

**Washoe County, Nevada**  
 Unaudited Interim Quarterly Financial Report  
 For the Quarter Ended December 31, 2022

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, 2022. 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.

<b>General Fund</b>		
	Current Quarter	Year-to-Date
<b>REVENUES:</b>		
Taxes	\$ 48,368,395	\$ 121,369,184
Licenses and permits	3,616,556	4,811,674
Intergovernmental revenues	47,113,890	61,152,412
Charges for services	5,262,136	9,699,507
Fines and forfeits	1,839,998	3,190,755
Miscellaneous	3,794,538	(1,012,483)
Total Revenues	109,995,513	199,211,049
<b>EXPENDITURES:</b>		
Current:		
Salaries and wages	46,996,462	94,166,317
Employee benefits	22,164,571	43,424,894
Services and supplies	20,138,174	39,737,424
Capital outlay	179,065	5,330,530
Intergovernmental	1,191,175	2,966,872
Total Expenditures	90,669,447	185,626,037
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds from asset disposition	6,555	6,555
Transfers in	365,524	569,081
Transfers out	(26,527,751)	(52,221,533)
Total Other Financing Sources (Uses)	(26,155,672)	(51,645,897)
Net Change in Fund Balance	\$ (6,829,606)	\$ (38,060,885)

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<b>Special Revenue Funds</b>		
	Current Quarter	Year-to-Date
<b>REVENUES:</b>		
Taxes	\$ 7,657,133	\$ 18,620,533
Licenses and permits	1,419,621	2,775,840
Intergovernmental revenues	36,644,473	137,542,564
Charges for services	4,949,325	11,109,979
Fines and forfeits	500,879	1,173,003
Miscellaneous	3,372,993	7,949,848
Total Revenues	54,544,424	179,171,767
<b>EXPENDITURES:</b>		
Current:		
Salaries and wages	17,287,327	34,080,058
Employee benefits	7,706,784	15,224,441
Services and supplies	26,855,702	47,005,321
Capital outlay	1,555,714	4,491,658
Intergovernmental	402,893	1,073,724
Total Expenditures	53,808,420	101,875,202
<b>OTHER FINANCING SOURCES (USES):</b>		
Other financing sources	1,606	1,606
Transfers in	20,074,627	40,146,253
Transfers out	(10,580,059)	(17,241,357)
Total Other Financing Sources (Uses)	9,496,174	22,906,502
Net Change in Fund Balance	\$ 10,232,178	\$ 100,203,067

<b>Debt Service Funds</b>		
	Current Quarter	Year-to-Date
<b>REVENUES:</b>		
Taxes	\$ 453,061	\$ 1,273,967
Miscellaneous	19,972	50,593
Total Revenues	473,033	1,324,560
<b>EXPENDITURES:</b>		
Debt service	5,094,402	6,744,970
<b>OTHER FINANCING SOURCES (USES):</b>		
Other financing uses		
Proceeds from debt issuance		
Transfers in	3,413,880	4,732,233
Total Other Financing Sources (Uses)	3,413,880	4,732,233
Net Change in Fund Balance	\$ (1,207,489)	\$ (688,177)

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<b>Capital Project Funds</b>		
	Current Quarter	Year-to-Date
<b>REVENUES:</b>		
Taxes	\$ 2,136,452	\$ 5,436,756
Intergovernmental revenues	56,801	(128,803)
Charges for services		
Miscellaneous	2,615,851	1,526,203
Total Revenues	4,809,104	6,834,156
<b>EXPENDITURES:</b>		
Intergovernmental	2,151,849	2,740,327
Capital outlay	7,901,760	11,118,512
Total Expenditures	10,053,609	13,858,839
<b>OTHER FINANCING SOURCES (USES)</b>		
Other financing sources		
Transfers in	13,741,279	24,990,323
Transfers out	(487,500)	(975,000)
Total Other Financing Sources (Uses)	13,253,779	24,015,323
Net Change in Fund Balance	\$ 8,009,274	\$ 16,990,640

<b>Enterprise Funds</b>		
	Current Quarter	Year-to-Date
<b>OPERATING REVENUES:</b>	\$ 6,305,628	\$ 12,618,991
<b>OPERATING EXPENSES:</b>		
Salaries and wages	960,271	1,861,916
Employee benefits	430,527	834,719
Services and supplies	2,089,798	3,941,322
Depreciation	1,217,856	2,424,913
Total Operating Expenses	4,698,452	9,062,870
Operating Income (Loss)	1,607,176	3,556,121
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment earnings gain (loss)	1,252,142	(496,228)
Other non operating revenue		
Interest/bond issuance costs	(129,716)	(273,258)
Total Nonoperating Revenues (Expenses)	1,122,426	(769,486)
Income (Loss) Before Capital Contributions	2,729,602	2,786,635
<b>CAPITAL CONTRIBUTIONS:</b>		
Transfers in	4,925,933	6,371,944
Change in Net Position	\$ 7,655,535	\$ 9,158,579

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<b>Internal Services Funds</b>		
	Current Quarter	Year-to-Date
<b>OPERATING REVENUES:</b>	\$ 18,971,762	\$ 38,883,613
<b>OPERATING EXPENSES:</b>		
Salaries and wages	611,032	1,183,444
Employee benefits	297,978	578,578
Services and supplies	20,300,334	39,570,474
Depreciation	720,887	1,353,375
Total Operating Expenses	21,930,231	42,685,871
Operating Income (Loss)	(2,958,469)	(3,802,258)
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment earnings gain (loss)	495,194	(167,732)
Other nonoperating revenues	91,641	140,094
Gain (loss) from asset disposition	(40,534)	96,176
Total Nonoperating Revenues (Expenses)	546,301	68,538
Income (Loss) Before Capital Contributions and Transfers	(2,412,168)	(3,733,720)
<b>Capital contributions</b>		
Change in Net Position	\$ (2,412,168)	\$ (3,733,720)