

Washoe County, Nevada
 Unaudited Interim Quarterly Financial Report
 For the Quarter Ended September 30, 2021

As prescribed by NRS 244.225, the following unaudited interim financial statements represent the receipts and expenditures for Washoe County for the fiscal year quarter ending September 30, 2021. These financial statements are unaudited and presented for interim information only. The financial statements are presented by fund group to include both the governmental funds of the County maintained on a partial accrual basis and the proprietary funds of the County maintained on a full-accrual basis. Certain accruals are maintained on a monthly basis by the County's financial systems and are presented in these interim statements and may include: salaries and wages earned but not yet paid, goods received but not yet invoiced and paid, amounts due and billed for services or grant reimbursements but not yet received.

Detailed bills allowed by payee for services, supplies and capital outlay may be found in a companion report also posted on the Washoe County Comptroller website. The details of the receipts and bills allowed are public record and are available for inspection and copying pursuant to the provisions of NRS239. For further information contact Washoe County Comptroller, 1001 East 9th Street, D-200, Reno, Nevada, 89512. Phone 775-328-2552.

General Fund		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 68,065,611	\$ 68,065,611
Licenses and permits	1,196,918	1,196,918
Intergovernmental revenues	16,597,016	16,597,016
Charges for services	5,462,297	5,462,297
Fines and forfeits	1,515,167	1,515,167
Miscellaneous	1,207,854	1,207,854
Total Revenues	94,044,863	94,044,863
EXPENDITURES:		
Current:		
Salaries and wages	41,965,048	41,965,048
Employee benefits	20,871,313	20,871,313
Services and supplies	14,687,573	14,687,573
Capital outlay	60,470	60,470
Intergovernmental	1,641,478	1,641,478
Total Expenditures	79,225,882	79,225,882
OTHER FINANCING SOURCES (USES)		
Transfers in	82,545	82,545
Transfers out	(12,794,953)	(12,794,953)
Total Other Financing Sources (Uses)	(12,712,408)	(12,712,408)
Net Change in Fund Balance	\$ 2,106,573	\$ 2,106,573

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Special Revenue Funds		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 10,384,165	\$ 10,384,165
Licenses and permits	1,446,663	1,446,663
Intergovernmental revenues	63,905,496	63,905,496
Charges for services	5,566,228	5,566,228
Fines and forfeits	580,987	580,987
Miscellaneous	1,213,999	1,213,999
Total Revenues	83,097,538	83,097,538
EXPENDITURES:		
Current:		
Salaries and wages	14,184,797	14,184,797
Employee benefits	6,773,572	6,773,572
Services and supplies	20,293,201	20,293,201
Capital outlay	2,224,425	2,224,425
Intergovernmental	631,487	631,487
Total Expenditures	44,107,482	44,107,482
OTHER FINANCING SOURCES (USES):		
Transfers in	15,238,670	15,238,670
Transfers out	(5,528,334)	(5,528,334)
Total Other Financing Sources (Uses)	9,710,336	9,710,336
Net Change in Fund Balance	\$ 48,700,392	\$ 48,700,392

Debt Service Funds		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 1,760,891	\$ 1,760,891
Miscellaneous	82,427	82,427
Total Revenues	1,843,318	1,843,318
EXPENDITURES:		
Debt service	15,638,049	15,638,049
OTHER FINANCING SOURCES (USES):		
Proceeds from debt issuance	13,773,903	13,773,903
Transfers in	1,739,572	1,739,572
Total Other Financing Sources (Uses)	15,513,475	15,513,475
Net Change in Fund Balance	\$ 1,718,744	\$ 1,718,744

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Capital Project Funds		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 3,187,693	\$ 3,187,693
Intergovernmental revenues	859,603	859,603
Miscellaneous	111,242	111,242
Total Revenues	4,158,538	4,158,538
EXPENDITURES:		
Intergovernmental	329,921	329,921
Capital outlay	2,238,339	2,238,339
Total Expenditures	2,568,260	2,568,260
OTHER FINANCING SOURCES (USES)		
Other financing sources	196,560	196,560
Transfers in	1,750,000	1,750,000
Transfers out	(487,500)	(487,500)
Total Other Financing Sources (Uses)	1,459,060	1,459,060
Net Change in Fund Balance	\$ 3,049,338	\$ 3,049,338

Enterprise Funds		
	Current Quarter	Year-to-Date
OPERATING REVENUES:	\$ 6,596,849	\$ 6,596,849
OPERATING EXPENSES:		
Salaries and wages	834,428	834,428
Employee benefits	383,700	383,700
Services and supplies	1,569,199	1,569,199
Depreciation	1,037,072	1,037,072
Total Operating Expenses	3,824,399	3,824,399
Operating Income (Loss)	2,772,450	2,772,450
NONOPERATING REVENUES (EXPENSES):		
Investment earnings gain (loss)	271,614	271,614
Other non operating revenue	9,229	9,229
Interest/bond issuance costs	(36,385)	(36,385)
Total Nonoperating Revenues (Expenses)	244,458	244,458
Income (Loss) Before Capital Contributions	3,016,908	3,016,908
CAPITAL CONTRIBUTIONS:	1,305,261	1,305,261
Change in Net Position	\$ 4,322,169	\$ 4,322,169

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Internal Services Funds		
	Current Quarter	Year-to-Date
OPERATING REVENUES:	\$ 17,710,379	\$ 17,710,379
OPERATING EXPENSES:		
Salaries and wages	545,293	545,293
Employee benefits	290,192	290,192
Services and supplies	17,339,496	17,339,496
Depreciation	492,741	492,741
Total Operating Expenses	18,667,722	18,667,722
Operating Income (Loss)	(957,343)	(957,343)
NONOPERATING REVENUES (EXPENSES):		
Investment earnings gain (loss)	133,857	133,857
Total Nonoperating Revenues (Expenses)	133,857	133,857
Income (Loss) Before Capital Contributions and Transfers	(823,486)	(823,486)
Change in Net Position	\$ (823,486)	\$ (823,486)