

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

General Fund		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 79,529,981	\$ 79,529,981
Licenses and permits	979,594	979,594
Intergovernmental revenues	14,417,061	14,417,061
Charges for services	5,477,375	5,477,375
Fines and forfeits	1,477,685	1,477,685
Miscellaneous	(1,347,656)	(1,347,656)
Total Revenues	100,534,040	100,534,040
EXPENDITURES:		
Current:		
Salaries and wages	49,506,991	49,506,991
Employee benefits	26,336,610	26,336,610
Services and supplies	16,390,645	16,390,645
Capital outlay	63,074	63,074
Intergovernmental	1,677,214	1,677,214
Total Expenditures	93,974,534	93,974,534
OTHER FINANCING SOURCES (USES)		
Proceeds from asset disposition		
Transfers in	185,431	185,431
Transfers out	(22,236,636)	(22,236,636)
Total Other Financing Sources (Uses)	(22,051,205)	(22,051,205)
Net Change in Fund Balance	\$ (15,491,699)	\$ (15,491,699)

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Special Revenue Funds		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 11,947,425	\$ 11,947,425
Licenses and permits	1,500,077	1,500,077
Intergovernmental revenues	86,780,563	86,780,563
Charges for services	5,967,503	5,967,503
Fines and forfeits	512,122	512,122
Miscellaneous	3,011,517	3,011,517
Total Revenues	109,719,207	109,719,207
EXPENDITURES:		
Current:		
Salaries and wages	18,044,181	18,044,181
Employee benefits	9,388,101	9,388,101
Services and supplies	23,763,006	23,763,006
Capital outlay	2,921,917	2,921,917
Intergovernmental	834,052	834,052
Total Expenditures	54,951,257	54,951,257
OTHER FINANCING SOURCES (USES):		
Other financing sources		
Transfers in	21,664,126	21,664,126
Transfers out	(10,559,549)	(10,559,549)
Total Other Financing Sources (Uses)	11,104,577	11,104,577
Net Change in Fund Balance	\$ 65,872,527	\$ 65,872,527

Debt Service Funds		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 844,317	\$ 844,317
Miscellaneous	31,187	31,187
Total Revenues	875,504	875,504
EXPENDITURES:		
Debt service	1,410,674	1,410,674
OTHER FINANCING SOURCES (USES):		
Other financing uses		
Proceeds from debt issuance		
Transfers in	1,307,500	1,307,500
Total Other Financing Sources (Uses)	1,307,500	1,307,500
Net Change in Fund Balance	\$ 772,330	\$ 772,330

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Capital Project Funds		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 3,651,861	\$ 3,651,861
Intergovernmental revenues	-	-
Charges for services		
Miscellaneous	(822,669)	(822,669)
Total Revenues	2,829,192	2,829,192
EXPENDITURES:		
Intergovernmental	385,465	385,465
Capital outlay	7,744,505	7,744,505
Total Expenditures	8,129,970	8,129,970
OTHER FINANCING SOURCES (USES)		
Other financing sources		
Transfers in	10,126,629	10,126,629
Transfers out	(487,500)	(487,500)
Total Other Financing Sources (Uses)	9,639,129	9,639,129
Net Change in Fund Balance	\$ 4,338,351	\$ 4,338,351

Enterprise Funds		
	Current Quarter	Year-to-Date
OPERATING REVENUES:	\$ 7,117,873	\$ 7,117,873
OPERATING EXPENSES:		
Salaries and wages	948,041	948,041
Employee benefits	503,668	503,668
Services and supplies	2,282,753	2,282,753
Depreciation	1,203,013	1,203,013
Total Operating Expenses	4,937,475	4,937,475
Operating Income (Loss)	2,180,398	2,180,398
NONOPERATING REVENUES (EXPENSES):		
Investment earnings gain (loss)	(1,095,417)	(1,095,417)
Other non operating revenue		
Interest/bond issuance costs	(135,115)	(135,115)
Total Nonoperating Revenues (Expenses)	(1,230,532)	(1,230,532)
Income (Loss) Before Capital Contributions	949,866	949,866
CAPITAL CONTRIBUTIONS:		
Transfers in	1,140,730	1,140,730
Change in Net Position	\$ 2,090,596	\$ 2,090,596

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Internal Services Funds		
	Current Quarter	Year-to-Date
OPERATING REVENUES:	\$ 21,020,806	\$ 21,020,806
OPERATING EXPENSES:		
Salaries and wages	560,751	560,751
Employee benefits	317,911	317,911
Services and supplies	19,414,243	19,414,243
Depreciation	874,450	874,450
Total Operating Expenses	21,167,355	21,167,355
Operating Income (Loss)	(146,549)	(146,549)
NONOPERATING REVENUES (EXPENSES):		
Investment earnings gain (loss)	(392,719)	(392,719)
Other nonoperating revenues	32,740	32,740
Gain (loss) from asset disposition	-	-
Total Nonoperating Revenues (Expenses)	(359,979)	(359,979)
Income (Loss) Before Capital Contributions and Transfers	(506,528)	(506,528)
Capital contributions		
Change in Net Position	\$ (506,528)	\$ (506,528)