

**City of Reno, Nevada**  
**Statement of Net Position – Proprietary Funds (Continued)**  
**June 30, 2022**

	Business-type Activities			Governmental Activities
			Total Enterprise Funds	Internal Service Funds
	Sanitary Sewer	Building Permit		
Liabilities				
Current liabilities				
Accounts payable	475,392	101,563	576,955	951,354
Contracts payable	6,004,193	215,792	6,219,985	-
Contracts payable from restricted assets	3,121,265	-	3,121,265	-
Interest payable	438,766	-	438,766	-
Self-insurance liability	-	-	-	9,465,302
Compensated absences	754,548	475,055	1,229,603	107,806
Due to other governments	3,963,108	55,601	4,018,709	-
Deposits	9,168,987	-	9,168,987	-
Unearned revenues	404,232	-	404,232	-
Debt obligations payable	6,538,512	-	6,538,512	-
Other liabilities	682,422	-	682,422	-
Total current liabilities	31,551,425	848,011	32,399,435	10,524,462
Noncurrent liabilities:				
Self-insurance liability	-	-	-	58,806,245
Postemployment benefits other than pensions	2,358,124	1,355,573	3,713,697	419,865
Net Pension Liability	8,850,802	5,312,032	14,162,834	1,406,348
Compensated absences payable	467,930	224,390	692,320	3,010
Debt obligations payable	58,303,771	-	58,303,771	-
Lease liability	4,459,213	-	4,459,213	-
Total noncurrent liabilities	74,439,841	6,891,995	81,331,836	60,635,468
TOTAL LIABILITIES	105,991,266	7,740,005	113,731,271	71,159,930
Deferred Inflows of Resources				
Deferred amounts related to pensions	7,526,122	4,516,992	12,043,114	1,195,865
Deferred amounts related to OPEB	3,693,673	2,123,318	5,816,991	657,663
Deferred inflows, leases	510,894	-	510,894	-
TOTAL DEFERRED INFLOWS OF RESOURCES	11,730,689	6,640,310	18,370,999	1,853,528
Net Position				
Net investment in capital assets	-	1,708,569	400,350,066	5,882,885
Restricted for:				
Capital improvement projects	-	-	89,428,695	-
Claims	-	-	-	22,851,160
Unrestricted	119,057,218	13,226,316	132,283,537	(29,530,058)
TOTAL NET POSITION	\$ 607,127,410	\$ 14,934,885	\$ 622,062,295	\$ (796,013)
			388,845	
			\$ 622,451,140	