

Washoe County, Nevada
 Unaudited Interim Quarterly Financial Report
 For the Quarter Ended December 31, 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 December 31, 2019. 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	\$ 39,917,627	\$ 99,117,224
Licenses and permits	2,829,659	3,484,287
Intergovernmental revenues	36,874,773	47,550,654
Charges for services	5,475,874	10,727,273
Fines and forfeits	1,768,209	3,552,234
Miscellaneous	2,677,102	3,596,343
Total Revenues	89,543,244	168,028,015
EXPENDITURES:		
Current:		
Salaries and wages	40,696,677	80,296,918
Employee benefits	22,261,146	43,761,178
Services and supplies	12,855,101	25,416,824
Capital outlay	321,372	411,866
Intergovernmental	899,472	2,373,846
Total Expenditures	77,033,768	152,260,632
OTHER FINANCING SOURCES (USES)		
Proceeds from asset disposition	29,207	42,707
Transfers in	21,100	42,200
Transfers out	(9,697,494)	(20,748,313)
Total Other Financing Sources (Uses)	(9,647,187)	(20,663,406)
Net Change in Fund Balance	\$ 2,862,289	\$ (4,896,023)

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Special Revenue Funds		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 6,380,299	\$ 15,342,717
Licenses and permits	1,056,948	2,341,573
Intergovernmental revenues	15,049,267	29,634,724
Charges for services	4,784,993	11,921,754
Fines and forfeits	581,181	1,245,006
Miscellaneous	1,205,847	2,484,498
Total Revenues	29,058,535	62,970,272
EXPENDITURES:		
Current:		
Salaries and wages	12,672,797	25,255,539
Employee benefits	6,649,848	13,117,073
Services and supplies	20,027,346	36,740,290
Capital outlay	3,631,985	3,965,596
Intergovernmental	344,760	858,155
Total Expenditures	43,326,736	79,936,653
OTHER FINANCING SOURCES (USES):		
Transfers in	8,431,385	16,917,131
Transfers out	(2,096,364)	(2,749,282)
Total Other Financing Sources (Uses)	6,335,021	14,167,849
Net Change in Fund Balance	\$ (7,933,180)	\$ (2,798,532)

Debt Service Funds		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 786,865	\$ 2,145,696
Miscellaneous	16,944	131,693
Total Revenues	803,809	2,277,389
EXPENDITURES:		
Debt service	4,057,004	16,508,982
OTHER FINANCING SOURCES (USES):		
Proceeds from debt issuance	-	10,694,000
Transfers in	2,253,872	4,363,263
Total Other Financing Sources (Uses)	2,253,872	15,057,263
Net Change in Fund Balance	\$ (999,323)	\$ 825,670

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Capital Project Funds		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 1,826,940	\$ 4,602,829
Intergovernmental revenues	54,050	54,050
Charges for services	-	-
Miscellaneous	207,161	341,897
Total Revenues	2,088,151	4,998,776
EXPENDITURES:		
Intergovernmental	1,775,777	2,059,655
Capital outlay	3,152,505	4,292,910
Total Expenditures	4,928,282	6,352,565
OTHER FINANCING SOURCES (USES)		
Other financing sources	-	3,000
Transfers in	1,575,000	4,050,000
Transfers out	(487,500)	(1,875,000)
Total Other Financing Sources (Uses)	1,087,500	2,178,000
Net Change in Fund Balance	\$ (1,752,631)	\$ 824,211

Enterprise Funds		
	Current Quarter	Year-to-Date
OPERATING REVENUES:	\$ 5,510,298	\$ 11,028,572
OPERATING EXPENSES:		
Salaries and wages	722,444	1,443,627
Employee benefits	413,080	827,432
Services and supplies	2,035,363	3,662,407
Depreciation	919,758	1,838,683
Total Operating Expenses	4,090,645	7,772,149
Operating Income (Loss)	1,419,653	3,256,423
NONOPERATING REVENUES (EXPENSES):		
Investment earnings gain (loss)	640,427	1,074,146
Payments to others	(13,949)	(13,949)
Other non operating revenue	940	20,185
Gain (loss) from asset disposition	(11,183)	2,792,956
Interest/bond issuance costs	(49,889)	(113,604)
Total Nonoperating Revenues (Expenses)	566,346	3,759,734
Income (Loss) Before Capital Contributions	1,985,999	7,016,157
CAPITAL CONTRIBUTIONS:	1,484,886	3,735,968
Change in Net Position	\$ 3,470,885	\$ 10,752,125

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Internal Services Funds		
	Current Quarter	Year-to-Date
OPERATING REVENUES:	\$ 18,179,063	\$ 35,075,138
OPERATING EXPENSES:		
Salaries and wages	551,275	1,112,824
Employee benefits	313,788	620,750
Services and supplies	16,054,248	36,577,003
Depreciation	520,126	1,024,716
Total Operating Expenses	17,439,437	39,335,293
Operating Income (Loss)	739,626	(4,260,155)
NONOPERATING REVENUES (EXPENSES):		
Investment earnings gain (loss)	290,099	519,293
Other nonoperating revenues	139,166	144,783
Total Nonoperating Revenues (Expenses)	429,265	664,076
Income (Loss) Before Capital Contributions and Transfers	1,168,891	(3,596,079)
Change in Net Position	\$ 1,168,891	\$ (3,596,079)