



# STAFF REPORT

**Report To:** Board of Supervisors

**Meeting Date:** 03/03/16

**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 February 19, 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

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## **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 February 19, 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 February 19, 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

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(Vote Recorded By)

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
CITY OF CARSON CITY  
AS OF 02-19-2016**

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
101 GENERAL FUND	7,613,965.81	1,851,709.59	2,799,800.36	6,665,875.04
201 AIRPORT	31,097.07	-	31,097.00	0.07
202 COOPERATIVE EXTENSION	299,774.56	13.00	3,104.65	296,682.91
208 SUPPLEMENTAL INDIGENT	399,507.44	116.78	11,698.98	387,925.24
210 CAPITAL PROJECTS	515,337.02	50.77	31,028.00	484,359.79
215 SENIOR CITIZENS	169,791.78	193.77	20,420.64	149,564.91
225 CARSON CITY TRANSIT FUND	311,792.08	-	35,576.62	276,215.46
230 LIBRARY GIFT	97,133.79	-	340.77	96,793.02
236 ADMINISTRATIVE ASSESSMENT	78,180.33	-	22,007.00	56,173.33
240 TRAFFIC/TRANSPORTATION	7,988.31	-	1,811.99	6,176.32
245 CAMPO	33,208.98	-	13,105.00	20,103.98
250 REGIONAL TRANSPORTATION	(35,488.17)	29,476.00	27,067.77	(33,079.94) 1
253 V&T SPEC. INFRASTRUCTURE	69,062.10	-	-	69,062.10
254 QUALITY OF LIFE	1,071,546.39	-	22,651.56	1,048,894.83
256 STREET MAINTENANCE	599,905.80	39,456.27	119,866.41	519,495.66
257 INFRASTRUCTURE TAX	11,184,563.61	-	15,204.68	11,169,358.93
275 GRANT FUND	(57,180.99)	104,127.61	144,201.57	(97,254.95) 1
280 COMMISSARY FUND	94,547.82	-	2,246.76	92,301.06
287 911 SURCHARGE	472,603.81	1.25	123,942.61	348,662.45
340 EXTRAORDINARY MAINTENANCE	16,067.00	-	-	16,067.00
350 RESIDENTIAL CONSTRUCTION	153,312.15	3,000.00	-	156,312.15
410 DEBT SVC - CARSON CITY	619,402.56	7,453.45	-	626,856.01
501 AMBULANCE	388,185.22	25.00	94,191.38	294,018.84
505 STORMWATER DRAINAGE	130,946.09	73,801.00	18,760.24	185,986.85
510 SEWER OPERATION	6,983,999.15	585,115.83	373,451.50	7,195,663.48
520 WATER	2,276,964.40	516,097.29	847,503.05	1,945,558.64
525 BUILDING PERMITS	266,446.31	48,845.56	27,139.58	288,152.29
530 CEMETERY	149,046.71	-	7,214.50	141,832.21
560 FLEET MANAGEMENT	884,989.48	-	74,866.06	810,123.42
570 GROUP MEDICAL INSURANCE	153,482.16	343,888.23	606,384.79	(109,014.40) 2
580 WORKERS COMPENSATION INS.	3,137,364.50	57,327.52	73,035.22	3,121,656.80
590 INSURANCE FUND	1,451,861.06	-	17,230.53	1,434,630.53
602 REDEVELOPMENT: ADMINIST.	246,856.09	-	5,764.94	241,091.15
603 REDEVELOPMENT: REVOLVING	776,404.69	-	480,000.00	296,404.69
604 REDEVELOPMENT: TAX INCRE.	728,070.74	-	-	728,070.74
730 SCHOOL DEBT SERVICE	9,787,826.13	436.67	-	9,788,262.80
740 TOURISM AUTHORITY	1,351,820.36	-	53,603.64	1,298,216.72
748 SCHOOL OPERATING FUND	619,976.26	761.63	-	620,737.89
749 TRICOUNTY RAILWAY COMMISS	420,701.29	-	4,155.08	416,546.21
750 STATE OF NEVADA	245,914.12	172.64	149.00	245,937.76
752 RANGE IMPROVEMENT	131.70	-	-	131.70
754 SIERRA FOREST FIRE PROT	462.16	2.69	-	464.85
756 EAGLE VALLEY WTR DIST	1,217.12	1.14	-	1,218.26
760 SUB-CONSERVANCY DISTRICT	(67,591.97)	30.46	18,586.00	(86,147.51) 1
765 FISH AND GAME FUND	2,961.81	-	775.22	2,186.59
770 FORFEITURE ACCOUNT	37,438.06	-	1,556.90	35,881.16
793 CONTROLLER TRUST FUND	8,307.46	-	130.00	8,177.46
<b>GRAND TOTAL - 47 FUNDS</b>	<b>53,729,900.35</b>	<b>3,662,104.15</b>	<b>6,129,670.00</b>	<b>51,262,334.50</b>

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

2. Payroll transfer for group insurance has not been posted.