
06/30/2017	-	-	-	-	343,752.00
07/01/2017	117,991.00	-	53,885.00	171,876.00	-
01/01/2018	120,482.00	4.224%	51,393.00	171,875.00	-
06/30/2018	-	-	-	-	343,751.00
07/01/2018	123,027.00	-	48,849.00	171,876.00	-
01/01/2019	125,625.00	4.224%	46,251.00	171,876.00	-
06/30/2019	-	-	-	-	343,752.00
07/01/2019	128,278.00	-	43,598.00	171,876.00	-
01/01/2020	130,987.00	4.224%	40,889.00	171,876.00	-
06/30/2020	-	-	-	-	343,752.00
07/01/2020	133,753.00	-	38,123.00	171,876.00	-
01/01/2021	136,578.00	4.224%	35,298.00	171,876.00	-
06/30/2021	-	-	-	-	343,752.00
07/01/2021	139,462.00	-	32,414.00	171,876.00	-
01/01/2022	142,407.00	4.224%	29,469.00	171,876.00	-
06/30/2022	-	-	-	-	343,752.00
07/01/2022	145,414.00	-	26,461.00	171,875.00	-
01/01/2023	148,485.00	4.224%	23,390.00	171,875.00	-
06/30/2023	-	-	-	-	343,750.00
07/01/2023	151,621.00	-	20,255.00	171,876.00	-
01/01/2024	154,823.00	4.224%	17,053.00	171,876.00	-
06/30/2024	-	-	-	-	343,752.00
07/01/2024	158,092.00	-	13,783.00	171,875.00	-
01/01/2025	161,431.00	4.224%	10,445.00	171,876.00	-
06/30/2025	-	-	-	-	343,751.00
07/01/2025	164,840.00	-	7,036.00	171,876.00	-
01/01/2026	168,321.00	4.224%	3,554.00	171,875.00	-
06/30/2026	-	-	-	-	343,751.00
Total	\$3,411,806.00	-	\$1,056,961.00	\$4,468,767.00	-

\$12,565,000

Washoe County, Nevada

General Obligation (Limited Tax) Building Refunding Bonds

(Additionally Secured by Pledged Revenues), Series 2011B

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
11/01/2013	645,000.00	4.180%	249,650.50	894,650.50	-
05/01/2014	-	-	236,170.00	236,170.00	-
06/30/2014	-	-	-	-	1,130,820.50
11/01/2014	670,000.00	4.180%	236,170.00	906,170.00	-
05/01/2015	-	-	222,167.00	222,167.00	-
06/30/2015	-	-	-	-	1,128,337.00
11/01/2015	705,000.00	4.180%	222,167.00	927,167.00	-
05/01/2016	-	-	207,432.50	207,432.50	-
06/30/2016	-	-	-	-	1,134,599.50
11/01/2016	730,000.00	4.180%	207,432.50	937,432.50	-
05/01/2017	-	-	192,175.50	192,175.50	-
06/30/2017	-	-	-	-	1,129,608.00
11/01/2017	760,000.00	4.180%	192,175.50	952,175.50	-
05/01/2018	-	-	176,291.50	176,291.50	-
06/30/2018	-	-	-	-	1,128,467.00
11/01/2018	790,000.00	4.180%	176,291.50	966,291.50	-
05/01/2019	-	-	159,780.50	159,780.50	-
06/30/2019	-	-	-	-	1,126,072.00
11/01/2019	825,000.00	4.180%	159,780.50	984,780.50	-
05/01/2020	-	-	142,538.00	142,538.00	-
06/30/2020	-	-	-	-	1,127,318.50
11/01/2020	860,000.00	4.180%	142,538.00	1,002,538.00	-
05/01/2021	-	-	124,564.00	124,564.00	-
06/30/2021	-	-	-	-	1,127,102.00
11/01/2021	895,000.00	4.180%	124,564.00	1,019,564.00	-
05/01/2022	-	-	105,858.50	105,858.50	-
06/30/2022	-	-	-	-	1,125,422.50
11/01/2022	930,000.00	4.180%	105,858.50	1,035,858.50	-
05/01/2023	-	-	86,421.50	86,421.50	-
06/30/2023	-	-	-	-	1,122,280.00
11/01/2023	970,000.00	4.180%	86,421.50	1,056,421.50	-
05/01/2024	-	-	66,148.50	66,148.50	-
06/30/2024	-	-	-	-	1,122,570.00
11/01/2024	1,015,000.00	4.180%	66,148.50	1,081,148.50	-
05/01/2025	-	-	44,935.00	44,935.00	-
06/30/2025	-	-	-	-	1,126,083.50
11/01/2025	1,055,000.00	4.180%	44,935.00	1,099,935.00	-
05/01/2026	-	-	22,885.50	22,885.50	-
06/30/2026	-	-	-	-	1,122,820.50
11/01/2026	1,095,000.00	4.180%	22,885.50	1,117,885.50	-
06/30/2027	-	-	-	-	1,117,885.50
Total	\$11,945,000.00	-	\$3,824,386.50	\$15,769,386.50	-

\$88,680,000

Washoe County, Nevada (RSCVA)

