



STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** July 3, 2019

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

Agenda Title: For Possible Action: Discussion and possible action regarding the report on the condition of each fund in the treasury and the statements of receipts and expenditures through June 21, 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.

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 21, 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 delay between when the reports are prepared and when they are entered into the system.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 251.030 and 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 06-21-19.pdf](#)

Board Action Taken:

Motion: _____

- 1) _____
- 2) _____

Aye/Nay

(Vote Recorded By)

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
CITY OF CARSON CITY
AS OF 6-21-19**

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
101 GENERAL FUND	11,116,533.28	1,789,731.52	4,912,734.89	7,993,529.91
201 AIRPORT	0.07	-	-	0.07
202 COOPERATIVE EXTENSION	280,114.42	2,439.74	913.00	281,641.16
208 SUPPLEMENTAL INDIGENT	202,262.33	233.50	4,776.85	197,718.98
210 CAPITAL PROJECTS	5,642,598.08	101.52	258,846.95	5,383,852.65
215 SENIOR CITIZENS	288,506.71	461.52	42,095.15	246,873.08
225 CARSON CITY TRANSIT FUND	(409,856.42)	447,480.00	3,289.66	34,333.92
230 LIBRARY GIFT	66,344.59	-	-	66,344.59
232 BUSINESS INCUBATOR	259,809.43	2,032.00	3,636.11	258,205.32
235 LANDSCAPE MAINTENANCE	79,632.11	-	1,079.60	78,552.51
236 ADMINISTRATIVE ASSESSMENT	25,040.82	-	1,057.83	23,982.99
240 TRAFFIC/TRANSPORTATION	11,820.28	-	397.81	11,422.47
245 CAMPO	69,114.59	-	6,994.20	62,120.39
250 REGIONAL TRANSPORTATION	7,543,679.73	-	19,758.30	7,523,921.43
253 V&T SPEC. INFRASTRUCTURE	1,090,539.02	-	-	1,090,539.02
254 QUALITY OF LIFE	1,779,459.58	12.00	57,246.98	1,722,224.60
256 STREET MAINTENANCE	497,530.53	6,311.70	149,920.42	353,921.81
257 INFRASTRUCTURE TAX	1,654,794.21	-	27,097.63	1,627,696.58
275 GRANT FUND	284,525.18	84,264.65	277,439.91	91,349.92
280 COMMISSARY FUND	191,249.17	-	14,094.96	177,154.21
287 911 SURCHARGE	714,106.90	-	5,685.64	708,421.26
295 ARTS & CULTURE FUND	73,669.68	337.50	5,190.80	68,816.38
340 EXTRAORDINARY MAINTENANCE	173,743.00	-	-	173,743.00
350 RESIDENTIAL CONSTRUCTION	872,756.68	2,000.00	127,946.26	746,810.42
410 DEBT SVC - CARSON CITY	447,571.77	-	-	447,571.77
501 AMBULANCE	1,603,325.33	53.72	98,032.59	1,505,346.46
505 STORMWATER DRAINAGE	5,832,777.37	92,617.47	27,728.02	5,897,666.82
510 SEWER OPERATION	14,201,166.48	843,758.21	226,993.57	14,817,931.12
520 WATER	28,563,152.94	956,827.97	233,383.67	29,286,597.24
525 BUILDING PERMITS	913,592.47	58,078.08	17,157.25	954,513.30
530 CEMETERY	280,560.77	30.00	3,113.28	277,477.49
560 FLEET MANAGEMENT	2,005,379.34	59.17	31,341.03	1,974,097.48
570 GROUP MEDICAL INSURANCE	9,447.22	373,922.05	100,047.86	283,321.41
580 WORKERS COMPENSATION INS.	3,333,938.67	47,595.94	10,092.37	3,371,442.24
590 INSURANCE FUND	1,084,327.89	-	5,947.66	1,078,380.23
602 REDEVELOPMENT: ADMINIST.	108,423.13	-	8,303.37	100,119.76
603 REDEVELOPMENT: REVOLVING	1,136,426.23	-	4,110.00	1,132,316.23
604 REDEVELOPMENT: TAX INCRE.	620,986.93	-	-	620,986.93
730 SCHOOL DEBT SERVICE	10,836,831.69	873.07	58.05	10,837,646.71
740 TOURISM AUTHORITY	1,926,896.77	5,733.58	47,770.61	1,884,859.74
748 SCHOOL OPERATING FUND	60,349.00	1,522.80	101.25	61,770.55
750 STATE OF NEVADA	422,451.19	380.17	72.95	422,758.41
752 RANGE IMPROVEMENT	131.71	-	-	131.71
754 SIERRA FOREST FIRE PROT	74.05	5.62	-	79.67
756 EAGLE VALLEY WTR DIST	72.61	2.75	-	75.36
760 SUB-CONSERVANCY DISTRICT	(12,501.60)	19,136.24	23,995.20	(17,360.56) 1
765 FISH AND GAME FUND	2,232.83	-	-	2,232.83
770 FORFEITURE ACCOUNT	73,997.39	-	-	73,997.39
780 DOWNTOWN NID	126,237.65	-	7,450.00	118,787.65
793 CONTROLLER TRUST FUND	3,847.75	219.27	14.76	4,052.26
GRAND TOTAL - 50 FUNDS	106,089,671.55	4,736,221.76	6,765,916.44	104,059,976.87

1. Temporary timing difference-delay in payroll expense reimbursement, should correct by end of June.