



**CARSON CITY CONSOLIDATED MUNICIPALITY
NOTICE OF MEETING OF THE
CARSON CITY AUDIT COMMITTEE**

Day: Tuesday
Date: February 11, 2014
Time: Beginning at 3:00 p.m.
Location: Community Center, Sierra Room
851 East William Street
Carson City, Nevada

Agenda

1. **Call to Order**
2. **Roll Call**
3. **Public Comments and Discussion:**

The public is invited at this time to comment on and discuss any topic that is relevant to, or within the authority of, the Carson City Audit Committee. In order for members of the public to participate in the Committee's consideration of an agenda item, the Committee strongly encourages members of the public to comment on an agenda item during the item itself. No action may be taken on a matter raised under public comment unless the item has been specifically included on the agenda as an item upon which action may be taken.
4. **For Possible Action: Approval of Minutes - October 8, 2013 and December 3, 2013**
5. **For Possible Action: Adoption of Agenda**
6. Presentation, discussion of audit results prepared by Kafoury Armstrong and Co. for the year ending June 30, 2013.

Summary: Kafoury Armstrong has been appointed by the Board of Supervisors to provide external audit services to Carson City as required by NRS 354.624. Representatives from Kafoury Armstrong will be presenting their findings to the audit committee. The Board of Supervisors accepted the report on December 19, 2013 and DRAFT findings were presented to the Audit Committee on December 3, 2013.
7. Discussion and Presentation of status updates by Moss Adams of the Fraud Waste and Abuse (FWA) Program (including the Hotline Program), and Performance Metrics Development Study.

Summary: Members of Moss Adams will be discussing and providing updates on the status of internal audits, including an update on the Hotline Program, that they are currently working on.
8. **For Possible Action: Discussion and possible action regarding monitoring of the Audit Findings Response Tracking Report and possible direction to the internal auditor to report and discuss the monitoring with the Board of Supervisors.**

Summary: Representatives from Moss Adams and city staff will discuss Audit Findings Monitoring.

- 9. For Possible Action: Discussion and possible action regarding the presentation, discussion and possible recommendations to the Board of Supervisors on the Fleet Management Utilization Study as provided by Moss Adams.

Summary: The Board of Supervisors approved the Fleet Management Utilization Study at their July 18, 2013 Board meeting. Moss Adams will present a draft of the study to the Audit Committee for discussion and possible recommendations to the Board of Supervisors.

- 10. For Possible Action: To schedule the next meeting of the Carson City Audit Committee.
- 11. **Public Comment** - The public is invited at this time to comment on any matter that is not specifically included on the agenda as an action item. No action may be taken on a matter raised under this item of the agenda.

12. For Possible Action: To Adjourn

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Agenda Management Notice - Items on the agenda may be taken out of order; the public body may combine two or more agenda items for consideration; and the public body may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.
.....

.....
Titles of agenda items are intended to identify specific matters. If you desire detailed information concerning any subject matter itemized within this agenda, you are encouraged to call the responsible agency or the City Manager's Office. You are encouraged to attend this meeting and participate by commenting on any agenda item.
.....

.....
Notice to persons with disabilities: Members of the public who are disabled and require special assistance or accommodations at the meeting are requested to notify the City Manager's Office in writing at 201 North Carson Street, Carson City, NV, 89701, or by calling (775) 887-2100 at least 24 hours in advance.
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This meeting can be viewed on Channel 226. For specific dates and times - www.bactv.org.
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*To request a copy of the supporting materials for this meeting contact
Rachael Porcari at rporcari@carson.org or call (775) 887-2100.*
.....

*This agenda and backup information are available on the City's website at www.carson.org,
and at the City Manager's Office - City Hall, 201 N. Carson Street, Ste 2, (775) 887-2100.*
.....

This notice has been posted at the following locations:
Community Center 851 East William Street
Public Safety Complex 885 East Musser Street
City Hall 201 North Carson Street
Carson City Library 900 North Roop Street
Business Resource & Innovation Center (BRIC) 108 East Proctor Street

Date: February 5, 2014

CARSON CITY AUDIT COMMITTEE
Minutes of the October 8, 2013 Meeting
Page 1

DRAFT

A regular meeting of the Carson City Audit Committee was scheduled for 9:30 a.m. on Tuesday, October 8, 2013 in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

PRESENT: Chairperson Michael Bertrand
Vice Chairperson William Prowse
Member Kenneth Brown
Member John Bullis
Member John McKenna

STAFF: Larry Werner, City Manager
Nickolas Providenti, Finance Department Director
Randal Munn, Chief Deputy District Attorney
Kathleen King, Deputy Clerk / Recording Secretary

NOTE: A recording of these proceedings, the committee's agenda materials, and any written comments or documentation provided to the recording secretary during the meeting are part of the public record. These materials are available for review, in the Clerk's Office, during regular business hours.

1 - 2. CALL TO ORDER AND ROLL CALL (9:30:37) - Chairperson Bertrand called the meeting to order at 9:30 a.m. Roll was called; a quorum was present.

3. PUBLIC COMMENTS AND DISCUSSION (9:30:54) - Chairperson Bertrand entertained public comment; however, none was forthcoming.

4. POSSIBLE ACTION ON APPROVAL OF MINUTES - June 18, 2013 and July 2, 2013 (9:31:28) - Chairperson Bertrand entertained a motion to approve both sets of minutes.

| | |
|-----------------|---|
| RESULT: | Approved [5 - 0] |
| MOVER: | Bill Prowse, Vice Chair |
| SECOND: | John Bullis, Member |
| AYES: | Prowse, Bullis, Brown, McKenna, Bertrand |
| NAYS: | None |
| ABSENT: | None |
| ABSTAIN: | None |

5. POSSIBLE ACTION TO ADOPT THE AGENDA (9:31:55) - Chairperson Bertrand entertained modifications to the agenda and, when none were forthcoming, a motion to accept it.

| | |
|-----------------|---|
| RESULT: | Approved [5 - 0] |
| MOVER: | Ken Brown, Member |
| SECOND: | Bill Prowse, Vice Chair |
| AYES: | Brown, Prowse, Bullis, McKenna, Bertrand |
| NAYS: | None |
| ABSENT: | None |
| ABSTAIN: | None |

CARSON CITY AUDIT COMMITTEE
Minutes of the October 8, 2013 Meeting
Page 2

DRAFT

6. DISCUSSION AND PRESENTATION OF STATUS UPDATES BY MOSS-ADAMS, LLP OF THE FRAUD, WASTE, AND ABUSE (“FWA”) PROGRAM, FLEET UTILIZATION STUDY, AND PERFORMANCE METRICS DEVELOPMENT STUDY (9:32:14) - Chairperson Bertrand introduced this item. Moss-Adams, LLP Planning and Policy Director Mark Steranka provided an overview of the agenda materials. At his request, Vice Chairperson Prowse discussed his participation in the Fraud, Waste, and Abuse training program provided by Moss-Adams, LLP Fraud Investigator and Forensic Accountant Nancy Young. Mr. Providenti advised that the City entered into a contract with Lighthouse Services, Inc. for the hotline, and of the anticipated November 1, 2013 launch date. Ms. Young will be working with the City's Information Services Department to establish and coordinate the internet link. Ms. Young will also be developing policies and procedures. Mr. Steranka responded to questions of clarification, and discussion ensued.

Mr. Steranka reviewed those portions of the Internal Audit Status Report, included in the agenda materials, relative to the Fleet Utilization Study and the Performance Metrics Development. He responded to questions of clarification. In response to a question, Mr. Providenti advised of no issues with funding the internal audit contract. He responded to additional questions of clarification with regard to the same.

7. DISCUSSION AND POSSIBLE ACTION TO DISCUSS STAFF PROGRESS ON ACTION BEING TAKEN ON PAST RECOMMENDATIONS AND POSSIBLE RECOMMENDATIONS TO THE BOARD OF SUPERVISORS REGARDING SUCH PROGRESS AND POSSIBLE ACCEPTANCE OF THE INTERNAL AUDIT FINDINGS RESPONSE TRACKING REPORT THAT WILL BE USED TO TRACK ALL INTERNAL AUDITS (9:48:12) - Chairperson Bertrand introduced and provided background information on this item. Moss-Adams, LLP Planning and Policy Director Mark Steranka reviewed the agenda materials and responded to questions of clarification. Extensive discussion ensued, and Chairperson Bertrand entertained a motion. **Vice Chairperson Prowse moved to recommend to the Board of Supervisors adoption of the internal audit findings response tracking report, as modified, to be used to track all internal audits. Member Brown seconded the motion.**

| | |
|-----------------|--|
| RESULT: | Approved [4 - 1] |
| MOVER: | Bill Prowse, Vice Chair |
| SECOND: | Ken Brown, Member |
| AYES: | Prowse, Brown, Bullis, Bertrand |
| NAYS: | McKenna |
| ABSENT: | None |
| ABSTAIN: | None |

In response to a question, Member McKenna advised that he would further discuss the golf course with the Board of Supervisors. Extensive discussion followed.

8. PRESENTATION AND DISCUSSION REGARDING REQUIRED COMMUNICATIONS UNDER AU-C SECTION 260 REGARDING THE ANNUAL AUDIT OF CARSON CITY, NEVADA FOR THE YEAR ENDED JUNE 30, 2013 (10:19:52) - Chairperson Bertrand introduced this item. Kafoury, Armstrong & Co. Engagement Shareholder Dan Carter presented the required communications, and responded to corresponding questions of clarification. Mr. Carter agreed to provide email copies of

CARSON CITY AUDIT COMMITTEE
Minutes of the October 8, 2013 Meeting
Page 3

DRAFT

the subject communication to the committee members and staff. Chairperson Bertrand thanked Mr. Carter for his presentation.

9. POSSIBLE ACTION TO APPOINT ONE MEMBER OF THE AUDIT COMMITTEE TO ACT AS LIAISON TO COMMUNICATE WITH THE EXTERNAL AUDITOR (10:33:28) - Chairperson Bertrand introduced this item, and entertained volunteers. In response to a question, Mr. Munn advised that the liaison could report back to the committee but that said person would not constitute a subcommittee. Discussion took place regarding the purpose and responsibilities of the liaison, and Chairperson Bertrand called again for volunteers. None were forthcoming and no formal action was taken on this item.

10. POSSIBLE ACTION TO SCHEDULE THE NEXT MEETING OF THE CARSON CITY AUDIT COMMITTEE (10:39:29) - Chairperson Bertrand introduced this item, and suggested scheduling the next meeting in early December. Following a brief discussion, consensus of the committee was to schedule the next meeting for Tuesday, December 10th at 3:00 p.m.

11. PUBLIC COMMENT (10:41:02) - Chairperson Bertrand noted no other citizens present in the meeting room.

12. ACTION TO ADJOURN (10:41:08) - Chairperson Bertrand entertained a motion to adjourn. **Member Brown moved to adjourn the meeting at 10:41 a.m. Member McKenna seconded the motion. Motion carried 5-0.**

The Minutes of the October 8, 2013 Carson City Audit Committee are so approved this _____ day of February, 2014.

MICHAEL BERTRAND, Chair

**CARSON CITY AUDIT COMMITTEE
Minutes of the December 3, 2013 Meeting**

Page 1

DRAFT

A regular meeting of the Carson City Audit Committee was scheduled for 3:00 p.m. on Tuesday, December 3, 2013 in the Community Center Sierra Room, 851 East William Street, Carson City, Nevada.

PRESENT: Chairperson Michael Bertrand
Vice Chairperson William Prowse
Member Ken Brown
Member John Bullis
Member John McKenna

STAFF: Nick Providenti, Finance Department Director
Darren Schulz, Deputy Public Works Director / City Engineer
Randal Munn, Chief Deputy District Attorney
Tamar Warren, Deputy Clerk / Recording Secretary

NOTE: A recording of these proceedings, the committee's agenda materials, and any written comments or documentation provided to the recording secretary, during the meeting, are part of the public record. These materials are available for review, in the Clerk's Office, during regular business hours.

1 - 2. CALL TO ORDER AND ROLL CALL - Chairperson Bertrand called the meeting to order at approximately 3:00 p.m. Roll was called; a quorum was present.

3. PUBLIC COMMENTS AND DISCUSSION - Chairperson Bertrand entertained public comment; however, none was forthcoming.

4. POSSIBLE ACTION TO ADOPT THE AGENDA - Chairperson Bertrand entertained a motion to adopt the agenda.

| | |
|-----------------|---|
| RESULT: | Approved [5 - 0] |
| MOVER: | Bill Prowse, Vice Chair |
| SECOND: | Ken Brown, Member |
| AYES: | Prowse, Brown, Bullis, McKenna, Bertrand |
| NAYS: | None |
| ABSENT: | None |
| ABSTAIN: | None |

5. POSSIBLE ACTION ON PRESENTATION, DISCUSSION, AND ACCEPTANCE OF DRAFT AUDIT RESULTS, PREPARED BY KAFOURY, ARMSTRONG & CO. FOR THE YEAR ENDING JUNE 30, 2013 - Chairperson Bertrand introduced and provided background information on this item. Kafoury, Armstrong & Co. Engagement Shareholder Dan Carter reviewed the draft audit results and responded to corresponding questions of clarification. Discussion followed. Chairperson Bertrand entertained additional questions or comments and, when none were forthcoming, thanked Mr. Carter for his presentation and congratulated Mr. Providenti on "a good audit report."

Chairperson Bertrand entertained a motion to accept the draft audit results. **Member McKenna moved to accept the draft audit results, prepared by Kafoury, Armstrong and Company for the year ending June 30, 2013. Member Brown seconded the motion.** Chairperson Bertrand entertained discussion of

CARSON CITY AUDIT COMMITTEE
Minutes of the December 3, 2013 Meeting
Page 2

DRAFT

the committee members and public comment. Vice Chairperson Prowse advised that he would abstain from voting "until we can come up with some way to provide the Audit Committee something to review and not rely on otherwise perfectly legitimate comments." Chairperson Bertrand entertained additional committee member comments and, when none were forthcoming, called for a vote on the pending motion.

| | |
|-----------------|---|
| RESULT: | Approved [4-0-1] |
| MOVER: | John McKenna, Member |
| SECOND: | Ken Brown, Member |
| AYES: | McKenna, Brown, Bullis, Bertrand |
| NAYS: | None |
| ABSENT: | None |
| ABSTAIN: | Prowse |

6. DISCUSSION AND PRESENTATION OF UPDATES BY MOSS-ADAMS, LLP (3:19:41) - Chairperson Bertrand introduced this item. Moss-Adams, LLP Planning and Policy Director Mark Steranka reviewed the Internal Audit Status Report, included in the agenda materials, and responded to corresponding questions of clarification. Mr. Steranka reviewed that portion of the status report relative to Performance Metrics Development in conjunction with displayed slides. He responded to questions of clarification and discussion took place throughout the presentation.

7. DISCUSSION AND POSSIBLE ACTION ON PROGRESS OF STAFF ACTION ON PAST RECOMMENDATIONS AND POSSIBLE RECOMMENDATIONS TO THE BOARD OF SUPERVISORS REGARDING SUCH PROGRESS (3:44:34) - Moss-Adams, LLP Planning and Policy Director Mark Steranka introduced this item, and reviewed the agenda materials. He responded to various questions of clarification and discussion took place throughout the presentation. In response to a question, Mr. Providenti estimated the cost of the Fleet Management software between \$50,000 and \$100,000. Mr. Schulz provided additional clarification, and discussion followed.

Chairperson Bertrand requested to review the status of the findings at the next committee meeting. He entertained questions or comments of the committee members and, when none were forthcoming, reviewed various suggestions relative to specific findings as reflected in the agenda materials. Extensive discussion took place regarding the status of the Eagle Valley Golf Course.

Chairperson Bertrand entertained public comment; however, none was forthcoming. In response to a question, Mr. Providenti advised that the term of the City's current contract with the State Public Defender is through June 2014. Renegotiation of the contract would have to be completed by March 2014. In response to a question, Mr. Steranka discussed cost saving methods relative to travel and meeting time. In response to a comment, he offered the services of Moss-Adams, LLP, at no additional charge, to participate in the interview process for hiring the new City Manager. Chairperson Bertrand and Vice Chairperson Prowse commended Mr. Steranka and Moss-Adams, LLP on their work. No formal action was taken.

8. DISCUSSION REGARDING THE RESOLUTION RECOMMENDED TO THE BOARD OF SUPERVISORS BY THE CARSON CITY ETHICS ORDINANCE REVIEW COMMITTEE (4:21:13) - Chairperson Bertrand introduced this item. Vice Chairperson Prowse provided background information, and advised of having invited Nevada Commission on Ethics Executive Director Caren

CARSON CITY AUDIT COMMITTEE
Minutes of the December 3, 2013 Meeting
Page 3

DRAFT

Cafferata-Jenkins to attend the meeting. (4:24:08) Ms. Cafferata-Jenkins introduced herself for the record and requested that “if the internal or external auditors uncover any sort of conduct by public employees or public officers in the course of their investigations and audits and analysis that, in any way, butts up against NRS 281A, the Ethics in Government laws, that the City ... consider bringing it to the attention of the Ethics Commission.” Ms. Cafferata-Jenkins discussed the jurisdiction of the Nevada Commission on Ethics. She suggested that “it's not surprising that untoward conduct that results in an audit finding may be intertwined with ... unethical conduct or conduct that's prescribed by the statutes.” She welcomed “any interaction between the audits and the committee in the early stages of findings,” and advised that the Nevada Commission on Ethics “wants to be a resource to [the committee] and to the Board of Supervisors ...”

Member McKenna provided background information on the Carson City Ethics Ordinance Review Committee, and on the subject resolution. Ms. Cafferata-Jenkins responded to questions regarding the provisions of the ethics statutes, and discussion followed. Chairperson Bertrand entertained additional questions or comments and, when none were forthcoming, public comment. No public comment was forthcoming.

9. POSSIBLE ACTION TO SCHEDULE THE NEXT COMMITTEE MEETING (4:32:15) - Chairperson Bertrand introduced this item. Following a brief discussion, Mr. Steranka agreed that a February meeting date would be preferable. Consensus of the committee was to schedule the next meeting for Tuesday, February 11th at 3:00 p.m.

10. PUBLIC COMMENT (4:35:20) - Chairperson Bertrand entertained public comment; however, none was forthcoming.

11. ACTION TO ADJOURN (4:35:27) - Vice Chairperson Prowse moved to adjourn the meeting at 4:35 p.m. Member Brown seconded the motion. Motion carried 5-0.

The Minutes of the December 3, 2013 Carson City Audit Committee meeting are so approved this _____ day of February, 2014.

MICHAEL BERTRAND, Chair

**Carson City Audit Committee
Agenda Report**

Date Submitted: 01/31/2014

Agenda Date Requested: 02/11/2014

To: Chair and Members

From: Michael Bertrand, Chairman

Subject Title: Presentation, discussion of audit results prepared by Kafoury Armstrong and Co. for the year ending June 30, 2013.

Summary: Kafoury Armstrong has been appointed by the Board of Supervisors to provide external audit services to Carson City as required by NRS 354.624. Representatives from Kafoury Armstrong will be presenting their findings to the audit committee. The Board of Supervisors accepted the report on December 19, 2013 and DRAFT findings were presented to the Audit Committee on December 3, 2013.

Type of Action Requested: (check one)

Resolution

Ordinance

Formal Action/Motion

Other (Discussion Only)

Does This Action Require A Business Impact Statement: Yes No

Recommended Committee Action: No action needed – discussion only.

Explanation for Recommended Committee Action: See Staff Summary

Applicable Statute, Code, Policy, Rule or Regulation: NRS 354, CCMC Chapter 2.14

Fiscal Impact: N/A

Explanation of Impact: N/A

Funding Source: N/A

Alternatives: None

Supporting Material: Comprehensive Annual Finance Report for Carson City for the year ending June 30, 2013.

