

**Carson City
Agenda Report**

Date Submitted: 09/24/13

Agenda Date Requested: 10/04/13

Time Requested: consent

To: Mayor and Supervisors

From: Nick Providenti, Director of Finance

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 September 24, 2013 per NRS 251.030 and NRS 354.290.(Nick Providenti)

Staff Summary: NRS 251.030 requires the Finance Director (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.

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 September 24, 2013 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 September 24, 2013.

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: Nick Providenti

Reviewed By: Michael Shultz Date: 9/24/13
(Department Head)

Marena G. WORKS DCM Date: 9/24/13
(City Manager)

[Signature] Date: 9/24/13
(District Attorney)

Michael Shultz Date: 9/24/13
(Finance Director)

Board Action Taken:

Motion: _____ 1) _____ Aye/Nay
2) _____

(Vote Recorded By)

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
CITY OF CARSON CITY
AS OF 9-24-2013**

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
101 GENERAL FUND	4,187,145.61	10,988,214.34	9,799,239.20	5,376,120.75
201 AIRPORT	0.07	21,116.00	21,116.00	0.07
202 COOPERATIVE EXTENSION	306,015.98	35,831.06	3,881.03	337,966.01
208 SUPPLEMENTAL INDIGENT	94,298.79	311,662.85	12,554.81	393,406.83
210 CAPITAL PROJECTS	369,275.00	135,799.88	20,832.70	484,242.18
215 SENIOR CITIZENS	395,776.19	136,295.95	51,205.60	480,866.54
225 CARSON CITY TRANSIT FUND	111,441.50	13,775.55	39,449.12	85,767.93
230 LIBRARY GIFT	221,083.74	9,432.99	4,736.79	225,779.94
236 ADMINISTRATIVE ASSESSMENT	38,715.83	6,059.00	1,500.00	43,274.83
240 TRAFFIC/TRANSPORTATION	10,273.34	3,894.32	7,495.14	6,672.52
245 CAMPO	39,832.55	52,408.52	7,497.64	84,743.43
250 REGIONAL TRANSPORTATION	306,564.89	307,918.33	99,024.23	515,458.99
253 V&T SPEC. INFRASTRUCTURE	(151,139.23)	156,488.98	-	5,349.75
254 QUALITY OF LIFE	6,992,747.38	178,132.16	221,764.85	6,949,114.69
256 STREET MAINTENANCE	147,187.14	303,409.62	410,660.80	39,935.96
275 GRANT FUND	93,334.25	469,919.05	427,495.79	135,757.51
280 COMMISSARY FUND	(5,421.02)	19,960.74	24,763.90	(10,224.18) 1
287 911 SURCHARGE	559,050.66	17,627.47	9,076.46	567,601.67
330 CAPITAL FACILITIES	11,052.65	-	-	11,052.65
350 RESIDENTIAL CONSTRUCTION	312,617.74	74,600.00	354.00	386,863.74
410 DEBT SVC - CARSON CITY	1,219,536.30	12,736.43	16,000.00	1,216,272.73
501 AMBULANCE	39,531.11	206,430.37	275,819.74	(29,858.26) 1
505 STORMWATER DRAINAGE	78,938.05	94,408.07	66,318.34	107,027.78
510 SEWER OPERATION	5,735,691.48	483,338.79	474,561.92	5,744,468.35
515 SEWER CAPITALIZATION	(2,684,592.69)	146,668.70	125,358.31	(2,663,282.30)
520 WATER	5,090,941.50	1,533,544.86	702,497.81	5,921,988.55
525 BUILDING PERMITS	272,503.55	80,684.01	57,003.64	296,183.92
530 CEMETERY	143,001.04	4,530.25	15,268.59	132,262.70
560 FLEET MANAGEMENT	650,528.95	73,543.45	251,601.16	472,471.24
570 GROUP MEDICAL INSURANCE	247,395.07	682,132.43	688,478.14	241,049.36
580 WORKERS COMPENSATION INS.	3,552,128.06	53,533.01	80,414.01	3,525,247.06
590 INSURANCE FUND	(108,296.47)	13,799.00	57,366.04	(151,863.51) 2
602 REDEVELOPMENT: ADMINIST.	40,189.11	220.00	53,428.76	(13,019.65) 3
603 REDEVELOPMENT: REVOLVING	(75,996.27)	-	72,779.45	(148,775.72) 3
604 REDEVELOPMENT: TAX INCRE.	58,858.52	430,801.85	-	489,660.37
730 SCHOOL DEBT SERVICE	6,935,118.20	1,155,858.50	-	8,090,976.70
740 TOURISM AUTHORITY	2,874.29	19,188.70	31,055.20	(8,992.21) 1
748 SCHOOL OPERATING FUND	844,545.50	2,015,781.20	844,545.50	2,015,781.20
749 TRICOUNTY RAILWAY COMMISS	783,389.96	21,951.70	11,120.68	794,220.98
750 STATE OF NEVADA	337,075.90	618,939.63	57,155.37	898,860.16
752 RANGE IMPROVEMENT	131.69	-	-	131.69
754 SIERRA FOREST FIRE PROT	608,284.77	24,628.58	3.23	632,910.12
756 EAGLE VALLEY WTR DIST	1,662.73	4,250.11	-	5,912.84
760 SUB-CONSERVANCY DISTRICT	21,462.88	96,837.27	83,817.41	34,482.74
765 FISH AND GAME FUND	4,189.21	79.62	766.03	3,502.80
770 FORFEITURE ACCOUNT	54,530.06	3,921.00	175.06	58,276.00
793 CONTROLLER TRUST FUND	5,359.70	-	-	5,359.70
GRAND TOTAL - 47 FUNDS	37,898,835.26	21,020,354.34	15,128,182.45	43,791,007.15

1. Timing differences - waiting for reimbursements and revenues for the 2nd half of September have not been posted.
2. Journal entry to transfer funds to the insurance fund for the first half of FY14 not posted yet.
3. Journal entry to transfer funds from the tax increment fund needs to be done.