

**Carson City  
Agenda Report**

**Date Submitted:** 07/07/15

**Agenda Date Requested:** 07/16/15

**Time Requested:** 5 minutes

**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 July 7, 2015 per NRS 251.030 and NRS 354.290. (Nick Providenti – Nprovidenti@carson.org)

**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](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 July 7, 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 July 7, 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:** Nick Providenti

Reviewed By: [Signature]  
(Department Head)

Date: 7/7/15

[Signature]  
(City Manager)

Date: 7/7/15

[Signature]  
(District Attorney)

Date: 7/7/15

[Signature]  
(Finance Director)

Date: 7/7/15

**Board Action Taken:**

Motion: \_\_\_\_\_

1) \_\_\_\_\_

Aye/Nay

2) \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Vote Recorded By)

\_\_\_\_\_

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
CITY OF CARSON CITY  
AS OF 07-07-2015**

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
101 GENERAL FUND	6,383,917.35	5,493,650.48	7,360,395.33	4,517,172.50
201 AIRPORT	0.07	-	-	0.07
202 COOPERATIVE EXTENSION	264,410.99	350.32	5,181.45	259,579.86
208 SUPPLEMENTAL INDIGENT	388,669.79	2,973.80	9,275.19	382,368.40
210 CAPITAL PROJECTS	718,014.46	2,175.98	59,207.15	660,983.29
215 SENIOR CITIZENS	(29,849.61)	111,290.75	34,377.38	47,063.76
225 CARSON CITY TRANSIT FUND	287,191.17	15,610.30	38,183.82	264,617.65
230 LIBRARY GIFT	169,261.76	285.50	13,363.27	156,183.99
236 ADMINISTRATIVE ASSESSMENT	81,096.28	2,895.00	6,189.38	77,801.90
240 TRAFFIC/TRANSPORTATION	7,912.35	585.00	169.28	8,328.07
245 CAMPO	89,723.91	39,908.45	74,681.16	54,951.20
250 REGIONAL TRANSPORTATION	73,873.74	632,904.97	179,972.03	526,806.68
253 V&T SPEC. INFRASTRUCTURE	59,469.13	92,405.77	223,755.37	(71,880.47) 1
254 QUALITY OF LIFE	4,924,815.31	213,137.53	800,477.38	4,337,475.46
256 STREET MAINTENANCE	591,236.91	450,959.52	224,198.08	817,998.35
257 INFRASTRUCTURE TAX	13,787,032.01	92,122.72	39,865.19	13,839,289.54
275 GRANT FUND	87,598.72	496,281.87	343,755.00	240,125.59
280 COMMISSARY FUND	86,166.57	51,429.46	26,408.20	111,187.83
287 911 SURCHARGE	805,126.99	17,829.21	21,572.98	801,383.22
330 CAPITAL FACILITIES	11,056.07	-	-	11,056.07
350 RESIDENTIAL CONSTRUCTION	215,558.85	-	-	215,558.85
410 DEBT SVC - CARSON CITY	212,960.29	725,760.85	-	938,721.14
501 AMBULANCE	508,270.64	72,595.80	193,061.88	387,804.56
505 STORMWATER DRAINAGE	381,574.42	122,517.54	33,650.99	470,440.97
510 SEWER OPERATION	2,377,539.69	846,556.11	531,736.91	2,692,358.89
520 WATER	2,754,967.52	1,230,328.58	1,093,584.93	2,891,711.17
525 BUILDING PERMITS	279,921.31	14,150.56	13,536.66	280,535.21
530 CEMETERY	147,180.27	5,615.40	15,454.84	137,340.83
560 FLEET MANAGEMENT	(142,570.42)	625,027.64	175,295.91	307,161.31
570 GROUP MEDICAL INSURANCE	521,536.27	766,441.46	692,991.32	594,986.41
580 WORKERS COMPENSATION INS.	3,412,420.26	66,554.79	48,268.89	3,430,706.16
590 INSURANCE FUND	1,028,605.25	7,007.77	40,199.08	995,413.94
602 REDEVELOPMENT: ADMINIST.	122,229.85	-	18,407.91	103,821.94
603 REDEVELOPMENT: REVOLVING	389,742.84	-	14,905.97	374,836.87
604 REDEVELOPMENT: TAX INCRE.	443,978.40	1,171.73	-	445,150.13
730 SCHOOL DEBT SERVICE	8,469,911.49	11,111.09	44.61	8,480,977.97
740 TOURISM AUTHORITY	1,245,032.53	7,885.21	58,730.77	1,194,186.97
748 SCHOOL OPERATING FUND	25,257.30	23,285.08	25,335.11	23,207.27
749 TRICOUNTY RAILWAY COMMISS	168,466.96	19,397.94	79,158.44	108,706.46
750 STATE OF NEVADA	334,326.11	86,216.50	49,054.61	371,488.00
752 RANGE IMPROVEMENT	131.70	-	-	131.70
754 SIERRA FOREST FIRE PROT	33.19	4.63	-	37.82
756 EAGLE VALLEY WTR DIST	194.96	31.12	-	226.08
760 SUB-CONSERVANCY DISTRICT	(33,981.81)	73,150.19	37,941.99	1,226.39
765 FISH AND GAME FUND	2,965.77	-	-	2,965.77
770 FORFEITURE ACCOUNT	89,829.98	-	-	89,829.98
793 CONTROLLER TRUST FUND	3,428.59	935.47	1,421.18	2,942.88
<b>GRAND TOTAL - 47 FUNDS</b>	<b>51,746,236.18</b>	<b>12,422,542.09</b>	<b>12,583,809.64</b>	<b>51,584,968.63</b>

1. Journal entry needs to be done to reduce transfer to the Debt Service Fund.