Prepared By: Nick Providenti, Finance Director

Reviewed By: *Nick Providenti*
(Finance Director)

Date: 2/4/14

Board Action Taken:

Motion:

| | Member | Aye/Nay |
|----|--------|---------|
| 1) | _____ | _____ |
| 2) | _____ | _____ |
| 3) | _____ | _____ |
| 4) | _____ | _____ |
| 5) | _____ | _____ |

(Vote Recorded By)



**Carson City Nevada
COMPREHENSIVE ANNUAL
FINANCIAL REPORT
YEAR ENDED JUNE 30, 2013**

**CARSON CITY, NEVADA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED JUNE 30, 2013**

**Prepared by: Finance Department
Nick Providenti, Finance Director**

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CARSON CITY, NEVADA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2013

TABLE OF CONTENTS

| | Page |
|---|-------------|
| INTRODUCTORY SECTION | |
| Letter of Transmittal | i-v |
| GFOA Certificate of Achievement | vi |
| Organization Chart | vii |
| Listing of Principal Officials | viii |
| FINANCIAL SECTION | |
| Independent Auditor's Report | 1-3 |
| Management's Discussion and Analysis (required supplementary information) | 4A-4J |
| <u>Basic Financial Statements:</u> | |
| Government-Wide Financial Statements: | |
| Statement of Net Position | 5-6 |
| Statement of Activities | 7-8 |
| Fund Financial Statements: | |
| Balance Sheet – Governmental Funds | 9 |
| Reconciliation of the Balance Sheet to the Statement of Net Position – Governmental Funds | 10 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds | 11 |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities – Governmental Funds | 12 |
| Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General Fund | 13 |
| Statement of Net Position – Proprietary Funds | 14-15 |
| Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds | 16 |
| Statement of Cash Flows – Proprietary Funds | 17-18 |
| Statement of Fiduciary Net Position – Fiduciary Funds | 19 |
| Statement of Changes in Fiduciary Net Position – Fiduciary Funds | 20 |
| Notes to Financial Statements | 21-49 |
| <u>Required Supplementary Information:</u> | |
| Schedule of Funding Progress - Other Postemployment Benefits | 50 |
| <u>Combining and Individual Fund Statements and Schedules:</u> | |
| Governmental Funds: | |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund | 51-62 |
| Nonmajor Governmental Funds Combining Balance Sheet | 63 |
| Nonmajor Governmental Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances | 64 |
| Nonmajor Special Revenue Funds Combining Balance Sheet | 65-69 |
| Nonmajor Special Revenue Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances | 70-74 |

CARSON CITY, NEVADA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2013

TABLE OF CONTENTS

| | Page |
|---|-------------|
| Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual: | |
| Senior Citizens Center Fund | 75 |
| Cooperative Extension Fund | 76 |
| Traffic Transportation Fund | 77 |
| Supplemental Indigent Fund | 78 |
| Library Gift Fund | 79 |
| Administrative Assessments Fund | 80 |
| 911 Surcharge Fund | 81 |
| Capital Projects Fund | 82-83 |
| Street Maintenance Fund | 84 |
| Redevelopment Administration Fund | 85 |
| Carson City Transit Fund | 86 |
| Commissary Fund | 87 |
| V & T Special Infrastructure Fund | 88 |
| Campo Fund | 89 |
| Airport Fund | 90 |
| Regional Transportation Fund | 91 |
| Quality of Life Fund | 92-93 |
| Grant Fund | 94-95 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual: | |
| Carson City Debt Service Fund – Major Fund | 96-97 |
| Redevelopment Debt Service Fund – Nonmajor Fund | 98 |
| Nonmajor Capital Projects Funds Combining Balance Sheet | 99 |
| Nonmajor Capital Projects Funds Combining Statement of Revenues, Expenditures, and Changes in Fund Balances | 100 |
| Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual: | |
| Capital Facilities Fund | 101 |
| Residential Construction Fund | 102 |
| Redevelopment Revolving Fund | 103 |
| Proprietary Funds: | |
| Major Enterprise Funds: | |
| Sewer Fund: | |
| Schedule of Revenues, Expenses, and Changes in Net Position – Budget and Actual | 104 |
| Schedule of Cash Flows – Budget and Actual | 105-106 |
| Water Fund: | |
| Schedule of Revenues, Expenses, and Changes in Net Position – Budget and Actual | 107 |
| Schedule of Cash Flows – Budget and Actual | 108-109 |
| Nonmajor Enterprise Funds: | |
| Combining Statement of Net Position | 110 |
| Combining Statement of Revenues, Expenses, and Changes in Net Position | 111 |
| Combining Statement of Cash Flows | 112-113 |

CARSON CITY, NEVADA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2013

TABLE OF CONTENTS

| | Page |
|---|-------------|
| Ambulance Fund: | |
| Schedule of Revenues, Expenses, and Changes in Net Position – Budget and Actual | 114 |
| Schedule of Cash Flows – Budget and Actual | 115 |
| Stormwater Drainage Fund: | |
| Schedule of Revenues, Expenses, and Changes in Net Position – Budget and Actual | 116 |
| Schedule of Cash Flows – Budget and Actual | 117-118 |
| Cemetery Fund: | |
| Schedule of Revenues, Expenses, and Changes in Net Position – Budget and Actual | 119 |
| Schedule of Cash Flows – Budget and Actual | 120 |
| Building Permits Fund: | |
| Schedule of Revenues, Expenses, and Changes in Net Position – Budget and Actual | 121 |
| Schedule of Cash Flows – Budget and Actual | 122 |
| Internal Service Funds: | |
| Combining Statement of Net Position | 123 |
| Combining Statement of Revenues, Expenses, and Changes in Net Position | 124 |
| Combining Statement of Cash Flows | 125-126 |
| Group Medical Insurance Fund: | |
| Schedule of Revenues, Expenses, and Changes in Net Position – Budget and Actual | 127 |
| Schedule of Cash Flows – Budget and Actual | 128 |
| Workers' Compensation Fund: | |
| Schedule of Revenues, Expenses, and Changes in Net Position – Budget and Actual | 129 |
| Schedule of Cash Flows – Budget and Actual | 130 |
| Insurance Fund: | |
| Schedule of Revenues, Expenses, and Changes in Net Position – Budget and Actual | 131 |
| Schedule of Cash Flows – Budget and Actual | 132 |
| Fleet Management Fund: | |
| Schedule of Revenues, Expenses, and Changes in Net Position – Budget and Actual | 133 |
| Schedule of Cash Flows – Budget and Actual | 134-135 |
| Fiduciary Funds: | |
| Combining Statement of Changes in Assets and Liabilities – All Agency Funds | 136-138 |
| STATISTICAL SECTION (UNAUDITED) | |
| Schedule 1.1 – Net Position by Component | 139 |
| Schedule 1.2 – Changes in Net Position | 140-142 |
| Schedule 1.3 – Fund Balances, Governmental Funds | 143 |
| Schedule 1.4 – Changes in Fund Balances, Governmental Funds | 144-145 |
| Schedule 2.1 – Assessed and Estimated Actual Value of Taxable Property | 146 |
| Schedule 2.2 – Direct and Overlapping Property Tax Rates | 147 |
| Schedule 2.3 – Ten Largest Assessed Valuations | 148 |
| Schedule 2.4 – Property Tax Levies and Collections | 149 |
| Schedule 3.1 – Ratios of Outstanding Debt by Type | 150 |
| Schedule 3.2 – General Obligation Direct and Overlapping Debt | 151 |
| Schedule 3.3 – Legal Debt Margin Information | 152 |
| Schedule 3.4 – Pledged Revenue Coverage | 153 |
| Schedule 4.1 – Demographic and Economic Statistics | 154 |
| Schedule 4.2 – Principal Employers | 155 |
| Schedule 5.1 – Full-time Equivalent City Government Employees by Function | 156 |
| Schedule 5.2 – Operating Indicators by Function/Program | 157-158 |
| Schedule 5.3 – Capital Assets Statistics by Function/Program | 159 |

CARSON CITY, NEVADA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2013

TABLE OF CONTENTS

| | Page |
|---|-------------|
| COMPLIANCE SECTION | |
| Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> | 160-161 |
| Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by <i>OMB Circular A-133</i> | 162-164 |
| Schedule of Expenditures of Federal Awards | 165-171 |
| Notes to the Schedule of Expenditures of Federal Awards | 172 |
| Schedule of Findings and Questioned Costs | 173-176 |
| Summary Schedule of Prior Year Findings | 177 |
| Auditor's Comments: | |
| Statute Compliance | 178 |
| Progress on Prior Year Statute Compliance | 178 |
| Prior Year Recommendations | 178 |
| Current Year Recommendations | 178 |
| Schedule of Fees Imposed Subject to the Provisions of NRS 354.5989 – Limitation of Fees for Business Licenses | 179 |

INTRODUCTORY SECTION



CARSON CITY, NEVADA

CONSOLIDATED MUNICIPALITY AND STATE CAPITAL

November 25, 2013

Honorable Mayor,
Members of the Board of Supervisors
and the Citizens of Carson City:

The comprehensive annual financial report of Carson City for the fiscal year ended June 30, 2013, is hereby submitted as mandated by both local ordinances and state statutes. These ordinances and statutes require that Carson City issue annually a report on its financial position and activity, and that this report be audited by an independent firm of certified public accountants.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Kafoury, Armstrong & Co., Certified Public Accountants, have issued an unqualified opinion on Carson City's financial statements for the year ended June 30, 2013. The independent auditor's report is located at the front of the financial section of this report.

Carson City is required to undergo an annual single audit in conformity with the provisions of Government Auditing Standards and the U.S. Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Information related to this single audit, including the schedule of expenditures of federal awards, the independent auditor's reports on internal controls and compliance, the schedule of findings and questioned costs and the summary schedule of prior audit findings are included in the compliance section.

Accounting principles generally accepted in the United States of America (GAAP) require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Carson City's MD&A can be found immediately following the report of the independent auditors.

The financial reporting entity, Carson City, includes all the funds of the primary government (i.e., the Consolidated Municipality of Carson City as legally defined), as well as, all of its component units. Component units are legally separate entities for which the primary government is financially accountable. Blended component units, although legally separate

entities, are, in substance, part of the primary government's operations and are included as part of the primary government. Accordingly, the Redevelopment Authority is reported as special revenue, debt service and capital project funds of the primary government. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position and results of operations from those of the primary government. The Carson City Convention and Visitors' Bureau and Airport Authority are reported as discretely presented component units.

THE CITY AND ITS GOVERNING BODY

Carson City is the capital city of the State of Nevada. Carson City was founded as a trading post in 1858 and incorporated February 25, 1875. Carson City is a combined City and County governmental entity formed by the consolidation of the City of Carson City and Ormsby County on July 19, 1969.

Carson City has a land area of 147 square miles and an estimated population of 56,869 as of June 30, 2013. The City is empowered to levy a property tax on both real and personal property located within its boundaries. Real and personal taxable property located within the City has an estimated market value of \$3,948,042,937 and an assessed value of \$1,381,815,028.

The City operates under what is commonly known as a "council-manager" form of government which was established by charter and adopted by the State Legislature. Under this form of government, Carson City is governed by a mayor and four supervisors who are elected at large, on a non-partisan basis, for overlapping four year terms. The Board of Supervisors is a policy-making board, appointing a city manager to oversee daily operations.

Carson City provides a full range of services including police and fire protection; sewer and water services; the construction and maintenance of highways, streets and infrastructure; and culture and recreational activities.

The City maintains several budgetary controls to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City's governing body in accordance with Nevada Revised Statutes Chapter 354, the Local Government Budget and Finance Act. Activities of the general fund, special revenue funds, capital projects funds, debt service funds, enterprise funds and internal service funds are included in the annual appropriated budget. The level of budgetary control (that is, the level of which expenditures cannot legally exceed the appropriated amount) is established by function within an individual fund for governmental funds and the sum of operating and non-operating expenses in the proprietary funds.

LOCAL ECONOMY

Carson City is located in the Northwestern part of the State. Nevada's rate of growth in population had been one of the highest in the nation, but with the current economic downturn,

this number is expected to remain flat at best for the next several years. Carson City's population increased 1.4% when comparing July 1, 2012 to July 1, 2013. During the past year, Carson City experienced growth in the real estate market, not unlike the region, the state, and the nation. According to the Assessor's office, the average sales price of a home this year has risen to around \$183,000, up from \$150,000 (22% increase) the prior year. The average price in Carson City hit its peak this decade in 2006 with the average sales price around \$346,000.

Carson City's economy has been slow to recover from "the great recession", although we are starting to see signs of economic recovery. Housing prices are now increasing and our tax revenues have increased 8.1% or \$4.5 million from the prior year. We expect the recovery to continue gradually into the foreseeable future as our region still has one of the largest unemployment rates in the country at 10.1%. At the end of the current fiscal year, total fund balance of the general fund exceeded the final budget by \$3,428,963. Of this amount, \$1,162,875 has been included as a budgetary resource in the subsequent year's budget to eliminate a projected excess of expected expenditures over expected revenues.

The assessed valuation of Carson City decreased 8.3 percent in FY 2012-13. Assessed valuation is performed almost two years in advance, and at that time real estate prices were still declining, therefore assessed values will decrease another 10.4 percent in FY 2013-14. Due to a cap on the growth in property tax for existing property and improvements approved by the 2005 Nevada State Legislature, the real growth in tax revenues is limited. The growth in the tax bill for residential property is limited to 3% annual growth and commercial property can grow by a maximum of 8% per year. Only new construction is outside of this cap for the first year it is on the tax rolls. The difference between the actual tax calculation (assessed valuation (x) tax rate) and the capped tax calculation is termed the "abatement". In the general fund, this abatement amount will be approximately \$2.2 million in FY 2013-14. Because of this large abatement amount, Carson City's property tax revenues should continue to grow by the 3% and 8% caps in the future.

LONG-TERM FINANCIAL PLANNING

Fees charged at the Carson City Landfill were set based upon regional market rates rather than actual costs. The resultant change in rates has produced revenues in excess of expenditures at the Landfill. These excess revenues will be used to help offset overall General Fund ongoing expenditures.

Carson City remains very active in recruiting and retaining retail development in order to enhance the sales tax base. Within the past five years, two major automotive retailers have built dealerships in more desirable locations within the City, the GMC/Chevrolet dealer recently finished a major remodel. New retailers including Olive Garden, Kohl's, Big Lots and Cal Ranch have also opened within this time period. During fiscal year 2013, Tractor Supply Company and Jimmy John's opened new locations in the City. The City is continuing to negotiate with various retailers and as a result a new Sportsman's Warehouse and Buffalo Wild Wings restaurant are scheduled to open in former vacant buildings in fiscal 2014.

RELEVANT FINANCIAL POLICIES

A minimum unrestricted ending fund balance of not less than 5% (with a goal of 8.3%) of total budgeted expenditures shall be included in the General Fund budget each fiscal year. An inability to meet this requirement must be approved by the Board of Supervisors.

MAJOR INITIATIVES

Improvements to the Wastewater Treatment Plant are being implemented and new federal standards for drinking water have necessitated an agreement with Douglas County establishing a Water Line Intertie Project. The establishment of this Interlocal Agreement will allow Carson City access to water from Douglas County that will forego the need to build a Uranium Treatment Plant. We anticipate using water from Douglas County in the spring of 2014. The Board authorized a comprehensive review of water and sewer rates in fiscal year 2013 and as a result authorized water and sewer rate increases for the next five years.

The Carson Freeway, Phase 2 A was completed in September 2009. This extended the Carson Freeway from Highway 50 to Fairview Drive and required the relocation of Carson City utilities. These improvements were funded through their respective enterprise funds. Construction has begun on a portion of Carson Freeway, Phase 2 B (Fairview Drive to Highway 50 at Spooner Summit), although the entire project has not been funded by the State of Nevada. By agreement with the state, Carson City will defer payment of local fuel taxes until the project is completed.

OTHER INFORMATION

SINGLE AUDIT. As a recipient of federal and state awards, Carson City is also responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. As a part of Carson City's single audit, testing of internal control and compliance is performed as it relates to federal programs. The results of the single audit for the fiscal year ended June 30, 2013 provided no instances of non-compliance with the requirements applicable to each of the City's major federal programs or matters involving the internal control over compliance and its operation that were considered to be material weaknesses.

AWARDS. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Carson City for its comprehensive annual financial report for the fiscal year ended June 30, 2012. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such a CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. Carson City has received a Certificate of Achievement for the last twenty-three consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

ACKNOWLEDGMENTS. The preparation of the comprehensive annual financial report on a timely basis was made possible by the dedicated service of the entire staff of the Finance Department. Each member of the department has my sincere appreciation for the contribution made in the preparation of this report.

In closing, without the leadership and support of the Carson City Board of Supervisors, the continued strengthening of the City's finances and the continued dedication to financial excellence would not have been possible.

Sincerely,



Nickolas Providenti
Director of Finance



**The Government Finance Officers Association
of the United States and Canada**

presents this

AWARD OF FINANCIAL REPORTING ACHIEVEMENT

to

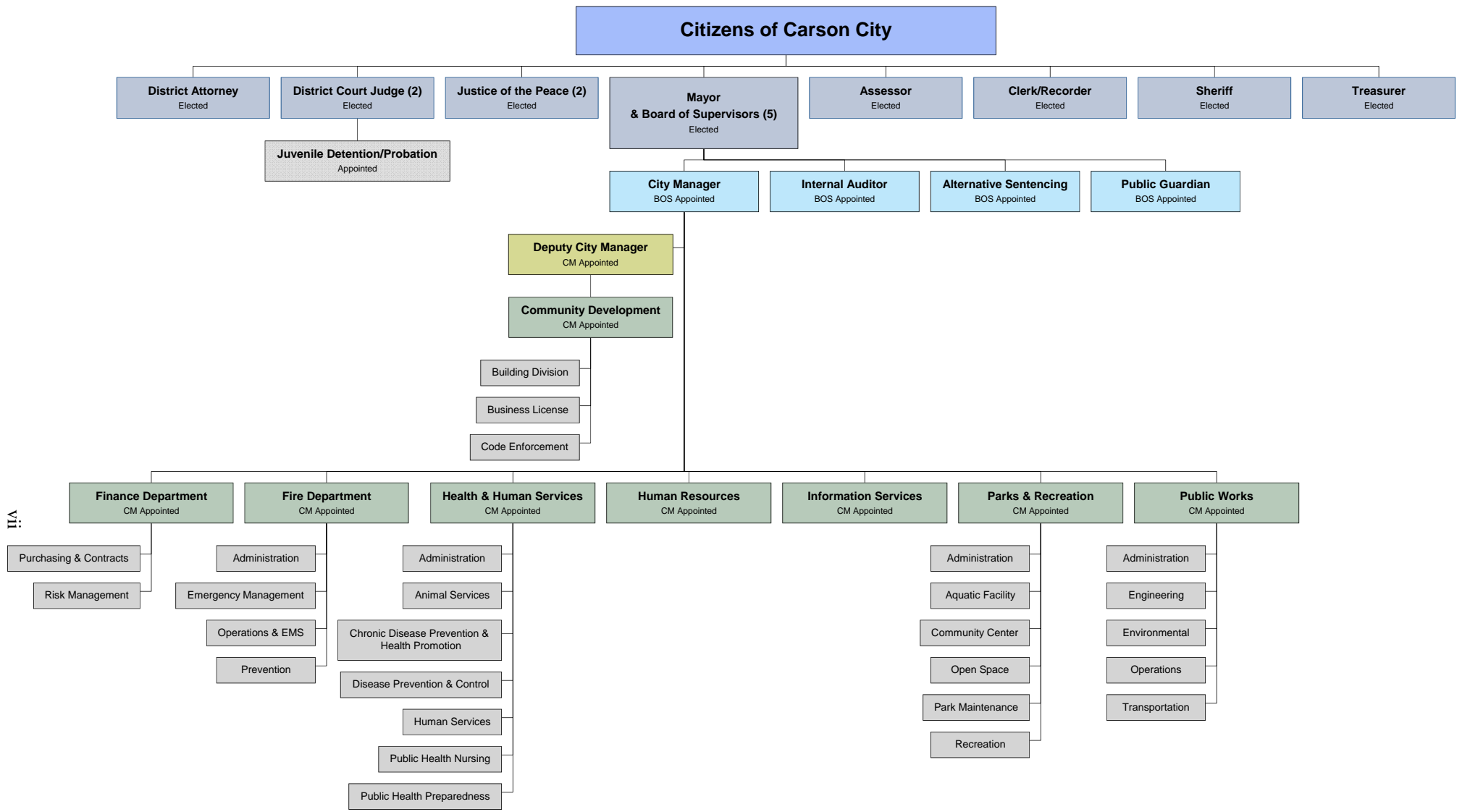
City of Carson City, Nevada



The award of Financial Reporting Achievement is presented by the Government Finance Officers Association to the individual(s) designated as instrumental in their government unit achieving a Certificate of Achievement for Excellence in Financial Reporting. A Certificate of Achievement is presented to those government units whose annual financial reports are judged to adhere to program standards and represents the highest award in government financial reporting.

Executive Director

Date July 2, 2013



IV

**CARSON CITY
LISTING OF PRINCIPAL OFFICIALS
FY 2013**

| TITLE | NAME |
|----------------------------------|----------------------------|
| Mayor | Robert L. Crowell |
| Supervisor, Ward 1 | Karen Abowd |
| Supervisor, Ward 2 | Brad Bonkowski |
| Supervisor, Ward 3 | John McKenna |
| Supervisor, Ward 4 | Jim Shirk |
| Assessor | Dave Dawley |
| Treasurer | Al Kramer |
| District Attorney | Neil Rombardo |
| District Court I | Judge James T. Russell |
| District Court II | Judge James E. Wilson, Jr. |
| Justice of the Peace | Judge Thomas Armstrong |
| Justice of the Peace | Judge John Tatro |
| Clerk-Recorder | Alan Glover |
| Sheriff | Ken Furlong |
| City Manager | Larry Werner |
| Deputy City Manager | Marena Works |
| Finance Director/Risk Manager | Nick Providenti |
| Information Services Director | John Wilkinson |
| Planning Director | Lee Plemel |
| Cooperative Extension Director | JoAnne Skelly |
| Library Director | Sara Jones |
| Health & Human Services Director | Vacant |
| Juvenile Special Master | Kristin Luis |
| Chief Juvenile Probation Officer | John Simms |
| Parks and Recreation Director | Roger Moellendorf |
| Fire Chief | Stacey Giomi |
| Senior Center Director | Janice McIntosh |
| Human Resources Manager | Melanie Bruketta |
| Public Works Director | Andrew Burnham |
| City Engineer | Jeff Sharp |
| Transportation Program Manager | Patrick Pittenger |
| Chief Building Official | Kevin Gattis |

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FINANCIAL SECTION

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Independent Auditor's Report

To the Honorable Mayor and Members of the
Board of Supervisors, Carson City, Nevada

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Carson City, Nevada (the City), as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Airport Authority of Carson City, Nevada, or the Carson City Convention and Visitors' Bureau, which represents 100% of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Airport Authority of Carson City, Nevada and the Carson City Convention and Visitors' Bureau is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of June 30, 2013,

and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4A through 4J, and the schedule of funding progress on page 50 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual fund statements and schedules including budgetary comparisons, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The combining and individual fund statements and schedules including budgetary comparisons and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund statements and schedules including budgetary comparisons and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Prior Year Partial Comparative Information

We have previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the City as of and for the year ended June 30, 2012 (not presented herein), and have issued our report thereon dated November 30, 2012, which contained unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. The nonmajor combining and individual fund statements and schedules including budgetary comparisons related to the 2012 financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The nonmajor combining and individual fund statements and schedules including budgetary comparisons are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the 2012 financial statements. The information has been subjected to

the auditing procedures applied in the audit of the 2012 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those financial statements or to those financial statement themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the nonmajor combining and individual fund statements and schedules including budgetary comparisons are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2013, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



Reno, Nevada
November 25, 2013

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Carson City, Nevada Management's Discussion and Analysis

As management of Carson City, Nevada (City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2013. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-iv of this report.