General Obligation (Limited Tax) Refunding Bonds

(Additionally Secured with Pledged Revenues), Series 2011

Outstanding Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
07/01/2013	755,000.00	2.000%	2,127,321.88	2,882,321.88	-
01/01/2014	-	-	2,119,771.88	2,119,771.88	-
06/30/2014	-	-	-	-	5,002,093.76
07/01/2014	775,000.00	2.000%	2,119,771.88	2,894,771.88	-
01/01/2015	-	-	2,112,021.88	2,112,021.88	-
06/30/2015	-	-	-	-	5,006,793.76
07/01/2015	-	-	2,112,021.88	2,112,021.88	-
01/01/2016	-	-	2,112,021.88	2,112,021.88	-
06/30/2016	-	-	-	-	4,224,043.76
07/01/2016	-	-	2,112,021.88	2,112,021.88	-
01/01/2017	-	-	2,112,021.88	2,112,021.88	-
06/30/2017	-	-	-	-	4,224,043.76
07/01/2017	-	-	2,112,021.88	2,112,021.88	-
01/01/2018	-	-	2,112,021.88	2,112,021.88	-
06/30/2018	-	-	-	-	4,224,043.76
07/01/2018	-	-	2,112,021.88	2,112,021.88	-
01/01/2019	-	-	2,112,021.88	2,112,021.88	-
06/30/2019	-	-	-	-	4,224,043.76
07/01/2019	-	-	2,112,021.88	2,112,021.88	-
01/01/2020	-	-	2,112,021.88	2,112,021.88	-
06/30/2020	-	-	-	-	4,224,043.76
07/01/2020	-	-	2,112,021.88	2,112,021.88	-
01/01/2021	-	-	2,112,021.88	2,112,021.88	-
06/30/2021	-	-	-	-	4,224,043.76
07/01/2021	5,495,000.00	4.563%	2,112,021.88	7,607,021.88	-
01/01/2022	-	-	1,986,646.88	1,986,646.88	-
06/30/2022	-	-	-	-	9,593,668.76
07/01/2022	5,765,000.00	5.000%	1,986,646.88	7,751,646.88	-
01/01/2023	-	-	1,842,521.88	1,842,521.88	-
06/30/2023	-	-	-	-	9,594,168.76
07/01/2023	6,060,000.00	5.000%	1,842,521.88	7,902,521.88	-
01/01/2024	-	-	1,691,021.88	1,691,021.88	-
06/30/2024	-	-	-	-	9,593,543.76
07/01/2024	6,360,000.00	4.693%	1,691,021.88	8,051,021.88	-
01/01/2025	-	-	1,541,771.88	1,541,771.88	-
06/30/2025	-	-	-	-	9,592,793.76
07/01/2025	6,665,000.00	4.705%	1,541,771.88	8,206,771.88	-
01/01/2026	-	-	1,384,990.63	1,384,990.63	-
06/30/2026	-	-	-	-	9,591,762.51
07/01/2026	6,995,000.00	4.913%	1,384,990.63	8,379,990.63	-
01/01/2027	-	-	1,213,156.25	1,213,156.25	-
06/30/2027	-	-	-	-	9,593,146.88
07/01/2027	7,330,000.00	4.375%	1,213,156.25	8,543,156.25	-

\$88,680,000

Washoe County, Nevada (RSCVA)
General Obligation (Limited Tax) Refunding Bonds
(Additionally Secured with Pledged Revenues), Series 2011

Outstanding Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
01/01/2028	-	-	1,052,812.50	1,052,812.50	-
06/30/2028	-	-	-	-	9,595,968.75
07/01/2028	7,680,000.00	5.000%	1,052,812.50	8,732,812.50	-
01/01/2029	-	-	860,812.50	860,812.50	-
06/30/2029	-	-	-	-	9,593,625.00
07/01/2029	8,065,000.00	4.772%	860,812.50	8,925,812.50	-
01/01/2030	-	-	668,375.00	668,375.00	-
06/30/2030	-	-	-	-	9,594,187.50
07/01/2030	8,470,000.00	5.000%	668,375.00	9,138,375.00	-
01/01/2031	-	-	456,625.00	456,625.00	-
06/30/2031	-	-	-	-	9,595,000.00
07/01/2031	8,905,000.00	5.000%	456,625.00	9,361,625.00	-
01/01/2032	-	-	234,000.00	234,000.00	-
06/30/2032	-	-	-	-	9,595,625.00
07/01/2032	9,360,000.00	5.000%	234,000.00	9,594,000.00	-
06/30/2033	-	-	-	-	9,594,000.00
Total	\$88,680,000.00	-	\$61,800,640.76	\$150,480,640.76	-

