



# STAFF REPORT

**Report To:** Board of Supervisors

**Meeting Date:** 7/5/18

**Staff Contact:** Sheri Russell, 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 22, 2018, per NRS 251.030 and NRS 354.290. (Sheri Russell, SRussell@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 22, 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 June 22, 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 6-22-2018**

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
101 GENERAL FUND	10,701,636.85	3,193,516.59	5,291,021.88	8,604,131.56
201 AIRPORT	0.07	-	-	0.07
202 COOPERATIVE EXTENSION	290,129.45	4,293.84	2,210.64	292,212.65
208 SUPPLEMENTAL INDIGENT	186,752.51	15,173.21	9,131.78	192,793.94
210 CAPITAL PROJECTS	3,452,483.38	6,597.05	849,948.83	2,609,131.60
215 SENIOR CITIZENS	162,456.28	6,597.05	38,165.23	130,888.10
225 CARSON CITY TRANSIT FUND	68,518.60	38,110.06	89,881.43	16,747.23
230 LIBRARY GIFT	72,395.60	-	438.23	71,957.37
232 BUSINESS DEVELOPMENT FUND	201,866.39	-	7,940.41	193,925.98
235 LANDSCAPE MAINTENANCE	22,641.76	-	34.52	22,607.24
236 ADMINISTRATIVE ASSESSMENT	85,601.45	-	-	85,601.45
240 TRAFFIC/TRANSPORTATION	8,429.66	-	2,726.44	5,703.22
245 CAMPO	(50,120.07)	-	226.32	(50,346.39) <sup>1</sup>
250 REGIONAL TRANSPORTATION	790,541.58	930.60	69,099.47	722,372.71
253 V&T SPEC. INFRASTRUCTURE	675,822.58	-	-	675,822.58
254 QUALITY OF LIFE	2,456,472.59	-	147,516.38	2,308,956.21
256 STREET MAINTENANCE	268,838.82	6,688.28	261,760.44	13,766.66
257 INFRASTRUCTURE TAX	2,906,898.16	-	371.00	2,906,527.16
275 GRANT FUND	678,498.94	46,299.41	331,518.57	393,279.78
280 COMMISSARY FUND	153,093.12	-	7,326.81	145,766.31
287 911 SURCHARGE	275,284.26	67,160.33	5,365.26	337,079.33
295 ARTS & CULTURE FUND	56,261.24	-	9,735.24	46,526.00
340 EXTRAORDINARY MAINTENANCE	79,096.30	-	-	79,096.30
350 RESIDENTIAL CONSTRUCTION	399,750.61	6,000.00	-	405,750.61
410 DEBT SVC - CARSON CITY	872,295.89	-	-	872,295.89
501 AMBULANCE	1,972,290.76	-	182,051.38	1,790,239.38
505 STORMWATER DRAINAGE	5,974,484.27	108,457.39	18,931.72	6,064,009.94
510 SEWER OPERATION	18,634,658.71	830,469.79	725,699.52	18,739,428.98
520 WATER	7,266,729.58	1,007,219.64	376,547.33	7,897,401.89
525 BUILDING PERMITS	684,619.66	86,577.56	134,696.51	636,500.71
530 CEMETERY	233,382.39	500.00	5,937.03	227,945.36
560 FLEET MANAGEMENT	1,618,285.11	-	86,418.56	1,531,866.55
570 GROUP MEDICAL INSURANCE	140,381.03	733,850.79	75,290.28	798,941.54
580 WORKERS COMPENSATION INS.	3,019,758.51	93,783.24	17,257.98	3,096,283.77
590 INSURANCE FUND	625,556.27	121,807.63	144,087.52	603,276.38
602 REDEVELOPMENT: ADMINIST.	126,047.96	-	12,810.25	113,237.71
603 REDEVELOPMENT: REVOLVING	840,941.45	-	14,015.94	826,925.51
604 REDEVELOPMENT: TAX INCRE.	1,021,160.28	-	-	1,021,160.28
730 SCHOOL DEBT SERVICE	10,072,809.49	101,634.57	-	10,174,444.06
740 TOURISM AUTHORITY	1,538,193.48	-	109,622.40	1,428,571.08
748 SCHOOL OPERATING FUND	44,682.31	98,955.65	-	143,637.96
750 STATE OF NEVADA	407,312.28	22,554.95	-	429,867.23
752 RANGE IMPROVEMENT	131.71	125.77	-	257.48
754 SIERRA FOREST FIRE PROT	72.80	4.96	-	77.76
756 EAGLE VALLEY WTR DIST	84.99	2.43	-	87.42
760 SUB-CONSERVANCY DISTRICT	2,056.95	44,646.89	40,688.66	6,015.18
765 FISH AND GAME FUND	2,496.19	-	-	2,496.19
770 FORFEITURE ACCOUNT	44,640.26	-	-	44,640.26
780 DOWNTOWN NID	114,923.24	-	3,633.34	111,289.90
793 CONTROLLER TRUST FUND	10,148.31	-	3,793.74	6,354.57
<b>GRAND TOTAL - 51 FUNDS</b>	<b>79,211,494.01</b>	<b>6,641,957.68</b>	<b>9,075,901.04</b>	<b>76,777,550.65</b>

1. Timing difference - waiting for Grant reimbursements