Financial Highlights

- The assets of the City exceeded its liabilities at the close of the most recent fiscal year by \$352,785,703 (*net position*).
- The City's total net position increased by \$815,941. A portion of this increase is attributable to an increase in property tax revenue and a decrease in community support expenditures related to incentives for business retention in the governmental activities. Other factors include a decrease in capital grants in the business-type activities.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$18,574,698, an increase of \$1,499,922 in comparison to the prior year.
- At the end of the current fiscal year, unrestricted fund balance for the General Fund was \$4,894,269, or 8.5 percent of total General Fund expenditures.
- The City's total bonded debt and notes payable increased by \$236,802 (.15 percent) during the current fiscal year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, judicial, public works, sanitation, health, welfare, community support, airport, economic opportunity, and culture and recreation. The business-type activities of the City include water, sewer, ambulance, cemetery, building permits and stormwater drainage.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also a legally separate airport authority and a legally separate convention and visitors' bureau for which the City is financially accountable. Financial information for these *component units* is reported separately from the financial information presented for the primary government itself. The Redevelopment Authority, although also legally separate, functions for all practical purposes as a department of the City, therefore has been included as an integral part of the primary government.

The government-wide financial statements can be found on pages 5-8 of this report.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City maintains twenty-four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the Carson City Debt Service Fund which are considered to be a major funds. Data from the other twenty-two governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining and individual fund statements and schedules* elsewhere in this report.

The City adopts an annual appropriated budget for its General Fund and for each of its special revenue funds, debt service funds and capital projects funds. A budgetary comparison statement has been provided for each of the City's governmental funds to demonstrate compliance with this budget. The budgetary comparison for the General Fund, a major governmental fund, is located in the basic financial statements and budgetary comparison schedules for the Carson City Debt Service Fund and the City's nonmajor governmental funds are provided in the individual fund statements and schedules.

The basic governmental fund financial statements can be found on pages 9-13 of this report.

Proprietary funds. The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses enterprise funds to account for its water, sewer, ambulance, cemetery, building permit, and stormwater drainage operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its group medical insurance, workers' compensation, insurance and fleet management. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer operations, each of which are considered to be major funds of the City. Conversely, internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Data from the other four enterprise funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor funds is provided in the form of *combining and individual fund statements and schedules* elsewhere in this report. Individual fund data for the internal service funds is provided in the form of *combining and individual fund statements and schedules* elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 14-18 of this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those

funds are *not* available to support the City’s own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 19-20 of this report.

Notes to financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 21-49 of this report.

Other Information. The combining statements referred to earlier in connection with nonmajor governmental funds, internal service funds, and enterprise funds are presented following the notes to the financial statements. Combining and individual fund statements and schedules can be found on pages 51-138 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government’s financial position. In the case of the City, assets exceeded liabilities by \$352,785,703 at the close of the most recent fiscal year.

By far the largest portion of the City’s net position (99.9 percent) reflects its net investment in capital assets (e.g., land, buildings, improvements, machinery and equipment, and infrastructure less any related debt used to acquire those assets that is still outstanding). The City uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City’s net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Carson City’s Net Position

| | Governmental | | Business-type | | Total | |
|-----------------------------------|----------------------|----------------------|--------------------|----------------------|----------------------|-----------------------|
| | Activities | | Activities | | | |
| | 2013 | 2012 | 2013 | 2012 | 2013 | 2012 |
| Current and other assets | \$ 33,149,193 | \$ 33,079,207 | \$ 12,028,573 | \$ 11,662,021 | \$ 45,177,766 | \$ 44,741,228 |
| Capital assets | 325,409,347 | 326,255,657 | 174,386,807 | 174,318,673 | 499,796,154 | 500,574,330 |
| Total assets | <u>358,558,540</u> | <u>359,334,864</u> | <u>186,415,380</u> | <u>185,980,694</u> | <u>544,973,920</u> | <u>545,315,558</u> |
| Long-term liabilities outstanding | 98,067,613 | 97,720,130 | 83,577,431 | 82,741,018 | 181,645,044 | 180,461,148 |
| Other liabilities | 7,578,487 | 9,967,583 | 2,964,686 | 2,917,065 | 10,543,173 | 12,884,648 |
| Total liabilities | <u>105,646,100</u> | <u>107,687,713</u> | <u>86,542,117</u> | <u>85,658,083</u> | <u>192,188,217</u> | <u>193,345,796</u> |
| Net position: | | | | | | |
| Net investment in capital assets | 260,370,604 | 259,709,061 | 92,023,344 | 92,490,506 | 352,393,948 | 352,199,567 |
| Restricted | 15,013,156 | 15,165,751 | - | - | 15,013,156 | 15,165,751 |
| Unrestricted | <u>(22,471,320)</u> | <u>(23,227,661)</u> | <u>7,849,919</u> | <u>7,832,105</u> | <u>(14,621,401)</u> | <u>(15,395,556)</u> |
| Total net position | <u>\$252,912,440</u> | <u>\$251,647,151</u> | <u>99,873,263</u> | <u>\$100,322,611</u> | <u>\$352,785,703</u> | <u>\$ 351,969,762</u> |

An additional portion of the City’s net position (4.3 percent) represents resources that are subject to external restrictions on how they may be used. This leaves a negative balance of \$14,621,401 for *unrestricted net position*.

At the end of the current fiscal year, the City is able to report positive balances in two of the three categories of net position for the government as a whole, as well as, for its separate governmental activities. Unrestricted net position is reported as a negative balance. The business-type activities reported positive balances in all categories of net position. In the prior fiscal year, the City reported positive balances in all categories of net position for business-type activities and governmental activities reported a negative balance for unrestricted net position.

The City's net position increased \$815,941 during the current fiscal year. A portion of this increase is attributable to an increase in property tax revenue and a decrease in community support expenditures related to incentives for business retention in the governmental activities. Other factors include a decrease in capital grants in the business-type activities.

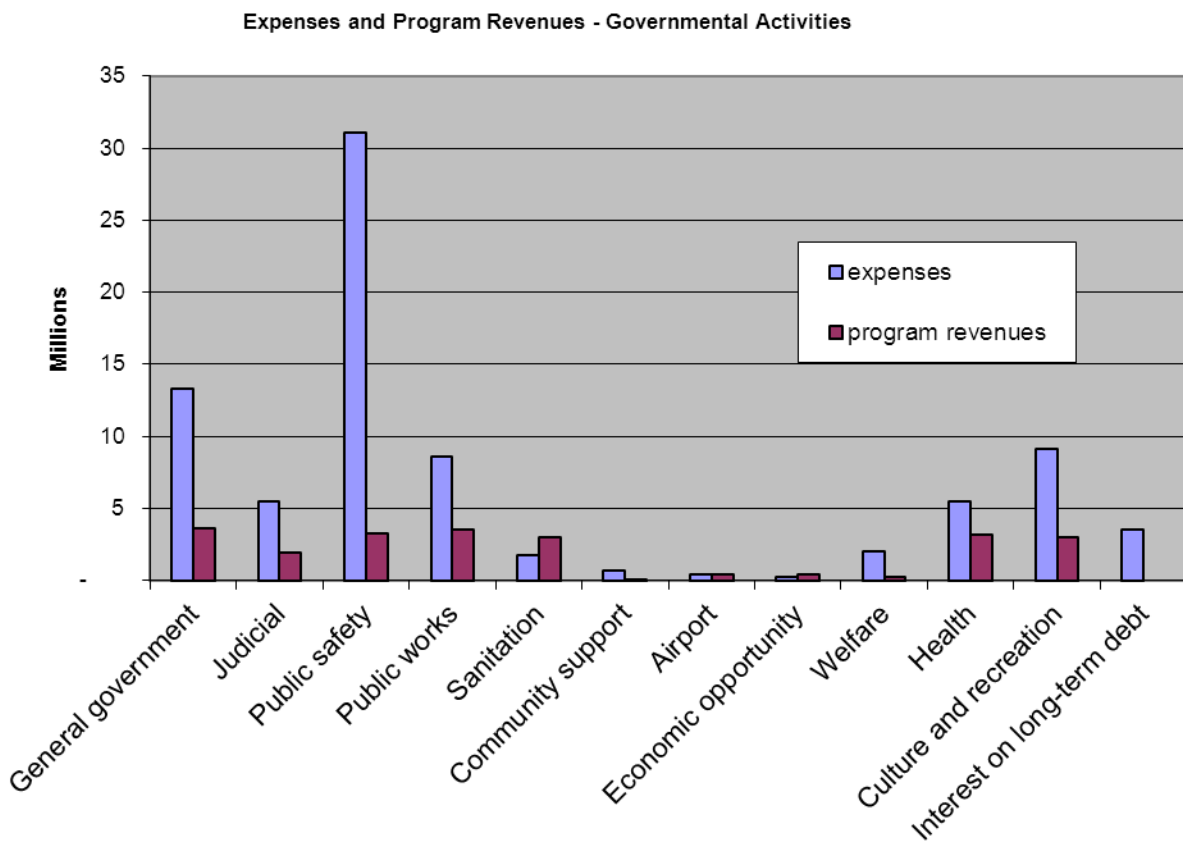
Carson City's Changes in Net Position

| | Governmental Activities | | Business-Type Activities | | Total | |
|---|-------------------------|----------------------|--------------------------|----------------------|----------------------|-----------------------|
| | 2013 | 2012 | 2013 | 2012 | 2013 | 2012 |
| Revenues: | | | | | | |
| Program revenues: | | | | | | |
| Charges for services | \$ 12,182,918 | \$ 10,962,362 | \$24,475,604 | \$27,503,748 | \$36,658,522 | \$ 38,466,110 |
| Operating grants and contributions | 6,924,384 | 7,895,664 | - | - | 6,924,384 | 7,895,664 |
| Capital grants and contributions | 3,414,668 | 30,733,429 | 419,206 | 2,505,810 | 3,833,874 | 33,239,239 |
| General revenues: | | | | | | |
| Property taxes | 26,381,752 | 22,773,809 | - | - | 26,381,752 | 22,773,809 |
| Other taxes | 34,214,772 | 33,279,999 | - | - | 34,214,772 | 33,279,999 |
| Other | 244,579 | 489,087 | 22,756 | 49,489 | 267,335 | 538,576 |
| Total Revenues | 83,363,073 | 106,134,350 | 24,917,566 | 30,059,047 | 108,280,639 | 136,193,397 |
| Expenses: | | | | | | |
| General government | 13,270,490 | 12,839,523 | - | - | 13,270,490 | 12,839,523 |
| Judicial | 5,438,232 | 5,213,231 | - | - | 5,438,232 | 5,213,231 |
| Public safety | 31,081,304 | 30,273,949 | - | - | 31,081,304 | 30,273,949 |
| Public works | 8,616,739 | 9,249,322 | - | - | 8,616,739 | 9,249,322 |
| Sanitation | 1,730,139 | 1,680,283 | - | - | 1,730,139 | 1,680,283 |
| Community support | 704,500 | 3,386,724 | - | - | 704,500 | 3,386,724 |
| Airport | 388,786 | 285,645 | - | - | 388,786 | 285,645 |
| Economic opportunity | 186,695 | 304,571 | - | - | 186,695 | 304,571 |
| Welfare | 2,028,677 | 2,369,073 | - | - | 2,028,677 | 2,369,073 |
| Health | 5,451,016 | 4,984,823 | - | - | 5,451,016 | 4,984,823 |
| Culture and recreation | 9,084,415 | 8,981,258 | - | - | 9,084,415 | 8,981,258 |
| Interest and fiscal charges | 3,513,966 | 3,931,487 | - | - | 3,513,966 | 3,931,487 |
| Ambulance | - | - | 3,203,882 | 4,150,587 | 3,203,882 | 4,150,587 |
| Sewer | - | - | 8,965,346 | 8,389,001 | 8,965,346 | 8,389,001 |
| Water | - | - | 11,847,582 | 12,190,492 | 11,847,582 | 12,190,492 |
| Cemetery | - | - | 191,888 | 193,726 | 191,888 | 193,726 |
| Building Permits | - | - | 574,273 | 464,022 | 574,273 | 464,022 |
| Stormwater Drainage | - | - | 1,186,768 | 1,199,990 | 1,186,768 | 1,199,990 |
| Total Expenses | 81,494,959 | 83,499,889 | 25,969,739 | 26,587,818 | 107,464,698 | 110,087,707 |
| Increase (decrease) in net position before transfers | | | | | | |
| | 1,868,114 | 22,634,461 | (1,052,173) | 3,471,229 | 815,941 | 26,105,690 |
| Transfers | (602,825) | (718,993) | 602,825 | 718,993 | - | - |
| Increase (decrease) in Net Position | | | | | | |
| | 1,265,289 | 21,915,468 | (449,348) | 4,190,222 | 815,941 | 26,105,690 |
| Net position – July 1 | 251,647,151 | 229,731,683 | 100,322,611 | 96,132,389 | 351,969,762 | 325,864,072 |
| Net position - June 30 | \$252,912,440 | \$251,647,151 | \$ 99,873,263 | \$100,322,611 | \$352,785,703 | \$ 351,969,762 |

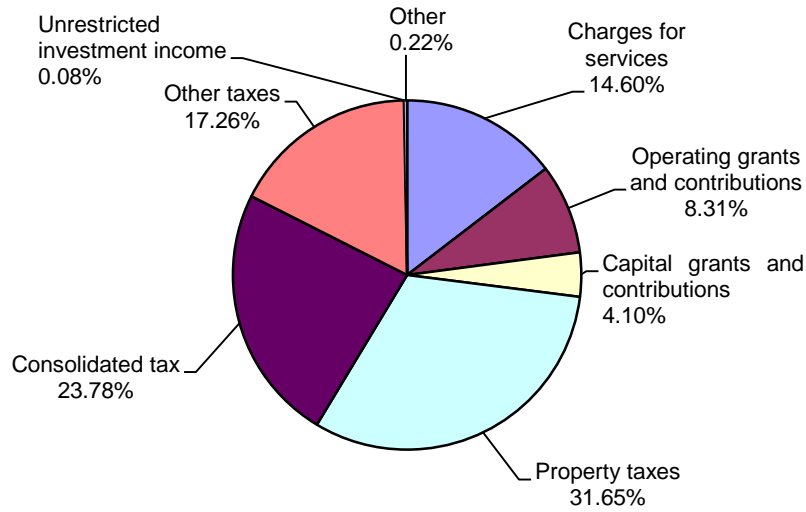
Governmental activities. Governmental activities increased the City’s net position by \$1,265,289. This results in a net change (decrease) of \$20,650,179 when compared to the increase of \$21,915,468 in the prior year. Key elements of the change from prior year are as follows:

- \$27.3 million decrease in capital grants and contributions mostly due to a decrease in donated capital assets such as land and infrastructure.
- \$2.4 million decrease in community support expenses related to incentives for business retention paid in the prior year.
- \$1.1 million increase in public safety charges for services due to an increase in fire reimbursements from other entities and the transfer of funds due to the dissolution of the Sierra Forest Fire Protection District.
- \$3.6 million increase in property tax revenue due to an increase in the tax rate.

Program revenues for governmental activities provided 27.6 percent of the resources necessary to pay the cost of providing program services. The remaining program costs were financed with general revenues. The largest general revenues are consolidated tax of \$19,825,135 and property taxes of \$26,381,752.



Revenues by Source - Governmental Activities

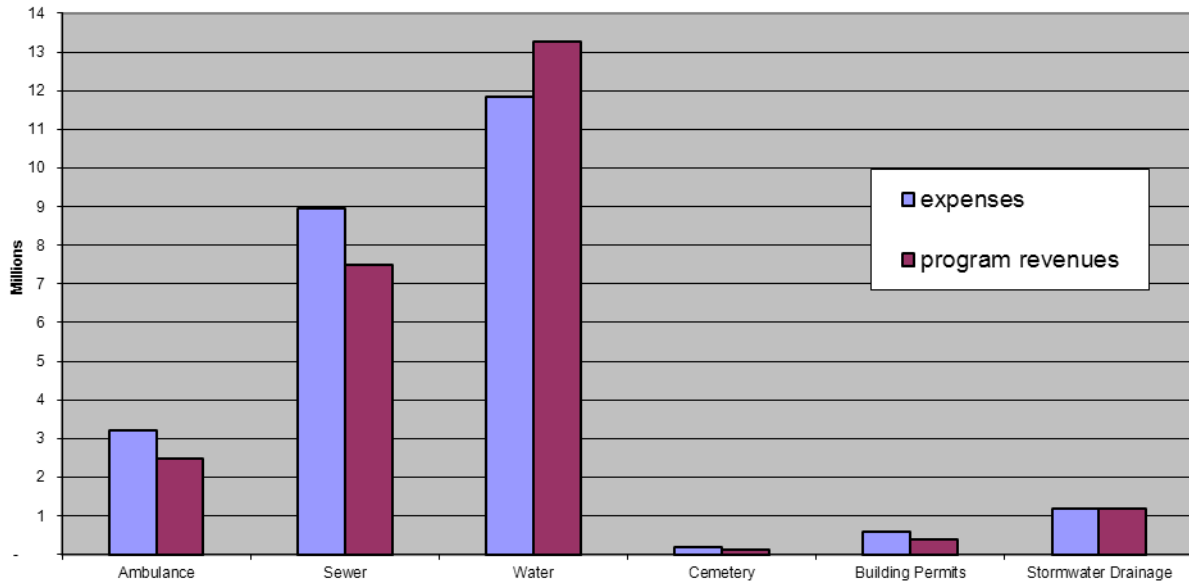


Business-type activities. Business-type activities decreased the City's net position by \$449,348. This results in a net change (decrease) of \$4,639,570 when compared to the increase of \$4,190,222 in the prior year. Key elements of the change from prior year are as follows:

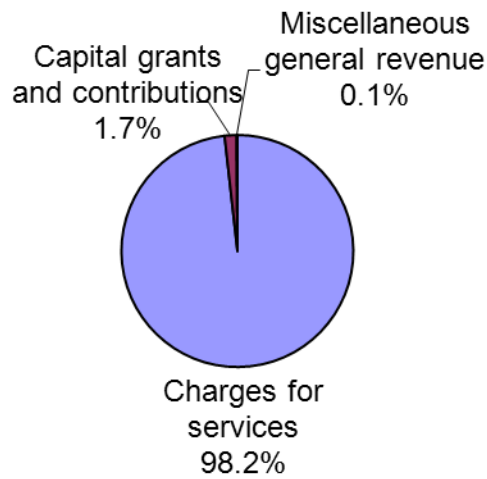
- \$1.4 million (or 16.0 percent) decrease in sewer charges as we did not receive the same solar rebate from NV Energy that we did in the prior year.
- \$2.1 million (or 83.2 percent) decrease in capital grants for sewer and water projects.
- \$670,000 decrease in miscellaneous revenue for water fund as we did not receive the same reimbursement from the state for overcharging the City for pump maintenance fees.
- \$300,000 decrease in transfers from general fund as the ambulance fund hired a new billing company to increase the collection rate.

Sewer and water expenses represent 80.2 percent of total expenses for business-type activities.

Expenses and Program Revenues - Business - type Activities



Revenues by Source - Business - type Activities



Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, *unrestricted fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At June 30, 2013, the City's governmental funds reported combined ending fund balances of \$18,574,698, an increase of \$1,499,922 in comparison with the prior year. Of this total amount, \$5,977,443 constitutes *committed, assigned or unassigned fund balance*, which is considered "*unrestricted*". The remainder of fund balance is *nonspendable or restricted*, which is considered "*restricted*" to indicate that it is not available for new spending or restricted by an entity outside of the City. Nonspendable fund balance includes inventory, deposits or prepaid items of \$768,262 and restricted fund balance includes external restrictions by the Nevada Revised Statutes (NRS) or grant documents of \$11,828,993.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, unrestricted fund balance of the General Fund was \$4,894,269, while total fund balance reached \$6,296,544. As a measure of the General Fund's liquidity, it may be useful to compare both unrestricted fund balance and total fund balance to total fund expenditures. Unrestricted fund balance represents 8.5 percent of total General Fund expenditures, while total fund balance represents 11 percent of that same amount.

The fund balance of the City's General Fund increased by \$1,404,602 during the current fiscal year. This results in a net change (increase) of \$3,407,562 when compared to the decrease of \$2,002,960 in the prior year. Key elements of the change from prior year are as follows:

- Property taxes increased by \$3.87 million (22 percent) over the prior year. Total assessed value decreased by 8.3 percent; however, this was offset by an increase in the tax rate from 1.4794 to 1.9522 (32 percent).
- Consolidated tax revenues increased by \$809,000 from the prior year. This is revenue passed through from the State, which is the result of an increase in taxable sales as our economy slowly recovers.
- Decrease of \$724,000 in administration fees calculated through the cost allocation plan.
- Decrease of \$238,000 in landfill fees.
- Public safety expenditures increased \$1.38 million. This increase was partially offset by an increase of \$746,000 in other local government grants which is the result of the dissolution of the Sierra Forest Fire Protection District; and an increase of \$376,000 in fire reimbursements from other entities.

The Carson City Debt Service Fund had a decrease in fund balance during the current fiscal year of \$231,523 to bring the year end fund balance to \$280,081. During the current fiscal year, \$30,551,600 in refunding bonds was issued to take advantage of lower interest rates.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position at the end of the year amounted to \$3,079,915 in the Sewer Fund and \$4,343,463, in the Water Fund. The Sewer Fund's total net position decreased by \$1,484,149 and the Water Fund's net position increased by \$1,401,081. Other factors concerning the finances of these two funds have already been addressed in the discussion of the City's business-type activities.

General Fund Budgetary Highlights:

Budgeted appropriations increased \$1,824,303 between the original budget and the final amended budget. The increase can be briefly summarized as follows:

- Carryover of program costs from the prior year budget amounting to \$1,335,061 allocated to various departments.
- \$489,242 increase in various department appropriations offset by increases in charges for services, intergovernmental revenues, and other miscellaneous revenues.

Of this increase, \$64,318 was funded from charges for services, \$424,924 was funded from refunds, reimbursements, grants and donations, and the remaining \$1,335,061 was to be budgeted from available fund balance.

The significant differences between the final amended budget and actual amounts are as follows:

- Actual intergovernmental revenues were \$169,000 more than the final budget mostly due to an increase of \$402,000 in consolidated tax revenue and an increase of \$320,000 in revenues due to the dissolution of the Sierra Forest Fire Protection District. This increase is offset by a decrease of \$480,000 which was budgeted as an intergovernmental revenue but for financial reporting purposes was reclassified as a transfer in from the Redevelopment Revolving Fund.
- Actual licenses and permits were \$305,000 less than the final budget mostly due to a decline in franchise fee and business license revenue.
- Actual charges for services were \$390,000 less than the final budget due to landfill fee revenues not increasing as was originally estimated.
- Actual ad valorem taxes were \$479,000 more than the final budget due to an increase in centrally assessed property taxes.
- Actual expenditures by function were less than the final budget as a result of expenditure reductions, employee vacancies and unspent restricted funds that will be carried over to the next fiscal year's budget.

