



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** April 18, 2019

Staff Contact: Sheri Russell, Chief Financial Officer (srussell@carson.org)

Agenda Title: For Possible Action: Discussion and possible action regarding acceptance of the report on the condition of each fund in the treasury and the statements of receipts and expenditures through April 4, 2019, 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

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 April 4, 2019, 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 April 4, 2019.

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? No

If yes, account name/number:

Is it currently budgeted?

Explanation of Fiscal Impact: N/A

Alternatives

N/A

Attachments:

[BOS Cash Report 04-04-19.pdf](#)

Board Action Taken:

Motion: _____

1) _____

2) _____

Aye/Nay

(Vote Recorded By)

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
CITY OF CARSON CITY
AS OF 4-4-19**

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
101 GENERAL FUND	16,663,009.34	4,798,889.48	7,673,342.83	13,788,555.99
201 AIRPORT	0.07	5,970.00	16,236.00	(10,265.93) 1
202 COOPERATIVE EXTENSION	280,355.42	10,238.49	3,394.94	287,198.97
208 SUPPLEMENTAL INDIGENT	594,172.65	77,592.00	326,605.87	345,158.78
210 CAPITAL PROJECTS	2,801,207.57	33,732.68	318,307.38	2,516,632.87
215 SENIOR CITIZENS	385,340.52	33,741.25	47,211.82	371,869.95
225 CARSON CITY TRANSIT FUND	394,588.07	4,201.00	202,906.45	195,882.62
230 LIBRARY GIFT	45,401.36	33,655.00	2,344.42	76,711.94
232 BUSINESS INCUBATOR	79,680.99	959.96	13,875.87	66,765.08
235 LANDSCAPE MAINTENANCE	75,924.75	8,512.57	1,131.71	83,305.61
236 ADMINISTRATIVE ASSESSMENT	52,042.92	2,534.00	22,007.00	32,569.92
240 TRAFFIC/TRANSPORTATION	14,607.31	1,510.00	2,995.48	13,121.83
245 CAMPO	145,258.57	-	223.32	145,035.25
250 REGIONAL TRANSPORTATION	6,283,659.08	633,082.55	173,832.34	6,742,909.29
253 V&T SPEC. INFRASTRUCTURE	1,031,332.77	-	15,000.00	1,016,332.77
254 QUALITY OF LIFE	1,695,167.82	10,200.00	146,744.70	1,558,623.12
256 STREET MAINTENANCE	451,988.03	305,530.31	517,268.79	240,249.55
257 INFRASTRUCTURE TAX	1,892,778.99	-	246,017.70	1,646,761.29
275 GRANT FUND	552,145.49	401,905.41	266,517.28	687,533.62
280 COMMISSARY FUND	186,747.16	22,917.64	18,517.97	191,146.83
287 911 SURCHARGE	680,616.96	65,830.87	41,370.80	705,077.03
295 ARTS & CULTURE FUND	63,176.59	25,663.43	26,549.81	62,290.21
340 EXTRAORDINARY MAINTENANCE	173,743.00	-	-	173,743.00
350 RESIDENTIAL CONSTRUCTION	814,286.56	14,000.00	1,406.25	826,880.31
410 DEBT SVC - CARSON CITY	1,271,971.86	-	-	1,271,971.86
501 AMBULANCE	3,265,483.84	289,569.56	311,389.39	3,243,664.01
505 STORMWATER DRAINAGE	5,788,452.93	151,831.65	98,936.82	5,841,347.76
510 SEWER OPERATION	15,819,617.62	1,295,754.34	1,391,546.07	15,723,825.89
520 WATER	27,582,564.33	1,131,515.91	817,147.51	27,896,932.73
525 BUILDING PERMITS	882,549.12	179,413.57	178,766.85	883,195.84
530 CEMETERY	286,607.34	7,071.96	13,590.88	280,088.42
560 FLEET MANAGEMENT	1,265,866.83	1,261,093.25	268,189.13	2,258,770.95
570 GROUP MEDICAL INSURANCE	656,319.06	740,059.52	1,223,274.78	173,103.80
580 WORKERS COMPENSATION INS.	3,182,572.16	140,460.27	63,956.88	3,259,075.55
590 INSURANCE FUND	178,661.05	875,861.71	32,391.22	1,022,131.54
602 REDEVELOPMENT: ADMINIST.	234,713.77	-	16,194.98	218,518.79
603 REDEVELOPMENT: REVOLVING	778,758.16	234.02	169,313.94	609,678.24
604 REDEVELOPMENT: TAX INCRE.	1,027,382.53	163,116.42	-	1,190,498.95
730 SCHOOL DEBT SERVICE	11,986,381.18	314,398.68	-	12,300,779.86
740 TOURISM AUTHORITY	2,053,984.80	102,011.67	359,774.87	1,796,221.60
748 SCHOOL OPERATING FUND	3,633,086.74	508,037.17	3,633,086.74	508,037.17
750 STATE OF NEVADA	1,834,078.68	214,693.94	1,010,875.04	1,037,897.58
752 RANGE IMPROVEMENT	131.71	-	-	131.71
754 SIERRA FOREST FIRE PROT	57.46	5.48	-	62.94
756 EAGLE VALLEY WTR DIST	2,037.74	212.60	-	2,250.34
760 SUB-CONSERVANCY DISTRICT	80,769.67	60,319.97	120,444.44	20,645.20
765 FISH AND GAME FUND	2,232.83	-	-	2,232.83
770 FORFEITURE ACCOUNT	76,367.11	-	-	76,367.11
780 DOWNTOWN NID	107,436.36	5,420.58	6,900.00	105,956.94
793 CONTROLLER TRUST FUND	2,514.05	-	-	2,514.05
GRAND TOTAL - 50 FUNDS	117,357,830.92	13,931,748.91	19,799,588.27	111,489,991.56

1. Timing difference - the transfer to the airport posted before the cash receipt posted.