\$27,580,000

Washoe County, Nevada

General Obligation (Limited Tax) Refunding Bonds

(Additionally Secured by Pledged Revenues), Series 2012B

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
09/01/2013	-	-	325,112.50	325,112.50	-
03/01/2014	-	-	325,112.50	325,112.50	-
06/30/2014	-	-	-	-	650,225.00
09/01/2014	-	-	325,112.50	325,112.50	-
03/01/2015	-	-	325,112.50	325,112.50	-
06/30/2015	-	-	-	-	650,225.00
09/01/2015	-	-	325,112.50	325,112.50	-
03/01/2016	1,655,000.00	1.000%	325,112.50	1,980,112.50	-
06/30/2016	-	-	-	-	2,305,225.00
09/01/2016	-	-	316,837.50	316,837.50	-
03/01/2017	1,680,000.00	1.250%	316,837.50	1,996,837.50	-
06/30/2017	-	-	-	-	2,313,675.00
09/01/2017	-	-	306,337.50	306,337.50	-
03/01/2018	1,695,000.00	1.500%	306,337.50	2,001,337.50	-
06/30/2018	-	-	-	-	2,307,675.00
09/01/2018	-	-	293,625.00	293,625.00	-
03/01/2019	2,395,000.00	2.000%	293,625.00	2,688,625.00	-
06/30/2019	-	-	-	-	2,982,250.00
09/01/2019	-	-	269,675.00	269,675.00	-
03/01/2020	2,660,000.00	2.000%	269,675.00	2,929,675.00	-
06/30/2020	-	-	-	-	3,199,350.00
09/01/2020	-	-	243,075.00	243,075.00	-
03/01/2021	2,725,000.00	2.000%	243,075.00	2,968,075.00	-
06/30/2021	-	-	-	-	3,211,150.00
09/01/2021	-	-	215,825.00	215,825.00	-
03/01/2022	2,780,000.00	2.750%	215,825.00	2,995,825.00	-
06/30/2022	-	-	-	-	3,211,650.00
09/01/2022	-	-	177,600.00	177,600.00	-
03/01/2023	2,855,000.00	3.000%	177,600.00	3,032,600.00	-
06/30/2023	-	-	-	-	3,210,200.00
09/01/2023	-	-	134,775.00	134,775.00	-
03/01/2024	2,950,000.00	3.000%	134,775.00	3,084,775.00	-
06/30/2024	-	-	-	-	3,219,550.00
09/01/2024	-	-	90,525.00	90,525.00	-
03/01/2025	3,050,000.00	3.000%	90,525.00	3,140,525.00	-
06/30/2025	-	-	-	-	3,231,050.00
09/01/2025	-	-	44,775.00	44,775.00	-
03/01/2026	1,965,000.00	3.000%	44,775.00	2,009,775.00	-
06/30/2026	-	-	-	-	2,054,550.00
09/01/2026	-	-	15,300.00	15,300.00	-
03/01/2027	1,020,000.00	3.000%	15,300.00	1,035,300.00	-
06/30/2027	-	-	-	-	1,050,600.00
Total	\$27,430,000.00	-	\$6,167,375.00	\$33,597,375.00	-

Washoe County, Nevada
 General Obligation Revenue Bonds

Aggregate Bond Balance

Date	Principal	Interest	Total P+I	Bond Balance
06/30/2013	-	-	-	239,859,364.91
06/30/2014	8,306,437.99	11,594,321.12	19,900,759.11	249,940,755.32
06/30/2015	8,376,104.33	11,522,559.52	19,898,663.85	240,593,880.60
06/30/2016	8,919,634.51	11,987,899.70	20,907,534.21	229,786,000.55
06/30/2017	8,990,360.96	11,928,771.03	20,919,131.99	218,517,288.76
06/30/2018	9,072,846.81	11,850,715.53	20,923,562.34	206,766,931.09
06/30/2019	9,096,188.56	11,755,817.70	20,852,006.26	194,570,256.54
06/30/2020	9,206,055.78	11,652,800.21	20,858,855.99	181,827,451.73
06/30/2021	9,269,371.41	11,534,366.20	20,803,737.61	168,573,354.25
06/30/2022	12,785,719.77	7,184,490.36	19,970,210.13	155,802,352.50
06/30/2023	12,625,515.68	6,698,568.57	19,324,084.25	143,187,893.52
06/30/2024	13,149,942.11	6,177,889.40	19,327,831.51	130,047,339.89
06/30/2025	13,714,582.00	5,646,411.19	19,360,993.19	116,337,946.09
06/30/2026	13,088,728.00	5,102,397.31	18,191,125.31	103,256,813.00
06/30/2027	13,675,760.00	4,536,972.22	18,212,732.22	89,582,117.00
06/30/2028	12,098,089.00	3,961,753.02	16,059,842.02	77,484,028.00
06/30/2029	12,673,228.00	3,403,308.96	16,076,536.96	64,810,800.00
06/30/2030	12,540,193.00	2,801,061.26	15,341,254.26	52,270,607.00
06/30/2031	12,744,067.00	2,201,672.72	14,945,739.72	39,526,540.00
06/30/2032	13,389,936.00	1,580,869.05	14,970,805.05	26,136,604.00
06/30/2033	14,057,892.00	928,529.90	14,986,421.90	12,078,712.00
06/30/2034	4,928,027.00	489,451.36	5,417,478.36	7,150,685.00
06/30/2035	5,165,443.00	274,227.09	5,439,670.09	1,985,242.00
06/30/2036	1,985,242.00	48,548.16	2,033,790.16	-
Total	\$239,859,364.91	\$144,863,401.58	\$384,722,766.49	-