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business-type activities as of June 30, 2013, amounts to \$499,796,154 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery and equipment, infrastructure and water rights. The total decrease in the City's investment in capital assets for the current fiscal year was 0.2 percent (a 0.3 percent decrease for governmental activities and a 0.1 percent increase for business-type activities).

Major capital asset events during the current fiscal year included the following:

- Completion of the North/South Transmission Main resulted in a transfer out of construction in progress of \$7.9 million.
- Completion of the 5th Street Transmission Main resulted in a transfer out of construction in progress of \$2.5 million
- \$4 million towards the regional pipeline project expected to be completed in 2014.

Carson City's Capital Assets (net of depreciation)

| | Governmental Activities | | Business-Type Activities | | Total | |
|--------------------------|-------------------------|----------------------|--------------------------|----------------------|----------------------|----------------------|
| | 2013 | 2012 | 2013 | 2012 | 2013 | 2012 |
| Land | \$105,381,238 | \$ 104,343,666 | \$ 5,311,227 | \$ 5,239,385 | \$110,692,465 | \$109,583,051 |
| CIP - Infrastructure | 3,822,493 | 3,334,186 | - | - | 3,822,493 | 3,334,186 |
| Construction in progress | 1,770,212 | 1,486,999 | 15,436,916 | 20,899,786 | 17,207,128 | 22,386,785 |
| Buildings | 54,011,129 | 54,037,906 | 15,812,900 | 16,229,590 | 69,824,029 | 70,267,496 |
| Improvements other than | | | | | | |
| Buildings | 25,914,976 | 26,933,593 | 115,872,669 | 109,881,906 | 141,787,645 | 136,815,499 |
| Machinery and equipment | 9,981,934 | 10,403,191 | 3,240,979 | 3,675,890 | 13,222,913 | 14,079,081 |
| Infrastructure | 124,527,365 | 125,716,116 | - | - | 124,527,365 | 125,716,116 |
| Water rights | - | - | 18,712,116 | 18,392,116 | 18,712,116 | 18,392,116 |
| Total | <u>\$325,409,347</u> | <u>\$326,255,657</u> | <u>\$174,386,807</u> | <u>\$174,318,673</u> | <u>\$499,796,154</u> | <u>\$500,574,330</u> |

Additional information on the City's capital assets can be found in Note 3-B on pages 31-32 of this report.

Long-term debt. At the end of the current fiscal year, the City had total bonded debt outstanding of \$158,530,606. Of this amount, \$139,633,606 comprises debt backed by the full faith and credit of the government. The remainder of the City's bonded debt represents bonds secured solely by specified revenue sources (i.e., revenue bonds).

Carson City's Outstanding Debt
General Obligation, Revenue Bonds and Notes Payable

| | Governmental Activities | | Business-Type Activities | | Total | |
|--------------------|-------------------------|---------------------|--------------------------|---------------------|----------------------|----------------------|
| | 2013 | 2012 | 2013 | 2012 | 2013 | 2012 |
| General obligation | | | | | | |
| Bonds | \$61,345,000 | \$62,336,401 | \$78,288,606 | \$77,493,636 | \$139,633,606 | \$139,830,037 |
| Revenue bonds | 18,897,000 | 19,480,700 | - | - | 18,897,000 | 19,480,700 |
| Notes Payable | 2,554,800 | 1,360,367 | 1,970,500 | 2,148,000 | 4,525,300 | 3,508,367 |
| Total | <u>\$82,796,800</u> | <u>\$83,177,468</u> | <u>80,259,106</u> | <u>\$79,641,636</u> | <u>\$163,055,906</u> | <u>\$162,819,104</u> |

The City's total bonded debt and notes payable increased by \$236,802 (0.2 percent) from the prior year. The key factor in this increase was the issuance of general obligation state revolving fund sewer and water bonds in the amount of \$4.6 million for the regional pipeline project, the installment purchase of the Business Resources Innovation Center building, and a new \$1.1 million dollar medium term capital acquisition note.

The City maintained an "AA-" rating from Standard & Poor's and an "A1" rating from Moody's for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 15 percent of its total assessed valuation. The current debt limitation for the City is \$214,833,139, which is significantly in excess of the City's outstanding general obligation debt.

Additional information on the City's long-term debt can be found in Note 3-D on pages 35-43 of this report.

Economic Factors and Next Year's Budgets and Rates

- The City's unemployment rate was 10.1 percent at June 30, 2013, which is a decrease from a rate of 11.7 percent a year ago. The national and state unemployment rates were 7.6 percent and 9.6 percent, respectively, at June 30, 2013.
- The City's assessed value decreased 8.3 percent in fiscal year 2012-13 to \$1.382 billion and decreased 10.4 percent in fiscal year 2013-14 to \$1.239 billion.
- Sales tax revenue was projected to increase 3 percent for fiscal year 2013-14. July 2013 shows an 11.7 percent increase and August 2013 shows a 4.7 percent decrease compared to the same months during fiscal year 2012-13.

All of these factors were considered in preparing the City's budget for the 2014 fiscal year.

During the current fiscal year, unrestricted fund balance in the General Fund increased from \$3,767,787 to \$4,894,269. The City has assigned \$1,162,875 of this amount for eliminating a 2014 fiscal year budget deficiency.

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Carson City Finance Department, 201 N. Carson Street, Suite 3, Carson City, Nevada 89701.

BASIC FINANCIAL STATEMENTS

CARSON CITY
STATEMENT OF NET POSITION
JUNE 30, 2013

| | PRIMARY GOVERNMENT | | |
|---|----------------------------|-----------------------------|-----------------------|
| | GOVERNMENTAL ACTIVITIES | BUSINESS-TYPE ACTIVITIES | TOTAL |
| ASSETS | | | |
| Cash and investments | \$ 19,936,049 | \$ 6,772,559 | \$ 26,708,608 |
| Receivables (net of allowances for uncollectibles) | 3,111,407 | 4,015,109 | 7,126,516 |
| Due from other governments | 6,977,703 | 436,454 | 7,414,157 |
| Due from component units | 11,658 | - | 11,658 |
| Due from primary government | - | - | - |
| Internal balances | 350,410 | (350,410) | - |
| Inventories | 57,176 | 386,819 | 443,995 |
| Deposits | 43,784 | - | 43,784 |
| Prepays | 739,632 | 28,397 | 768,029 |
| Restricted assets: | | | |
| Cash and investments | 449,507 | - | 449,507 |
| Other assets | 1,312,584 | 739,645 | 2,052,229 |
| Net OPEB asset | 159,283 | - | 159,283 |
| Capital assets (net of accumulated depreciation): | | | |
| Land | 105,381,238 | 5,311,227 | 110,692,465 |
| Construction in progress - infrastructure | 3,822,493 | - | 3,822,493 |
| Construction in progress | 1,770,212 | 15,436,916 | 17,207,128 |
| Buildings | 54,011,129 | 15,812,900 | 69,824,029 |
| Improvements other than buildings | 25,914,976 | 115,872,669 | 141,787,645 |
| Machinery and equipment | 9,981,934 | 3,240,979 | 13,222,913 |
| Infrastructure | 124,527,365 | - | 124,527,365 |
| Water rights | - | 18,712,116 | 18,712,116 |
| Total Assets | <u>358,558,540</u> | <u>186,415,380</u> | <u>544,973,920</u> |
| LIABILITIES | | | |
| Accounts payable and accrued expenses | 5,143,163 | 1,147,250 | 6,290,413 |
| Accrued interest payable | 420,779 | 673,964 | 1,094,743 |
| Due to other governments | 389,922 | 861,732 | 1,251,654 |
| Due to component units | 276,001 | - | 276,001 |
| Due to primary government | - | - | - |
| Unearned revenue | 159,994 | 274,540 | 434,534 |
| Other liabilities | 739,337 | 7,200 | 746,537 |
| Current liabilities payable from restricted assets | 449,291 | - | 449,291 |
| Noncurrent liabilities: | | | |
| Due within one year | 5,513,645 | 5,328,878 | 10,842,523 |
| Due in more than one year | 83,178,415 | 76,813,196 | 159,991,611 |
| Net OPEB obligation | 9,375,553 | 1,435,357 | 10,810,910 |
| Total Liabilities | <u>105,646,100</u> | <u>86,542,117</u> | <u>192,188,217</u> |
| NET POSITION | | | |
| Net investment in capital assets | 260,370,604 | 92,023,344 | 352,393,948 |
| Restricted for: | | | |
| General government | 279,934 | - | 279,934 |
| Public safety | 601,557 | - | 601,557 |
| Judicial | 326,555 | - | 326,555 |
| Public works | 1,144,460 | - | 1,144,460 |
| Health | 232,783 | - | 232,783 |
| Welfare | 2,592 | - | 2,592 |
| Culture and recreation | 8,307,500 | - | 8,307,500 |
| Debt service | - | - | - |
| Redevelopment | 480,654 | - | 480,654 |
| Claims | 3,637,121 | - | 3,637,121 |
| Unrestricted | (22,471,320) | 7,849,919 | (14,621,401) |
| Total Net Position | <u>\$ 252,912,440</u> | <u>\$ 99,873,263</u> | <u>\$ 352,785,703</u> |

See accompanying notes.

COMPONENT UNITS

| AIRPORT AUTHORITY | CONVENTION AND VISITORS' BUREAU |
|----------------------|---------------------------------------|
| \$ 424,161 | \$ 822,688 |
| 6,929 | 166,657 |
| - | 32,000 |
| - | - |
| 276,001 | - |
| - | - |
| - | 4,594 |
| - | - |
| 6,602 | - |
| - | - |
| 195,173 | - |
| - | - |
| 146,542 | - |
| - | - |
| - | - |
| - | 81,946 |
| - | - |
| 165,119 | 1,128 |
| - | - |
| - | - |
| <u>1,220,527</u> | <u>1,109,013</u> |
| 57,613 | 34,461 |
| - | - |
| - | 10,742 |
| - | - |
| - | 11,658 |
| - | - |
| 4,889 | 45,956 |
| - | - |
| 19,782 | 1,159 |
| 563,473 | 21,354 |
| - | - |
| <u>645,757</u> | <u>125,330</u> |
| 311,661 | 81,915 |
| - | - |
| - | - |
| - | - |
| - | - |
| - | - |
| - | 249,747 |
| - | 136,421 |
| - | - |
| - | - |
| 263,109 | 515,600 |
| <u>\$ 574,770</u> | <u>\$ 983,683</u> |

CARSON CITY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013

| FUNCTIONS/PROGRAMS | EXPENSES | PROGRAM REVENUES | | |
|---------------------------------|-----------------------|----------------------|------------------------------------|----------------------------------|
| | | CHARGES FOR SERVICES | OPERATING GRANTS AND CONTRIBUTIONS | CAPITAL GRANTS AND CONTRIBUTIONS |
| Primary government: | | | | |
| Governmental Activities: | | | | |
| General government | \$ 13,270,490 | \$ 2,953,439 | \$ 670,563 | \$ 20,265 |
| Public safety | 31,081,304 | 2,359,100 | 788,558 | 69,721 |
| Judicial | 5,438,232 | 1,849,102 | 84,875 | - |
| Public works | 8,616,739 | 155,388 | 1,361,567 | 2,003,106 |
| Sanitation | 1,730,139 | 2,989,716 | - | - |
| Health | 5,451,016 | 547,415 | 2,611,155 | - |
| Welfare | 2,028,677 | - | 238,999 | - |
| Culture and recreation | 9,084,415 | 1,320,758 | 681,517 | 960,500 |
| Community support | 704,500 | 8,000 | - | - |
| Airport | 388,786 | - | 45,766 | 361,076 |
| Economic opportunity | 186,695 | - | 441,384 | - |
| Debt Service: | | | | |
| Interest and fiscal charges | 3,513,966 | - | - | - |
| Total Governmental Activities | <u>81,494,959</u> | <u>12,182,918</u> | <u>6,924,384</u> | <u>3,414,668</u> |
| Business-Type Activities: | | | | |
| Sewer | 8,965,346 | 7,475,566 | - | 24,376 |
| Water | 11,847,582 | 12,868,228 | - | 393,945 |
| Stormwater Drainage | 1,186,768 | 1,169,116 | - | 885 |
| Ambulance | 3,203,882 | 2,466,832 | - | - |
| Cemetery | 191,888 | 116,562 | - | - |
| Building Permits | 574,273 | 379,300 | - | - |
| Total Business-Type Activities | <u>25,969,739</u> | <u>24,475,604</u> | <u>-</u> | <u>419,206</u> |
| Total Primary Government | <u>\$ 107,464,698</u> | <u>\$ 36,658,522</u> | <u>\$ 6,924,384</u> | <u>\$ 3,833,874</u> |
| Component units: | | | | |
| Airport Authority | \$ 688,117 | \$ 326,245 | \$ 242,239 | \$ - |
| Convention and Visitors' Bureau | 2,078,548 | 750,361 | 81,500 | - |
| Total Component Units | <u>\$ 2,766,665</u> | <u>\$ 1,076,606</u> | <u>\$ 323,739</u> | <u>\$ -</u> |

General Revenues:
Property taxes
Sales taxes
Consolidated tax
Franchise taxes
Other taxes
Room taxes
Motor vehicle fuel tax
Unrestricted investment income
Miscellaneous revenue
Transfers

Total General Revenues and Transfers

Change in Net Position

NET POSITION, JULY 1

NET POSITION, JUNE 30

See accompanying notes.

NET (EXPENSE) REVENUE AND
CHANGES IN NET POSITION

COMPONENT UNITS

| NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION | | | COMPONENT UNITS | |
|--|-----------------------------|-----------------------|----------------------|---------------------------------------|
| GOVERNMENTAL ACTIVITIES | BUSINESS-TYPE ACTIVITIES | TOTAL | AIRPORT AUTHORITY | CONVENTION AND VISITORS' BUREAU |
| \$ (9,626,223) | \$ - | \$ (9,626,223) | \$ - | \$ - |
| (27,863,925) | - | (27,863,925) | - | - |
| (3,504,255) | - | (3,504,255) | - | - |
| (5,096,678) | - | (5,096,678) | - | - |
| 1,259,577 | - | 1,259,577 | - | - |
| (2,292,446) | - | (2,292,446) | - | - |
| (1,789,678) | - | (1,789,678) | - | - |
| (6,121,640) | - | (6,121,640) | - | - |
| (696,500) | - | (696,500) | - | - |
| 18,056 | - | 18,056 | - | - |
| 254,689 | - | 254,689 | - | - |
| <u>(3,513,966)</u> | <u>-</u> | <u>(3,513,966)</u> | <u>-</u> | <u>-</u> |
| <u>(58,972,989)</u> | <u>-</u> | <u>(58,972,989)</u> | <u>-</u> | <u>-</u> |
| - | (1,465,404) | (1,465,404) | - | - |
| - | 1,414,591 | 1,414,591 | - | - |
| - | (16,767) | (16,767) | - | - |
| - | (737,050) | (737,050) | - | - |
| - | (75,326) | (75,326) | - | - |
| <u>-</u> | <u>(194,973)</u> | <u>(194,973)</u> | <u>-</u> | <u>-</u> |
| <u>-</u> | <u>(1,074,929)</u> | <u>(1,074,929)</u> | <u>-</u> | <u>-</u> |
| <u>(58,972,989)</u> | <u>(1,074,929)</u> | <u>(60,047,918)</u> | <u>-</u> | <u>-</u> |
| - | - | - | (119,633) | - |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>(1,246,687)</u> |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>(119,633)</u> | <u>(1,246,687)</u> |
| 26,381,752 | - | 26,381,752 | 220,048 | - |
| 4,798,620 | - | 4,798,620 | - | - |
| 19,825,135 | - | 19,825,135 | - | - |
| 5,003,989 | - | 5,003,989 | - | - |
| 124,158 | - | 124,158 | - | - |
| - | - | - | - | 1,257,732 |
| 4,462,870 | - | 4,462,870 | - | - |
| 62,846 | 22,756 | 85,602 | 351 | 1,726 |
| 181,733 | - | 181,733 | - | - |
| <u>(602,825)</u> | <u>602,825</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>60,238,278</u> | <u>625,581</u> | <u>60,863,859</u> | <u>220,399</u> | <u>1,259,458</u> |
| 1,265,289 | (449,348) | 815,941 | 100,766 | 12,771 |
| <u>251,647,151</u> | <u>100,322,611</u> | <u>351,969,762</u> | <u>474,004</u> | <u>970,912</u> |
| <u>\$ 252,912,440</u> | <u>\$ 99,873,263</u> | <u>\$ 352,785,703</u> | <u>\$ 574,770</u> | <u>\$ 983,683</u> |

**CARSON CITY
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2013**

| | GENERAL | CARSON CITY DEBT SERVICE | OTHER GOVERNMENTAL FUNDS | TOTAL GOVERNMENTAL FUNDS |
|--|----------------------|-----------------------------|--------------------------------|--------------------------------|
| ASSETS | | | | |
| Cash and investments | \$ 4,216,888 | \$ 272,412 | \$ 10,217,510 | \$ 14,706,810 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Taxes, delinquent | 775,209 | - | 139,687 | 914,896 |
| Accounts receivable | 1,721,839 | 24,047 | 55,659 | 1,801,545 |
| Interest | 72,842 | - | - | 72,842 |
| Due from other funds | 103,056 | - | 6,973 | 110,029 |
| Due from other governments | 3,718,120 | - | 3,259,583 | 6,977,703 |
| Due from component units | 11,658 | - | - | 11,658 |
| Inventories | 2,753 | - | - | 2,753 |
| Deposits | - | - | 43,784 | 43,784 |
| Prepaid items | 700,596 | - | 21,129 | 721,725 |
| Restricted assets: | | | | |
| Cash and investments | 400,492 | - | 49,015 | 449,507 |
| Total Assets | <u>\$ 11,723,453</u> | <u>\$ 296,459</u> | <u>\$ 13,793,340</u> | <u>\$ 25,813,252</u> |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 1,001,901 | \$ 16,378 | \$ 835,514 | \$ 1,853,793 |
| Accrued salaries and benefits | 2,834,932 | - | 230,414 | 3,065,346 |
| Due to other funds | - | - | 110,029 | 110,029 |
| Due to other governments | 138,258 | - | 238,485 | 376,743 |
| Due to component units | 226,763 | - | 49,238 | 276,001 |
| Other liabilities | 132,810 | - | - | 132,810 |
| Deferred revenue | 690,253 | - | 124,294 | 814,547 |
| Unearned revenue | 1,500 | - | 158,494 | 159,994 |
| Payable from restricted assets | 400,492 | - | 48,799 | 449,291 |
| Total Liabilities | <u>5,426,909</u> | <u>16,378</u> | <u>1,795,267</u> | <u>7,238,554</u> |
| Fund balances: | | | | |
| Nonspendable: | | | | |
| Inventories | 2,753 | - | - | 2,753 |
| Deposits | - | - | 43,784 | 43,784 |
| Prepaid items | 700,596 | - | 21,129 | 721,725 |
| Restricted for: | | | | |
| Courts | 384,486 | - | - | 384,486 |
| Technology | 45,094 | - | - | 45,094 |
| General government | - | - | 171,150 | 171,150 |
| Public Safety | - | - | 563,722 | 563,722 |
| Judicial | - | - | 45,137 | 45,137 |
| Public works | - | - | 1,461,390 | 1,461,390 |
| Welfare | - | - | 2 | 2 |
| Health | 200,410 | - | 29,674 | 230,084 |
| Culture and recreation | 68,936 | - | 8,391,009 | 8,459,945 |
| Redevelopment | - | - | 467,983 | 467,983 |
| Committed to: | | | | |
| Public Safety | - | - | 7,606 | 7,606 |
| Assigned to: | | | | |
| Technology | 77,216 | - | - | 77,216 |
| General government | 5,649 | - | - | 5,649 |
| Public Safety | 69,962 | - | 43,956 | 113,918 |
| Health | 219,971 | - | - | 219,971 |
| Culture and recreation | 62,259 | - | - | 62,259 |
| Capital projects | - | - | 321,906 | 321,906 |
| Debt service | - | 280,081 | - | 280,081 |
| Other purposes | - | - | 436,374 | 436,374 |
| Subsequent year's budget deficit | 1,162,875 | - | - | 1,162,875 |
| Unassigned | 3,296,337 | - | (6,749) | 3,289,588 |
| Total Fund Balances | <u>6,296,544</u> | <u>280,081</u> | <u>11,998,073</u> | <u>18,574,698</u> |
| Total Liabilities and Fund Balances | <u>\$ 11,723,453</u> | <u>\$ 296,459</u> | <u>\$ 13,793,340</u> | <u>\$ 25,813,252</u> |

See accompanying notes.

CARSON CITY, NEVADA
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
JUNE 30, 2013

| | | |
|--|---------------------|-----------------------|
| Fund Balances - Governmental Funds (page 9) | | \$ 18,574,698 |
| <p>Amounts reported for governmental activities in the statement of net position (pages 5-6) are different because:</p> | | |
| <p>Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.</p> | | |
| Governmental capital assets | \$ 409,266,851 | |
| Less: Accumulated depreciation | <u>(84,428,910)</u> | 324,837,941 |
| <p>Net OPEB asset is not a financial resource and, therefore, is not reported in the governmental funds.</p> | | |
| | | 159,283 |
| <p>Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds.</p> | | |
| General obligation revenue bonds payable | (61,345,000) | |
| Notes payable | (2,554,800) | |
| Revenue bonds payable | (18,897,000) | |
| Loss on bond refunding | 3,236,975 | |
| Less: current year amortization | (149,849) | |
| Issuance discount | 7,032 | |
| Less: current year amortization | (7,032) | |
| Issuance premium | (1,311,386) | |
| Less: current year amortization | 58,206 | |
| Deferred charge for issuance costs | 1,334,080 | |
| Less: current year amortization | (91,496) | |
| Capital leases payable | (25,590) | |
| Landfill closure / post closure costs | (3,246,953) | |
| Net OPEB obligation | (9,239,139) | |
| Compensated absences | <u>(4,327,809)</u> | (96,559,761) |
| Interest payable | | (420,779) |
| <p>Deferred revenue represents amounts that are not available to fund current expenditures and, therefore, are not reported in the governmental funds.</p> | | |
| | | 814,547 |
| <p>Internal service funds are used by management to charge the costs of certain activities to individual funds. Net position of the internal service funds is reported with governmental activities.</p> | | |
| | | 5,156,101 |
| <p>Internal balances are receivable from business-type activities.</p> | | |
| | | <u>350,410</u> |
| Net Position - Governmental Activities (pages 5-6) | | <u>\$ 252,912,440</u> |

See accompanying notes.

