

**Washoe County, Nevada**  
 Unaudited Interim Quarterly Financial Report  
 For the Quarter Ended September 30, 2019

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, 2018. 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	\$ 59,199,597	\$ 59,199,597
Licenses and permits	654,628	654,628
Intergovernmental revenues	14,358,450	14,358,450
Charges for services	5,251,399	5,251,399
Fines and forfeits	1,784,024	1,784,024
Miscellaneous	919,241	919,241
Total Revenues	82,167,339	82,167,339
<b>EXPENDITURES:</b>		
Current:		
Salaries and wages	39,600,241	39,600,241
Employee benefits	21,500,032	21,500,032
Services and supplies	12,561,723	12,561,723
Capital outlay	90,494	90,494
Intergovernmental	1,474,374	1,474,374
Total Expenditures	75,226,864	75,226,864
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds from asset disposition	13,500	13,500
Transfers in	21,100	21,100
Transfers out	(11,050,820)	(11,050,820)
Total Other Financing Sources (Uses)	(11,016,220)	(11,016,220)
Net Change in Fund Balance	\$ (4,075,745)	\$ (4,075,745)

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 For the Quarter Ended September 30, 2019

<b>Special Revenue Funds</b>		
	Current Quarter	Year-to-Date
<b>REVENUES:</b>		
Taxes	\$ 8,962,418	\$ 8,962,418
Licenses and permits	1,284,625	1,284,625
Intergovernmental revenues	14,585,458	14,585,458
Charges for services	7,136,760	7,136,760
Fines and forfeits	663,825	663,825
Miscellaneous	1,278,651	1,278,651
Total Revenues	33,911,737	33,911,737
<b>EXPENDITURES:</b>		
Current:		
Salaries and wages	12,582,742	12,582,742
Employee benefits	6,467,225	6,467,225
Services and supplies	16,712,944	16,712,944
Capital outlay	333,611	333,611
Intergovernmental	513,394	513,394
Total Expenditures	36,609,916	36,609,916
<b>OTHER FINANCING SOURCES (USES):</b>		
Transfers in	8,485,745	8,485,745
Transfers out	(652,918)	(652,918)
Total Other Financing Sources (Uses)	7,832,827	7,832,827
Net Change in Fund Balance	\$ 5,134,648	\$ 5,134,648

<b>Debt Service Funds</b>		
	Current Quarter	Year-to-Date
<b>REVENUES:</b>		
Taxes	\$ 1,358,831	\$ 1,358,831
Miscellaneous	114,749	114,749
Total Revenues	1,473,580	1,473,580
<b>EXPENDITURES:</b>		
Debt service	12,451,978	12,451,978
<b>OTHER FINANCING SOURCES (USES):</b>		
Proceeds from debt issuance	10,694,000	10,694,000
Transfers in	2,109,391	2,109,391
Total Other Financing Sources (Uses)	12,803,391	12,803,391
Net Change in Fund Balance	\$ 1,824,993	\$ 1,824,993

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<b>Capital Project Funds</b>		
	Current Quarter	Year-to-Date
<b>REVENUES:</b>		
Taxes	\$ 2,775,889	\$ 2,775,889
Miscellaneous	134,736	134,736
Total Revenues	2,910,625	2,910,625
<b>EXPENDITURES:</b>		
Intergovernmental	283,878	283,878
Capital outlay	1,140,405	1,140,405
Total Expenditures	1,424,283	1,424,283
<b>OTHER FINANCING SOURCES (USES)</b>		
Other financing sources	3,000	3,000
Transfers in	2,475,000	2,475,000
Transfers out	(1,387,500)	(1,387,500)
Total Other Financing Sources (Uses)	1,090,500	1,090,500
Net Change in Fund Balance	\$ 2,576,842	\$ 2,576,842

<b>Enterprise Funds</b>		
	Current Quarter	Year-to-Date
<b>OPERATING REVENUES:</b>	\$ 5,518,273	\$ 5,518,273
<b>OPERATING EXPENSES:</b>		
Salaries and wages	721,183	721,183
Employee benefits	414,352	414,352
Services and supplies	1,627,043	1,627,043
Depreciation	918,925	918,925
Total Operating Expenses	3,681,503	3,681,503
Operating Income (Loss)	1,836,770	1,836,770
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment earnings gain (loss)	433,720	433,720
Other non operating revenue	19,245	19,245
Gain (loss) from asset disposition	2,804,139	2,804,139
Interest/bond issuance costs	(63,715)	(63,715)
Total Nonoperating Revenues (Expenses)	3,193,389	3,193,389
Income (Loss) Before Capital Contributions	5,030,159	5,030,159
<b>CAPITAL CONTRIBUTIONS:</b>	2,251,081	2,251,081
Change in Net Position	\$ 7,281,240	\$ 7,281,240

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 Unaudited Interim Quarterly Financial Report  
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<b>Internal Services Funds</b>		
	Current Quarter	Year-to-Date
<b>OPERATING REVENUES:</b>	\$ 16,896,075	\$ 16,896,075
<b>OPERATING EXPENSES:</b>		
Salaries and wages	561,549	561,549
Employee benefits	306,962	306,962
Services and supplies	20,522,754	20,522,754
Depreciation	504,590	504,590
Total Operating Expenses	21,895,855	21,895,855
Operating Income (Loss)	(4,999,780)	(4,999,780)
<b>NONOPERATING REVENUES (EXPENSES):</b>		
Investment earnings gain (loss)	229,194	229,194
Other nonoperating revenues	5,616	5,616
Total Nonoperating Revenues (Expenses)	234,810	234,810
Income (Loss) Before Capital Contributions and Transfers	(4,764,970)	(4,764,970)
Change in Net Position	\$ (4,764,970)	\$ (4,764,970)