

Washoe County, Nevada
 Unaudited Interim Quarterly Financial Report
 For the Quarter Ended March 31, 2021

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 March 31, 2021. 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	\$ 79,720,586	\$ 184,347,882
Licenses and permits	2,734,411	6,531,973
Intergovernmental revenues	40,376,688	91,078,684
Charges for services	4,106,452	16,311,982
Fines and forfeits	1,795,301	5,119,535
Miscellaneous	1,844,374	4,386,681
Total Revenues	130,577,812	307,776,737
EXPENDITURES:		
Current:		
Salaries and wages	39,580,235	121,835,924
Employee benefits	23,495,807	66,940,765
Services and supplies	12,663,197	33,447,569
Capital outlay	70,234	126,895
Intergovernmental	1,005,176	3,464,508
Total Expenditures	76,814,649	225,815,661
OTHER FINANCING SOURCES (USES)		
Proceeds from asset disposition	-	8,669
Transfers in	21,100	121,930
Transfers out	(14,032,228)	(30,926,789)
Total Other Financing Sources (Uses)	(14,011,128)	(30,796,190)
Net Change in Fund Balance	\$ 39,752,035	\$ 51,164,886

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Special Revenue Funds		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 12,200,300	\$ 28,050,229
Licenses and permits	1,459,375	3,845,711
Intergovernmental revenues	43,093,881	91,228,366
Charges for services	5,309,827	16,796,931
Fines and forfeits	614,623	1,669,797
Miscellaneous	6,259,123	8,119,988
Total Revenues	68,937,129	149,711,022
EXPENDITURES:		
Current:		
Salaries and wages	12,899,462	39,445,121
Employee benefits	7,316,258	20,513,962
Services and supplies	32,685,958	86,951,207
Capital outlay	279,910	3,632,975
Intergovernmental	411,238	1,336,766
Total Expenditures	53,592,826	151,880,031
OTHER FINANCING SOURCES (USES):		
Other financing sources	-	2,067
Transfers in	11,071,720	32,186,632
Transfers out	(6,380,416)	(12,275,579)
Total Other Financing Sources (Uses)	4,691,304	19,913,120
Net Change in Fund Balance	\$ 20,035,607	\$ 17,744,111

Debt Service Funds		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 1,628,980	\$ 3,510,570
Miscellaneous	158,775	276,806
Total Revenues	1,787,755	3,787,376
EXPENDITURES:		
Debt service	16,631,999	20,862,560
OTHER FINANCING SOURCES (USES):		
Other financing uses	9,624,000	9,695,000
Proceeds from debt issuance	-	-
Transfers in	7,323,090	9,067,278
Transfers out	-	-
Total Other Financing Sources (Uses)	16,947,090	18,762,278
Net Change in Fund Balance	\$ 2,102,846	\$ 1,687,094

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Capital Project Funds		
	Current Quarter	Year-to-Date
REVENUES:		
Taxes	\$ 3,646,463	\$ 8,539,982
Intergovernmental revenues	128,035	130,395
Miscellaneous	508,321	800,191
Total Revenues	4,282,819	9,470,568
EXPENDITURES:		
Intergovernmental	1,301,406	3,468,519
Capital outlay	2,142,598	8,929,165
Total Expenditures	3,444,004	12,397,684
OTHER FINANCING SOURCES (USES)		
Other financing sources	-	10,546,220
Transfers in	2,484,235	3,284,235
Transfers out	(487,500)	(1,462,500)
Total Other Financing Sources (Uses)	1,996,735	12,367,955
Net Change in Fund Balance	\$ 2,835,550	\$ 9,440,839

Enterprise Funds		
	Current Quarter	Year-to-Date
OPERATING REVENUES:	\$ 5,923,044	\$ 18,228,236
OPERATING EXPENSES:		
Salaries and wages	700,947	2,199,267
Employee benefits	442,909	1,235,995
Services and supplies	1,580,798	4,907,194
Depreciation	1,024,223	3,055,070
Total Operating Expenses	3,748,877	11,397,526
Operating Income (Loss)	2,174,167	6,830,710
NONOPERATING REVENUES (EXPENSES):		
Investment earnings gain (loss)	444,874	1,480,520
Other non operating revenue	1,253	2,819
Interest/bond issuance costs	(47,877)	(134,248)
Total Nonoperating Revenues (Expenses)	398,250	1,349,091
Income (Loss) Before Capital Contributions	2,572,417	8,179,801
CAPITAL CONTRIBUTIONS:	4,524,924	10,260,010
Change in Net Position	\$ 7,097,341	\$ 18,439,811

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Internal Services Funds		
	Current Quarter	Year-to-Date
OPERATING REVENUES:	\$ 18,254,575	\$ 53,862,487
OPERATING EXPENSES:		
Salaries and wages	515,448	1,559,084
Employee benefits	319,594	908,657
Services and supplies	15,531,841	48,149,153
Depreciation	477,099	1,478,744
Total Operating Expenses	16,843,982	52,095,638
Operating Income (Loss)	1,410,593	1,766,849
NONOPERATING REVENUES (EXPENSES):		
Investment earnings gain (loss)	173,555	633,434
Other nonoperating revenues	22,764	27,575
Gain (loss) from asset disposition	-	112,886
Total Nonoperating Revenues (Expenses)	196,319	773,895
Income (Loss) Before Capital Contributions and Transfers	1,606,912	2,540,744
Capital contributions	247,316	382,750
Change in Net Position	\$ 1,854,228	\$ 2,923,494