

Washoe County, Nevada
Interim Quarterly Financial Report
For the Three Months Ended September 30, 2012

As prescribed by NRS 244.225, the following interim financial statements represent the receipts and expenditures for Washoe County for the fiscal year quarter ending September 30, 2012. 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 Finance website. The details of the receipts and bills allowed are available for inspection at the office of the Washoe County Comptroller, 1001 East 9th Street, Reno, Nevada.

General Fund		
	Year-to-Date	Current Quarter
REVENUES:		
Taxes	\$ 39,262,687	\$ 39,262,687
Licenses and Permits	477,294	477,294
Intergovernmental revenues	10,435,412	10,435,412
Charges for services	4,388,478	4,388,478
Fines and forfeits	1,801,200	1,801,200
Miscellaneous	1,220,279	1,220,279
Total Revenues	57,585,350	57,585,350
EXPENDITURES:		
Salaries and wages	29,855,609	29,855,609
Employee Benefits	13,310,926	13,310,926
Services and Supplies	13,508,139	13,508,139
Total Expenditures	56,674,674	56,674,674
OTHER FINANCING SOURCES (USES)		
Proceeds from asset disposition	2,911	2,911
Transfers in	384,400	384,400
Transfers out	(1,920,399)	(1,920,399)
Total Other Financing Sources (Uses)	(1,533,088)	(1,533,088)
Net Change in Fund Balance	\$ (622,412)	\$ (622,412)

Special Revenue Funds		
	Year-to-Date	Current Quarter
REVENUES:		
Taxes	\$ 6,024,687	\$ 6,024,687
Licenses and Permits	346,527	346,527
Intergovernmental revenues	11,244,037	11,244,037
Charges for services	3,015,422	3,015,422
Fines and forfeits	832,159	832,159
Miscellaneous	1,076,619	1,076,619
Total Revenues	22,539,451	22,539,451

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Special Revenue Funds (continued)

	Year-to-Date	Current Quarter
EXPENDITURES:		
Salaries and wages	\$ 8,847,789.00	\$ 8,847,789.00
Employee Benefits	3,564,837	3,564,837
Services and Supplies	14,390,612	14,390,612
Capital Outlay	775,265	775,265
Total Expenditures	27,578,503	27,578,503
OTHER FINANCING SOURCES (USES)		
Transfers in	1,000,000	1,000,000
Transfers out	(703,435)	(703,435)
Total Other Financing Sources (Uses)	296,565	296,565
Net Change in Fund Balance	\$ (4,742,487)	\$ (4,742,487)

Debt Service Funds

	Year-to-Date	Current Quarter
REVENUES:		
Taxes	\$ 1,821,985	\$ 1,821,985
Miscellaneous	290,021	290,021
Total Revenues	2,112,006	2,112,006
EXPENDITURES:		
Services and Supplies	2,408	2,408
Debt Service	1,829,633	1,829,633
Total Expenditures	1,832,041	1,832,041
OTHER FINANCING SOURCES (USES)		
Proceeds from Debt	400,000	400,000
Transfers in	1,539,434	1,539,434
Total Other Financing Sources (Uses)	1,939,434	1,939,434
Net Change in Fund Balance	\$ 2,219,399	\$ 2,219,399

Capital Project Funds

	Year-to-Date	Current Quarter
REVENUES:		
Taxes	\$ 1,805,819	\$ 1,805,819
Intergovernmental revenues	1,187,443	1,187,443
Charges for services	14,500	14,500
Miscellaneous	397,948	397,948
Total Revenues	3,405,710	3,405,710
EXPENDITURES:		
Services and Supplies	1,522,751	1,522,751
Capital Outlay	3,248,134	3,248,134
Debt Service	3,000	3,000
Total Expenditures	4,773,885	4,773,885
Net Change in Fund Balance	\$ (1,368,175)	\$ (1,368,175)

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Enterprise Funds		
	Year-to-Date	Current Quarter
Operating Revenues	\$ 11,490,608	\$ 11,490,608
Operating Expenses:		
Salaries and wages	1,313,648	1,313,648
Employee benefits	536,140	536,140
Services and supplies	3,693,303	3,693,303
Depreciation	2,216,881	2,216,881
Total Operating Expenses	7,759,972	7,759,972
Operating Income (Loss)	3,730,636	3,730,636
Nonoperating revenues	732,409	732,409
Nonoperating expenses	(8,563)	(8,563)
Capital contributions	186,450	186,450
Change in Net Assets	\$ 4,640,932	\$ 4,640,932

Internal Services Funds		
	Year-to-Date	Current Quarter
Operating Revenues	\$ 12,061,811	\$ 12,061,811
Operating Expenses:		
Salaries and wages	407,019	407,019
Employee benefits	167,572	167,572
Services and supplies	10,838,333	10,838,333
Depreciation	467,127	467,127
Total Operating Expenses	11,880,051	11,880,051
Operating Income (Loss)	181,760	181,760
Nonoperating revenues	1,858,629	1,858,629
Transfers	(300,000)	(300,000)
Change in Net Assets	\$ 1,740,389	\$ 1,740,389