CARSON CITY
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

| | GENERAL | CARSON CITY DEBT SERVICE | OTHER GOVERNMENTAL FUNDS | TOTAL GOVERNMENTAL FUNDS |
|--|--------------------|-----------------------------|--------------------------------|--------------------------------|
| Revenues: | | | | |
| Taxes | \$ 21,258,565 | \$ - | \$ 12,583,454 | \$ 33,842,019 |
| Licenses and permits | 6,513,296 | - | 229,539 | 6,742,835 |
| Intergovernmental revenues | 21,201,350 | 410,338 | 9,749,760 | 31,361,448 |
| Charges for services | 10,698,301 | - | 350,883 | 11,049,184 |
| Fines and forfeits | 895,935 | - | 49,002 | 944,937 |
| Miscellaneous | 1,524,791 | 77,397 | 405,454 | 2,007,642 |
| Total Revenues | 62,092,238 | 487,735 | 23,368,092 | 85,948,065 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 13,555,934 | - | 684,760 | 14,240,694 |
| Public safety | 27,385,405 | - | 1,219,862 | 28,605,267 |
| Judicial | 4,965,770 | - | 177,700 | 5,143,470 |
| Public works | 1,711,787 | - | 5,539,798 | 7,251,585 |
| Sanitation | 1,558,251 | - | - | 1,558,251 |
| Health | 2,137,576 | - | 2,603,862 | 4,741,438 |
| Welfare | 266,276 | - | 1,747,807 | 2,014,083 |
| Culture and recreation | 5,245,418 | - | 2,109,064 | 7,354,482 |
| Community support | 458,979 | - | 298,735 | 757,714 |
| Airport | - | - | 45,765 | 45,765 |
| Economic opportunity | - | - | 186,695 | 186,695 |
| Capital outlay | 148,004 | - | 5,996,698 | 6,144,702 |
| Debt service: | | | | |
| Principal retirement | - | 5,183,268 | 511,100 | 5,694,368 |
| Interest and fiscal charges | - | 4,071,876 | 76,976 | 4,148,852 |
| Total Expenditures | 57,433,400 | 9,255,144 | 21,198,822 | 87,887,366 |
| Excess (Deficiency) of Revenues over Expenditures | 4,658,838 | (8,767,409) | 2,169,270 | (1,939,301) |
| Other Financing Sources (Uses): | | | | |
| Refunding bonds issued | - | 30,551,600 | 215,600 | 30,767,200 |
| Premium on refunding bonds | - | 840,062 | - | 840,062 |
| Payment to refunded bond escrow agent | - | (30,026,827) | - | (30,026,827) |
| Debt issued | - | - | 2,269,500 | 2,269,500 |
| Sale of capital assets | 632 | - | 12,465 | 13,097 |
| Transfers in | 529,800 | 7,171,051 | 1,968,005 | 9,668,856 |
| Transfers out | (3,784,668) | - | (6,307,997) | (10,092,665) |
| Total Other Financing Sources (Uses) | (3,254,236) | 8,535,886 | (1,842,427) | 3,439,223 |
| Net Change in Fund Balances | 1,404,602 | (231,523) | 326,843 | 1,499,922 |
| Fund Balances, July 1 | 4,891,942 | 511,604 | 11,671,230 | 17,074,776 |
| Fund Balances, June 30 | \$ 6,296,544 | \$ 280,081 | \$ 11,998,073 | \$ 18,574,698 |

See accompanying notes.

**CARSON CITY, NEVADA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013**

| | | |
|---|-------------------|-------------------------|
| Net Change in Fund Balances - Governmental Funds (page 11) | \$ | 1,499,922 |
| <p>Amounts reported for governmental activities in the statement of activities (pages 7-8) are different because:</p> | | |
| <p>Governmental funds report capital outlays as expenditures and the proceeds from the sale of assets as other financing sources. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives and only the gain or loss is recorded when assets are sold.</p> | | |
| Expenditures for capital assets | \$ | 6,145,143 |
| Donated capital assets | | 1,016,154 |
| Transfers of capital assets to business-type activities | | (179,016) |
| Sale/disposition of assets | | (177,832) |
| Less: Current year depreciation | | <u>(7,599,539)</u> |
| | | (795,090) |
| <p>Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds.</p> | | |
| Change in deferred revenue | | 204,630 |
| <p>Bond and note proceeds and capital leases provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bonds and note principal and capital leases is an expenditure in the governmental fund, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which bonds and notes issued and capital lease financing exceeded repayments and costs of issuance.</p> | | |
| Bonds issued | (33,036,700) | |
| Bond issuance costs | 689,044 | |
| Bond premiums | (840,062) | |
| Accrued interest | (420,779) | |
| Capital lease payments | 18,233 | |
| Interest payments | 568,550 | |
| Principal payments | 5,694,368 | |
| Payment to escrow agent for refunding | <u>30,026,827</u> | |
| | | 2,699,481 |
| <p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.</p> | | |
| Amortization of loss on bond refunding | (149,849) | |
| Amortization of issuance costs | (91,496) | |
| Amortization of bond discounts | (7,032) | |
| Amortization of bond premiums | 58,206 | |
| Change in long-term landfill closure / post closure | (111,193) | |
| Change in net OPEB asset | (54,278) | |
| Change in net OPEB obligation | (2,383,978) | |
| Change in long-term compensated absences | <u>(34,970)</u> | |
| | | (2,774,590) |
| <p>Internal service funds are used by management to charge the costs of certain activities to individual funds. The net income of the internal service funds is reported with governmental activities.</p> | | |
| | | <u>430,936</u> |
| Change in Net Assets of Governmental Activities (pages 7-8) | \$ | <u><u>1,265,289</u></u> |

See accompanying notes.

**CARSON CITY
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013**

| | BUDGETED AMOUNTS | | ACTUAL AMOUNTS | VARIANCE WITH FINAL BUDGET |
|--|--------------------|--------------------|--------------------|----------------------------------|
| | ORIGINAL | FINAL | | |
| Revenues: | | | | |
| Taxes | \$ 20,779,580 | \$ 20,779,580 | \$ 21,258,565 | \$ 478,985 |
| Licenses and permits | 6,818,525 | 6,818,525 | 6,513,296 | (305,229) |
| Intergovernmental revenues | 21,021,385 | 21,032,738 | 21,201,350 | 168,612 |
| Charges for services | 11,024,124 | 11,088,442 | 10,698,301 | (390,141) |
| Fines and forfeits | 738,300 | 738,300 | 895,935 | 157,635 |
| Miscellaneous | 983,600 | 1,397,171 | 1,524,791 | 127,620 |
| Total Revenues | 61,365,514 | 61,854,756 | 62,092,238 | 237,482 |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 13,739,035 | 14,095,163 | 13,555,934 | 539,229 |
| Public safety | 26,767,447 | 27,600,970 | 27,385,405 | 215,565 |
| Judicial | 4,759,592 | 5,378,938 | 4,965,770 | 413,168 |
| Public works | 1,727,630 | 1,727,630 | 1,711,787 | 15,843 |
| Sanitation | 1,721,245 | 1,721,245 | 1,558,251 | 162,994 |
| Health | 2,409,012 | 2,793,839 | 2,137,576 | 656,263 |
| Welfare | 394,872 | 394,872 | 266,276 | 128,596 |
| Culture and recreation | 5,320,020 | 5,505,065 | 5,245,418 | 259,647 |
| Community support | 459,013 | 459,013 | 458,979 | 34 |
| Capital Outlay | 53,750 | 258,792 | 148,004 | 110,788 |
| Total Expenditures | 57,351,616 | 59,935,527 | 57,433,400 | 2,502,127 |
| Excess (Deficiency) of Revenues over Expenditures | 4,013,898 | 1,919,229 | 4,658,838 | 2,739,609 |
| Other Financing Sources (Uses): | | | | |
| Sale of capital assets | - | - | 632 | 632 |
| Transfers in | 87,057 | 87,057 | 529,800 | 442,743 |
| Transfers out | (3,800,169) | (3,800,169) | (3,784,668) | 15,501 |
| Contingency | (990,086) | (230,478) | - | 230,478 |
| Total Other Financing Sources (Uses) | (4,703,198) | (3,943,590) | (3,254,236) | 689,354 |
| Net Change in Fund Balances | (689,300) | (2,024,361) | 1,404,602 | 3,428,963 |
| Fund Balances, July 1 | 3,556,881 | 4,891,942 | 4,891,942 | - |
| Fund Balances, June 30 | \$ 2,867,581 | \$ 2,867,581 | \$ 6,296,544 | \$ 3,428,963 |

See accompanying notes.

CARSON CITY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2013
(PAGE 1 OF 2)

| | BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS | | | | GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS |
|-----------------------------------|---|---------------------|------------------------------|------------------------------|--|
| | SEWER | WATER | OTHER ENTERPRISE FUNDS | TOTAL ENTERPRISE FUNDS | |
| ASSETS | | | | | |
| Current assets: | | | | | |
| Cash and investments | \$ 2,958,677 | \$ 3,260,485 | \$ 553,397 | \$ 6,772,559 | \$ 5,229,239 |
| Receivables: | | | | | |
| Accounts and contracts, net | 806,107 | 1,433,969 | 1,775,033 | 4,015,109 | 322,124 |
| Due from other governments | 320 | 436,134 | - | 436,454 | - |
| Inventories | - | 364,114 | 22,705 | 386,819 | 54,423 |
| Prepaid items | 21,880 | 5,126 | 1,391 | 28,397 | 17,907 |
| Total Current Assets | <u>3,786,984</u> | <u>5,499,828</u> | <u>2,352,526</u> | <u>11,639,338</u> | <u>5,623,693</u> |
| Noncurrent assets: | | | | | |
| Other assets | <u>169,950</u> | <u>486,744</u> | <u>82,951</u> | <u>739,645</u> | <u>70,000</u> |
| Capital assets: | | | | | |
| Land | 755,204 | 2,667,793 | 1,888,230 | 5,311,227 | - |
| Buildings | 15,294,301 | 4,558,519 | 590,143 | 20,442,963 | - |
| Improvements other than buildings | 99,605,666 | 92,927,924 | 7,454,497 | 199,988,087 | - |
| Machinery and equipment | 4,412,923 | 4,369,470 | 1,903,584 | 10,685,977 | 779,889 |
| Water rights | - | 18,712,116 | - | 18,712,116 | - |
| Construction in progress | <u>806,293</u> | <u>14,572,612</u> | <u>58,011</u> | <u>15,436,916</u> | <u>4,418</u> |
| | 120,874,387 | 137,808,434 | 11,894,465 | 270,577,286 | 784,307 |
| Less: Accumulated depreciation | <u>(56,207,261)</u> | <u>(37,862,493)</u> | <u>(2,120,725)</u> | <u>(96,190,479)</u> | <u>(212,901)</u> |
| Net Capital Assets | <u>64,667,126</u> | <u>99,945,941</u> | <u>9,773,740</u> | <u>174,386,807</u> | <u>571,406</u> |
| Total Noncurrent Assets | <u>64,837,076</u> | <u>100,432,685</u> | <u>9,856,691</u> | <u>175,126,452</u> | <u>641,406</u> |
| Total Assets | <u>68,624,060</u> | <u>105,932,513</u> | <u>12,209,217</u> | <u>186,765,790</u> | <u>6,265,099</u> |

See accompanying notes.

CARSON CITY
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2013
(PAGE 2 OF 2)

| | <u>BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS</u> | | | | GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS |
|--|--|----------------------|------------------------------|------------------------------|--|
| | SEWER | WATER | OTHER ENTERPRISE FUNDS | TOTAL ENTERPRISE FUNDS | |
| LIABILITIES | | | | | |
| Current liabilities: | | | | | |
| Accounts payable | \$ 284,748 | \$ 526,925 | \$ 46,147 | \$ 857,820 | \$ 179,140 |
| Accrued salaries and benefits | 80,887 | 85,514 | 123,029 | 289,430 | 44,884 |
| Accrued interest | 142,341 | 513,636 | 17,987 | 673,964 | - |
| Due to other governments | - | 858,732 | 3,000 | 861,732 | 13,179 |
| Unearned revenue | 889 | 2,873 | 270,778 | 274,540 | - |
| Other current liabilities | - | - | - | - | 606,527 |
| Current portion: | | | | | |
| Commitments payable | - | 7,200 | - | 7,200 | - |
| Accrued compensated absences | 24,413 | 10,099 | 42,922 | 77,434 | 8,431 |
| General obligation bonds and notes payable | 2,095,994 | 2,789,650 | 365,800 | 5,251,444 | - |
| Total Current Liabilities | <u>2,629,272</u> | <u>4,794,629</u> | <u>869,663</u> | <u>8,293,564</u> | <u>852,161</u> |
| Noncurrent liabilities: | | | | | |
| Accrued compensated absences | 132,168 | 152,738 | 277,784 | 562,690 | 75,272 |
| Net OPEB obligation | 256,147 | 302,331 | 876,879 | 1,435,357 | 136,414 |
| Other liabilities | - | - | - | - | 45,151 |
| General obligation bonds and notes payable | 13,343,550 | 58,465,441 | 4,441,515 | 76,250,506 | - |
| Total Noncurrent Liabilities | <u>13,731,865</u> | <u>58,920,510</u> | <u>5,596,178</u> | <u>78,248,553</u> | <u>256,837</u> |
| Total Liabilities | <u>16,361,137</u> | <u>63,715,139</u> | <u>6,465,841</u> | <u>86,542,117</u> | <u>1,108,998</u> |
| NET POSITION | | | | | |
| Net investment in capital assets | 49,183,008 | 37,873,911 | 4,966,425 | 92,023,344 | 567,961 |
| Restricted | - | - | - | - | 3,637,121 |
| Unrestricted | 3,079,915 | 4,343,463 | 776,951 | 8,200,329 | 951,019 |
| Total Net Position | <u>\$ 52,262,923</u> | <u>\$ 42,217,374</u> | <u>\$ 5,743,376</u> | 100,223,673 | <u>\$ 5,156,101</u> |
| Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds. | | | | <u>(350,410)</u> | |
| Net position of business - type activities | | | | <u>\$ 99,873,263</u> | |

See accompanying notes.

CARSON CITY
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

| | BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS | | | TOTAL ENTERPRISE FUNDS | GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS |
|---|---|----------------------|------------------------------|------------------------------|--|
| | SEWER | WATER | OTHER ENTERPRISE FUNDS | | |
| Operating Revenues: | | | | | |
| Charges for services | \$ 7,466,053 | \$ 12,609,227 | \$ 4,125,708 | \$ 24,200,988 | \$ 11,766,229 |
| Operating Expenses: | | | | | |
| Salaries and wages | 1,350,493 | 1,387,860 | 1,876,613 | 4,614,966 | 726,335 |
| Employee benefits | 543,044 | 620,775 | 1,183,685 | 2,347,504 | 321,183 |
| Services and supplies | 3,335,690 | 4,586,837 | 1,570,242 | 9,492,769 | 10,333,150 |
| Depreciation | 3,218,810 | 3,067,251 | 358,685 | 6,644,746 | 76,993 |
| Total Operating Expenses | <u>8,448,037</u> | <u>9,662,723</u> | <u>4,989,225</u> | <u>23,099,985</u> | <u>11,457,661</u> |
| Operating Income (Loss) | <u>(981,984)</u> | <u>2,946,504</u> | <u>(863,517)</u> | <u>1,101,003</u> | <u>308,568</u> |
| Nonoperating Revenues (Expenses): | | | | | |
| Investment income | 6,014 | 15,064 | 1,678 | 22,756 | 9,679 |
| Miscellaneous | 7,500 | 16,993 | 6,102 | 30,595 | 175,499 |
| Interest expense | (490,023) | (2,178,866) | (178,700) | (2,847,589) | (484) |
| Federal interest subsidy | 2,013 | 242,008 | - | 244,021 | - |
| Gain (loss) on sales of capital assets | (30,606) | - | - | (30,606) | 9,690 |
| Bond issuance costs | (21,439) | (34,567) | (7,569) | (63,575) | - |
| Total Nonoperating Revenues (Expenses) | <u>(526,541)</u> | <u>(1,939,368)</u> | <u>(178,489)</u> | <u>(2,644,398)</u> | <u>194,384</u> |
| Income (Loss) Before Contributions and Transfers | <u>(1,508,525)</u> | <u>1,007,136</u> | <u>(1,042,006)</u> | <u>(1,543,395)</u> | <u>502,952</u> |
| Capital Contributions: | | | | | |
| Capital assets | - | 50,750 | 179,016 | 229,766 | - |
| Capital grants | 4,283 | 222,137 | 885 | 227,305 | - |
| Developers | - | 107,474 | - | 107,474 | - |
| Connection fees | 20,093 | 13,584 | - | 33,677 | - |
| Total Capital Contributions | <u>24,376</u> | <u>393,945</u> | <u>179,901</u> | <u>598,222</u> | <u>-</u> |
| Transfers: | | | | | |
| Transfers In | - | - | 425,000 | 425,000 | - |
| Transfers Out | - | - | (1,191) | (1,191) | - |
| Total Transfers | <u>-</u> | <u>-</u> | <u>423,809</u> | <u>423,809</u> | <u>-</u> |
| Change in Net Position | <u>(1,484,149)</u> | <u>1,401,081</u> | <u>(438,296)</u> | <u>(521,364)</u> | <u>502,952</u> |
| Net Position, July 1 | <u>53,747,072</u> | <u>40,816,293</u> | <u>6,181,672</u> | | <u>4,653,149</u> |
| Net Position, June 30 | <u>\$ 52,262,923</u> | <u>\$ 42,217,374</u> | <u>\$ 5,743,376</u> | | <u>\$ 5,156,101</u> |
| Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds. | | | | <u>72,016</u> | |
| Change in net position of business - type activities | | | | <u>\$ (449,348)</u> | |

See accompanying notes.

CARSON CITY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 1 OF 2)

| | BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS | | | | GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS |
|---|---|---------------------|------------------------------|------------------------------|--|
| | SEWER | WATER | OTHER ENTERPRISE FUNDS | TOTAL ENTERPRISE FUNDS | |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | |
| Cash received for services | \$ 7,461,853 | \$ 12,611,627 | \$ 4,097,698 | \$ 24,171,178 | \$ 1,432,508 |
| Cash received from Employee Contributions | - | - | - | - | 1,744,315 |
| Cash received from Employer Contributions | - | - | - | - | 8,602,437 |
| Cash payments for personnel costs | (1,859,126) | (1,937,619) | (2,811,630) | (6,608,375) | (1,012,769) |
| Cash payments for services and supplies | (3,215,770) | (4,353,466) | (1,579,417) | (9,148,653) | (10,165,304) |
| Miscellaneous cash received | 7,500 | 16,993 | 6,102 | 30,595 | 175,499 |
| Net Cash Provided (Used) by Operating Activities | <u>2,394,457</u> | <u>6,337,535</u> | <u>(287,247)</u> | <u>8,444,745</u> | <u>776,686</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | | |
| Transfer from other funds | - | - | 423,809 | 423,809 | - |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | | |
| Proceeds from capital debt | 11,379 | 4,582,353 | - | 4,593,732 | - |
| Proceeds from sales of capital assets | - | - | - | - | 9,691 |
| Connection fees | 20,093 | 13,584 | - | 33,677 | - |
| Acquisition of capital assets | (411,746) | (5,953,377) | (4,981) | (6,370,104) | (22,329) |
| Principal paid on capital debt | (1,905,599) | (1,773,784) | (329,842) | (4,009,225) | (78,000) |
| Interest paid on capital debt | (548,424) | (2,241,015) | (183,408) | (2,972,847) | (831) |
| Bond issuance costs | (12,839) | (1,138) | (6,393) | (20,370) | - |
| Federal interest subsidy | 2,013 | 242,008 | - | 244,021 | - |
| Subsidy from grant | 4,283 | 222,137 | 885 | 227,305 | - |
| Net Cash Provided (Used) by Capital and Related Financing Activities | <u>(2,840,840)</u> | <u>(4,909,232)</u> | <u>(523,739)</u> | <u>(8,273,811)</u> | <u>(91,469)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | |
| Investment income | 6,014 | 15,064 | 1,678 | 22,756 | 9,679 |
| Net Increase (Decrease) in Cash and Cash Equivalents | (440,369) | 1,443,367 | (385,499) | 617,499 | 694,896 |
| Cash and Cash Equivalents, July 1 | <u>3,399,046</u> | <u>1,817,118</u> | <u>938,896</u> | <u>6,155,060</u> | <u>4,534,343</u> |
| Cash and Cash Equivalents, June 30 | <u>\$ 2,958,677</u> | <u>\$ 3,260,485</u> | <u>\$ 553,397</u> | <u>\$ 6,772,559</u> | <u>\$ 5,229,239</u> |

See accompanying notes.

