



## STAFF REPORT

**Report To:** Board of Supervisors

**Meeting Date:** August 1, 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 July 19, 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](http://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 July 19, 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**

**Attachments:**

[BOS Cash Report 07-19-19.pdf](#)

**Board Action Taken:**

Motion: \_\_\_\_\_

1) \_\_\_\_\_

2) \_\_\_\_\_

Aye/Nay

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
(Vote Recorded By)

**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
CITY OF CARSON CITY  
AS OF 7-19-19**

FUND	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
101 GENERAL FUND	9,526,473.56	1,493,490.28	2,962,341.46	8,057,622.38
201 AIRPORT	0.07	-	-	0.07
202 COOPERATIVE EXTENSION	222,479.26	-	583.09	221,896.17
208 SUPPLEMENTAL INDIGENT	153,330.87	-	5,906.82	147,424.05
210 CAPITAL PROJECTS	5,049,384.62	-	177,702.65	4,871,681.97
215 SENIOR CITIZENS	237,430.02	-	27,967.94	209,462.08
225 CARSON CITY TRANSIT FUND	(92,787.12)	-	3,184.63	(95,971.75) 1
230 LIBRARY GIFT	77,509.04	-	3,000.00	74,509.04
232 BUSINESS INCUBATOR	248,578.12	-	2,974.59	245,603.53
235 LANDSCAPE MAINTENANCE	78,677.25	-	1,134.87	77,542.38
236 ADMINISTRATIVE ASSESSMENT	27,953.32	707.00	348.75	28,311.57
240 TRAFFIC/TRANSPORTATION	14,500.49	-	-	14,500.49
245 CAMPO	(29,968.99)	-	-	(29,968.99) 1
250 REGIONAL TRANSPORTATION	7,446,218.06	-	16,606.32	7,429,611.74
253 V&T SPEC. INFRASTRUCTURE	1,134,180.28	-	-	1,134,180.28
254 QUALITY OF LIFE	1,895,533.51	-	86,381.72	1,809,151.79
256 STREET MAINTENANCE	389,715.70	-	136,420.11	253,295.59
257 INFRASTRUCTURE TAX	1,667,234.73	-	-	1,667,234.73
275 GRANT FUND	11,805.57	108,496.54	121,602.46	(1,300.35) 1
280 COMMISSARY FUND	191,463.88	-	13,384.42	178,079.46
287 911 SURCHARGE	751,792.46	-	16,643.64	735,148.82
295 ARTS & CULTURE FUND	60,935.20	-	4,944.80	55,990.40
340 EXTRAORDINARY MAINTENANCE	173,743.00	-	-	173,743.00
350 RESIDENTIAL CONSTRUCTION	756,216.46	-	-	756,216.46
410 DEBT SVC - CARSON CITY	102,847.14	-	-	102,847.14
501 AMBULANCE	1,763,792.88	23,706.32	141,347.21	1,646,151.99
505 STORMWATER DRAINAGE	5,508,677.49	169,424.72	6,428.03	5,671,674.18
510 SEWER OPERATION	14,348,394.15	1,610,664.67	148,073.79	15,810,985.03
520 WATER	18,687,850.99	1,782,234.24	334,856.19	20,135,229.04
525 BUILDING PERMITS	913,151.45	1,579.51	11,084.91	903,646.05
530 CEMETERY	285,247.06	-	3,271.24	281,975.82
560 FLEET MANAGEMENT	1,729,498.89	-	34,507.54	1,694,991.35
570 GROUP MEDICAL INSURANCE	31,942.45	356,772.00	145,865.65	242,848.80
580 WORKERS COMPENSATION INS.	3,405,247.39	31,710.93	132,660.61	3,304,297.71
590 INSURANCE FUND	1,096,186.69	14,013.35	9,137.19	1,101,062.85
602 REDEVELOPMENT: ADMINIST.	86,182.51	-	13,405.50	72,777.01
603 REDEVELOPMENT: REVOLVING	1,111,714.58	-	33,676.00	1,078,038.58
604 REDEVELOPMENT: TAX INCRE.	365,820.85	-	-	365,820.85
730 SCHOOL DEBT SERVICE	8,962,726.77	-	-	8,962,726.77
740 TOURISM AUTHORITY	1,594,716.43	-	41,495.07	1,553,221.36
748 SCHOOL OPERATING FUND	14,721.47	-	-	14,721.47
750 STATE OF NEVADA	610,640.17	24,443.25	2.50	635,080.92
752 RANGE IMPROVEMENT	156.86	-	-	156.86
754 SIERRA FOREST FIRE PROT	-	-	-	-
756 EAGLE VALLEY WTR DIST	86.35	-	-	86.35
760 SUB-CONSERVANCY DISTRICT	1,040.94	18.03	20,437.53	(19,378.56) 2
765 FISH AND GAME FUND	2,029.93	-	-	2,029.93
770 FORFEITURE ACCOUNT	74,748.89	-	310.10	74,438.79
780 DOWNTOWN NID	120,048.97	-	-	120,048.97
793 CONTROLLER TRUST FUND	4,052.26	-	-	4,052.26
<b>GRAND TOTAL - 50 FUNDS</b>	<b>90,813,922.92</b>	<b>5,617,260.84</b>	<b>4,657,687.33</b>	<b>91,773,496.43</b>

1. Temporary timing difference-waiting for Grant reimbursements.  
2. Temporary timing difference-delay in payroll expense reimbursement.