Par Amounts Of Selected Issues

8/13/97 Sewer Bonds SRF (Lemmon Valley) - \$1,249,137	400,478.61
1/13/00B RSCVA Bonds (CABs) - \$19,384,074.60	14,215,076.55
6/30/00A Sewer Bonds SRF (So. Truckee Meadows) - \$1,675,000	400,700.03
6/30/00B Sewer Bonds SRF (Horizon Hills) - \$635,000	79,718.00
2/2/01 Sewer Bonds SRF (STMWRF) - \$21,000,000	11,618,270.24
10/1/02A Office Building Bonds - \$19,260,000	1,390,000.00
3/1/04 Library Building Bonds - \$3,280,000	1,145,000.00
6/1/04 Sewer Bonds SRF (Cold Springs) - \$3,000,000	1,991,566.48
12/8/04 Building & Parking Garage Bonds - \$11,900,000	2,965,000.00
6/17/05 Water Bonds SRF (Longley Lane) - \$14,463,000	10,206,321.00
12/21/05 Water & Sewer Bonds - \$65,000,000	26,100,000.00
4/12/06 Public Safety Bonds - \$12,500,000	10,790,000.00
5/18/06 Flood Control Bonds - \$21,000,000	18,558,562.00
8/25/06 Sewer Bonds SRF (Spanish Springs) - \$6,500,000	4,971,866.00
10/18/06 Park Bonds - \$25,305,000	3,560,000.00
11/1/06 Storm Sewer Bonds - \$4,600,000	3,411,806.00
8/3/11B Building Refunding Bonds - \$12,565,000	11,945,000.00
11/29/11 RSCVA Refunding Bonds - \$88,680,000	88,680,000.00
8/28/12B Refunding Bonds - \$27,580,000	27,430,000.00
TOTAL	239,859,364.91

GENERAL OBLIGATION MEDIUM-TERM BONDS

\$4,645,000

Washoe County, Nevada

General Obligation (Limited Tax) Medium-Term Bonds

Series 2007

Outstanding Debt Service

Date	Principal	Coupon	Interest	Total P+i	Fiscal Total
09/01/2013	-	-	39,525.60	39,525.60	-
03/01/2014	487,000.00	3.830%	39,525.60	526,525.60	566,051.20
09/01/2014	-	-	30,199.55	30,199.55	-
03/01/2015	506,000.00	3.830%	30,199.55	536,199.55	566,399.10
09/01/2015	-	-	20,509.65	20,509.65	-
03/01/2016	525,000.00	3.830%	20,509.65	545,509.65	566,019.30
09/01/2016	-	-	10,455.90	10,455.90	-
03/01/2017	546,000.00	3.830%	10,455.90	556,455.90	566,911.80
Total	\$2,064,000.00	-	\$201,381.40	\$2,265,381.40	-

Washoe County, Nevada
General Obligation Medium-Term Bonds

Aggregate Bond Balance

Date	Principal	Interest	Total P+i	Bond Balance
03/01/2014	487,000.00	79,051.20	566,051.20	1,577,000.00
03/01/2015	506,000.00	60,399.10	566,399.10	1,071,000.00
03/01/2016	525,000.00	41,019.30	566,019.30	546,000.00
03/01/2017	546,000.00	20,911.80	566,911.80	-
Total	\$2,064,000.00	\$201,381.40	\$2,265,381.40	-

Par Amounts Of Selected Issues

3/28/07 Medium-Term Bonds - \$4,645,000	2,064,000.00
TOTAL	2,064,000.00

**TOTAL OUTSTANDING
GENERAL OBLIGATION BONDS**

Washoe County, Nevada
Grand Total General Obligation Bonds

Aggregate Bond Balance

Date	Principal	Interest	Total P+I	Bond Balance
03/01/2014	11,368,437.99	13,172,237.32	24,540,675.31	270,019,926.92
03/01/2015	11,567,104.33	12,976,166.12	24,543,270.45	258,452,822.59
03/01/2016	12,794,634.51	13,311,959.00	26,106,593.51	245,658,188.08
03/01/2017	13,026,360.96	13,105,772.83	26,132,133.79	232,631,827.12
03/01/2018	11,117,846.81	12,862,085.53	23,979,932.34	221,513,980.31
03/01/2019	11,226,188.56	12,683,237.70	23,909,426.26	210,287,791.75
03/01/2020	11,421,055.78	12,492,780.21	23,913,835.99	198,866,735.97
03/01/2021	11,574,371.41	12,283,416.20	23,857,787.61	187,292,364.56
03/01/2022	15,195,719.77	7,838,910.36	23,034,630.13	172,096,644.79
03/01/2023	15,130,515.68	7,254,048.57	22,384,564.25	156,966,129.11
03/01/2024	15,744,942.11	6,642,319.40	22,387,261.51	141,221,187.00
03/01/2025	16,414,582.00	6,016,491.19	22,431,073.19	124,806,605.00
03/01/2026	15,893,728.00	5,374,197.31	21,267,925.31	108,912,877.00
03/01/2027	15,025,760.00	4,706,622.22	19,732,382.22	93,887,117.00
03/01/2028	13,488,089.00	4,090,903.02	17,578,992.02	80,399,028.00
03/01/2029	14,108,228.00	3,490,758.96	17,598,986.96	66,290,800.00
03/01/2030	14,020,193.00	2,845,461.26	16,865,654.26	52,270,607.00
03/01/2031	12,744,067.00	2,201,672.72	14,945,739.72	39,526,540.00
03/01/2032	13,389,936.00	1,580,869.05	14,970,805.05	26,136,604.00
03/01/2033	14,057,892.00	928,529.90	14,986,421.90	12,078,712.00
03/01/2034	4,928,027.00	489,451.36	5,417,478.36	7,150,685.00
03/01/2035	5,165,443.00	274,227.09	5,439,670.09	1,985,242.00
03/01/2036	1,985,242.00	48,548.16	2,033,790.16	-
Total	\$281,388,364.91	\$156,670,665.48	\$438,059,030.39	-