CARSON CITY
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 2 OF 2)

| | <u>BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS</u> | | | | GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS |
|---|--|---------------------|---------------------------------------|---------------------------------------|--|
| | <u>SEWER</u> | <u>WATER</u> | <u>OTHER ENTERPRISE FUNDS</u> | <u>TOTAL ENTERPRISE FUNDS</u> | |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: | | | | | |
| Operating income (loss) | \$ (981,984) | \$ 2,946,504 | \$ (863,517) | \$ 1,101,003 | \$ 308,568 |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | | |
| Depreciation and amortization expense | 3,218,810 | 3,067,251 | 358,685 | 6,644,746 | 76,993 |
| Miscellaneous revenues | 7,500 | 16,993 | 6,102 | 30,595 | 175,499 |
| Changes in assets and liabilities: | | | | | |
| (Increase) decrease in: | | | | | |
| Accounts receivable | (3,771) | (1,000) | (19,541) | (24,312) | 19,394 |
| Due from other governments | 38,264 | (57,297) | | (19,033) | - |
| Inventories | | (39,662) | (1,190) | (40,852) | 55,805 |
| Prepaid items | 12,655 | 322,757 | 1,944 | 337,356 | 7,194 |
| Increase (decrease) in: | | | | | |
| Accounts payable | 69,442 | (42,675) | (11,529) | 15,238 | (25,899) |
| Accrued salaries and benefits | (3,052) | 904 | 545 | (1,603) | (2,216) |
| Due to other governments | (441) | 50,248 | 1,600 | 51,407 | (40,760) |
| Unearned revenue | (129) | (415) | (8,469) | (9,013) | (1,023) |
| Connection deposits | (300) | 3,815 | - | 3,515 | - |
| Accrued compensated absences | (10,409) | 12,317 | 43,370 | 45,278 | 173,539 |
| Net OPEB obligation | 47,872 | 57,795 | 204,753 | 310,420 | 28,233 |
| Other liabilities | - | - | - | - | 1,359 |
| Total Adjustments | <u>3,376,441</u> | <u>3,391,031</u> | <u>576,270</u> | <u>7,343,742</u> | <u>468,118</u> |
| Net Cash Provided (Used) by Operating Activities | <u>\$ 2,394,457</u> | <u>\$ 6,337,535</u> | <u>\$ (287,247)</u> | <u>\$ 8,444,745</u> | <u>\$ 776,686</u> |
| NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES: | | | | | |
| Purchase of capital assets on account | \$ 44,574 | \$ 43,339 | \$ - | \$ 87,913 | \$ 3,445 |
| Purchase of capital assets due to other governments | - | 763,885 | - | 763,885 | - |
| Retainage payable on construction of capital assets | - | 2,515 | - | 2,515 | - |
| Contributed capital assets | - | 158,224 | - | 158,224 | - |

See accompanying notes.

CARSON CITY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2013

| | INVESTMENT TRUST FUND | AGENCY FUNDS |
|-------------------------------------|--------------------------|-----------------|
| ASSETS | | |
| Cash and investments | | |
| Unrestricted | \$ 6,378,543 | \$ 1,295,707 |
| Cash held by Commission | - | 85,253 |
| Accounts receivable | - | 65 |
| Taxes receivable, delinquent | - | 566,022 |
| Due from other governments | - | 125,705 |
| Prepaid items | - | 12,370 |
| | 6,378,543 | 2,085,122 |
| Total Assets | 6,378,543 | 2,085,122 |
| LIABILITIES | | |
| Accounts payable | - | 25,236 |
| Due to other governments | - | 2,041,383 |
| Other liabilities | - | 18,503 |
| | - | 18,503 |
| Total Liabilities | - | 2,085,122 |
| NET POSITION | | |
| Held in trust for pool participants | \$ 6,378,543 | \$ - |

See accompanying notes.

CARSON CITY
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

| | INVESTMENT TRUST FUND |
|-----------------------------|--------------------------|
| ADDITIONS | |
| Investment income | \$ 21,624 |
| Capital share transactions: | |
| Shares sold | 6,356,604 |
| Total Additions | 6,378,228 |
| DEDUCTIONS | |
| Capital share transactions: | |
| Shares redeemed | 4,378,321 |
| Change in Net Position | 1,999,907 |
| Net Position, July 1 | 4,378,636 |
| Net Position, June 30 | \$ 6,378,543 |

See accompanying notes.

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Carson City (the City) is a consolidated municipality governed by an elected mayor and a four-member board, which comprise the Board of Supervisors. The accompanying financial statements present the City and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the City's operations, and, therefore, data from these units are combined with data of the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government. Each blended and discretely presented component unit has a June 30 year end.

BLENDED COMPONENT UNIT. The Redevelopment Authority is governed by a board comprised of the City's elected Board of Supervisors. The ad valorem tax rates and bond issuance authorizations are approved by the Redevelopment Authority and the Board of Supervisors and the legal liability for the general obligation portion of the Authority's debt remains with the City. The financial statements of the Authority are reported as special revenue, debt service and capital projects funds.

DISCRETELY PRESENTED COMPONENT UNITS. The Carson City Convention and Visitors' Bureau is responsible for the promotion of tourism in Carson City. The members of the Bureau's governing board are appointed by the Board of Supervisors. The Bureau is fiscally dependent upon the City since the Board of Supervisors sets the room tax rates and must approve any general obligation debt issuances. The Convention and Visitors' Bureau is presented as a governmental fund type.

The Carson City Airport Authority is responsible for the operations of the Carson City Airport. The members of the Authority are appointed by the Board of Supervisors. The Authority is fiscally dependent upon the City since the Board of Supervisors is the recognized grantee for any Federal Aviation Administration grants awarded on behalf of the Authority and any property tax levies must be approved by the Board of Supervisors. The Authority is presented as a governmental fund type.

Complete financial statements for each of the discretely presented component units may be obtained at the entity's administrative offices.

Carson City Convention and Visitors' Bureau
1900 South Carson Street
Carson City, Nevada

Carson City Airport Authority
2600 East Graves Lane, Suite 6
Carson City, Nevada

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Government-Wide Financial Statements – The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

Fund Financial Statements – Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Carson City considers all revenues, except grants, available if they are collected within 60 days of the end of the current fiscal period. Grant revenues are considered available if they are collected within 120 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, consolidated taxes, franchise fees, motor vehicle fuel taxes, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

Shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Grants and similar items are recognized as revenues when eligibility requirements imposed by the provider have been met. All other revenue items are considered to be measurable and available only when cash is received by the City.

The government reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Carson City Debt Service Fund* is used to accumulate monies for the payment of general obligation bonds, notes and capital lease obligations of the City that are not required to be accounted for in the Proprietary Funds.

The government reports the following major proprietary funds:

The *Sewer Fund* accounts for the activities of the sewer services provided to the residents of Carson City.

The *Water Fund* accounts for the activities of the water services provided to the residents of Carson City.

Additionally, the government reports the following fund types:

Internal service funds account for group medical insurance, workers' compensation, liability and property insurance, and fleet management services provided to other departments or agencies of the government, or to other governments, on a cost reimbursement basis.

The *Investment Trust Fund* accounts for the external portion of the investment pool administered by the City which includes assets held in trust for the school district.

Agency funds are custodial in nature and do not involve measurement of results of operations. The funds account for assets held by the City as an agent for various local governments, special districts and individuals. Included are funds for property taxes, sales taxes, shared revenues and other financial resources for schools, special districts, and other state and city agencies.

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are interfund services provided and used and other charges between the City's business-type activities and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds and internal service funds are charges to customers for services. Operating expenses for enterprise funds and internal service funds include salaries and wages, employee benefits, services and supplies, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY

1. Deposits and Investments

For purposes of the statement of cash flows presented for proprietary funds, cash equivalents are defined as short-term, highly liquid investments, generally with original maturities of three months or less. Since all cash in proprietary funds is pooled with the rest of the City's cash and is available upon demand, all cash and investments in those funds are considered cash equivalents. The City considers cash purchases and sales of the following types of investments as part of its cash management program rather than part of its operating, capital, investing, and financing activities.

Pursuant to NRS 355.170 and 355.167, Carson City may only invest in the following types of securities:

- a) United States bonds and debentures maturing within ten (10) years from the date of purchase.
- b) Certain farm loan bonds.
- c) Bills and notes of the United States Treasury and obligations of an agency or instrumentality of the United States of America or a corporation sponsored by the government maturing within ten (10) years from the date of purchase.
- d) Negotiable and non-negotiable certificates of deposit from commercial banks and insured credit unions or savings and loan associations.
- e) Certain securities issued by local governments of the State of Nevada.
- f) Other securities expressly provided by other Statutes, including repurchase agreements.
- g) State of Nevada Local Government Investment Pool.
- h) Certain bankers' acceptances, commercial paper issued by a corporation organized and operating in the United States, and money market mutual funds.

Investments are reported at fair value.

2. Investment Pool Investment Income

Interest income is recorded on the accrual basis in the investment pool. Net realized gains (losses) on investments are the sum of differences between the cost (if purchased during the fiscal year) or the fair value of the investment at the beginning of the year, and the net selling price received for investments that are sold or matured.

The net increase (decrease) in fair value of investments in the investment pool is the difference between the cost (if purchased during the fiscal year) or the fair value of the investments at the beginning of the year, and the fair value of the investments at the end of the year.

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

3. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.” Operating appropriations and subsidies are accounted for as transfers in the funds involved.

Advances between funds, as reported in the fund financial statements, are offset by nonspendable fund balance in the applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All funds employ the allowance method of recognizing bad debts. Management does not anticipate any material collection losses with respect to its accounts receivable balances in any fund, except the Ambulance Fund; and, therefore, the allowance in those funds is zero.

The Ambulance Fund accounts receivable are presented net of the allowance for uncollectible accounts. All uncollectible accounts were written off during fiscal year 2013; therefore, there was no allowance for uncollectible accounts at June 30, 2013. Total uncollectible amount related to ambulance charges of the period amounted to \$1,073,954.

Property taxes are levied as of July 1 on property values assessed the previous December. Taxes may be paid in four installments on the third Monday in August and the first Mondays in October, January, and March. Penalties are assessed if a taxpayer fails to pay an installment within ten days of the installment due date. On the first Monday in June, if the taxes remain unpaid, a Treasurer's Trustee Certificate is issued conveying the property to the Treasurer as Trustee, constituting a lien for back taxes and accumulated delinquency charges. A two year redemption period begins after the certificate placing such property in trust is issued. Redemption may be made by the owner and such persons as described by Statute by paying all back taxes and accumulated penalties, interest, and costs before sale. For property with taxes remaining unpaid at the end of the two year redemption period, Carson City may take a deed to the property and proceed to a tax sale. Secured roll property taxes receivable reflect only those taxes receivable from the delinquent roll years. No provision for uncollectible accounts has been established since management does not anticipate any material collection losses in respect to the remaining balances.

Accounts receivable for the discretely presented component units do not reflect an allowance for uncollectible accounts. The managements of the respective entities do not anticipate any material collection losses with respect to accounts receivable balances.

4. Inventories and Prepaid Items

The City's policy is to value inventories in Governmental Funds at cost using the average cost method, while Proprietary Fund inventories are valued at cost using the weighted average method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

5. Restricted Assets

Certain assets of Carson City's General Fund and Commissary Special Revenue Fund are classified as restricted assets because their use is restricted as the amounts are held for others.

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

6. Capital Assets

Capital assets, which include land, construction in progress, buildings, improvements, machinery and equipment and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life of at least one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

| <u>Assets</u> | <u>Years</u> |
|-----------------------------------|--------------|
| Buildings | 40-50 |
| Improvements other than buildings | 30-45 |
| Machinery and equipment | 5-10 |
| Infrastructure | 15-50 |

7. Long-Term Obligations

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. For current and advanced refundings resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. The City pays a portion of the employee's unused sick leave at the time of employee termination if provided for in the applicable Employee Association contract. Vacation pay and sick leave payoff are accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

8. Connection Fees

It is the policy of the Board of Supervisors that new users hooking up to the water and sewer systems pay a "pro rata" share of the cost of the existing systems as calculated on the basis of "Equivalent Residential Customers." To this end, a connection fee is charged for new hookups to the water and sewer systems and the amounts are reported as capital contributions.

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

9. Equity Classifications

In the government-wide financial statements, equity is classified as net position and displayed in three components:

- Net Investment in Capital Assets – Consists of capital assets, net of accumulated depreciation and reduced by outstanding balances of any bonds, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- Restricted Net Position – Consists of net position with constraints placed on their use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; (2) law through constitutional provisions or enabling legislation.
- Unrestricted Net Position – All other net position that do not meet the definition of “net investment in capital assets” or “restricted.”

In the fund financial statements, governmental fund equity is classified as fund balance.

Fund Balance Classification:

In the governmental fund statements, fund balance classifications describe the relative strength of the spending constraints:

- Nonspendable: This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact.
- Restricted: This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed: This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the Board of Supervisors. These amounts cannot be used for any other purpose unless the Board of Supervisors removes or changes the specified use by taking the same type of action (resolution) that was employed when the funds were initially committed.
- Assigned: This classification includes amounts that are constrained by the City’s intended use for a specific purpose but are neither restricted nor committed. The Board of Supervisors has delegated the authority to assign fund balance for specific purposes to the City Manager or the Finance Director. This classification also includes the remaining positive fund balance for all governmental funds except for the General Fund.
- Unassigned: This classification includes the residual fund balance for the General Fund. The General Fund is the only fund that would report a positive amount in unassigned fund balance. The unassigned classification also includes negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of assigned fund balance amounts.

A minimum unrestricted ending fund balance of not less than 5% (with a goal of 8.3%) of total budgeted expenditures shall be included in the General Fund budget each fiscal year. An inability to meet this requirement must be approved by the Board of Supervisors.

Spending Order of Fund Balances:

Fund balance classifications should depict the nature of the net resources that are reported in the governmental fund. Fund balance in individual governmental funds may be comprised of a single classification or many classifications.

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

When both restricted and unrestricted funds are available for expenditure, it is the City's policy to expend restricted resources first then unrestricted resources.

Unrestricted fund balance includes the committed, assigned, and unassigned classifications. When any of these amounts are available for expenditure, it is the City's policy to expend committed resources first, followed by assigned resources, then unassigned resources.

10. Comparative Data

Comparative total data for the prior year have been presented only for individual funds in the fund financial statements in order to provide an understanding of the changes in financial position and operations for the funds. Also, certain amounts presented in prior year data have been reclassified in order to be consistent with current year's presentation.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. BUDGETARY INFORMATION

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental and proprietary funds. All annual appropriations lapse at fiscal year end.

On or before mid-February of each year, all agencies of the City must submit requests for appropriations to the Internal Finance Committee comprised of the City Manager, Finance Director, Deputy Finance Director and Treasurer in order that a budget may be prepared. Before April 15th, a tentative budget is submitted to the Board of Supervisors, the Redevelopment Authority, and the State of Nevada. The City then holds a series of public hearings and a final budget must be prepared and adopted no later than June 1st.

The appropriated budget is prepared by fund, function and department. The City's department heads may request transfers of appropriations within the department's budget categories. Transfers of appropriations between department categories or functions within a fund may be made with the City Manager's approval. Transfers of appropriations between funds, from contingency accounts, or increases in budget appropriations require the approval of the Board of Supervisors or Redevelopment Authority. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the function level for governmental funds and the sum of operating and nonoperating expenses in the proprietary funds. There are no budgetary restrictions in the debt service funds regarding expenditures related to payments of principal and interest on long-term debt. The Board made several supplemental budgetary appropriations throughout the year.

B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

Total expenditures exceed those budgeted for the year in the Carson City Debt Service Fund by \$593,852. These overexpenditures were funded by revenues and available fund balance and are not apparent violations of NRS.

Total expenses exceed those budgeted for the year in the Workers' Compensation Internal Service Fund by \$255,194, an apparent violation of NRS 354.626.

Total expenses exceed those budgeted for the year in the Sewer Enterprise Fund by \$149,398, an apparent violation of NRS 354.626.

NOTE 3 - DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

At year end, the City's carrying amount of deposits was \$5,513,414 and the bank balance was \$7,286,655. All of the bank balance was covered by FDIC, SIPC, or collateralized by the Office of the State Treasurer/Nevada Collateral Pool.

The carrying amount of deposits for discretely presented component units was \$823,333, and the bank balance was \$825,417.

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

All of the bank balance was covered by federal depository insurance or by collateral held by the component unit's agent in the component unit's name, with the exception of \$71,036 at the Airport Authority which was uninsured and uncollateralized.

The City has a formal investment policy to establish guidelines for the prudent investment of City funds. Funds of the City will be invested in compliance with the provisions of Nevada Revised Statutes, Chapters 355.167 through 355.200, and other applicable statutes. Allowable investments are described in Note 1.D.1.

At year end, the City had the following investments and maturities:

| Investment Type | Fair Value | Less Than 1 | Investment Maturities (in Years) | | |
|--------------------------|---------------------|---------------------|----------------------------------|---------------------|---------------------|
| | | | 1-5 | 6-10 | 10+ |
| U.S. Treasuries | \$ 3,031,858 | \$ - | \$ 3,031,858 | \$ - | \$ - |
| U.S. Agencies | 11,524,640 | 23,132 | 8,332,890 | 3,079,140 | 89,478 |
| Corporate Bonds | 8,668,734 | 1,324,023 | 6,080,029 | 187,751 | 1,076,931 |
| Money Market Mutual Fund | 692,274 | 692,274 | - | - | - |
| State of Nevada: | | | | | |
| Local Government | | | | | |
| Investment Pool | 5,394,472 | 5,394,472 | - | - | - |
| Total | \$29,311,978 | \$ 7,433,901 | \$17,444,777 | \$ 3,266,891 | \$ 1,166,409 |

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy states that portfolio maturities must be structured to avoid the forced sale of securities in any but the most severe circumstances. To this end, portfolio management procedures will provide for the projection of a "minimum liquidity requirement" for the City's operating fund.

The following procedures will be applied:

- **Minimum Liquidity Requirement:** This is defined as the total cash flow needed to pay City obligations for a period of four weeks. All securities to be included in the "minimum liquidity requirement" must mature within 28 days.
- **Intermediate Market Investment:** That portion of City funds remaining after deletion of the "minimum liquidity requirement" may be invested in the intermediate market, defined herein as instruments maturing between zero and ten years.
- **No U.S. bonds, debentures, bills, notes, agency obligations or other securities, including those used as collateral for repurchase agreements, may have a maturity date of more than 10 years from the date of purchase. Securities purchased by money managers under the provisions of NRS 355.171 may have a longer stated maturity date.**

Credit Risk. Funds invested with the State of Nevada Treasurer in the Local Government Investment Pool may be invested as permitted by Nevada Revised Statutes. City policy does not further restrict these investments. As of June 30, 2013, the City's investments in U.S Agencies were rated AA- by Standard and Poor's and A1 by Moody's Investors Service. The City's investment in the State of Nevada Local Government Investment Pool is an unrated external investment pool with an average duration of 97 days. Of the City's investments in corporate bonds, \$3,170,428 was rated AAA, \$1,002,241 was rated AA, \$3,080,564 was rated A, and \$1,415,501 was unrated.

Concentration of Credit Risk. The City's investment policy states that no more than 20% of the total book value of the portfolio will be invested in a single security type with the exception of U.S. Treasury and government agency securities.

At June 30, 2013 the following investments exceeded 5% of the City's total:

| | | |
|--|-------------|--------|
| Federal National Mortgage Association | \$4,005,361 | 13.66% |
| Federal Home Loan Mortgage Corporation | 6,798,926 | 23.20% |

**CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

At year end, the discretely presented component units' investments and maturities were as follows:

| | <u>Fair Value</u> | <u>Investment Maturity Less Than 1 Year</u> |
|---|-------------------|---|
| State of Nevada Local Government Investment Pool | \$ 423,054 | \$ 423,054 |

A reconciliation of cash and investments for the primary government follows:

| | |
|---|--------------|
| Cash on hand | \$ 7,075 |
| Carrying amount of deposits | 5,513,414 |
| Carrying amount of investments | 29,311,978 |
| | 34,832,467 |
| Less: Carrying amount of deposits held for component unit | (102) |
| | \$34,832,365 |
| Cash and investments – governmental activities | \$19,936,049 |
| Cash and investments – business-type activities | 6,772,559 |
| Cash and investments – investment trust fund | 6,378,543 |
| Cash and investments – agency funds | 1,295,707 |
| Cash and investments – restricted | 449,507 |
| | \$34,832,365 |

The State of Nevada Local Government Investment Pool is an external pool administered by the State Treasurer, with oversight by the State of Nevada Board of Finance. Investment in the Local Government Investment Pool is carried at fair value, which is the same as the value of the pool shares.

Carson City administers an external investment pool combining Carson City money with involuntary investments from the Carson City School District. Each participant's share is equal to their original investment plus or minus monthly allocation of interest income and realized and unrealized gains and losses. Interest allocation is calculated monthly and is based on the month end cash balances of each fund participating in the pool. The fair value and interest receivable allocations are calculated at year end and are based on the average monthly cash balance of each fund participating in the pool. The determination of realized gains and losses is independent of the determination of the net change in the fair value of investments and realized gains and losses on investments that were held by the governmental entity during a previous accounting period(s) but sold during the current period were used to compute the change in the fair value of investments for the previous year(s) as well as the current year. The participant's share and redemption value are calculated using the same method. The Board of Supervisors has overall responsibility for investment of City funds, including the Investment Trust Fund, in accordance with NRS 355.175. The Carson City Chief Investment Official is the Carson City Treasurer, under authority delegated by the Board of Supervisors. The City has not provided or obtained any legally binding guarantees during the period to support the value of shares. The external investment pool is not registered with the SEC as an investment company.

