

**Carson City  
Agenda Report**

**Date Submitted:** 12/23/14

**Agenda Date Requested:** 1/05/15

**Time Requested:** 5 minutes

**To:** Mayor and Supervisors

**From:** Nick Providenti, Director of Finance

**Subject Title:** For Possible Action: Action to accept the report on the condition of each fund in the treasury and the statements of receipts and expenditures through December 23, 2014 per NRS 251.030 and NRS 354.290. (Nick Providenti)

**Staff Summary:** NRS 251.030 requires the Finance Director (for the purpose of the statute acting as the County Auditor) to report to the Board of County Commissioners (or in our case 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](http://www.carson.org).

**Type of Action Requested:** (check one)

Resolution

Ordinance

Formal Action/Motion

Other (Specify) non-action item

**Does this action require a Business Impact Statement:** ( ) Yes (xx) No

**Recommended Board Action:** I move to accept the report on the condition of each fund in the treasury and the statements of receipts and expenditures through December 23, 2014 per NRS 251.030 and NRS 354.290.

**Explanation for Recommended Board Action:** 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 December 23, 2014.

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

**Fiscal Impact:** n/a

**Explanation of Impact:** n/a

**Funding Source:** n/a

**Alternatives:** n/a

**Supporting Material:** Report indicating cash balances for each fund

**Prepared By:** Nick Providenti

**Reviewed By:** Muhil Akhita Date: 12/23/14  
 (Department Head)  
Nicholas Miranda Date: 12/23/14  
 (City Manager)  
Joshy L. Wood Date: 12/23/14  
 (District Attorney)  
Muhil Akhita Date: 12/23/14  
 (Finance Director)

**Board Action Taken:**

Motion: \_\_\_\_\_ 1) \_\_\_\_\_ Aye/Nay  
 2) \_\_\_\_\_ \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

(Vote Recorded By)

\_\_\_\_\_

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
CITY OF CARSON CITY  
AS OF 12-23-2014**

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
101 GENERAL FUND	5,876,740.17	2,868,923.25	5,607,296.13	3,138,367.29
201 AIRPORT	0.07	-	-	0.07
202 COOPERATIVE EXTENSION	314,783.54	35.25	36,000.97	278,817.82
208 SUPPLEMENTAL INDIGENT	384,188.21	-	9,939.72	374,248.49
210 CAPITAL PROJECTS	2,232,626.95	-	329,354.00	1,903,272.95
215 SENIOR CITIZENS	143,528.92	-	31,433.85	112,095.07
225 CARSON CITY TRANSIT FUND	401,265.14	68,395.99	64,656.71	405,004.42
230 LIBRARY GIFT	192,736.80	-	-	192,736.80
236 ADMINISTRATIVE ASSESSMENT	85,702.87	-	68.93	85,633.94
240 TRAFFIC/TRANSPORTATION	20,162.93	-	6,607.28	13,555.65
245 CAMPO	(62,791.70)	-	9,907.95	(72,699.65) 1
250 REGIONAL TRANSPORTATION	100,672.44	-	33,052.25	67,620.19
253 V&T SPEC. INFRASTRUCTURE	29,188.50	-	-	29,188.50
254 QUALITY OF LIFE	6,699,827.05	-	109,474.88	6,590,352.16
256 STREET MAINTENANCE	565,809.84	10,840.71	211,409.77	365,240.78
257 INFRASTRUCTURE TAX	(7,806.69)	13,811,266.25	-	13,803,459.56
275 GRANT FUND	128,708.71	133,364.14	445,041.70	(182,968.85) 1
280 COMMISSARY FUND	64,795.65	-	6,662.47	58,133.18
287 911 SURCHARGE	996,806.17	12,717.43	50,299.13	959,224.47
330 CAPITAL FACILITIES	11,028.60	-	-	11,028.60
350 RESIDENTIAL CONSTRUCTION	231,053.98	6,925.10	11,219.00	226,760.08
410 DEBT SVC - CARSON CITY	527,971.70	100,000.00	-	627,971.70
501 AMBULANCE	200,841.86	1,840.55	217,689.26	(15,006.85) 1
505 STORMWATER DRAINAGE	110,689.22	92,489.70	21,992.51	181,186.41
510 SEWER OPERATION	1,164,119.35	650,369.06	251,878.69	1,562,609.72
520 WATER	5,102,782.11	804,775.72	536,247.46	5,371,310.37
525 BUILDING PERMITS	329,109.25	9,011.65	38,740.23	299,380.67
530 CEMETERY	177,281.29	-	13,272.59	164,008.70
560 FLEET MANAGEMENT	752,843.98	2,915.23	108,944.84	646,814.37
570 GROUP MEDICAL INSURANCE	529,339.38	726,112.83	36,125.14	1,219,327.07
580 WORKERS COMPENSATION INS.	3,190,297.35	23,403.52	20,935.08	3,192,765.79
590 INSURANCE FUND	600,855.88	10,002.00	67,093.96	543,763.92
602 REDEVELOPMENT: ADMINIST.	426,458.07	5,300.00	27,282.71	404,475.36
603 REDEVELOPMENT: REVOLVING	510,514.54	-	5,101.00	505,413.54
604 REDEVELOPMENT: TAX INCRE.	83,446.13	-	-	83,446.13
730 SCHOOL DEBT SERVICE	9,593,573.46	-	-	9,593,573.46
740 TOURISM AUTHORITY	754,805.70	-	43,127.32	711,678.38
748 SCHOOL OPERATING FUND	97,522.08	-	-	97,522.08
749 TRICOUNTY RAILWAY COMMISS	374,762.74	704.00	6,366.02	369,100.72
750 STATE OF NEVADA	521,153.87	-	7.50	521,146.37
752 RANGE IMPROVEMENT	131.69	-	-	131.69
754 SIERRA FOREST FIRE PROT	64.26	-	-	64.26
756 EAGLE VALLEY WTR DIST	2,301.65	-	-	2,301.65
760 SUB-CONSERVANCY DISTRICT	(31,067.90)	-	34,535.39	(65,603.29) 1
765 FISH AND GAME FUND	3,917.65	-	-	3,917.65
770 FORFEITURE ACCOUNT	80,284.21	-	-	80,284.21
793 CONTROLLER TRUST FUND	2,364.65	448.25	-	2,812.90
<b>GRAND TOTAL - 47 FUNDS</b>	<b>43,515,392.32</b>	<b>19,339,840.63</b>	<b>8,391,764.45</b>	<b>54,463,468.50</b>

1. Timing differences - waiting for reimbursements and revenues for the 2nd half of December have not been posted.