



STAFF REPORT

Report To: Board of Supervisors

Meeting Date: 3/1/18

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 February 16, 2018 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.

Agenda Action: Formal Action/Motion

Time Requested: Consent

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 16, 2018 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 16, 2018.

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

(Vote Recorded By)

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
CITY OF CARSON CITY
AS OF 2-16-2018**

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
101 GENERAL FUND	12,614,395.40	1,836,122.44	2,816,415.16	11,634,102.68
201 AIRPORT	0.07	-	-	0.07
202 COOPERATIVE EXTENSION	302,762.29	2,847.85	733.13	304,877.01
208 SUPPLEMENTAL INDIGENT	563,515.84	7,617.44	4,667.98	566,465.30
210 CAPITAL PROJECTS	3,595,689.98	291,631.94	91,369.67	3,795,952.25
215 SENIOR CITIZENS	235,006.01	3,311.94	20,460.00	217,857.95
225 CARSON CITY TRANSIT FUND	239,607.33	106,292.68	88,001.66	257,898.35
230 LIBRARY GIFT	47,824.80	-	148.32	47,676.48
235 LANDSCAPE MAINTENANCE	19,940.76	-	420.72	19,520.04
236 ADMINISTRATIVE ASSESSMENT	107,613.13	-	10,728.59	96,884.54
240 TRAFFIC/TRANSPORTATION	13,614.27	-	1,327.87	12,286.40
245 CAMPO	509.22	-	1,520.00	(1,010.78) 1
250 REGIONAL TRANSPORTATION	(350,948.03)	43,095.80	168,159.18	(476,011.41) 1
253 V&T SPEC. INFRASTRUCTURE	570,517.68	-	-	570,517.68
254 QUALITY OF LIFE	2,219,201.48	-	222,469.46	1,996,732.02
256 STREET MAINTENANCE	307,481.50	192.52	133,854.93	173,819.09
257 INFRASTRUCTURE TAX	3,008,133.58	-	68,585.41	2,939,548.17
275 GRANT FUND	360,999.56	149,213.99	158,494.93	351,718.62
280 COMMISSARY FUND	154,928.12	-	8,531.89	146,396.23
287 911 SURCHARGE	206,391.67	394.70	2,083.50	204,702.87
340 EXTRAORDINARY MAINTENANCE	24,473.58	-	-	24,473.58
350 RESIDENTIAL CONSTRUCTION	336,825.30	4,000.00	-	340,825.30
410 DEBT SVC - CARSON CITY	506,501.67	-	-	506,501.67
501 AMBULANCE	1,933,195.11	-	107,146.83	1,826,048.28
505 STORMWATER DRAINAGE	754,832.99	80,500.22	10,929.62	824,403.59
510 SEWER OPERATION	17,613,526.34	652,845.98	546,585.99	17,719,786.33
520 WATER	6,092,381.01	503,307.80	282,618.53	6,313,070.28
525 BUILDING PERMITS	498,254.21	43,451.19	38,840.52	502,864.88
530 CEMETERY	249,485.62	-	5,871.11	243,614.51
560 FLEET MANAGEMENT	1,159,308.90	-	84,839.16	1,074,469.74
570 GROUP MEDICAL INSURANCE	131,592.98	363,698.21	99,613.06	395,678.13
580 WORKERS COMPENSATION INS.	2,838,304.85	62,425.96	23,619.50	2,877,111.31
590 INSURANCE FUND	967,165.03	824.50	78,152.76	889,836.77
602 REDEVELOPMENT: ADMINIST.	231,398.53	-	6,888.99	224,509.54
603 REDEVELOPMENT: REVOLVING	1,216,041.31	-	232,171.78	983,869.53
604 REDEVELOPMENT: TAX INCRE.	628,385.42	-	-	628,385.42
730 SCHOOL DEBT SERVICE	10,578,735.03	65,029.83	-	10,643,764.86
740 TOURISM AUTHORITY	2,083,006.48	-	53,307.63	2,029,698.85
748 SCHOOL OPERATING FUND	581,411.54	113,424.11	-	694,835.65
749 TRICOUNTY RAILWAY COMMISS	195,644.07	1,135.06	-	196,779.13
750 STATE OF NEVADA	356,206.87	315.68	-	356,522.55
752 RANGE IMPROVEMENT	131.71	-	-	131.71
754 SIERRA FOREST FIRE PROT	57.42	3.28	-	60.70
756 EAGLE VALLEY WTR DIST	244.97	1.39	-	246.36
760 SUB-CONSERVANCY DISTRICT	3,364.00	20,225.33	20,771.77	2,817.56
765 FISH AND GAME FUND	3,342.55	-	-	3,342.55
770 FORFEITURE ACCOUNT	21,282.25	-	1,175.17	20,107.08
780 DOWNTOWN NID	94,904.77	-	3,633.34	91,271.43
793 CONTROLLER TRUST FUND	10,423.04	-	-	10,423.04
GRAND TOTAL - 49 FUNDS	73,327,612.21	4,351,909.84	5,394,138.16	72,285,383.89

1. Timing difference - Waiting for Grant Reimbursements