

Washoe County, Nevada
 Unaudited Interim Quarterly Financial Report
 For the Quarter Ended December 31, 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 December 31, 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	\$ 42,885,971	\$ 110,951,582
Licenses and permits	3,169,602	4,366,520
Intergovernmental revenues	45,458,346	62,055,362
Charges for services	4,449,392	9,911,689
Fines and forfeits	1,796,095	3,311,262
Miscellaneous	1,147,734	2,355,588
Total Revenues	98,907,140	192,952,003
EXPENDITURES:		
Current:		
Salaries and wages	42,445,287	84,410,335
Employee benefits	21,564,865	42,436,178
Services and supplies	17,152,355	31,839,928
Capital outlay	-	60,470
Intergovernmental	947,953	2,589,431
Total Expenditures	82,110,460	161,336,342
OTHER FINANCING SOURCES (USES)		
Proceeds from asset disposition	11,685	11,685
Transfers in	-	82,545
Transfers out	(12,757,528)	(25,552,481)
Total Other Financing Sources (Uses)	(12,745,843)	(25,458,251)
Net Change in Fund Balance	\$ 4,050,837	\$ 6,157,410

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Special Revenue Funds		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 6,975,694	\$ 17,359,859
Licenses and permits	1,275,038	2,721,701
Intergovernmental revenues	24,687,308	93,634,402
Charges for services	5,305,442	10,871,670
Fines and forfeits	585,789	1,166,776
Miscellaneous	5,986,664	7,200,663
Total Revenues	<u>44,815,935</u>	<u>132,955,071</u>
EXPENDITURES:		
Current:		
Salaries and wages	14,826,205	29,011,002
Employee benefits	7,081,674	13,855,246
Services and supplies	26,193,053	46,486,254
Capital outlay	1,405,049	3,629,474
Intergovernmental	376,955	1,008,442
Total Expenditures	<u>49,882,936</u>	<u>93,990,418</u>
OTHER FINANCING SOURCES (USES):		
Other financing sources	23,767	23,767
Transfers in	15,118,289	30,356,959
Transfers out	(6,362,216)	(11,890,550)
Total Other Financing Sources (Uses)	<u>8,779,840</u>	<u>18,490,176</u>
Net Change in Fund Balance	<u>\$ 3,712,839</u>	<u>\$ 57,454,829</u>

Debt Service Funds		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 723,543	\$ 2,484,434
Miscellaneous	10,226	92,653
Total Revenues	<u>733,769</u>	<u>2,577,087</u>
EXPENDITURES:		
Debt service	4,720,970	20,359,019
OTHER FINANCING SOURCES (USES):		
Other financing uses	70,969	70,969
Proceeds from debt issuance	-	13,773,903
Transfers in	2,738,956	4,478,528
Total Other Financing Sources (Uses)	<u>2,809,925</u>	<u>18,323,400</u>
Net Change in Fund Balance	<u>\$ (1,177,276)</u>	<u>\$ 541,468</u>

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Capital Project Funds		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 1,977,359	\$ 5,165,052
Intergovernmental revenues	559,457	1,419,060
Miscellaneous	638,462	749,704
Total Revenues	3,175,278	7,333,816
EXPENDITURES:		
Intergovernmental	2,038,605	2,368,526
Capital outlay	4,748,229	6,986,568
Total Expenditures	6,786,834	9,355,094
OTHER FINANCING SOURCES (USES)		
Other financing sources	-	196,560
Transfers in	1,750,000	3,500,000
Transfers out	(487,500)	(975,000)
Total Other Financing Sources (Uses)	1,262,500	2,721,560
Net Change in Fund Balance	\$ (2,349,056)	\$ 700,282

Enterprise Funds		
	Current Quarter	Year-to-Date
OPERATING REVENUES:	\$ 5,976,587	\$ 12,573,436
OPERATING EXPENSES:		
Salaries and wages	822,501	1,656,929
Employee benefits	392,844	776,544
Services and supplies	1,716,916	3,286,115
Depreciation	689,006	1,726,078
Total Operating Expenses	3,621,267	7,445,666
Operating Income (Loss)	2,355,320	5,127,770
NONOPERATING REVENUES (EXPENSES):		
Investment earnings gain (loss)	325,361	596,975
Other non operating revenue	12,400	21,629
Interest/bond issuance costs	(148,128)	(184,513)
Total Nonoperating Revenues (Expenses)	189,633	434,091
Income (Loss) Before Capital Contributions	2,544,953	5,561,861
CAPITAL CONTRIBUTIONS:	3,015,635	4,320,896
Change in Net Position	\$ 5,560,588	\$ 9,882,757

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Internal Services Funds		
	Current Quarter	Year-to-Date
OPERATING REVENUES:	\$ 20,683,444	\$ 38,393,823
OPERATING EXPENSES:		
Salaries and wages	550,057	1,095,350
Employee benefits	292,112	582,304
Services and supplies	18,372,848	35,712,344
Depreciation	322,152	814,893
Total Operating Expenses	19,537,169	38,204,891
Operating Income (Loss)	1,146,275	188,932
NONOPERATING REVENUES (EXPENSES):		
Investment earnings gain (loss)	151,412	285,269
Other nonoperating revenues	46,605	46,605
Gain (loss) from asset disposition	93,830	93,830
Total Nonoperating Revenues (Expenses)	291,847	425,704
Income (Loss) Before Capital Contributions and Transfers	1,438,122	614,636
Capital contributions	94,846	94,846
Change in Net Position	\$ 1,532,968	\$ 709,482