



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: 02/04/16

Staff Contact: Nancy Paulson , Chief Financial Officer (npaulson@carson.org)

Agenda Title: For Possible Action: To accept the report on the condition of each fund in the treasury and the statements of receipts and expenditures through January 22, 2016 per NRS 251.030 and NRS 354.290.

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.

Agenda Action: Formal Action/Motion

Time Requested: 5 minutes

Proposed Motion

I move to accept the report on the condition of each fund in the treasury and the statements of receipts and expenditures through January 22, 2016 per NRS 251.030 and NRS 354.290.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

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 January 22, 2016.

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

Financial Information

Is there a fiscal impact? Yes No

If yes, account name/number:

Is it currently budgeted? Yes No

Explanation of Fiscal Impact: N/A

Alternatives

N/A

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
CITY OF CARSON CITY
AS OF 01-22-2016**

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
101 GENERAL FUND	7,122,451.65	1,988,744.91	3,340,016.89	5,771,179.67
201 AIRPORT	0.07	-	-	0.07
202 COOPERATIVE EXTENSION	280,271.88	11,762.89	2,789.25	289,245.52
208 SUPPLEMENTAL INDIGENT	645,715.42	115.82	340,725.74	305,105.50
210 CAPITAL PROJECTS	522,500.65	50.36	29,424.43	493,126.58
215 SENIOR CITIZENS	175,367.89	253.80	19,729.84	155,891.85
225 CARSON CITY TRANSIT FUND	415,834.07	1,452.00	23,330.23	393,955.84
230 LIBRARY GIFT	113,917.67	-	3,131.08	110,786.59
236 ADMINISTRATIVE ASSESSMENT	74,517.14	-	-	74,517.14
240 TRAFFIC/TRANSPORTATION	7,530.06	-	1,814.66	5,715.40
245 CAMPO	34,192.94	28,763.02	28,763.02	34,192.94
250 REGIONAL TRANSPORTATION	482,960.35	34,994.40	368,101.47	149,853.28
253 V&T SPEC. INFRASTRUCTURE	62,863.70	-	-	62,863.70
254 QUALITY OF LIFE	1,243,303.53	2,634.72	156,749.89	1,089,188.36
256 STREET MAINTENANCE	204,128.87	349,134.00	373,410.60	179,852.27
257 INFRASTRUCTURE TAX	11,775,852.20	10.00	853,980.00	10,921,882.20
275 GRANT FUND	(62,485.38)	105,580.67	208,371.54	(165,276.25) 1
280 COMMISSARY FUND	94,717.33	-	13,923.57	80,793.76
287 911 SURCHARGE	472,251.64	365.21	8,649.10	463,967.75
340 EXTRAORDINARY MAINTENANCE	16,067.00	-	-	16,067.00
350 RESIDENTIAL CONSTRUCTION	151,245.12	3,000.00	1,000.00	153,245.12
410 DEBT SVC - CARSON CITY	(365,690.24)	400,000.00	-	34,309.76
501 AMBULANCE	376,233.70	311.00	103,910.43	272,634.27
505 STORMWATER DRAINAGE	96,322.96	76,338.44	16,799.38	155,862.02
510 SEWER OPERATION	6,989,712.45	581,075.34	184,250.30	7,386,537.49
520 WATER	3,003,446.66	519,849.71	386,368.24	3,136,928.13
525 BUILDING PERMITS	247,405.11	43,236.04	20,624.65	270,016.50
530 CEMETERY	166,684.07	-	7,543.84	159,140.23
560 FLEET MANAGEMENT	940,902.15	63,684.19	72,889.77	931,696.57
570 GROUP MEDICAL INSURANCE	99,728.67	343,950.01	606,456.10	(162,777.42) 2
580 WORKERS COMPENSATION INS.	3,075,810.75	59,828.88	44,989.29	3,090,650.34
590 INSURANCE FUND	1,476,669.75	1,971.13	10,405.06	1,468,235.82
602 REDEVELOPMENT: ADMINIST.	265,891.08	-	5,395.49	260,495.59
603 REDEVELOPMENT: REVOLVING	806,244.91	-	1,875.00	804,369.91
604 REDEVELOPMENT: TAX INCRE.	521,992.04	-	-	521,992.04
730 SCHOOL DEBT SERVICE	9,398,750.56	433.06	44.61	9,399,139.01
740 TOURISM AUTHORITY	1,299,153.82	-	26,344.02	1,272,809.80
748 SCHOOL OPERATING FUND	1,415,424.24	755.33	1,415,502.05	677.52
749 TRICOUNTY RAILWAY COMMISS	388,282.81	33,660.97	30.13	421,913.65
750 STATE OF NEVADA	950,350.51	256.21	950,534.15	72.57
752 RANGE IMPROVEMENT	131.70	-	-	131.70
754 SIERRA FOREST FIRE PROT	459.49	2.67	-	462.16
756 EAGLE VALLEY WTR DIST	4,989.04	1.13	4,989.04	1.13
760 SUB-CONSERVANCY DISTRICT	(36,164.09)	37,816.29	18,460.39	(16,808.19) 1
765 FISH AND GAME FUND	2,961.81	-	-	2,961.81
770 FORFEITURE ACCOUNT	27,551.79	-	-	27,551.79
793 CONTROLLER TRUST FUND	8,503.39	-	195.93	8,307.46
GRAND TOTAL - 47 FUNDS	54,994,952.93	4,690,032.20	9,651,519.18	50,033,465.95

1. Timing differences - waiting for reimbursements and some revenues for the month of January have not been posted.
2. Payroll transfer for group insurance has not been posted.