

**Carson City
Agenda Report**

Date Submitted: 07/28/15

Agenda Date Requested: 08/6/15

Time Requested: 5 minutes

To: Mayor and Supervisors

From: Nancy Paulson, 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 28, 2015 per NRS 251.030 and NRS 354.290. (Nancy Paulson – npaulson@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.

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 28, 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 28, 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
(Department Head)

Date: 7/28/15

M. J. Smith
(City Manager)

Date: 7/28/15

[Signature]
(District Attorney)

Date: 7/28/15

Nancy Paulson
(Finance Director)

Date: 7/28/15

Board Action Taken:

Motion: _____

- 1) _____
- 2) _____

Aye/Nay

(Vote Recorded By)

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
CITY OF CARSON CITY
AS OF 07-28-2015**

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
101 GENERAL FUND	5,177,076.12	3,039,426.28	5,699,420.39	2,517,082.01
201 AIRPORT	0.07	-	-	0.07
202 COOPERATIVE EXTENSION	259,824.04	1,594.56	2,020.64	259,397.96
208 SUPPLEMENTAL INDIGENT	92,057.87	9,746.33	86,514.41	15,289.79
210 CAPITAL PROJECTS	662,489.90	4,237.53	17,583.80	649,143.63
215 SENIOR CITIZENS	39,104.76	4,237.53	25,668.66	17,673.63
225 CARSON CITY TRANSIT FUND	265,304.46	34,220.00	362,203.95	(62,679.49) 1
230 LIBRARY GIFT	156,893.73	-	1,174.30	155,719.43
236 ADMINISTRATIVE ASSESSMENT	63,701.73	361.88	77.69	63,985.92
240 TRAFFIC/TRANSPORTATION	9,040.51	-	2,083.15	6,957.36
245 CAMPO	54,951.20	-	2,277.26	52,673.94
250 REGIONAL TRANSPORTATION	508,058.95	306.90	33,668.20	474,697.65
253 V&T SPEC. INFRASTRUCTURE	(71,880.47)	75,000.00	-	3,119.53
254 QUALITY OF LIFE	4,335,434.88	15,499.77	1,106,060.30	3,244,874.35
256 STREET MAINTENANCE	802,209.87	2,892.66	616,090.67	189,011.86
257 INFRASTRUCTURE TAX	13,850,686.59	-	193,821.22	13,656,865.37
275 GRANT FUND	273,925.41	178,428.84	359,580.22	92,774.03
280 COMMISSARY FUND	110,291.50	-	10,565.76	99,725.74
287 911 SURCHARGE	802,043.18	15,600.52	8,762.06	808,881.64
330 CAPITAL FACILITIES	11,065.17	-	-	11,065.17
350 RESIDENTIAL CONSTRUCTION	216,737.19	5,000.00	-	221,737.19
410 DEBT SVC - CARSON CITY	239,506.34	4,946.51	-	244,452.85
501 AMBULANCE	592,850.56	-	179,225.29	413,625.27
505 STORMWATER DRAINAGE	84,554.50	134,546.13	18,597.61	200,503.02
510 SEWER OPERATION	2,610,333.00	1,238,942.38	582,776.07	3,266,499.31
520 WATER	2,287,017.29	1,655,766.94	1,788,093.78	2,154,690.45
525 BUILDING PERMITS	325,345.13	56,957.43	67,047.65	315,254.91
530 CEMETERY	148,686.49	-	11,876.85	136,809.64
560 FLEET MANAGEMENT	298,881.18	-	179,033.99	119,847.19
570 GROUP MEDICAL INSURANCE	571,108.35	670,745.02	705,542.36	536,311.01
580 WORKERS COMPENSATION INS.	3,385,639.15	47,373.00	30,451.04	3,402,561.11
590 INSURANCE FUND	990,604.06	119.58	961,799.76	28,923.88
602 REDEVELOPMENT: ADMINIST.	94,227.48	5,000.00	36,514.99	62,712.49
603 REDEVELOPMENT: REVOLVING	375,145.56	-	7,000.00	368,145.56
604 REDEVELOPMENT: TAX INCRE.	200,890.17	-	-	200,890.17
730 SCHOOL DEBT SERVICE	7,502,962.51	71,813.07	-	7,574,775.58
740 TOURISM AUTHORITY	985,787.17	-	143,439.10	842,348.07
748 SCHOOL OPERATING FUND	37,608.24	125,255.35	37,608.24	125,255.35
749 TRICOUNTY RAILWAY COMMISS	108,695.62	101,978.44	5,487.54	205,186.52
750 STATE OF NEVADA	492,698.11	161.07	492,824.11	35.07
752 RANGE IMPROVEMENT	131.70	-	-	131.70
754 SIERRA FOREST FIRE PROT	37.82	443.07	-	480.89
756 EAGLE VALLEY WTR DIST	242.85	1.06	242.85	1.06
760 SUB-CONSERVANCY DISTRICT	1,802.19	18,309.61	38,589.82	(18,478.02) 1
765 FISH AND GAME FUND	2,965.77	-	508.89	2,456.88
770 FORFEITURE ACCOUNT	89,907.85	-	-	89,907.85
793 CONTROLLER TRUST FUND	2,942.88	-	-	2,942.88
GRAND TOTAL - 47 FUNDS	49,049,588.63	7,518,911.46	13,814,232.62	42,754,267.47

1. Timing differences - waiting for reimbursements and most of the revenues for the month of July have not been posted.