



# STAFF REPORT

**Report To:** Board of Supervisors

**Meeting Date:** 4/20/17

**Staff Contact:** Nancy Paulson , Chief Financial Officer

**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 April 7, 2017 per NRS 251.030 and NRS 354.290. (Nancy Paulson, npaulson@carson.org)

**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](http://www.carson.org).

**Agenda Action:** Formal Action/Motion

**Time Requested:** Consent

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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 April 7, 2017 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 April 7, 2017.

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 4-7-2017**

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
101 GENERAL FUND	10,461,232.68	7,824,716.40	8,623,470.34	9,662,478.74
201 AIRPORT	0.07	-	-	0.07
202 COOPERATIVE EXTENSION	277,813.39	19,120.55	19,915.30	277,018.64
208 SUPPLEMENTAL INDIGENT	562,221.83	170,493.52	206,286.20	526,429.15
210 CAPITAL PROJECTS	(1,047,377.65)	1,730,636.57	530,435.86	152,823.06
215 SENIOR CITIZENS	197,195.51	74,107.34	51,686.35	219,616.50
225 CARSON CITY TRANSIT FUND	363,384.41	65,457.53	135,239.00	293,602.94
230 LIBRARY GIFT	67,757.71	286.24	17,936.91	50,107.04
236 ADMINISTRATIVE ASSESSMENT	103,830.50	3,397.01	52.03	107,175.48
240 TRAFFIC/TRANSPORTATION	(2,169.51)	1,315.00	4,118.08	(4,972.59) 1
245 CAMPO	(10.18)	162,534.92	1,084.28	161,440.46
250 REGIONAL TRANSPORTATION	432,966.79	248,150.19	437,339.12	243,777.86
253 V&T SPEC. INFRASTRUCTURE	304,009.36	87,028.73	86,870.83	304,167.26
254 QUALITY OF LIFE	1,547,396.31	174,404.38	99,253.79	1,622,546.90
256 STREET MAINTENANCE	(147,391.08)	320,797.05	368,790.38	(195,384.41) 3
257 INFRASTRUCTURE TAX	2,791,293.92	93,333.43	76,773.72	2,807,853.63
275 GRANT FUND	(142,972.42)	185,651.37	261,158.52	(218,479.57) 2
280 COMMISSARY FUND	129,135.05	5,395.74	7,092.43	127,438.36
287 911 SURCHARGE	181,859.72	16,836.55	18,615.99	180,080.28
340 EXTRAORDINARY MAINTENANCE	15,076.19	-	-	15,076.19
350 RESIDENTIAL CONSTRUCTION	360,440.23	14,000.00	1,000.00	373,440.23
410 DEBT SVC - CARSON CITY	1,079,591.81	630,128.22	555,930.98	1,153,789.05
501 AMBULANCE	774,856.59	92,084.18	247,233.95	619,706.82
505 STORMWATER DRAINAGE	599,219.37	117,430.50	112,991.13	603,658.74
510 SEWER OPERATION	11,858,086.76	2,389,150.56	2,985,575.84	11,261,661.48
520 WATER	3,556,932.04	911,895.73	523,025.39	3,945,802.38
525 BUILDING PERMITS	569,484.46	106,282.63	145,801.51	529,965.58
530 CEMETERY	175,110.87	7,649.80	8,848.32	173,912.35
560 FLEET MANAGEMENT	801,552.53	51,132.45	197,432.58	655,252.40
570 GROUP MEDICAL INSURANCE	(1,205.30)	993,738.45	636,598.06	355,935.09
580 WORKERS COMPENSATION INS.	2,872,023.23	122,041.42	135,644.04	2,858,420.61
590 INSURANCE FUND	1,577,563.86	7,298.32	119,423.11	1,465,439.07
602 REDEVELOPMENT: ADMINIST.	195,823.50	-	10,305.03	185,518.47
603 REDEVELOPMENT: REVOLVING	806,590.58	-	35,322.57	771,268.01
604 REDEVELOPMENT: TAX INCRE.	715,494.00	190,904.86	-	906,398.86
730 SCHOOL DEBT SERVICE	10,890,105.35	668,083.97	-	11,558,189.32
740 TOURISM AUTHORITY	1,576,074.79	17,763.72	132,940.30	1,460,898.21
748 SCHOOL OPERATING FUND	648,067.02	1,117,917.66	648,067.02	1,117,917.66
749 TRICOUNTY RAILWAY COMMISS	221,074.60	5,408.39	9,128.82	217,354.17
750 STATE OF NEVADA	571,207.22	378,953.28	42,210.13	907,950.37
752 RANGE IMPROVEMENT	131.71	-	-	131.71
754 SIERRA FOREST FIRE PROT	23.08	2.99	-	26.07
756 EAGLE VALLEY WTR DIST	1,624.44	2,051.55	-	3,675.99
760 SUB-CONSERVANCY DISTRICT	(36,181.35)	44,234.23	86,166.01	(78,113.13) 2
765 FISH AND GAME FUND	3,258.21	-	-	3,258.21
770 FORFEITURE ACCOUNT	22,386.89	-	5,328.00	17,058.89
780 DOWNTOWN NID	41,418.79	4,889.43	-	46,308.22
793 CONTROLLER TRUST FUND	42,332.57	-	-	42,332.57
<b>GRAND TOTAL - 48 FUNDS</b>	<b>56,018,340.45</b>	<b>19,056,704.86</b>	<b>17,585,091.92</b>	<b>57,489,953.39</b>

1. Decline in Revenues due in part to downtown construction project, may need transfer from General Fund

2. Timing difference - Waiting for grant reimbursements.

3. Timing difference - We've only received 7 months of Gas and Sales Taxes.