Par Amounts Of Selected Issues

8/5/03A Animal Control Bonds - \$10,750,000	650,000.00
3/31/09B Various Purpose Refunding Bonds - \$10,540,000	5,675,000.00
7/12/11A Park & Library Refunding Bonds - \$17,360,000	15,425,000.00
8/28/12A Various Purpose Refunding Bonds- \$18,090,000	17,715,000.00
8/13/97 Sewer Bonds SRF (Lemmon Valley) - \$1,249,137	400,478.61
1/13/00B RSCVA Bonds (CABs) - \$19,384,074.60	14,215,076.55
6/30/00A Sewer Bonds SRF (So. Truckee Meadows) - \$1,675,000	400,700.03
6/30/00B Sewer Bonds SRF (Horizon Hills) - \$635,000	79,718.00
2/2/01 Sewer Bonds SRF (STMWRF) - \$21,000,000	11,618,270.24
10/1/02A Office Building Bonds - \$19,260,000	1,390,000.00
3/1/04 Library Building Bonds - \$3,280,000	1,145,000.00
6/1/04 Sewer Bonds SRF (Cold Springs) - \$3,000,000	1,991,566.48
12/8/04 Building & Parking Garage Bonds - \$11,900,000	2,965,000.00
6/17/05 Water Bonds SRF (Longley Lane) - \$14,463,000	10,206,321.00
12/21/05 Water & Sewer Bonds - \$65,000,000	26,100,000.00
4/12/06 Public Safety Bonds - \$12,500,000	10,790,000.00
5/18/06 Flood Control Bonds - \$21,000,000	18,558,562.00
8/25/06 Sewer Bonds SRF (Spanish Springs) - \$6,500,000	4,971,866.00
10/18/06 Park Bonds - \$25,305,000	3,560,000.00
11/1/06 Storm Sewer Bonds - \$4,600,000	3,411,806.00
8/3/11B Building Refunding Bonds - \$12,565,000	11,945,000.00
11/29/11 RSCVA Refunding Bonds - \$88,680,000	88,680,000.00
8/28/12B Refunding Bonds - \$27,580,000	27,430,000.00
3/28/07 Medium-Term Bonds - \$4,645,000	2,064,000.00
TOTAL	281,388,364.91

REVENUE BONDS

\$21,915,000

Washoe County, Nevada
Sales Tax Revenue Bonds
Series 1998

Outstanding Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
12/01/2013	655,000.00	4.700%	391,923.75	1,046,923.75	-
06/01/2014	-	-	376,531.25	376,531.25	-
06/30/2014	-	-	-	-	1,423,455.00
12/01/2014	690,000.00	4.800%	376,531.25	1,066,531.25	-
06/01/2015	-	-	359,971.25	359,971.25	-
06/30/2015	-	-	-	-	1,426,502.50
12/01/2015	725,000.00	4.850%	359,971.25	1,084,971.25	-
06/01/2016	-	-	342,390.00	342,390.00	-
06/30/2016	-	-	-	-	1,427,361.25
12/01/2016	760,000.00	4.900%	342,390.00	1,102,390.00	-
06/01/2017	-	-	323,770.00	323,770.00	-
06/30/2017	-	-	-	-	1,426,160.00
12/01/2017	800,000.00	5.000%	323,770.00	1,123,770.00	-
06/01/2018	-	-	303,770.00	303,770.00	-
06/30/2018	-	-	-	-	1,427,540.00
12/01/2018	840,000.00	5.000%	303,770.00	1,143,770.00	-
06/01/2019	-	-	282,770.00	282,770.00	-
06/30/2019	-	-	-	-	1,426,540.00
12/01/2019	885,000.00	5.000%	282,770.00	1,167,770.00	-
06/01/2020	-	-	260,645.00	260,645.00	-
06/30/2020	-	-	-	-	1,428,415.00
12/01/2020	930,000.00	5.000%	260,645.00	1,190,645.00	-
06/01/2021	-	-	237,395.00	237,395.00	-
06/30/2021	-	-	-	-	1,428,040.00
12/01/2021	975,000.00	5.000%	237,395.00	1,212,395.00	-
06/01/2022	-	-	213,020.00	213,020.00	-
06/30/2022	-	-	-	-	1,425,415.00
12/01/2022	1,025,000.00	5.000%	213,020.00	1,238,020.00	-
06/01/2023	-	-	187,395.00	187,395.00	-
06/30/2023	-	-	-	-	1,425,415.00
12/01/2023	1,080,000.00	5.000%	187,395.00	1,267,395.00	-
06/01/2024	-	-	160,395.00	160,395.00	-
06/30/2024	-	-	-	-	1,427,790.00
12/01/2024	1,135,000.00	5.100%	160,395.00	1,295,395.00	-
06/01/2025	-	-	131,452.50	131,452.50	-
06/30/2025	-	-	-	-	1,426,847.50
12/01/2025	1,195,000.00	5.100%	131,452.50	1,326,452.50	-
06/01/2026	-	-	100,980.00	100,980.00	-
06/30/2026	-	-	-	-	1,427,432.50
12/01/2026	1,255,000.00	5.100%	100,980.00	1,355,980.00	-
06/01/2027	-	-	68,977.50	68,977.50	-
06/30/2027	-	-	-	-	1,424,957.50
12/01/2027	1,320,000.00	5.100%	68,977.50	1,388,977.50	-