Summary of investments held in the external investment pool at June 30, 2013:

| <u>Investment Type</u> | <u>Fair Value</u> | <u>Principal Amount Number of Shares</u> | <u>Interest Rate</u> | <u>Maturity Dates</u> |
|---|-------------------|--|--------------------------|---------------------------|
| U.S. Treasuries | \$ 3,031,858 | \$ 3,028,000 | 0.25-1.25% | 09/15/2014-12/31/2017 |
| U.S. Agencies | 11,524,640 | 11,702,368 | 0.5-6.3% | 10/01/2013-09/25/2026 |
| Corporate Bonds | 8,668,734 | 8,486,051 | 0.0-6.95% | 05/01/2014-7/10/2045 |
| Money Market Mutual Fund | 692,274 | 692,274 | 0.0-0.01% | 07/01/2013 |
| State of Nevada Local Government Investment Pool | 5,394,472 | 5,394,472 | Variable | 07/01/2013 |
| Total Pooled Investments | \$29,311,978 | | | |

**CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

External Investment Pool financial statements:

Statement of Net Position, June 30, 2013

| | |
|---|---------------------|
| Assets: | |
| Investments in securities: | |
| U.S. Treasuries | \$ 3,031,858 |
| U.S. Agencies | 11,524,640 |
| Corporate Bonds | 8,668,734 |
| Money Market Mutual Fund | 692,274 |
| State of Nevada Local Government Investment Pool | 5,394,472 |
| Interest receivable | <u>72,842</u> |
| Total Assets | <u>\$29,384,820</u> |
| Net position consist of: | |
| Internal participants | \$23,006,277 |
| External participants | <u>6,378,543</u> |
| Total Net Position Held in Trust for Pool Participants (Participant units outstanding, \$1.00/par) | <u>\$29,384,820</u> |

Statement of Changes in Net Position, Year Ended June 30, 2013

| | |
|------------------------------|---------------------|
| Additions: | |
| Capital share transactions | \$ 5,000,367 |
| Investment income | 738,221 |
| Realized gains (losses) | (174,166) |
| Unrealized gains (losses) | <u>(406,008)</u> |
| Total Additions | <u>5,158,414</u> |
| Deductions: | |
| Investment fees | <u>49,318</u> |
| Total Deductions | <u>49,318</u> |
| Net Increase in Net Position | 5,109,096 |
| Net position: | |
| Beginning of Year | <u>24,275,724</u> |
| End of Year | <u>\$29,384,820</u> |

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

B. CAPITAL ASSETS

Capital asset activity of the primary government for the year ended June 30, 2013 was as follows:

| | <u>Balance</u> <u>July 1, 2012</u> | <u>Increases</u> | <u>Decreases</u> | <u>Transfers</u> | <u>Balance</u> <u>June 30, 2013</u> |
|--|---------------------------------------|---------------------|--------------------|---------------------|--|
| Governmental activities: | | | | | |
| Capital assets, not being depreciated: | | | | | |
| Land | \$104,343,666 | \$ 1,025,771 | \$ (12,994) | \$ 24,795 | \$105,381,238 |
| Construction in progress – infrastructure | 3,334,186 | 1,540,131 | (117,733) | (934,091) | 3,822,493 |
| Construction in progress | <u>1,486,999</u> | <u>413,774</u> | <u>-</u> | <u>(130,561)</u> | <u>1,770,212</u> |
| Total Capital Assets not being Depreciated | <u>109,164,851</u> | <u>2,979,676</u> | <u>(130,727)</u> | <u>(1,039,857)</u> | <u>110,973,943</u> |
| Capital assets, being depreciated: | | | | | |
| Buildings | 72,587,626 | 1,445,839 | - | - | 74,033,465 |
| Improvements other than buildings | 41,511,141 | 14,952 | - | - | 41,526,093 |
| Machinery and equipment | 29,795,871 | 1,759,962 | (375,882) | 56,811 | 31,236,762 |
| Infrastructure | <u>150,490,225</u> | <u>807,624</u> | <u>-</u> | <u>983,046</u> | <u>152,280,895</u> |
| Total Capital Assets being Depreciated | <u>294,384,863</u> | <u>4,028,377</u> | <u>(375,882)</u> | <u>1,039,857</u> | <u>299,077,215</u> |
| Less accumulated depreciation for: | | | | | |
| Buildings | (18,549,720) | (1,472,616) | - | - | (20,022,336) |
| Improvements other than buildings | (14,577,548) | (1,033,569) | - | - | (15,611,117) |
| Machinery and equipment | (19,392,680) | (2,190,925) | 328,777 | - | (21,254,828) |
| Infrastructure | <u>(24,774,109)</u> | <u>(2,979,421)</u> | <u>-</u> | <u>-</u> | <u>(27,753,530)</u> |
| Total Accumulated Depreciation | <u>(77,294,057)</u> | <u>(7,676,531)</u> | <u>328,777</u> | <u>-</u> | <u>(84,641,811)</u> |
| Total Capital Assets being Depreciated, Net | <u>217,090,806</u> | <u>(3,648,154)</u> | <u>(47,105)</u> | <u>1,039,857</u> | <u>214,435,404</u> |
| Governmental Activities Capital Assets, Net | <u>\$326,255,657</u> | <u>\$ (668,478)</u> | <u>\$(177,832)</u> | <u>\$ -</u> | <u>\$325,409,347</u> |
| Business-type activities: | | | | | |
| Capital assets, not being depreciated: | | | | | |
| Land | \$ 5,239,385 | \$ 71,842 | \$ - | \$ - | 5,311,227 |
| Construction in progress | 20,899,786 | 5,656,055 | - | (11,118,925) | 15,436,916 |
| Water rights | <u>18,392,116</u> | <u>320,000</u> | <u>-</u> | <u>-</u> | <u>18,712,116</u> |
| Total Capital Assets not being Depreciated | <u>44,531,287</u> | <u>6,047,897</u> | <u>-</u> | <u>(11,118,925)</u> | <u>39,460,259</u> |
| Capital assets, being depreciated: | | | | | |
| Buildings | 20,442,963 | - | - | - | 20,442,963 |
| Improvements other than buildings | 188,563,669 | 305,493 | - | 11,118,925 | 199,988,087 |
| Machinery and equipment | <u>10,373,693</u> | <u>390,097</u> | <u>(77,813)</u> | <u>-</u> | <u>10,685,977</u> |
| Total Capital Assets being Depreciated | <u>219,380,325</u> | <u>695,590</u> | <u>(77,813)</u> | <u>11,118,925</u> | <u>231,117,027</u> |

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

| | Balance <u>July 1, 2012</u> | <u>Increases</u> | <u>Decreases</u> | <u>Transfers</u> | Balance <u>June 30, 2013</u> |
|--|--------------------------------|------------------------|-----------------------|-----------------------|---------------------------------|
| Business-type activities (Continued): | | | | | |
| Less accumulated depreciation for: | | | | | |
| Buildings | \$ (4,213,373) | \$ (416,690) | \$ - | \$ - | \$ (4,630,063) |
| Improvements other than buildings | (78,681,763) | (5,433,655) | - | - | (84,115,418) |
| Machinery and equipment | <u>(6,697,803)</u> | <u>(794,402)</u> | <u>47,207</u> | <u>-</u> | <u>(7,444,998)</u> |
| Total Accumulated Depreciation | <u>(89,592,939)</u> | <u>(6,644,747)</u> | <u>47,207</u> | <u>-</u> | <u>(96,190,479)</u> |
| Total Capital Assets being Depreciated, Net | <u>129,787,386</u> | <u>(5,949,157)</u> | <u>(30,606)</u> | <u>11,118,925</u> | <u>134,926,548</u> |
| Business-type activities capital assets, net | <u>\$174,318,673</u> | <u>\$ 98,740</u> | <u>\$(30,606)</u> | <u>\$ -</u> | <u>\$174,386,807</u> |

Depreciation expense was charged to functions/programs of the primary government as follows:

| | |
|--|------------------------|
| Governmental activities: | |
| General government | \$ 303,265 |
| Judicial | 44,932 |
| Public safety | 1,575,397 |
| Public works | 3,304,890 |
| Airport | 343,021 |
| Health | 545,620 |
| Culture and recreation | 1,482,414 |
| Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the assets | <u>76,992</u> |
| Total Depreciation Expense – Governmental Activities | <u>\$7,676,531</u> |
| Business-type activities: | |
| Ambulance | \$ 74,420 |
| Sewer | 3,218,809 |
| Water | 3,067,251 |
| Cemetery | 16,232 |
| Storm Drainage | 262,640 |
| Building Permits | <u>5,395</u> |
| Total Depreciation Expense – Business-type Activities | <u>\$6,644,747</u> |

Construction commitments

The City was committed to construction projects in various funds, as of June 30, 2013, as follows:

| Project Name Contract Number <u>Vendor Name</u> | <u>Bid Award</u> | Value of Work Completed as of <u>June 30, 2013</u> | Remaining Commitment as of <u>June 30, 2013</u> |
|---|------------------|--|--|
| <u>Water Fund:</u> | | | |
| Ormsby Booster Station #1011-218 Manhard Consulting, Ltd. | \$ 84,798 | \$ 23,490 | \$ 61,308 |
| Water Rights Purchase Consultants #1011-234 Resource Concepts, Inc. | 245,000 | 127,299 | 117,701 |

**CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

| Project Name Contract Number <u>Vendor Name</u> | <u>Bid Award</u> | Value of Work Completed as of <u>June 30, 2013</u> | Remaining Commitment as of <u>June 30, 2013</u> |
|---|---------------------|--|--|
| <u>Sewer Fund:</u> | | | |
| Highway 50 – Sanitary Sewer Rehabilitation #1213-189 ARMAC | \$ 79,291 | \$ - | \$ 79,291 |
| <u>Regional Transportation Fund:</u> | | | |
| Freeway Landscaping Project #1011-205 Rapid Construction | 2,964,856 | 2,864,290 | 100,566 |
| <u>Quality of Life Fund:</u> | | | |
| Carson City Multi-Purpose Athletic Complex #1112-120 Valentiner Crane | <u>326,800</u> | <u>100,598</u> | <u>226,202</u> |
| Total | <u>\$ 3,700,745</u> | <u>\$ 3,115,677</u> | <u>\$ 585,068</u> |

Other Commitments:

On April 1, 1997, the City entered into an agreement with the State of Nevada, Department of Transportation (Highway Agreement No. R159-97-060) to help construct the Carson City Bypass. The City is funding this obligation through a \$.05 increase in the county motor vehicle fuel tax. The City intends to contribute a total of \$19 million plus interest. As of June 30, 2013 the City has contributed \$14,196,189.

In August 2004, the City and the State of Nevada, Department of Transportation (NDOT) added Amendment 1 to the above Agreement. The amendment provides for the following:

- The City shall pay to NDOT an amount of \$15,000,000, with payments beginning upon completion of the funding obligation for Phase I of the freeway as prescribed in Highway Agreement No. R159-97-060 and amended herein, estimated to start in 2011 and finish in 2026. For Phase 2, the City shall pay the tax based on a \$.03 levy in the county motor vehicle fuel tax. The amounts received from the additional \$.02 levy will be used to maintain Carson Street and Fairview Drive as described below.
- It is further agreed that the City will assume ownership and maintenance responsibility for Carson Street from approximately Arrowhead Drive in the north to the intersection of the Carson City Freeway at the Spooner Intersection to the south, upon construction completion to the point when vehicles are using Phase 2.
- The City also agrees to construct Fairview Drive to a minimum of four through lanes with turn lanes, from the terminus of Phase 2A at Fairview Drive to US 395/Carson Street, and to be responsible for maintenance of Fairview Drive.
- NDOT agrees to defer payment by the City of the current \$.05 tax as defined in Highway Agreement No. R159-97-060 from the period beginning July 1, 2005 through June 30, 2008, to allow the City to utilize the payments for the Fairview Drive improvements.

In December 2007, the City and the State of Nevada, Department of Transportation (NDOT) added Amendment 2. The amendment provides for the following:

- City agreed to assume ownership and maintenance responsibility of additional State streets in lieu of remaining payment due for Phase 1 in the amount of \$4.8 million dollars.
- Deferred payment of \$.03 tax to July 1, 2009, to allow construction of Fairview Drive.

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

In 2009, the City and the State of Nevada, Department of Transportation (NDOT) added Amendment 3. The amendment provides for the following:

- City agreed to take additional State streets for maintenance and forego pavement rehabilitation by NDOT of Carson Street in lieu of a portion of the remaining payment due for Phase 2 in the amount of \$7.9 million dollars.
- Deferred \$.03 tax payments for remaining \$7.1 million until completion of phase 2B.

As of June 30, 2013, Phase 2B had not yet been completed and, as such, the \$.03 tax payments mentioned above remain deferred.

Discretely presented component units

Activity for the Airport Authority for the year ended June 30, 2013 was as follows:

| | Balance July 1, 2012 | Increases | Decreases | Balance June 30, 2013 |
|---|-------------------------|------------------|-------------------|--------------------------|
| Capital assets, not being depreciated: | | | | |
| Land | \$ 146,542 | \$ - | \$ - | \$146,542 |
| Construction in progress | <u>145,846</u> | <u>-</u> | <u>145,846</u> | <u>-</u> |
| Total Capital Assets not being Depreciated | <u>292,388</u> | <u>-</u> | <u>145,846</u> | <u>146,542</u> |
| Capital assets, being depreciated: | | | | |
| Machinery and equipment | 551,113 | 152,231 | - | 703,344 |
| Less accumulated depreciation for: | | | | |
| Machinery and equipment | <u>(497,539)</u> | <u>(40,686)</u> | <u>-</u> | <u>(538,225)</u> |
| Total Capital Assets being Depreciated, Net | <u>53,574</u> | <u>111,545</u> | <u>-</u> | <u>165,119</u> |
| Airport Authority Capital Assets, Net | <u>\$ 345,962</u> | <u>\$111,545</u> | <u>\$ 145,846</u> | <u>\$311,661</u> |

Activity for the Convention and Visitors' Bureau for the year ended June 30, 2013 was as follows:

| | Balance July 1, 2012 | Increases | Decreases | Balance June 30, 2013 |
|--|-------------------------|------------------|-------------------|--------------------------|
| Capital assets, not being depreciated: | | | | |
| Website | <u>\$ 36,585</u> | <u>\$ -</u> | <u>\$(36,585)</u> | <u>\$ -</u> |
| Capital assets, being depreciated: | | | | |
| Buildings | 161,388 | - | - | 161,388 |
| Improvement other than buildings | 8,729 | - | 8,729 | - |
| Machinery and equipment | <u>14,772</u> | <u>-</u> | <u>-</u> | <u>14,772</u> |
| Total Capital Assets being Depreciated | <u>184,889</u> | <u>-</u> | <u>-</u> | <u>184,889</u> |
| Less accumulated depreciation for: | | | | |
| Buildings | (73,920) | (5,522) | - | (79,442) |
| Improvements other than buildings | (8,729) | - | - | (8,729) |
| Machinery and equipment | <u>(11,938)</u> | <u>(1,706)</u> | <u>-</u> | <u>(13,644)</u> |
| Total Accumulated Depreciation | <u>(94,587)</u> | <u>(7,228)</u> | <u>-</u> | <u>(101,815)</u> |
| Total Assets Being Depreciated, Net | <u>90,302</u> | <u>(7,228)</u> | <u>-</u> | <u>83,074</u> |
| Convention and Visitor's Bureau Capital Assets, Net | <u>\$ 126,887</u> | <u>\$(7,228)</u> | <u>\$(36,585)</u> | <u>\$ 83,074</u> |

**CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

C. INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of June 30, 2013, is as follows:

Due to/from other funds:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|-----------------------------|-----------------------------|------------------|
| General Fund | Nonmajor governmental funds | \$103,056 |
| Nonmajor governmental funds | Nonmajor governmental funds | <u>6,973</u> |
| | Total | <u>\$110,029</u> |

The above interfund balances at June 30, 2013 are generally short-term loans to cover temporary cash deficits in various funds. They are expected to be repaid in the next fiscal year.

Due to/from primary government and component units:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|------------------------------------|--|------------------|
| Primary government – General Fund | Component unit – Convention and Visitors’ Bureau | <u>\$ 11,658</u> |
| Component unit – Airport Authority | Primary government – General Fund | \$226,763 |
| Component unit – Airport Authority | Primary government – Nonmajor Governmental Funds | <u>49,238</u> |
| | Total | <u>\$276,001</u> |

Interfund transfers:

| <u>Transfers out:</u> | <u>Transfers In:</u> | | | | <u>Total</u> |
|-----------------------------|----------------------|--------------------------------------|----------------------------------|------------------------------------|---------------------|
| | <u>General Fund</u> | <u>Carson City Debt Service Fund</u> | <u>Nonmajor Enterprise Funds</u> | <u>Nonmajor Governmental Funds</u> | |
| General Fund | \$ - | \$3,028,272 | \$425,000 | \$331,396 | \$3,784,668 |
| Nonmajor Governmental Funds | \$ 529,800 | \$4,142,779 | \$ - | \$1,635,418 | \$6,307,997 |
| Nonmajor Enterprise Funds | \$ - | \$ - | \$ - | \$ 1,191 | \$ 1,191 |
| Total Transfers | <u>\$529,800</u> | <u>\$7,171,051</u> | <u>\$425,000</u> | <u>\$1,968,005</u> | <u>\$10,093,856</u> |

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

D. LONG-TERM DEBT

General Obligation Bonds. The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for both governmental and business-type activities. In addition, general obligation bonds have been issued to refund general obligation bonds.

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

General obligation bonds are direct obligations and pledge the full faith and credit of the City. These bonds generally are issued as serial bonds with equal amounts of principal maturing each year. Governmental-type general obligation bonds issued during the year include \$794,300 issued to refund the 2004 medium term Quality of Life bonds, \$1,100,000 issued for capital acquisitions, \$3,332,300 issued to refund the 2003 Highway Revenue bonds, and \$26,425,000 in 2013 Series A, B and C were issued to refund the following bonds:

| | |
|------------------------------------|--|
| 2003 Public Safety refunding bonds | 2003 Room Tax bonds |
| 2005A Sheriff/Hospital bonds | 2005 Parks Revenue bonds (Quality of Life Portion) |
| 2005A Capital Projects | 2005 Parks Revenue bonds (Softball Fields Portion) |

Business-type general obligation bonds issued during the year include, \$1,436,500 issued to refund the 2009 medium-term Sewer Bonds, \$713,400 issued to refund the 2009 medium-term Stormwater Bonds. Business-type general obligation revenue bonds through the State Revolving Fund for capital improvements projects drawn and payable at June 30, 2013 total \$19,212,908 for water and \$2,748,556 for sewer after drawdowns during the year of \$4,582,352 (water) and \$11,378 (sewer). General obligation bonds currently outstanding are as follows:

| <u>Purpose</u> | <u>Interest Rates</u> | <u>Amount</u> |
|--------------------------------------|-----------------------|---------------|
| Governmental activities | 2.0-5.000% | \$ 22,470,000 |
| Governmental activities - refunding | 2.0-5.000% | 38,875,000 |
| Business-type activities | 0.0-6.662% | 54,643,606 |
| Business-type activities - refunding | 2.0-5.000% | 23,645,000 |

Revenue Bonds. The City also issues bonds where the City pledges income derived from the acquired or constructed assets to pay debt service. Revenue bonds outstanding at year end are as follows:

| <u>Purpose</u> | <u>Interest Rates</u> | <u>Amount</u> |
|---|-----------------------|---------------|
| Governmental activities: Regional Transportation | 2.0-5.34% | \$ 18,897,000 |

Notes Payable. The City issues notes to provide funds for open space, various improvements, and vehicles and to refund Redevelopment debt. Notes payable outstanding at year end are as follows:

| <u>Purpose</u> | <u>Interest Rates</u> | <u>Amount</u> |
|--|-----------------------|---------------|
| Governmental activities: Open Space Refunding | 1.880% | \$ 502,700 |
| Capital Projects | 1.880% | 882,600 |
| Installment purchase agreement | 2.650% | 1,169,500 |
| Business-type activities: Stormwater Drainage | 1.880% | 654,100 |
| Sewer | 1.880% | 1,316,400 |

Pledged Revenues. The City has pledged specific revenues to repay bonds in governmental and business-type activities.

Governmental activities

The City has pledged 15% of the Consolidated tax revenue receipts for the repayment of various General Obligation Revenue bonds consisting of the Capital Improvement Bonds Series 2005, Refunding Bonds series 2010, and Refunding Bonds series 2013. The total principal and interest remaining to be paid on the bonds is \$52,952,491 payable through fiscal year 2033. For the current year, principal and interest paid for the bonds totaled \$3,366,148 and pledged revenues totaled \$2,973,770.

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

The City has pledged future 1/4 cent voter approved (Quality of Life) sales tax revenues to repay \$10,549,300 in Park Bonds Series 2005, Parks Refunding Bonds Series 2010, Parks Medium Term Refunding Bonds Series 2012, and Parks Refunding Bonds Series 2013. Proceeds of the bonds provided financing for new parks facilities, to purchase open space and to improve and equip current parks facilities. The bonds are intended to be paid solely from the 1/4 cent tax revenues and are payable through fiscal year 2030. Annual principal and interest payments on the bonds are expected to require 55% of the pledged revenues. The total principal and interest remaining to be paid on the bonds is \$11,504,766. For the current year, principal and interest paid for the bonds totaled \$1,051,870 and pledged revenues totaled \$1,919,374.

The City has pledged future 1/8 cent sales tax revenues (NRS 377B), to repay \$15,000,000 in V&T Historical Bonds Series 2005. The bonds are intended to be paid solely from the 1/8 cent tax revenues and are payable through fiscal year 2026. Annual principal and interest payments on the bonds are expected to require 100% of the pledged revenues. The total principal and interest remaining to be paid on the bonds is \$14,522,359. For the current year, principal and interest paid for the bonds totaled \$1,116,844 and pledged revenues totaled \$959,874.

The City has pledged room tax to repay \$3,350,000 in Room Tax Refunding Revenue Supported Bonds. The bonds are intended to be paid solely from room tax and are payable through fiscal year 2023. Annual principal and interest payments on the bonds are expected to require 28% of the pledged revenues. The total principal and interest remaining to be paid on the bonds is \$3,770,564. For the current year, principal and interest paid for the bonds totaled \$340,369 and pledged revenues totaled \$1,199,474.

The City has pledged motor vehicle fuel tax revenues to repay \$2,645,000 in Highway Revenue (Motor Vehicle Fuel Tax) Improvement Bonds Series 2003; \$9,055,000 in Highway Revenue (Motor Vehicle Fuel Tax) Improvement Bonds Series 2008, \$7,900,000 in Highway Revenue (Motor Vehicle Fuel Tax) Subordinate Lien Improvement Bonds Series 2010, and \$3,332,300 in Refunding Highway Revenue (Motor Vehicle Fuel Tax) Subordinate Lien Refunding Bonds Series 2012. The bonds are secured solely from motor vehicle fuel tax and are payable through fiscal year 2030. Annual principal and interest payments on the bonds are expected to require 65% of the pledged revenues. The total principal and interest remaining to be paid on the bonds is \$26,837,932. For the current year, principal and interest paid for the bonds totaled \$1,629,397 and pledged revenues totaled \$2,497,509.

