

**Carson City
Agenda Report**

Date Submitted: 02/25/14

Agenda Date Requested: 03/06/14

Time Requested: consent

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 February 25, 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.

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 February 25, 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 February 25, 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: Melinda Smith Date: 2/25/14
(Department Head)
Marengo Date: 2/25/14
(City Manager)
James G. Smith Date: 2/25/14
(District Attorney)
Melinda Smith Date: 2/25/14
(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 02-25-2014**

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
101 GENERAL FUND	6,401,137.10	9,397,695.13	9,286,437.51	6,512,394.72
201 AIRPORT	0.07	35,618.21	35,618.21	0.07
202 COOPERATIVE EXTENSION	324,747.45	21,419.38	4,991.09	341,175.74
208 SUPPLEMENTAL INDIGENT	707,101.22	195,998.97	73,721.19	829,379.00
210 CAPITAL PROJECTS	509,558.75	85,158.07	85,958.50	508,758.32
215 SENIOR CITIZENS	245,965.83	85,175.34	54,772.54	276,368.63
225 CARSON CITY TRANSIT FUND	45,214.31	348,509.02	83,449.14	310,274.19
230 LIBRARY GIFT	239,381.59	18,246.60	7,096.50	250,531.69
236 ADMINISTRATIVE ASSESSMENT	40,100.84	5,673.00	2,727.14	43,046.70
240 TRAFFIC/TRANSPORTATION	(512.82)	31,183.00	7,553.60	23,116.58
245 CAMPO	39,299.76	68,503.99	72,425.46	35,378.29
250 REGIONAL TRANSPORTATION	510,909.79	431,090.05	751,133.37	190,866.47
253 V&T SPEC. INFRASTRUCTURE	7,561.13	76,660.83	93,012.00	(8,790.04) 1
254 QUALITY OF LIFE	6,552,506.38	153,319.67	131,310.06	6,574,515.99
256 STREET MAINTENANCE	(316,525.43)	616,855.37	299,466.11	863.83
275 GRANT FUND	(201,661.79)	381,313.28	410,537.01	(230,885.52) 1
280 COMMISSARY FUND	4,713.52	18,611.69	26,357.60	(3,032.39) 1
287 911 SURCHARGE	603,035.86	19,356.58	9,074.36	613,318.08
330 CAPITAL FACILITIES	10,950.97	-	-	10,950.97
350 RESIDENTIAL CONSTRUCTION	337,251.84	2,800.00	6,427.00	333,624.84
410 DEBT SVC - CARSON CITY	343,919.95	608,724.53	-	952,644.48
501 AMBULANCE	122,619.11	218,294.12	298,177.61	42,735.62
505 STORMWATER DRAINAGE	91,014.06	120,947.39	44,001.69	167,959.76
510 SEWER OPERATION	5,050,329.91	220,600.65	447,982.93	4,822,947.63
515 SEWER CAPITALIZATION	(3,559,131.23)	508,518.15	563,150.15	(3,613,763.23)
520 WATER	5,886,886.62	821,105.51	1,684,192.59	5,023,799.54
525 BUILDING PERMITS	260,784.01	61,127.10	44,962.28	276,948.83
530 CEMETERY	181,287.21	11,325.01	16,974.63	175,637.59
560 FLEET MANAGEMENT	761,018.23	86,531.72	230,099.44	617,450.51
570 GROUP MEDICAL INSURANCE	267,526.79	696,312.02	662,089.48	301,749.33
580 WORKERS COMPENSATION INS.	3,236,642.26	158,338.18	54,912.70	3,340,067.74
590 INSURANCE FUND	498,826.97	2,116.28	41,599.20	459,344.05
602 REDEVELOPMENT: ADMINIST.	(45,080.82)	200,820.00	35,232.84	120,506.34
603 REDEVELOPMENT: REVOLVING	130,139.73	100,000.00	18,851.52	211,288.21
604 REDEVELOPMENT: TAX INCRE.	558,308.77	293,801.04	300,000.00	552,109.81
730 SCHOOL DEBT SERVICE	7,871,214.37	736,158.52	-	8,607,372.89
740 TOURISM AUTHORITY	(2,567.00)	28,398.02	41,010.47	(15,179.45) 1
748 SCHOOL OPERATING FUND	800,273.88	1,284,135.52	800,273.88	1,284,135.52
749 TRICOUNTY RAILWAY COMMISS	717,629.06	16,098.88	37,395.90	696,332.04
750 STATE OF NEVADA	803,728.53	377,888.14	803,935.23	377,681.44
752 RANGE IMPROVEMENT	131.69	-	-	131.69
754 SIERRA FOREST FIRE PROT	47,419.49	33.75	-	47,453.24
756 EAGLE VALLEY WTR DIST	3,575.10	2,182.37	3,575.10	2,182.37
760 SUB-CONSERVANCY DISTRICT	(35,880.47)	84,970.32	82,143.87	(33,054.02) 1
765 FISH AND GAME FUND	2,597.30	-	-	2,597.30
770 FORFEITURE ACCOUNT	161,717.51	-	1,710.00	160,007.51
793 CONTROLLER TRUST FUND	1,756.95	-	61.23	1,695.72
GRAND TOTAL - 47 FUNDS	40,217,424.35	18,631,615.40	17,654,401.13	41,194,638.62

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