



# STAFF REPORT

**Report To:** Board of Supervisors

**Meeting Date:** 12/7/17

**Staff Contact:** Jason Link, 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 November 27, 2017 per NRS 251.030 and NRS 354.290. (Jason Link, JLink@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](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 November 27, 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 November 27, 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 11-27-2017**

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
101 GENERAL FUND	12,306,542.50	3,163,144.80	5,402,939.04	10,066,748.26
201 AIRPORT	227,101.07	-	227,101.00	0.07
202 COOPERATIVE EXTENSION	312,919.87	1,711.21	1,528.03	313,103.05
208 SUPPLEMENTAL INDIGENT	665,927.85	15,352.01	9,135.06	672,144.80
210 CAPITAL PROJECTS	4,287,620.49	24,134.30	91,732.66	4,220,022.13
215 SENIOR CITIZENS	243,512.61	6,681.17	35,182.55	215,011.23
225 CARSON CITY TRANSIT FUND	62,904.91	88,656.31	97,530.80	54,030.42
230 LIBRARY GIFT	59,618.99	15.00	370.80	59,263.19
235 LANDSCAPE MAINTENANCE	16,003.44	471.64	581.52	15,893.56
236 ADMINISTRATIVE ASSESSMENT	96,582.42	-	264.58	96,317.84
240 TRAFFIC/TRANSPORTATION	(3,496.21)	-	5,091.52	(8,587.73) 2
245 CAMPO	33,629.89	-	955.00	32,674.89
250 REGIONAL TRANSPORTATION	619,553.81	807.84	79,548.73	540,812.92
253 V&T SPEC. INFRASTRUCTURE	482,874.04	-	-	482,874.04
254 QUALITY OF LIFE	1,892,728.82	-	65,970.44	1,826,758.38
256 STREET MAINTENANCE	89,631.29	385.04	288,023.47	(198,007.14) 3
257 INFRASTRUCTURE TAX	3,012,369.82	1,400.00	191,051.67	2,822,718.15
275 GRANT FUND	134,941.06	149,596.18	245,195.36	39,341.88
280 COMMISSARY FUND	149,531.27	-	23,367.23	126,164.04
287 911 SURCHARGE	160,359.96	16,631.00	9,896.61	167,094.35
340 EXTRAORDINARY MAINTENANCE	114,594.99	-	810.49	113,784.50
350 RESIDENTIAL CONSTRUCTION	325,477.11	6,000.00	237.21	331,239.90
410 DEBT SVC - CARSON CITY	1,972,396.00	183,007.37	-	2,155,403.37
501 AMBULANCE	621,775.74	1,209,452.74	224,510.64	1,606,717.84
505 STORMWATER DRAINAGE	572,839.03	83,933.69	43,812.52	612,960.20
510 SEWER OPERATION	13,768,603.89	7,272,806.58	1,306,021.51	19,735,388.96
520 WATER	6,666,150.54	1,074,749.59	484,717.08	7,256,183.05
525 BUILDING PERMITS	524,733.64	105,395.68	33,743.17	596,386.15
530 CEMETERY	229,183.02	-	7,021.87	222,161.15
560 FLEET MANAGEMENT	1,581,043.28	26,213.96	98,620.53	1,508,636.71
570 GROUP MEDICAL INSURANCE	132,771.57	727,092.71	714,807.11	145,057.17
580 WORKERS COMPENSATION INS.	2,906,660.89	35,291.71	57,804.34	2,884,148.26
590 INSURANCE FUND	536,163.72	2,763.33	112,786.27	426,140.78
602 REDEVELOPMENT: ADMINIST.	11,794.53	-	10,355.17	1,439.36
603 REDEVELOPMENT: REVOLVING	561,595.47	-	-	561,595.47
604 REDEVELOPMENT: TAX INCRE.	1,098,316.06	1,527.21	-	1,099,843.27
730 SCHOOL DEBT SERVICE	11,505,060.39	85,145.23	-	11,590,205.62
740 TOURISM AUTHORITY	1,902,131.54	-	127,065.12	1,775,066.42
748 SCHOOL OPERATING FUND	669,176.87	148,142.85	-	817,319.72
749 TRICOUNTY RAILWAY COMMISS	197,049.96	8,104.58	3,030.00	202,124.54
750 STATE OF NEVADA	356,453.06	13,263.31	10.00	369,706.37
752 RANGE IMPROVEMENT	131.71	-	-	131.71
754 SIERRA FOREST FIRE PROT	47.74	3.20	-	50.94
756 EAGLE VALLEY WTR DIST	306.75	33.42	-	340.17
760 SUB-CONSERVANCY DISTRICT	27,061.94	26,347.93	70,894.91	(17,485.04) 1
765 FISH AND GAME FUND	3,342.55	-	-	3,342.55
770 FORFEITURE ACCOUNT	22,305.79	-	6,441.00	15,864.79
780 DOWNTOWN NID	96,474.06	1.75	3,633.34	92,842.47
793 CONTROLLER TRUST FUND	39,801.80	-	30,856.17	8,945.63
<b>GRAND TOTAL - 49 FUNDS</b>	<b>71,294,301.54</b>	<b>14,478,263.34</b>	<b>10,112,644.52</b>	<b>75,659,920.36</b>

1. Timing difference - Waiting for reimbursements.

2. Parking ticket revenue not coming in as projected, may need transfer from General Fund.

3. Timing difference - Motor Vehicle Fuel Taxes are two month behind, last received were 8/17, should receive 9/17 by November 30th.