



NONMAJOR GOVERNMENTAL FUNDS

WASHOE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2023

| | Special Revenue Funds | Debt Service Fund | Capital Projects Funds | Total |
|--|--------------------------------------|----------------------------------|---------------------------------------|----------------|
| Assets | | | | |
| Cash and investments | \$ 90,106,527 | \$ 7,119,718 | \$ 16,387,814 | \$ 113,614,059 |
| Restricted cash and investments | 35,060 | - | - | 35,060 |
| Accounts receivable | 914,312 | - | - | 914,312 |
| Property taxes receivable | 150,576 | 15,805 | 61,776 | 228,157 |
| Other taxes receivable | 1,857,900 | 2,017,573 | - | 3,875,473 |
| Interest receivable | 155,752 | 4,112 | 35,870 | 195,734 |
| Due from other governments | 7,400,163 | - | 87,576 | 7,487,739 |
| Deposits and prepaid items | 255,551 | - | - | 255,551 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Assets | \$ 100,875,841 | \$ 9,157,208 | \$ 16,573,036 | \$ 126,606,085 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| Liabilities | | | | |
| Accounts payable | \$ 4,546,547 | \$ 580 | \$ 61,857 | \$ 4,608,984 |
| Accrued salaries and benefits | 1,543,960 | - | - | 1,543,960 |
| Contracts/retention payable | 27,331 | - | 24,658 | 51,989 |
| Due to other governments | 1,599,411 | - | 695,951 | 2,295,362 |
| Deposits | 444,172 | - | - | 444,172 |
| Other liabilities | 6,961 | 7,835 | - | 14,796 |
| Unearned revenues | 2,592,640 | - | - | 2,592,640 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Liabilities | 10,761,022 | 8,415 | 782,466 | 11,551,903 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Deferred Inflows of Resources | | | | |
| Unavailable revenue - grants and other revenue | 1,546,763 | 2,017,573 | - | 3,564,336 |
| Unavailable revenue - property taxes | 128,057 | 13,349 | 50,906 | 192,312 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Deferred Inflows of Resources | 1,674,820 | 2,030,922 | 50,906 | 3,756,648 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Fund Balances | | | | |
| Nonspendable | 255,551 | - | - | 255,551 |
| Restricted | 53,125,299 | 7,117,871 | 15,739,664 | 75,982,834 |
| Committed | 28,486,895 | - | - | 28,486,895 |
| Assigned | 6,572,254 | - | - | 6,572,254 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Fund Balances | 88,439,999 | 7,117,871 | 15,739,664 | 111,297,534 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total Liabilities, Deferred Inflows of Resources, and Fund Balances | \$ 100,875,841 | \$ 9,157,208 | \$ 16,573,036 | \$ 126,606,085 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

WASHOE COUNTY, NEVADA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2023

| | Special Revenue Funds | Debt Service Funds | Capital Projects Funds | Total |
|--|--------------------------------------|-----------------------------------|---------------------------------------|-----------------------|
| Revenues | | | | |
| Taxes: | | | | |
| Ad valorem | \$ 23,359,143 | \$ 2,000,127 | \$ 9,658,057 | \$ 35,017,327 |
| Residential construction tax | - | - | 536,659 | 536,659 |
| County Option MVFT 1.0 Cent | 809,950 | - | - | 809,950 |
| Special assessments | - | 339,817 | - | 339,817 |
| Licenses and permits | 5,903,614 | - | - | 5,903,614 |
| Intergovernmental revenues | 46,938,643 | - | 131,540 | 47,070,183 |
| Charges for services | 15,713,916 | - | - | 15,713,916 |
| Fines and forfeitures | 21,500 | - | - | 21,500 |
| Miscellaneous | 10,287,597 | 150,763 | 381,400 | 10,819,760 |
| Total Revenues | <u>103,034,363</u> | <u>2,490,707</u> | <u>10,707,656</u> | <u>116,232,726</u> |
| Expenditures | | | | |
| Current: | | | | |
| General government | 627,241 | - | - | 627,241 |
| Public safety | 27,644,113 | - | - | 27,644,113 |
| Public works | 17,599,062 | - | - | 17,599,062 |
| Health and sanitation | 32,596,508 | - | - | 32,596,508 |
| Welfare | 49,371,802 | - | - | 49,371,802 |
| Culture and recreation | 3,434,762 | - | - | 3,434,762 |
| Intergovernmental | - | - | 7,497,844 | 7,497,844 |
| Capital outlay | - | - | 454,355 | 454,355 |
| Debt Service: | | | | |
| Principal | - | 10,530,083 | - | 10,530,083 |
| Interest | - | 3,703,378 | - | 3,703,378 |
| Debt service fees and other fiscal charges | - | 47,634 | - | 47,634 |
| Total Expenditures | <u>131,273,488</u> | <u>14,281,095</u> | <u>7,952,199</u> | <u>153,506,782</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(28,239,125)</u> | <u>(11,790,388)</u> | <u>2,755,457</u> | <u>(37,274,056)</u> |
| Other Financing Sources (Uses) | | | | |
| Transfers in | 70,307,147 | 11,047,745 | - | 81,354,892 |
| Transfers out | <u>(27,987,565)</u> | <u>-</u> | <u>(1,950,000)</u> | <u>(29,937,565)</u> |
| Total Other Financing Sources (Uses) | <u>42,319,582</u> | <u>11,047,745</u> | <u>(1,950,000)</u> | <u>51,417,327</u> |
| Net Change in Fund Balances | 14,080,457 | (742,643) | 805,457 | 14,143,271 |
| Fund Balances, July 1 as restated (Note 20) | <u>74,359,542</u> | <u>7,860,514</u> | <u>14,934,207</u> | <u>97,154,263</u> |
| Fund Balances, June 30 | <u>\$ 88,439,999</u> | <u>\$ 7,117,871</u> | <u>\$ 15,739,664</u> | <u>\$ 111,297,534</u> |