



# STAFF REPORT

**Report To:** Board of Supervisors

**Meeting Date:** 6/7/18

**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 May 18, 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

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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 May 18, 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 May 18, 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

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(Vote Recorded By)

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
CITY OF CARSON CITY  
AS OF 5-18-2018**

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
101 GENERAL FUND	11,469,363.47	1,452,216.80	2,713,940.24	10,207,640.03
201 AIRPORT	0.07	-	-	0.07
202 COOPERATIVE EXTENSION	284,355.16	2,000.00	1,275.46	285,079.70
208 SUPPLEMENTAL INDIGENT	369,772.98	-	4,668.27	365,104.71
210 CAPITAL PROJECTS	4,334,696.09	-	835,870.44	3,498,825.65
215 SENIOR CITIZENS	208,690.91	-	20,247.37	188,443.54
225 CARSON CITY TRANSIT FUND	28,643.37	-	14,834.86	13,808.51
230 LIBRARY GIFT	76,642.95	-	577.70	76,065.25
232 BUSINESS DEVELOPMENT FUND	-	200,000.00	-	200,000.00
235 LANDSCAPE MAINTENANCE	23,243.12	-	570.94	22,672.18
236 ADMINISTRATIVE ASSESSMENT	89,602.96	-	7,821.00	81,781.96
240 TRAFFIC/TRANSPORTATION	9,115.52	-	1,425.23	7,690.29
245 CAMPO	(109,194.61)	201.12	-	(108,993.49) 1
250 REGIONAL TRANSPORTATION	686,539.00	1,323.76	23,418.68	664,444.08
253 V&T SPEC. INFRASTRUCTURE	641,011.55	-	-	641,011.55
254 QUALITY OF LIFE	2,345,386.84	11,852.09	65,286.26	2,291,952.67
256 STREET MAINTENANCE	283,834.16	192.52	262,740.46	21,286.22
257 INFRASTRUCTURE TAX	2,881,094.10	-	22,067.25	2,859,026.85
275 GRANT FUND	519,019.49	250,205.30	133,806.65	635,418.14
280 COMMISSARY FUND	162,208.60	-	16,021.98	146,186.62
287 911 SURCHARGE	234,772.04	8,554.00	13,302.92	230,023.12
295 ARTS & CULTURE FUND	40,031.35	-	4,938.89	35,092.46
340 EXTRAORDINARY MAINTENANCE	115,332.10	-	36,235.80	79,096.30
350 RESIDENTIAL CONSTRUCTION	384,083.72	3,000.00	-	387,083.72
410 DEBT SVC - CARSON CITY	2,040,171.63	506,384.87	-	2,546,556.50
501 AMBULANCE	1,982,382.47	-	135,092.46	1,847,290.01
505 STORMWATER DRAINAGE	5,981,308.38	88,595.44	141,086.61	5,928,817.21
510 SEWER OPERATION	17,951,814.44	752,681.67	196,553.31	18,507,942.80
520 WATER	7,021,678.30	620,043.54	270,186.22	7,371,535.62
525 BUILDING PERMITS	584,218.29	61,474.59	15,275.05	630,417.83
530 CEMETERY	238,423.21	-	9,957.57	228,465.64
560 FLEET MANAGEMENT	1,896,096.45	196.56	94,081.06	1,802,211.95
570 GROUP MEDICAL INSURANCE	150,142.43	354,926.34	592,565.05	(87,496.28) 2
580 WORKERS COMPENSATION INS.	3,005,983.49	50,069.38	66,808.64	2,989,244.23
590 INSURANCE FUND	821,762.95	2,970.39	132,223.79	692,509.55
602 REDEVELOPMENT: ADMINIST.	148,872.25	-	7,574.33	141,297.92
603 REDEVELOPMENT: REVOLVING	839,538.53	-	-	839,538.53
604 REDEVELOPMENT: TAX INCRE.	1,009,764.58	-	-	1,009,764.58
730 SCHOOL DEBT SERVICE	11,756,900.42	-	55.90	11,756,844.52
740 TOURISM AUTHORITY	1,905,798.50	11,200.00	456,524.98	1,460,473.52
748 SCHOOL OPERATING FUND	152,427.22	-	97.50	152,329.72
749 TRICOUNTY RAILWAY COMMISS	198,622.40	-	198,521.55	100.85
750 STATE OF NEVADA	239,596.14	-	22.10	239,574.04
752 RANGE IMPROVEMENT	131.71	-	-	131.71
754 SIERRA FOREST FIRE PROT	67.88	-	-	67.88
756 EAGLE VALLEY WTR DIST	50.71	-	-	50.71
760 SUB-CONSERVANCY DISTRICT	2,590.05	20,841.34	20,845.24	2,586.15
765 FISH AND GAME FUND	2,496.19	-	-	2,496.19
770 FORFEITURE ACCOUNT	31,271.88	-	-	31,271.88
780 DOWNTOWN NID	118,364.47	-	3,633.34	114,731.13
793 CONTROLLER TRUST FUND	10,423.04	-	274.73	10,148.31
<b>GRAND TOTAL - 51 FUNDS</b>	<b>83,169,142.95</b>	<b>4,398,929.71</b>	<b>6,520,429.83</b>	<b>81,047,642.83</b>

1. Timing difference - waiting for Grant reimbursements

2. Timing difference - Payroll timing difference, 3 pay periods in June