

CARSON CITY AGREED-UPON PROCEDURES REPORT
ATTACHMENT

1. We will confirm that the City's bond rating satisfies the conditions of subsection 1(a) of Section 2 of NAC Chapter 444; therefore, testing of the financial ratios in subsection 1(b) of Section 2 of NAC Chapter 444 is not required.
2. We will report that we audited the financial statements of Carson City, Nevada for the year ended June 30, 2016, and that the financial statements were prepared in conformity with accounting principles generally accepted in the United States of America. We will further report that we issued an unqualified opinion on the financial statements.
3. Based on information contained in the financial statements of Carson City, Nevada for the years ended June 30, 2016 and 2015, we will determine if the City has operated at a deficit equal to five percent or more of total annual revenue in either of the past two fiscal years.
4. We will perform calculations using the audited financial statements of Carson City, Nevada as of and for the year ended June 30, 2016 to assist management in evaluating if the City's total revenue was adequate to assure the total estimated costs of closure and post closure.

LATE MATERIAL
MEETING DATE 3/17/18
ITEM # 20B