

Washoe County, Nevada
 Unaudited Interim Quarterly Financial Report
 For the Quarter Ended September 30, 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 September 30, 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.

QUARTERLY DISCLOSURE FOR PERIOD:

9/30/2022

General Fund		
	<u>Current Quarter</u>	<u>Year-to-Date</u>
REVENUES:		
Taxes	\$ 73,000,789	\$ 73,000,789
Licenses and permits	1,195,118	1,195,118
Intergovernmental revenues	14,038,522	14,038,522
Charges for services	4,437,371	4,437,371
Fines and forfeits	1,350,757	1,350,757
Miscellaneous	(4,807,021)	(4,807,021)
Total Revenues	89,215,536	89,215,536
EXPENDITURES:		
Current:		
Salaries and wages	47,169,855	47,169,855
Employee benefits	21,260,323	21,260,323
Services and supplies	19,599,250	19,599,250
Capital outlay	5,151,465	5,151,465
Intergovernmental	1,775,697	1,775,697
Total Expenditures	94,956,590	94,956,590
OTHER FINANCING SOURCES (USES)		
Proceeds from asset disposition		
Transfers in	203,557	203,557
Transfers out	(25,693,782)	(25,693,782)
Total Other Financing Sources (Uses)	(25,490,225)	(25,490,225)
Net Change in Fund Balance	\$ (31,231,279)	\$ (31,231,279)

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Special Revenue Funds		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 10,963,400	\$ 10,963,400
Licenses and permits	1,356,219	1,356,219
Intergovernmental revenues	100,898,091	100,898,091
Charges for services	6,160,654	6,160,654
Fines and forfeits	672,124	672,124
Miscellaneous	4,576,855	4,576,855
Total Revenues	124,627,343	124,627,343
EXPENDITURES:		
Current:		
Salaries and wages	16,792,731	16,792,731
Employee benefits	7,517,657	7,517,657
Services and supplies	20,149,724	20,149,724
Capital outlay	2,935,944	2,935,944
Intergovernmental	670,831	670,831
Total Expenditures	48,066,887	48,066,887
OTHER FINANCING SOURCES (USES):		
Other financing sources		
Transfers in	20,071,626	20,071,626
Transfers out	(6,661,298)	(6,661,298)
Total Other Financing Sources (Uses)	13,410,328	13,410,328
Net Change in Fund Balance	\$ 89,970,784	\$ 89,970,784

Debt Service Funds		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 820,906	\$ 820,906
Miscellaneous	30,621	30,621
Total Revenues	851,527	851,527
EXPENDITURES:		
Debt service	1,650,568	1,650,568
OTHER FINANCING SOURCES (USES):		
Other financing uses		
Proceeds from debt issuance		
Transfers in	1,318,353	1,318,353
Total Other Financing Sources (Uses)	1,318,353	1,318,353
Net Change in Fund Balance	\$ 519,312	\$ 519,312

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Capital Project Funds		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 3,300,304	\$ 3,300,304
Intergovernmental revenues	(185,604)	(185,604)
Charges for services		
Miscellaneous	(1,089,648)	(1,089,648)
Total Revenues	2,025,052	2,025,052
EXPENDITURES:		
Intergovernmental	588,478	588,478
Capital outlay	3,216,752	3,216,752
Total Expenditures	3,805,230	3,805,230
OTHER FINANCING SOURCES (USES)		
Other financing sources		
Transfers in	11,249,044	11,249,044
Transfers out	(487,500)	(487,500)
Total Other Financing Sources (Uses)	10,761,544	10,761,544
Net Change in Fund Balance	\$ 8,981,366	\$ 8,981,366

Enterprise Funds		
	Current Quarter	Year-to-Date
OPERATING REVENUES:	\$ 6,313,363	\$ 6,313,363
OPERATING EXPENSES:		
Salaries and wages	901,645	901,645
Employee benefits	404,192	404,192
Services and supplies	1,851,524	1,851,524
Depreciation	1,207,057	1,207,057
Total Operating Expenses	4,364,418	4,364,418
Operating Income (Loss)	1,948,945	1,948,945
NONOPERATING REVENUES (EXPENSES):		
Investment earnings gain (loss)	(1,748,370)	(1,748,370)
Other non operating revenue		
Interest/bond issuance costs	(143,542)	(143,542)
Total Nonoperating Revenues (Expenses)	(1,891,912)	(1,891,912)
Income (Loss) Before Capital Contributions	57,033	57,033
CAPITAL CONTRIBUTIONS:		
Transfers in	1,446,011	1,446,011
Change in Net Position	\$ 1,503,044	\$ 1,503,044

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Internal Services Funds		
	Current Quarter	Year-to-Date
OPERATING REVENUES:	\$ 19,911,851	\$ 19,911,851
OPERATING EXPENSES:		
Salaries and wages	572,412	572,412
Employee benefits	280,600	280,600
Services and supplies	19,270,140	19,270,140
Depreciation	632,488	632,488
Total Operating Expenses	20,755,640	20,755,640
Operating Income (Loss)	(843,789)	(843,789)
NONOPERATING REVENUES (EXPENSES):		
Investment earnings gain (loss)	(662,926)	(662,926)
Other nonoperating revenues	48,453	48,453
Gain (loss) from asset disposition	136,710	136,710
Total Nonoperating Revenues (Expenses)	(477,763)	(477,763)
Income (Loss) Before Capital Contributions and Transfers	(1,321,552)	(1,321,552)
Capital contributions		
Change in Net Position	\$ (1,321,552)	\$ (1,321,552)