



# STAFF REPORT

**Report To:** Board of Supervisors

**Meeting Date:** 8/17/17

**Staff Contact:** Nancy Paulson , 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 August 4, 2017 per NRS 251.030 and NRS 354.290. (Nancy Paulson, npaulson@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 August 4, 2017 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 August 4, 2017.

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 8-4-2017**

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
101 GENERAL FUND	6,633,332.60	6,571,694.09	8,348,676.79	4,856,349.90
201 AIRPORT	0.07	30,960.00	30,960.00	0.07
202 COOPERATIVE EXTENSION	248,488.52	9,041.77	5,847.65	251,682.64
208 SUPPLEMENTAL INDIGENT	194,958.68	1,344.78	160,884.78	35,418.68
210 CAPITAL PROJECTS	1,036,559.15	3,565,466.30	790,034.92	3,811,990.53
215 SENIOR CITIZENS	88,021.36	798.62	35,366.33	53,453.65
225 CARSON CITY TRANSIT FUND	256,567.71	78,103.50	69,697.77	264,973.44
230 LIBRARY GIFT	40,364.89	41,166.39	1,153.70	80,377.58
235 LANDSCAPE MAINTENANCE	-	60.56	71.31	(10.75) 2
236 ADMINISTRATIVE ASSESSMENT	111,009.70	2,393.40	22,000.00	91,403.10
240 TRAFFIC/TRANSPORTATION	11,159.71	1,406.45	3,768.96	8,797.20
245 CAMPO	110,734.35	-	19,558.07	91,176.28
250 REGIONAL TRANSPORTATION	286,477.63	867.24	98,420.44	188,924.43
253 V&T SPEC. INFRASTRUCTURE	365,206.35	116,524.11	250.00	481,480.46
254 QUALITY OF LIFE	1,787,597.97	250,980.72	94,619.44	1,943,959.25
256 STREET MAINTENANCE	22,852.42	380,048.04	251,753.02	151,147.44
257 INFRASTRUCTURE TAX	2,881,545.26	116,428.33	15,443.59	2,982,530.00
275 GRANT FUND	(233,171.67)	475,701.33	302,623.07	(60,093.41) 1
280 COMMISSARY FUND	141,128.39	5,328.24	24,903.39	121,553.24
287 911 SURCHARGE	170,424.34	18,415.98	10,022.40	178,817.92
340 EXTRAORDINARY MAINTENANCE	114,815.34	-	-	114,815.34
350 RESIDENTIAL CONSTRUCTION	323,032.94	1,000.00	-	324,032.94
410 DEBT SVC - CARSON CITY	83,909.11	10,811.42	-	94,720.53
501 AMBULANCE	776,162.14	104,450.30	241,911.63	638,700.81
505 STORMWATER DRAINAGE	393,467.45	138,667.83	22,124.78	510,010.50
510 SEWER OPERATION	13,041,943.93	3,217,080.85	1,171,725.38	15,087,299.40
520 WATER	4,376,868.57	2,109,898.76	1,323,754.48	5,163,012.85
525 BUILDING PERMITS	638,959.50	74,044.90	52,707.73	660,296.67
530 CEMETERY	204,579.75	7,940.55	11,847.89	200,672.41
560 FLEET MANAGEMENT	223,841.86	600,000.00	123,981.34	699,860.52
570 GROUP MEDICAL INSURANCE	255,332.97	736,922.89	657,341.67	334,914.19
580 WORKERS COMPENSATION INS.	2,971,533.20	59,002.44	61,074.26	2,969,461.38
590 INSURANCE FUND	1,243,429.76	658.33	1,104,119.98	139,968.11
602 REDEVELOPMENT: ADMINIST.	138,741.89	-	12,833.58	125,908.31
603 REDEVELOPMENT: REVOLVING	712,736.57	-	-	712,736.57
604 REDEVELOPMENT: TAX INCRE.	144,219.16	166.39	-	144,385.55
730 SCHOOL DEBT SERVICE	8,278,471.33	5,043.12	-	8,283,514.45
740 TOURISM AUTHORITY	1,478,356.52	156,064.85	105,420.61	1,529,000.76
748 SCHOOL OPERATING FUND	28,614.74	8,749.21	28,614.74	8,749.21
749 TRICOUNTY RAILWAY COMMISS	187,882.83	13,206.05	17,558.65	183,530.23
750 STATE OF NEVADA	701,320.24	96,311.62	714,822.25	82,809.61
752 RANGE IMPROVEMENT	131.71	-	-	131.71
754 SIERRA FOREST FIRE PROT	35.20	3.10	-	38.30
756 EAGLE VALLEY WTR DIST	256.56	19.84	256.56	19.84
760 SUB-CONSERVANCY DISTRICT	1,598.96	22,388.49	45,190.12	(21,202.67) 1
765 FISH AND GAME FUND	2,388.09	1,856.00	-	4,244.09
770 FORFEITURE ACCOUNT	21,091.41	-	-	21,091.41
780 DOWNTOWN NID	52,371.99	-	-	52,371.99
793 CONTROLLER TRUST FUND	42,881.28	-	3,000.00	39,881.28
<b>GRAND TOTAL - 49 FUNDS</b>	<b>50,592,232.43</b>	<b>19,031,016.79</b>	<b>15,984,341.28</b>	<b>53,638,907.94</b>

1. Timing difference - Waiting for grant reimbursements.

2. Timing difference - Waiting for collection of assessments and General Fund Transfer