

Washoe County, Nevada
 Unaudited Interim Quarterly Financial Report
 For the Quarter Ended September 30, 2020

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, 2020. 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	\$ 62,726,125	\$ 62,726,125
Licenses and permits	1,407,834	1,407,834
Intergovernmental revenues	11,298,515	11,298,515
Charges for services	4,744,314	4,744,314
Fines and forfeits	1,418,273	1,418,273
Miscellaneous	1,548,122	1,548,122
Total Revenues	83,143,183	83,143,183
EXPENDITURES:		
Current:		
Salaries and wages	40,132,185	40,132,185
Employee benefits	21,438,515	21,438,515
Services and supplies	13,252,759	13,252,759
Capital outlay	33,975	33,975
Intergovernmental	1,552,457	1,552,457
Total Expenditures	76,409,891	76,409,891
OTHER FINANCING SOURCES (USES)		
Proceeds from asset disposition	8,669	8,669
Transfers in	79,730	79,730
Transfers out	(8,731,689)	(8,731,689)
Total Other Financing Sources (Uses)	(8,643,290)	(8,643,290)
Net Change in Fund Balance	\$ (1,909,998)	\$ (1,909,998)

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Special Revenue Funds		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 9,473,103	\$ 9,473,103
Licenses and permits	1,151,427	1,151,427
Intergovernmental revenues	28,468,883	28,468,883
Charges for services	5,757,678	5,757,678
Fines and forfeits	486,849	486,849
Miscellaneous	783,019	783,019
Total Revenues	46,120,959	46,120,959
EXPENDITURES:		
Current:		
Salaries and wages	12,962,995	12,962,995
Employee benefits	6,542,316	6,542,316
Services and supplies	16,701,297	16,701,297
Capital outlay	224,758	224,758
Intergovernmental	569,074	569,074
Total Expenditures	37,000,440	37,000,440
OTHER FINANCING SOURCES (USES):		
Other financing sources	2,067	2,067
Transfers in	10,591,335	10,591,335
Transfers out	(3,405,548)	(3,405,548)
Total Other Financing Sources (Uses)	7,187,854	7,187,854
Net Change in Fund Balance	\$ 16,308,373	\$ 16,308,373

Debt Service Funds		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 1,195,877	\$ 1,195,877
Miscellaneous	110,094	110,094
Total Revenues	1,305,971	1,305,971
EXPENDITURES:		
Debt service	779,432	779,432
OTHER FINANCING SOURCES (USES):		
Transfers in	1,153,672	1,153,672
Total Other Financing Sources (Uses)	1,153,672	1,153,672
Net Change in Fund Balance	\$ 1,680,211	\$ 1,680,211

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Capital Project Funds		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 2,972,063	\$ 2,972,063
Intergovernmental revenues	(15,683)	(15,683)
Miscellaneous	153,627	153,627
Total Revenues	3,110,007	3,110,007
EXPENDITURES:		
Intergovernmental	300,479	300,479
Capital outlay	4,199,313	4,199,313
Total Expenditures	4,499,792	4,499,792
OTHER FINANCING SOURCES (USES)		
Other financing sources	10,546,220	10,546,220
Transfers in	800,000	800,000
Transfers out	(487,500)	(487,500)
Total Other Financing Sources (Uses)	10,858,720	10,858,720
Net Change in Fund Balance	\$ 9,468,935	\$ 9,468,935

Enterprise Funds		
	Current Quarter	Year-to-Date
OPERATING REVENUES:	\$ 6,944,251	\$ 6,944,251
OPERATING EXPENSES:		
Salaries and wages	750,443	750,443
Employee benefits	389,962	389,962
Services and supplies	1,586,155	1,586,155
Depreciation	1,011,649	1,011,649
Total Operating Expenses	3,738,209	3,738,209
Operating Income (Loss)	3,206,042	3,206,042
NONOPERATING REVENUES (EXPENSES):		
Investment earnings gain (loss)	613,418	613,418
Other non operating revenue	940	940
Interest/bond issuance costs	(50,098)	(50,098)
Total Nonoperating Revenues (Expenses)	564,260	564,260
Income (Loss) Before Capital Contributions	3,770,302	3,770,302
CAPITAL CONTRIBUTIONS:	2,812,340	2,812,340
Change in Net Position	\$ 6,582,642	\$ 6,582,642

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Internal Services Funds		
	Current Quarter	Year-to-Date
OPERATING REVENUES:	\$ 16,305,848	\$ 16,305,848
OPERATING EXPENSES:		
Salaries and wages	496,203	496,203
Employee benefits	288,581	288,581
Services and supplies	15,593,390	15,593,390
Depreciation	507,250	507,250
Total Operating Expenses	16,885,424	16,885,424
Operating Income (Loss)	(579,576)	(579,576)
NONOPERATING REVENUES (EXPENSES):		
Investment earnings gain (loss)	266,726	266,726
Other nonoperating revenues	4,811	4,811
Gain (loss) from asset disposition	112,886	112,886
Total Nonoperating Revenues (Expenses)	384,423	384,423
Income (Loss) Before Capital Contributions and Transfers	(195,153)	(195,153)
Capital contributions	55,989	55,989
Change in Net Position	\$ (139,164)	\$ (139,164)