\$21,915,000

Washoe County, Nevada
Sales Tax Revenue Bonds
Series 1998

Outstanding Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/01/2028	-	-	35,317.50	35,317.50	-
06/30/2028	-	-	-	-	1,424,295.00
12/01/2028	1,385,000.00	5.100%	35,317.50	1,420,317.50	-
06/30/2029	-	-	-	-	1,420,317.50
Total	\$15,655,000.00	-	\$7,161,483.75	\$22,816,483.75	-

\$18,500,000

Washoe County, Nevada
Senior Lien Car Rental Fee Revenue Bonds
Series 2008

Outstanding Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
12/01/2013	522,200.00	3.000%	250,030.50	772,230.50	-
06/01/2014	-	-	242,197.50	242,197.50	-
06/30/2014	-	-	-	-	1,014,428.00
12/01/2014	592,100.00	3.000%	242,197.50	834,297.50	-
06/01/2015	-	-	233,316.00	233,316.00	-
06/30/2015	-	-	-	-	1,067,613.50
12/01/2015	672,800.00	3.000%	233,316.00	906,116.00	-
06/01/2016	-	-	223,224.00	223,224.00	-
06/30/2016	-	-	-	-	1,129,340.00
12/01/2016	767,800.00	3.000%	223,224.00	991,024.00	-
06/01/2017	-	-	211,707.00	211,707.00	-
06/30/2017	-	-	-	-	1,202,731.00
12/01/2017	724,800.00	3.000%	211,707.00	936,507.00	-
06/01/2018	-	-	200,835.00	200,835.00	-
06/30/2018	-	-	-	-	1,137,342.00
12/01/2018	802,200.00	3.000%	200,835.00	1,003,035.00	-
06/01/2019	-	-	188,802.00	188,802.00	-
06/30/2019	-	-	-	-	1,191,837.00
12/01/2019	903,200.00	3.000%	188,802.00	1,092,002.00	-
06/01/2020	-	-	175,254.00	175,254.00	-
06/30/2020	-	-	-	-	1,267,256.00
12/01/2020	1,002,400.00	3.000%	175,254.00	1,177,654.00	-
06/01/2021	-	-	160,218.00	160,218.00	-
06/30/2021	-	-	-	-	1,337,872.00
12/01/2021	1,132,300.00	3.000%	160,218.00	1,292,518.00	-
06/01/2022	-	-	143,233.50	143,233.50	-
06/30/2022	-	-	-	-	1,435,751.50
12/01/2022	1,212,200.00	3.000%	143,233.50	1,355,433.50	-
06/01/2023	-	-	125,050.50	125,050.50	-
06/30/2023	-	-	-	-	1,480,484.00
12/01/2023	1,352,700.00	3.000%	125,050.50	1,477,750.50	-
06/01/2024	-	-	104,760.00	104,760.00	-
06/30/2024	-	-	-	-	1,582,510.50
12/01/2024	1,502,200.00	3.000%	104,760.00	1,606,960.00	-
06/01/2025	-	-	82,227.00	82,227.00	-
06/30/2025	-	-	-	-	1,689,187.00
12/01/2025	1,675,600.00	3.000%	82,227.00	1,757,827.00	-
06/01/2026	-	-	57,093.00	57,093.00	-
06/30/2026	-	-	-	-	1,814,920.00
12/01/2026	1,835,400.00	3.000%	57,093.00	1,892,493.00	-
06/01/2027	-	-	29,562.00	29,562.00	-

\$18,500,000

Washoe County, Nevada

Senior Lien Car Rental Fee Revenue Bonds

Series 2008

Outstanding Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2027	-	-	-	-	1,922,055.00
12/01/2027	1,970,800.00	3.000%	29,562.00	2,000,362.00	-
06/30/2028	-	-	-	-	2,000,362.00
Total	\$16,668,700.00	-	\$4,604,989.50	\$21,273,689.50	-

