



# STAFF REPORT

**Report To:** Board of Supervisors

**Meeting Date:** 7/6/17

**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 June 23, 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 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:** 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 June 23, 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 June 23, 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 6-23-2017**

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
101 GENERAL FUND	9,193,846.80	3,416,204.52	5,778,096.17	6,831,955.15
201 AIRPORT	83,399.07	-	83,399.00	0.07
202 COOPERATIVE EXTENSION	240,002.85	3,941.61	4,081.74	239,862.72
208 SUPPLEMENTAL INDIGENT	264,102.68	2,214.99	66,734.43	199,583.24
210 CAPITAL PROJECTS	500,990.47	675,855.89	12,000.00	1,164,846.36
215 SENIOR CITIZENS	145,293.73	964.01	33,939.10	112,318.64
225 CARSON CITY TRANSIT FUND	275,078.26	70,017.46	13,667.35	331,428.37
230 LIBRARY GIFT	47,286.31	1,026.56	3,802.80	44,510.07
236 ADMINISTRATIVE ASSESSMENT	107,692.48	3,035.00	-	110,727.48
240 TRAFFIC/TRANSPORTATION	(5,244.82)	21,176.50	3,742.86	12,188.82
245 CAMPO	(22,278.05)	133,542.35	-	111,264.30
250 REGIONAL TRANSPORTATION	410,247.34	883.08	183,408.85	227,721.57
253 V&T SPEC. INFRASTRUCTURE	340,576.60	-	-	340,576.60
254 QUALITY OF LIFE	1,708,381.43	734.78	82,648.39	1,626,467.82
256 STREET MAINTENANCE	49,554.15	15,081.64	278,713.16	(214,077.37) 1
257 INFRASTRUCTURE TAX	2,841,629.04	2,800.00	1,380.00	2,843,049.04
275 GRANT FUND	168,965.67	96,136.10	418,546.07	(153,444.30) 2
280 COMMISSARY FUND	149,795.30	8,874.99	12,347.41	146,322.88
287 911 SURCHARGE	178,373.94	16,690.62	16,623.27	178,441.29
340 EXTRAORDINARY MAINTENANCE	114,815.34	-	-	114,815.34
350 RESIDENTIAL CONSTRUCTION	370,774.82	1,000.00	-	371,774.82
410 DEBT SVC - CARSON CITY	234,491.41	8,437.32	30,647.53	212,281.20
501 AMBULANCE	776,023.53	112,528.18	194,729.50	693,822.21
505 STORMWATER DRAINAGE	708,701.54	86,250.22	17,665.20	777,286.56
510 SEWER OPERATION	13,459,113.60	858,794.71	1,288,729.65	13,029,178.66
520 WATER	4,237,135.97	930,394.83	454,143.97	4,713,386.83
525 BUILDING PERMITS	542,793.06	98,893.45	23,143.45	618,543.06
530 CEMETERY	186,697.62	17,203.75	13,008.33	190,893.04
560 FLEET MANAGEMENT	372,676.31	1,418.81	133,876.24	240,218.88
570 GROUP MEDICAL INSURANCE	304,502.26	685,235.45	656,442.20	333,295.51
580 WORKERS COMPENSATION INS.	2,930,933.16	85,360.04	70,284.17	2,946,009.03
590 INSURANCE FUND	1,080,374.64	250,008.33	87,494.49	1,242,888.48
602 REDEVELOPMENT: ADMINIST.	156,348.20	1,818.45	9,372.26	148,794.39
603 REDEVELOPMENT: REVOLVING	722,167.06	-	-	722,167.06
604 REDEVELOPMENT: TAX INCRE.	397,047.55	510.68	-	397,558.23
730 SCHOOL DEBT SERVICE	9,363,127.22	8,366.20	-	9,371,493.42
740 TOURISM AUTHORITY	1,720,720.03	25,214.74	95,402.41	1,650,532.36
748 SCHOOL OPERATING FUND	111,513.88	14,469.94	-	125,983.82
749 TRICOUNTY RAILWAY COMMISS	202,534.55	3,565.33	22,525.51	183,574.37
750 STATE OF NEVADA	408,716.65	150,640.08	-	559,356.73
752 RANGE IMPROVEMENT	131.71	-	-	131.71
754 SIERRA FOREST FIRE PROT	32.13	3.07	-	35.20
756 EAGLE VALLEY WTR DIST	226.44	17.82	-	244.26
760 SUB-CONSERVANCY DISTRICT	(36,034.76)	82,421.66	45,353.76	1,033.14
765 FISH AND GAME FUND	2,388.09	-	-	2,388.09
770 FORFEITURE ACCOUNT	21,073.67	119.73	119.73	21,073.67
780 DOWNTOWN NID	55,686.00	-	-	55,686.00
793 CONTROLLER TRUST FUND	43,514.14	552.76	925.62	43,141.28
<b>GRAND TOTAL - 48 FUNDS</b>	<b>55,165,919.07</b>	<b>7,892,405.65</b>	<b>10,136,994.62</b>	<b>52,921,330.10</b>

1. Timing difference - We've only received 9 months of Gas and Sales Taxes.
2. Timing difference - Waiting for grant reimbursements.