

**Carson City  
Agenda Report**

**Date Submitted:** 10/27/15

**Agenda Date Requested:** 11/5/15

**Time Requested:** 5 minutes

**To:** Mayor and Supervisors

**From:** Nancy Paulson, Chief Financial Officer

**Subject Title:** For Possible Action: Action to accept the report on the condition of each fund in the treasury and the statements of receipts and expenditures through October 27, 2015 per NRS 251.030 and NRS 354.290. (Nancy Paulson – npaulson@carson.org)

**Staff Summary:** NRS 251.030 requires the Chief Financial Officer (for the purpose of the statute acting as the County Auditor) to report to the Board of County Commissioners (or in our case the Board of Supervisors), at each regular meeting thereof, the condition of each fund in the treasury. NRS 354.290 requires the County Auditor to report to the Board of Supervisors a statement of revenues and expenditures based on the accounts and funds as were used in the budget. A more detailed accounting is available on the City's website – [www.carson.org](http://www.carson.org).

**Type of Action Requested:** (check one)

Resolution

Ordinance

Formal Action/Motion

Other (Specify) non-action item

**Does this action require a Business Impact Statement:** ( ) Yes ( xx ) No

**Recommended Board Action:** I move to accept the report on the condition of each fund in the treasury and the statements of receipts and expenditures through October 27, 2015 per NRS 251.030 and NRS 354.290.

**Explanation for Recommended Board Action:** A "Statement of Cash Receipts and Disbursements" is attached indicating the beginning balance, receipts, disbursements, and the ending balance of each cash account for every fund in the City as of October 27, 2015.

It is important to note that there will always be timing differences with these balances - for example while all departments take deposits to the bank on a daily basis, revenue reports are only prepared twice a month and there is usually a lag time between when the reports are prepared and when they are entered into the system.

**Applicable Statute, Code, Policy, Rule or Regulation:** NRS 251.030, NRS 354.290

**Fiscal Impact:** n/a

**Explanation of Impact:** n/a

**Funding Source:** n/a

**Alternatives:** n/a

**Supporting Material:** Report indicating cash balances for each fund

**Prepared By:** Nancy Paulson

Reviewed By: Nancy Paulson Date: 10/27/15  
(Department Head)

[Signature] Date: 10/27/15  
(City Manager)

[Signature] Date: 10/27/15  
(District Attorney)

Nancy Paulson Date: 10/27/15  
(Chief Financial Officer)

**Board Action Taken:**

Motion: \_\_\_\_\_ 1) \_\_\_\_\_ Aye/Nay  
2) \_\_\_\_\_ \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Vote Recorded By)

\_\_\_\_\_

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
CITY OF CARSON CITY  
AS OF 10-27-2015**

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
101 GENERAL FUND	6,623,174.62	3,154,465.17	7,084,451.20	2,693,188.59
201 AIRPORT	0.07	-	-	0.07
202 COOPERATIVE EXTENSION	286,365.63	1,403.26	4,761.75	283,007.14
208 SUPPLEMENTAL INDIGENT	565,419.64	6,527.56	109,538.51	462,408.69
210 CAPITAL PROJECTS	765,253.34	9,211.87	128,802.39	645,662.82
215 SENIOR CITIZENS	144,794.80	2,838.07	36,173.64	111,459.23
225 CARSON CITY TRANSIT FUND	315,703.69	67,627.08	70,759.66	312,571.11
230 LIBRARY GIFT	172,542.18	-	47,284.65	125,257.53
236 ADMINISTRATIVE ASSESSMENT	64,153.50	132.00	3,989.92	60,295.58
240 TRAFFIC/TRANSPORTATION	5,065.05	-	4,106.94	958.11
245 CAMPO	49,850.97	-	289.89	49,561.08
250 REGIONAL TRANSPORTATION	(233,513.81)	290,360.54	49,077.49	7,769.24
253 V&T SPEC. INFRASTRUCTURE	35,748.68	-	-	35,748.68
254 QUALITY OF LIFE	2,360,648.84	438.54	756,486.13	1,604,601.25
256 STREET MAINTENANCE	367,789.59	142,988.18	461,687.98	49,089.79
257 INFRASTRUCTURE TAX	13,492,723.84	-	109,652.30	13,383,071.54
275 GRANT FUND	(9,283.34)	313,424.39	351,880.62	(47,739.57) 1
280 COMMISSARY FUND	90,545.48	-	18,549.27	71,996.21
287 911 SURCHARGE	658,124.58	23,145.23	99,288.15	581,981.66
330 CAPITAL FACILITIES	(0.38)	-	-	(0.38) 2
350 RESIDENTIAL CONSTRUCTION	152,429.27	2,000.00	10,225.30	144,203.97
410 DEBT SVC - CARSON CITY	799,637.75	11,279.01	-	810,916.76
501 AMBULANCE	495,181.43	-	208,279.67	286,901.76
505 STORMWATER DRAINAGE	107,127.67	99,672.02	18,616.48	188,183.21
510 SEWER OPERATION	8,570,953.73	874,167.74	483,578.57	8,961,542.90
520 WATER	4,014,309.53	1,553,185.54	974,805.27	4,592,689.80
525 BUILDING PERMITS	287,052.95	42,685.78	22,965.32	306,773.41
530 CEMETERY	192,111.08	-	12,351.65	179,759.43
560 FLEET MANAGEMENT	764,691.94	7.52	239,589.30	525,110.16
570 GROUP MEDICAL INSURANCE	276,863.44	678,630.15	707,973.38	247,520.21
580 WORKERS COMPENSATION INS.	3,302,749.09	27,672.39	86,552.90	3,243,868.58
590 INSURANCE FUND	788,628.35	1,209.28	57,241.34	732,596.29
602 REDEVELOPMENT: ADMINIST.	7,057.56	520.00	17,599.01	(10,021.45) 2
603 REDEVELOPMENT: REVOLVING	300,477.54	-	4,900.00	295,577.54
604 REDEVELOPMENT: TAX INCRE.	831,796.09	-	-	831,796.09
730 SCHOOL DEBT SERVICE	9,826,624.02	49,569.79	-	9,876,193.81
740 TOURISM AUTHORITY	1,242,148.89	3,709.34	69,859.75	1,175,998.48
748 SCHOOL OPERATING FUND	602,619.03	86,458.94	602,619.03	86,458.94
749 TRICOUNTY RAILWAY COMMISS	134,787.56	3,904.75	2,172.06	136,520.25
750 STATE OF NEVADA	1,205,988.05	100.00	1,206,073.05	15.00
752 RANGE IMPROVEMENT	131.70	-	-	131.70
754 SIERRA FOREST FIRE PROT	449.91	-	-	449.91
756 EAGLE VALLEY WTR DIST	8,134.13	-	8,134.13	-
760 SUB-CONSERVANCY DISTRICT	(52,452.84)	76,779.57	61,858.24	(37,531.51) 1
765 FISH AND GAME FUND	2,456.88	-	810.47	1,646.41
770 FORFEITURE ACCOUNT	29,458.77	-	1,556.90	27,901.87
793 CONTROLLER TRUST FUND	12,036.47	1,439.33	-	13,475.80
<b>GRAND TOTAL - 47 FUNDS</b>	<b>59,658,556.96</b>	<b>7,525,553.04</b>	<b>14,134,542.31</b>	<b>53,049,567.69</b>

1. Timing differences - waiting for reimbursements and revenues for the 2nd half of October have not been posted.

2. Journal entries have not been posted to adjust balances.