

**Washoe County, Nevada**  
 Unaudited Interim Quarterly Financial Report  
 For the Quarter Ended June 30, 2023

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 June 30, 2023. 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	\$ 12,083,667	\$ 223,124,560
Licenses and permits	3,907,661	12,407,898
Intergovernmental revenues	46,268,618	152,069,204
Charges for services	7,570,003	23,829,231
Fines and forfeits	1,762,014	7,122,474
Miscellaneous	3,996,692	9,263,356
Total Revenues	75,588,655	427,816,723
<b>EXPENDITURES:</b>		
Current:		
Salaries and wages	47,100,161	186,510,960
Employee benefits	23,009,626	91,328,634
Services and supplies	22,467,188	78,259,048
Capital outlay	920,834	6,819,762
Intergovernmental	756,285	4,755,321
Total Expenditures	94,254,094	367,673,725
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds from asset disposition	6,791	13,346
Transfers in	313,398	1,029,229
Transfers out	(25,462,545)	(107,798,029)
Total Other Financing Sources (Uses)	(25,142,356)	(106,755,454)
Net Change in Fund Balance	\$ (43,807,795)	\$ (46,612,456)

**Washoe County, Nevada**  
 Unaudited Interim Quarterly Financial Report  
 For the Quarter Ended June 30, 2023

<b>Special Revenue Funds</b>		
	Current Quarter	Year-to-Date
<b>REVENUES:</b>		
Taxes	\$ 2,122,319	\$ 34,544,177
Licenses and permits	1,674,273	5,951,822
Intergovernmental revenues	32,174,205	191,499,729
Charges for services	8,122,254	25,182,411
Fines and forfeits	819,733	2,486,780
Miscellaneous	5,147,838	21,348,702
Total Revenues	50,060,622	281,013,621
<b>EXPENDITURES:</b>		
Current:		
Salaries and wages	16,556,129	66,958,261
Employee benefits	7,832,849	31,682,724
Services and supplies	38,540,889	123,137,982
Capital outlay	1,006,668	6,652,888
Intergovernmental	404,707	1,903,858
Total Expenditures	64,341,242	230,335,713
<b>OTHER FINANCING SOURCES (USES):</b>		
Other financing sources	2,574	4,180
Transfers in	20,169,371	80,422,500
Transfers out	(16,212,056)	(41,387,427)
Total Other Financing Sources (Uses)	3,959,889	39,039,253
Net Change in Fund Balance	\$ (10,320,731)	\$ 89,717,161

<b>Debt Service Funds</b>		
	Current Quarter	Year-to-Date
<b>REVENUES:</b>		
Taxes	\$ 145,333	\$ 2,339,945
Miscellaneous	24,448	150,763
Total Revenues	169,781	2,490,708
<b>EXPENDITURES:</b>		
Debt service	882,658	14,281,095
<b>OTHER FINANCING SOURCES (USES):</b>		
Transfers in	908,030	11,047,744
Total Other Financing Sources (Uses)	908,030	11,047,744
Net Change in Fund Balance	\$ 195,153	\$ (742,643)

**Washoe County, Nevada**  
 Unaudited Interim Quarterly Financial Report  
 For the Quarter Ended June 30, 2023

<b>Capital Project Funds</b>		
	Current Quarter	Year-to-Date
<b>REVENUES:</b>		
Taxes	\$ 610,960	\$ 10,194,715
Intergovernmental revenues	409,827	346,868
Miscellaneous	1,101,116	4,022,865
Total Revenues	2,121,903	14,564,448
<b>EXPENDITURES:</b>		
Intergovernmental	3,288,193	7,496,720
Capital outlay	11,409,177	30,392,242
Total Expenditures	14,697,370	37,888,962
<b>OTHER FINANCING SOURCES (USES)</b>		
Other financing sources		
Transfers in	20,771,302	58,635,983
Transfers out	(487,500)	(1,950,000)
Total Other Financing Sources (Uses)	20,283,802	56,685,983
Net Change in Fund Balance	\$ 7,708,335	\$ 33,361,469

<b>Enterprise Funds</b>		
	Current Quarter	Year-to-Date
<b>OPERATING REVENUES:</b>	\$ 3,832,013	\$ 22,722,172
<b>OPERATING EXPENSES:</b>		
Salaries and wages	969,759	3,756,028
Employee benefits	352,490	1,681,285
Services and supplies	3,245,195	9,236,231
Depreciation	1,202,523	4,849,631
Total Operating Expenses	5,769,967	19,523,175
Operating Income (Loss)	(1,937,954)	3,198,997
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment earnings gain (loss)	1,528,513	3,034,764
Gain (loss) from asset disposition	(138,372)	(138,372)
Interest/bond issuance costs	(202,473)	(601,258)
Total Nonoperating Revenues (Expenses)	1,187,668	2,295,134
Income (Loss) Before Capital Contributions	(750,286)	5,494,131
<b>CAPITAL CONTRIBUTIONS:</b>		
Transfers in	2,704,968	9,464,200
Change in Net Position	\$ 1,954,682	\$ 14,958,331

**Washoe County, Nevada**  
 Unaudited Interim Quarterly Financial Report  
 For the Quarter Ended June 30, 2023

<b>Internal Services Funds</b>		
	Current Quarter	Year-to-Date
<b>OPERATING REVENUES:</b>	\$ 22,047,277	\$ 85,735,125
<b>OPERATING EXPENSES:</b>		
Salaries and wages	604,522	2,362,573
Employee benefits	286,258	1,186,242
Services and supplies	19,735,454	75,394,733
Depreciation	940,859	3,060,135
Total Operating Expenses	21,567,093	82,003,683
Operating Income (Loss)	480,184	3,731,442
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment earnings gain (loss)	604,915	1,180,727
Other nonoperating revenues	18,781	118,026
Gain (loss) from asset disposition	83,727	247,854
Total Nonoperating Revenues (Expenses)	707,423	1,546,607
Income (Loss) Before Capital Contributions and Transfers	1,187,607	5,278,049
<b>Capital contributions</b>	1,414,366	1,693,600
Change in Net Position	\$ 2,601,973	\$ 6,971,649