\$11,000,000

Washoe County, Nevada

Subordinate Lien Car Rental Fee Revenue Bonds

Series 2008

Outstanding Debt Service

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2013	-	-	-	-	-
12/01/2018	47,269.95	7.000%	46,000.50	93,270.45	-
06/30/2019	-	-	-	-	93,270.45
12/01/2019	51,945.00	7.000%	57,855.00	109,800.00	-
06/30/2020	-	-	-	-	109,800.00
12/01/2020	59,563.60	7.000%	75,301.60	134,865.20	-
06/30/2021	-	-	-	-	134,865.20
12/01/2021	57,658.95	7.000%	82,201.05	139,860.00	-
06/30/2022	-	-	-	-	139,860.00
12/01/2022	74,973.95	7.000%	119,832.75	194,806.70	-
06/30/2023	-	-	-	-	194,806.70
12/01/2023	62,853.45	7.000%	112,094.40	174,947.85	-
06/30/2024	-	-	-	-	174,947.85
12/01/2024	65,277.55	7.000%	129,367.55	194,645.10	-
06/30/2025	-	-	-	-	194,645.10
12/01/2025	65,623.85	7.000%	143,982.10	209,605.95	-
06/30/2026	-	-	-	-	209,605.95
12/01/2026	71,510.95	7.000%	173,170.90	244,681.85	-
06/30/2027	-	-	-	-	244,681.85
12/01/2027	85,882.40	7.000%	228,904.00	314,786.40	-
06/30/2028	-	-	-	-	314,786.40
12/01/2028	506,810.05	7.000%	1,483,110.90	1,989,920.95	-
06/30/2029	-	-	-	-	1,989,920.95
12/01/2029	487,244.10	7.000%	1,562,192.10	2,049,436.20	-
06/30/2030	-	-	-	-	2,049,436.20
12/01/2030	470,448.55	7.000%	1,649,219.00	2,119,667.55	-
06/30/2031	-	-	-	-	2,119,667.55
12/01/2031	452,614.10	7.000%	1,731,905.70	2,184,519.80	-
06/30/2032	-	-	-	-	2,184,519.80
12/01/2032	435,991.70	7.000%	1,818,247.80	2,254,239.50	-
06/30/2033	-	-	-	-	2,254,239.50
12/01/2033	420,581.35	7.000%	1,908,829.65	2,329,411.00	-
06/30/2034	-	-	-	-	2,329,411.00
12/01/2034	405,344.15	7.000%	1,999,565.15	2,404,909.30	-
06/30/2035	-	-	-	-	2,404,909.30
12/01/2035	390,106.95	7.000%	2,089,319.55	2,479,426.50	-
06/30/2036	-	-	-	-	2,479,426.50
12/01/2036	375,908.65	7.000%	2,183,374.70	2,559,283.35	-
06/30/2037	-	-	-	-	2,559,283.35
12/01/2037	361,883.50	7.000%	2,277,473.00	2,639,356.50	-
06/30/2038	-	-	-	-	2,639,356.50
12/01/2038	348,724.10	7.000%	2,375,815.10	2,724,539.20	-
06/30/2039	-	-	-	-	2,724,539.20
12/01/2039	336,959.15	7.000%	2,472,942.70	2,809,901.85	-

\$11,000,000

Washoe County, Nevada

Subordinate Lien Car Rental Fee Revenue Bonds

Series 2008

Outstanding Debt Service

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
06/30/2040	-	-	-	-	2,809,901.85
12/01/2040	325,125.40	7.000%	2,574,664.40	2,899,789.80	-
06/30/2041	-	-	-	-	2,899,789.80
12/01/2041	312,941.90	7.000%	2,676,952.30	2,989,894.20	-
06/30/2042	-	-	-	-	2,989,894.20
12/01/2042	301,280.55	7.000%	2,782,236.30	3,083,516.85	-
06/30/2043	-	-	-	-	3,083,516.85
12/01/2043	289,967.30	7.000%	2,889,177.20	3,179,144.50	-
06/30/2044	-	-	-	-	3,179,144.50
12/01/2044	279,176.20	7.000%	2,999,640.40	3,278,816.60	-
06/30/2045	-	-	-	-	3,278,816.60
12/01/2045	268,907.25	7.000%	3,114,256.50	3,383,163.75	-
06/30/2046	-	-	-	-	3,383,163.75
12/01/2046	258,812.35	7.000%	3,229,317.90	3,488,130.25	-
06/30/2047	-	-	-	-	3,488,130.25
12/01/2047	249,239.60	7.000%	3,349,090.00	3,598,329.60	-
06/30/2048	-	-	-	-	3,598,329.60
12/01/2048	239,840.90	7.000%	3,469,459.50	3,709,300.40	-
06/30/2049	-	-	-	-	3,709,300.40
12/01/2049	231,138.40	7.000%	3,598,149.60	3,829,288.00	-
06/30/2050	-	-	-	-	3,829,288.00
12/01/2050	222,261.85	7.000%	3,722,263.45	3,944,525.30	-
06/30/2051	-	-	-	-	3,944,525.30
12/01/2051	214,081.50	7.000%	3,855,865.50	4,069,947.00	-
06/30/2052	-	-	-	-	4,069,947.00
12/01/2052	205,901.15	7.000%	3,987,301.50	4,193,202.65	-
06/30/2053	-	-	-	-	4,193,202.65
12/01/2053	198,242.95	7.000%	4,126,597.00	4,324,839.95	-
06/30/2054	-	-	-	-	4,324,839.95
12/01/2054	190,758.80	7.000%	4,267,221.20	4,457,980.00	-
06/30/2055	-	-	-	-	4,457,980.00
12/01/2055	183,622.75	7.000%	4,413,223.25	4,596,846.00	-
06/30/2056	-	-	-	-	4,596,846.00
12/01/2056	176,660.75	7.000%	4,560,902.50	4,737,563.25	-
06/30/2057	-	-	-	-	4,737,563.25
12/01/2057	24,889.15	7.000%	690,110.85	715,000.00	-
06/30/2058	-	-	-	-	715,000.00
Total	\$9,808,024.75	-	\$85,027,134.55	\$94,835,159.30	-

Washoe County, Nevada
Revenue Bonds

Aggregate Bond Balance

Part 1 of 2

Date	Principal	Interest	Total P+I	Bond Balance
06/30/2013	-	-	-	42,131,724.75
06/30/2014	1,177,200.00	1,260,683.00	2,437,883.00	40,954,524.75
06/30/2015	1,282,100.00	1,212,016.00	2,494,116.00	39,672,424.75
06/30/2016	1,397,800.00	1,158,901.25	2,556,701.25	38,274,624.75
06/30/2017	1,527,800.00	1,101,091.00	2,628,891.00	36,746,824.75
06/30/2018	1,524,800.00	1,040,082.00	2,564,882.00	35,222,024.75
06/30/2019	1,689,469.95	1,022,177.50	2,711,647.45	33,532,554.80
06/30/2020	1,840,145.00	965,326.00	2,805,471.00	31,692,409.80
06/30/2021	1,991,963.60	908,813.60	2,900,777.20	29,700,446.20
06/30/2022	2,164,958.95	836,067.55	3,001,026.50	27,535,487.25
06/30/2023	2,312,173.95	788,531.75	3,100,705.70	25,223,313.30
06/30/2024	2,495,553.45	689,694.90	3,185,248.35	22,727,759.85
06/30/2025	2,702,477.55	608,202.05	3,310,679.60	20,025,282.30
06/30/2026	2,936,223.85	515,734.60	3,451,958.45	17,089,058.45
06/30/2027	3,161,910.95	429,783.40	3,591,694.35	13,927,147.50
06/30/2028	3,376,682.40	362,761.00	3,739,443.40	10,550,465.10
06/30/2029	1,891,810.05	1,518,428.40	3,410,238.45	8,658,655.05
06/30/2030	487,244.10	1,562,192.10	2,049,436.20	8,171,410.95
06/30/2031	470,448.55	1,649,219.00	2,119,667.55	7,700,962.40
06/30/2032	452,614.10	1,731,905.70	2,184,519.80	7,248,348.30
06/30/2033	435,991.70	1,818,247.80	2,254,239.50	6,812,356.60
06/30/2034	420,581.35	1,908,829.65	2,329,411.00	6,391,775.25
06/30/2035	405,344.15	1,999,565.15	2,404,909.30	5,986,431.10
06/30/2036	390,106.95	2,089,319.55	2,479,426.50	5,596,324.15
06/30/2037	375,908.65	2,183,374.70	2,559,283.35	5,220,415.50
06/30/2038	361,883.50	2,277,473.00	2,639,356.50	4,858,532.00
06/30/2039	348,724.10	2,375,815.10	2,724,539.20	4,509,807.90
06/30/2040	336,959.15	2,472,942.70	2,809,901.85	4,172,848.75
06/30/2041	325,125.40	2,574,664.40	2,899,789.80	3,847,723.35
06/30/2042	312,941.90	2,676,952.30	2,989,894.20	3,534,781.45
06/30/2043	301,280.55	2,782,236.30	3,083,516.85	3,233,500.90
06/30/2044	289,967.30	2,889,177.20	3,179,144.50	2,943,533.60
06/30/2045	279,176.20	2,999,640.40	3,278,816.60	2,664,357.40
06/30/2046	268,907.25	3,114,256.50	3,383,163.75	2,395,450.15
06/30/2047	258,812.35	3,229,317.90	3,488,130.25	2,136,637.80
06/30/2048	249,239.60	3,349,090.00	3,598,329.60	1,887,398.20
06/30/2049	239,840.90	3,469,459.50	3,709,300.40	1,647,557.30
06/30/2050	231,138.40	3,598,149.60	3,829,288.00	1,416,418.90
06/30/2051	222,261.85	3,722,263.45	3,944,525.30	1,194,157.05
06/30/2052	214,081.50	3,855,865.50	4,069,947.00	980,075.55
06/30/2053	205,901.15	3,987,301.50	4,193,202.65	774,174.40
06/30/2054	198,242.95	4,126,597.00	4,324,839.95	575,931.45
06/30/2055	190,758.80	4,267,221.20	4,457,980.00	385,172.65

Washoe County, Nevada
Revenue Bonds

Aggregate Bond Balance

Part 2 of 2

Date	Principal	Interest	Total P+I	Bond Balance
06/30/2056	183,622.75	4,413,223.25	4,596,846.00	201,549.90
06/30/2057	176,660.75	4,560,902.50	4,737,563.25	24,889.15
06/30/2058	24,889.15	690,110.85	715,000.00	-
Total	\$42,131,724.75	\$96,793,607.80	\$138,925,332.55	-

Par Amounts Of Selected Issues

12/1/98 Sales Tax Revenue Bonds - \$21,915,000	15,655,000.00
2/26/08 Senior Lien Car Rental Fee Revenue Bonds - \$18,500,000	16,668,700.00
2/26/08 Subordinate Lien Car Rental Fee Revenue Bonds - \$11,000,000	9,808,024.75
TOTAL	42,131,724.75