Business-type activities

The City has pledged future sewer utility customer revenues, connection fees and investment earnings, net of specified operating expenses to repay \$26,566,358 in sewer utility system general obligation revenue bonds issued between fiscal years 1995 and 2013. Proceeds from the bonds provided financing for expansion of, and improvements to, the sewer utility system. The bonds are intended to be paid solely from utility customer net revenues and are payable through fiscal year 2032. Annual principal and interest payments on the bonds are expected to require as much as 100% of the utility's net revenues. The total principal and interest remaining to be paid on the bonds is \$17,803,617. For the current year, principal and interest paid for the bonds totaled \$2,375,099 and net pledged revenues totaled \$2,251,007.

The City has pledged future water utility customer revenues and connection fees and investment earnings, net of specified operating expenses to repay \$70,520,000 in water utility system general obligation revenue bonds issued between fiscal years 1998 and 2013. Proceeds from the bonds provided financing for expansion of, and improvements to, the water utility system. The bonds are intended to be paid solely from utility customer net revenues and are payable through fiscal year 2040. Annual principal and interest payments on the bonds are expected to require as much as 100% of the utility's net revenues. The total principal and interest remaining to be paid on the bonds is \$88,010,118. For the current year, principal and interest paid for the bonds totaled \$3,952,650 and net pledged revenues totaled \$6,266,837.

The City has pledged future storm drainage utility customer revenues and connection fees and investment earnings, net of specified operating expenses to repay \$6,848,400 in storm drainage utility system general obligation revenue bonds issued between fiscal years 2005 and 2013. Proceeds from the bonds provided financing for expansion of, and improvements to, the storm drainage utility system. The bonds are intended to be paid solely from utility customer net revenues and are payable through fiscal year 2025. Annual principal and interest payments on the bonds are expected to require as much as 100% of the utility's net revenues. The total principal and interest remaining to be paid on the bonds is \$6,012,595. For the current year, principal and interest paid for the bonds totaled \$498,000 and net pledged revenues totaled \$417,387.

**CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

Capital Leases. The City has entered into lease agreements as lessee for financing the acquisition of office equipment. The net present value of minimum lease payments at year end was \$25,590.

The assets acquired through capital leases are as follows:

| | <u>Governmental Activities</u> |
|--------------------------------|------------------------------------|
| Asset: | |
| Machinery and equipment | \$119,677 |
| Less: Accumulated depreciation | <u>(86,754)</u> |
| Total | <u>\$ 32,923</u> |

Operating Leases. On June 4, 2010, the City entered into an agreement to lease office space for the period of three years and twenty-six days with lease payments beginning the month of July 2010. Current year expenses related to the lease are \$48,176. The City purchased the building using an Installment Purchase agreement for \$1,169,500 on April 24, 2013.

Compensated Absences. The compensated absences liability attributable to governmental activities is liquidated primarily by the General Fund.

Advanced Refundings. During the year ended June 30, 2013 the City had the following advanced refundings:

On September 26, 2012, the City issued \$3,332,300 of Highway Revenue (Motor Vehicle Fuel Tax) Subordinate Lien Refunding Bonds to provide resources to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$3,140,000 of highway revenue bonds. The refunding was undertaken to refund the “Highway Revenue (Motor Vehicle Fuel Tax) Improvement Bonds Series 2003” maturing on November 1, 2023. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the Government Wide Statement of Net Position. The reacquisition price exceeded the net carrying amount of the old debt by \$295,800. This amount is being netted against the new debt and amortized over the remaining life of the old debt, which is less than the life of the refunding debt. The advance refunding resulted in a decrease in total debt service payments over the next twenty years of \$256,996 and an economic gain of \$223,332. The total amount of the outstanding debt defeased and placed in an irrevocable trust at June 30, 2013 was \$3,338,628.

On May 30, 2013, the City issued \$16,520,000 of General Obligation (Limited Tax) Capital Improvement Refunding Bonds, Series 2013A, to provide resources to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$15,140,000 of general obligation bonds. The refunding was undertaken to refund the following “Carson City, Nevada General Obligation (Limited Tax) Capital Improvement Refunding Bonds (Additionally Secured by Pledged Revenues):

| | |
|--------------------------------------|--------------|
| Series 2003A maturing on May 1, 2015 | \$ 1,860,000 |
| Series 2005A maturing on May 1, 2030 | 13,280,000 |

As a result, the refunded bonds are considered to be partially defeased and the liability has been removed from the Government Wide Statement of Net Position. The reacquisition price exceeded the net carrying amount of the old debt by \$1,968,054. This amount is being netted against the new debt and amortized over the remaining life of the old debt, which is less than the life of the refunding debt. The advance refunding resulted in a decrease in total debt service payments over the next seventeen years of \$987,848 and an economic gain of \$880,992. The total amount of the outstanding debt defeased and placed in an irrevocable trust at June 30, 2013 was \$16,667,442.

On May 30, 2013, the City issued \$3,350,000 of General Obligation (Limited Tax) V&T Recreation Refunding Bonds, Series 2013B, to provide resources to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$3,245,000 of general obligation bonds. The refunding was undertaken to refund the “Carson City, Nevada General Obligation (Limited Tax) Room Tax Revenue Supported Bonds Series 2003” maturing on June 1, 2023. As a result, the refunded bonds are considered to be

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

deceased and the liability has been removed from the Government Wide Statement of Net Position. The reacquisition price exceeded the net carrying amount of the old debt by \$130,369. This amount is being netted against the new debt and amortized over the remaining life of the old debt, which is less than the life of the refunding debt. The advance refunding resulted in a decrease in total debt service payments over the next twenty years of \$318,003 and an economic gain of \$295,162. The total amount of the outstanding debt deceased and placed in an irrevocable trust at June 30, 2013 was \$3,383,764.

On May 30, 2013, the City issued \$6,555,000 of General Obligation (Limited Tax) Park Refunding Bonds, Series 2013C, to provide resources to purchase U.S. Government State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of \$6,120,000 of general obligation bonds. The refunding was undertaken to refund the "Carson City, Nevada General Obligation (Limited Tax) Park Bonds Series 2005" maturing on March 1, 2030. As a result, the refunded bonds are considered to be partially deceased and the liability has been removed from the Government Wide Statement of Net Position. The reacquisition price exceeded the net carrying amount of the old debt by \$602,942. This amount is being netted against the new debt and amortized over the remaining life of the old debt, which is less than the life of the refunding debt. The advance refunding resulted in a decrease in total debt service payments over the next twenty years of \$322,444 and an economic gain of \$299,548. The total amount of the outstanding debt deceased and placed in an irrevocable trust at June 30, 2013 was \$6,636,993.

Conduit Debt. On March 4, 2002, October 1, 2003, and October 27, 2005, the City issued \$45,185,000, \$95,000,000, and \$15,000,000, respectively, in revenue bonds for Carson-Tahoe Regional Healthcare, a non-profit corporation. As of September 1, 2012 the City issued \$52,930,000 in Hospital Revenue Refunding Bonds (Carson Tahoe Regional HealthCare Project) Series 2012 for the sole purpose of refunding \$20,180,000 of the March 4, 2002 Hospital Revenue Bonds (Carson-Tahoe Hospital Project) Series 2002 and \$39,035,000 of the October 1, 2003 Hospital Revenue Bonds (Carson-Tahoe Hospital Project) Series 2003A. The bonds issued pursuant to NRS Chapter 268, are not obligations of the City, nor shall they ever constitute a debt of the City and therefore have been excluded from the City's financial statements. The principal balance outstanding at June 30, 2013 was \$109,795,000.

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

Changes in long-term liabilities. Long-term liability activity of the primary government for the year ended June 30, 2013, was as follows:

| | Balance July 1, 2012 | Additions | Reductions | Balance June 30, 2013 | Due Within One Year |
|---|-------------------------|-------------------|---------------------|--------------------------|------------------------|
| Governmental Activities: | | | | | |
| Bonds payable: | | | | | |
| General obligation revenue bonds: | | | | | |
| 4.32% 2001 Energy Retrofit general obligation revenue bonds, due 05/28/12 - \$1,329,802 | \$ 186,401 | \$ - | \$ (186,401) | \$ - | \$ - |
| 2.9 to 3.5% Public Safety refunding general obligation revenue bonds series 2003, due 05/01/15 - \$4,895,000 | 2,745,000 | - | (2,745,000) | - | - |
| 2.0 to 4.625% Room Tax general obligation revenue bonds series 2003, due 06/01/23 - \$4,150,000 | 3,505,000 | - | (3,505,000) | - | - |
| 3.0 to 4.4% Parks general obligation revenue bonds series 2005, due 03/01/25 - \$980,000 | 715,000 | - | (575,000) | 140,000 | 45,000 |
| 3.0 to 4.625% Parks general obligation revenue bonds series 2005, due 03/01/30 - \$5,835,000 | 5,700,000 | - | (5,615,000) | 85,000 | 25,000 |
| 4.0 to 5.0% Sheriff/Hospital general obligation revenue bonds series 2005A, due 05/01/33 - \$18,000,000 | 18,000,000 | - | (9,045,000) | 8,955,000 | 150,000 |
| 4.0 to 5.0% Capital Projects general obligation revenue bonds series 2005A, due 05/01/30 - \$8,000,000 | 6,695,000 | - | (4,485,000) | 2,210,000 | 260,000 |
| 4.0 to 5.0% Refunding general obligation revenue bonds series 2005A, due 05/01/22 - \$8,040,000 | 6,335,000 | - | (5,000) | 6,330,000 | 10,000 |
| 4.0 to 4.50% V&T Historical general obligation revenue bonds series 2005B, due 12/01/25 - \$15,000,000 | 11,710,000 | - | (630,000) | 11,080,000 | 655,000 |
| 2.0 to 3.5% Park refunding general obligation revenue bonds series 2010, due 5/01/19 - \$2,505,000 | 2,310,000 | - | (305,000) | 2,005,000 | 315,000 |
| 2.0 to 4.0% Various Purpose refunding general obligation revenue bonds series 2010, due 6/01/21 - \$4,705,000 | 4,435,000 | - | (320,000) | 4,115,000 | 510,000 |
| 2.2 to 3.5% Various Purpose refunding general obligation revenue bonds series 2013A, due 5/31/30 - \$16,520,000 | - | 16,520,000 | - | 16,520,000 | 1,030,000 |
| 2.0 to 2.5% Room Tax refunding general obligation revenue bonds series 2013B, due 6/01/23 - \$3,350,000 | - | 3,350,000 | - | 3,350,000 | 280,000 |
| 2.0 to 4.0% Parks refunding general obligation revenue bonds series 2013C, due 3/01/30 - \$6,555,000 | - | 6,555,000 | - | 6,555,000 | 50,000 |
| Subtotal | <u>62,336,401</u> | <u>26,425,000</u> | <u>(27,416,401)</u> | <u>61,345,000</u> | <u>3,330,000</u> |
| Revenue Bonds: | | | | | |
| 2.0 to 4.7% 2003 Highway Revenue motor vehicle fuel tax revenue bonds, due 06/01/23 - \$5,785,000 | 3,950,000 | - | (3,400,000) | 550,000 | 270,000 |
| 4.9% 2008 Highway Revenue motor vehicle fuel tax revenue bonds, due 11/01/27 - \$9,055,000 | 8,035,700 | - | (261,500) | 7,774,200 | 274,300 |
| 5.340% 2010 Highway Revenue motor vehicle fuel tax revenue bonds, due 11/01/29 - \$7,900,000 | 7,495,000 | - | (254,500) | 7,240,500 | 268,500 |
| 2.370% 2012 Highway Revenue motor vehicle fuel tax subordinate lien refunding bonds, due 5/01/24 - \$3,332,300 | - | 3,332,300 | - | 3,332,300 | 36,300 |
| Subtotal | <u>19,480,700</u> | <u>3,332,300</u> | <u>(3,916,000)</u> | <u>18,897,000</u> | <u>849,100</u> |
| Notes Payable: | | | | | |
| 4.3387% Energy Retrofit Installment Purchase Financing dated 2/11/03, due 2/11/13 - \$802,500 | 136,067 | - | (136,067) | - | - |
| 3.25% Parks general obligation (limited tax) medium-term note dated 12/15/04, due 12/15/14 - \$3,028,000 | 850,800 | - | (850,800) | - | - |
| 1.97 to 2.8% Fleet general obligation (limited tax) medium-term bond, due 09/01/12 - \$452,000 | 78,000 | - | (78,000) | - | - |

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

Changes in long-term liabilities. Long-term liability activity of the primary government for the year ended June 30, 2013, was as follows:

| | Balance July 1, 2012 | Additions | Reductions | Balance June 30, 2013 | Due Within One Year |
|---|-------------------------|-------------------|---------------------|--------------------------|------------------------|
| Notes Payable (Continued): | | | | | |
| 3.97% General obligation (limited tax) Redevelopment Authority refunding note series 2006, due 5/1/2013 - \$1,654,300 | \$ 295,500 | \$ - | \$ (295,500) | \$ - | \$ - |
| 1.88% Parks refunding general obligation (limited tax) medium-term note dated 7/18/12, due 12/15/14 - \$794,300 | - | 794,300 | (291,600) | 502,700 | 333,400 |
| 1.88% Refunding General obligation (Limited Tax) Redevelopment Authority refunding note series 2006, due 5/1/2013 - \$215,600 | - | 215,600 | (215,600) | - | - |
| 1.88% Capital Projects general obligation (limited tax) medium-term note dated 7/8/12, due 3/1/17 - \$1,100,000 | - | 1,100,000 | (217,400) | 882,600 | 214,400 |
| 2.65% Installment purchase agreement, building purchase, medium-term note dated 4/24/13, due 4/1/28 - \$1,169,500 | - | 1,169,500 | - | 1,169,500 | 66,300 |
| Subtotal | <u>1,360,367</u> | <u>3,279,400</u> | <u>(2,084,967)</u> | <u>2,554,800</u> | <u>614,100</u> |
| Deferred amounts: | | | | | |
| For issuance premiums | 586,222 | 840,062 | (173,104) | 1,253,180 | 58,207 |
| For issuance discounts | (128,118) | - | 128,118 | - | - |
| On refunding | (480,333) | (2,933,856) | 327,063 | (3,087,126) | 149,849 |
| Total Bonds and Notes Payable | 83,155,239 | 30,942,906 | (33,135,291) | 80,962,854 | 5,001,256 |
| Incurred but not Reported Claims Liability: | 54,156 | - | (9,005) | 45,151 | - |
| Capital Leases: | 43,823 | - | (18,233) | 25,590 | 19,509 |
| Landfill Closure/Post closure costs: | 3,135,760 | 111,193 | - | 3,246,953 | 119,446 |
| Compensated Absences Payable: | 4,367,810 | 4,578,011 | (4,534,309) | 4,411,512 | 373,434 |
| Governmental Activity Long-Term Liabilities | <u>90,756,788</u> | <u>35,632,110</u> | <u>(37,696,838)</u> | <u>88,692,060</u> | <u>5,513,645</u> |
| Business Type Activities: | | | | | |
| Bonds payable: | | | | | |
| General obligation revenue bonds: | | | | | |
| 3.0 to 5.0% Water refunding general obligation revenue bonds series 2003, due 11/01/15 - \$1,360,000 | 615,000.00 | - | (145,000.00) | 470,000.00 | 150,000.00 |
| 3.0 to 5.0% Water general obligation revenue bonds series 2003, due 11/01/23 - \$6,000,000 | 550,000 | - | (270,000) | 280,000 | 280,000 |
| 3.5 to 4.2% Water general obligation revenue bonds series 2005A, due 6/01/25 - \$9,000,000 | 6,620,000 | - | (390,000) | 6,230,000 | 405,000 |
| 4.0% Sewer general obligation revenue bonds, dated 1994 State of Nevada revolving loan, due 7/01/14 - \$2,400,000 | 452,518 | - | (175,649) | 276,869 | 182,745 |
| 3.825% Sewer general obligation revenue bonds, dated 1996 State of Nevada revolving loan, due 07/01/15 - \$2,120,000 | 522,525 | - | (142,291) | 380,234 | 147,786 |
| 3.23% Sewer general obligation revenue bonds, dated 1998 State of Nevada revolving loan, due 07/01/18 - \$6,096,302 | 2,634,643 | - | (370,488) | 2,264,155 | 382,551 |
| 3.0 to 5.0% Sewer refunding general obligation revenue bonds series 2003, due 11/01/15 - \$1,410,000 | 635,000 | - | (150,000) | 485,000 | 155,000 |
| 3.0 to 5.0% Sewer general obligation revenue bonds series 2003, due 11/01/23 - \$4,000,000 | 370,000 | - | (180,000) | 190,000 | 190,000 |
| 3.0 to 4.25% Drainage general obligation revenue bonds series 2005B, due 06/01/25 - \$6,000,000 | 4,415,000 | - | (260,000) | 4,155,000 | 270,000 |

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

Changes in long-term liabilities. Long-term liability activity of the primary government for the year ended June 30, 2013, was as follows:

| | Balance July 1, 2012 | Additions | Reductions | Balance June 30, 2013 | Due Within One Year |
|---|-------------------------|----------------------|------------------------|--------------------------|------------------------|
| General obligation revenue bonds (Continued): | | | | | |
| 0% Water general obligation revenue bonds series 2009 State of Nevada revolving loan, due 07/01/29 - \$3,400,000 | \$ 3,216,216 | \$ - | \$ (183,784) | \$ 3,032,432 | \$ 183,784 |
| 6.662% Water general obligation revenue bonds series 2010A, due 11/01/39 - \$10,100,000 | 10,100,000 | - | - | 10,100,000 | - |
| 2.0 to 4.125% Water refunding general obligation revenue bonds series 2010B, due 11/01/21 - \$7,095,000 | 6,425,000 | - | (435,000) | 5,990,000 | 430,000 |
| 3.75% Water general obligation revenue bonds series 2010E State of Nevada revolving loan due 7/1/2030 authorized up to - \$21,900,000 | 14,630,556 | 4,582,352 | - | 19,212,908 | 855,300 |
| 2.0-4.5% Sewer refunding general obligation revenue bonds series 2010D, due 11/1/29 - \$2,690,000 | 2,320,000 | - | (375,000) | 1,945,000 | 390,000 |
| 3.75% Sewer general obligation revenue bonds series 2010F State of Nevada revolving loan due 7/1/2030 - \$2,748,556 | 2,737,178 | 11,378 | (61,548) | 2,687,008 | 125,312 |
| 4% Water general obligation revenue bonds series 2012, due 11/1/31 - \$3,750,000 | 3,750,000 | - | (95,000) | 3,655,000 | 135,000 |
| 4% Water refunding general obligation revenue bonds series 2012, due 11/1/26 - \$11,565,000 | 11,565,000 | - | (255,000) | 11,310,000 | 270,000 |
| 3.966% Sewer general obligation revenue bonds series 2012, due 11/1/31 - \$2,250,000 | 2,250,000 | - | (70,000) | 2,180,000 | 80,000 |
| 4% Sewer refunding general obligation revenue bonds series 2012, due 11/1/23 - \$3,685,000 | 3,685,000 | - | (240,000) | 3,445,000 | 250,000 |
| Subtotal | <u>77,493,636</u> | <u>4,593,730</u> | <u>(3,798,760)</u> | <u>78,288,606</u> | <u>4,882,478</u> |
| Notes Payable: | | | | | |
| 1.97 to 4.81% Drainage general obligation (limited tax) medium-term bond, due 09/01/19 - \$848,000 | 713,000 | - | (713,000) | - | - |
| 1.97 to 4.81% Sewer general obligation (limited tax) medium-term bond, due 09/01/19 - \$1,600,000 | 1,435,000 | - | (1,435,000) | - | - |
| 1.88% Drainage refunding general obligation (limited tax) medium-term bond, due 09/01/19 - \$713,400 | - | 713,400 | (59,300) | 654,100 | 95,800 |
| 1.88% Sewer refunding general obligation (limited tax) medium-term bond, due 09/01/19 - \$1,436,500 | - | 1,436,500 | (120,100) | 1,316,400 | 192,600 |
| Subtotal | <u>2,148,000</u> | <u>2,149,900</u> | <u>(2,327,400)</u> | <u>1,970,500</u> | <u>288,400</u> |
| Deferred amounts: | | | | | |
| For issuance premiums | 2,040,706 | - | (165,104) | 1,875,602 | 165,104 |
| For issuance discounts | (10,304) | - | 594 | (9,710) | (595) |
| On refunding | (650,803) | (59,563) | 87,318 | (623,048) | (84,538) |
| Total bonds payable | 81,021,235 | 6,684,067 | (6,203,352) | 81,501,950 | 5,251,444 |
| Compensated Absences Payable: | | | | | |
| Business-Type Activity Long-Term Liabilities | <u>594,846</u> | <u>597,918</u> | <u>(552,640)</u> | <u>640,124</u> | <u>77,434</u> |
| Total debt | <u>\$ 172,372,869</u> | <u>\$ 42,914,095</u> | <u>\$ (44,452,830)</u> | <u>\$ 170,834,134</u> | <u>\$ 10,842,523</u> |

Internal service funds predominately serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At year-end, \$83,703 of internal service funds compensated absences and \$45,151 of incurred but not reported claims liability are included in the above amounts.

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

Discretely presented component units

Long-term liability activity for the Airport Authority for the year ended June 30, 2013, was as follows:

| | Balance July 1, 2012 | Additions | Reductions | Balance June 30, 2013 | Due Within One Year |
|--------------------------|-------------------------|-------------|--------------------|--------------------------|------------------------|
| Airport lease agreement | \$ 201,413 | \$ - | \$ (6,240) | \$ 195,173 | \$ 6,240 |
| Prepaid lease Agreements | 403,459 | - | (13,542) | 389,917 | 13,542 |
| | <u>\$ 604,872</u> | <u>\$ -</u> | <u>\$ (19,782)</u> | <u>\$ 585,090</u> | <u>\$ 19,782</u> |

Long-term liability activity for the Convention and Visitors' Bureau for the year ended June 30, 2013, was as follows:

| | Balance July 1, 2012 | Additions | Reductions | Balance June 30, 2013 | Due Within One Year |
|----------------------|-------------------------|-------------|--------------------|--------------------------|------------------------|
| Compensated absences | \$ 62,142 | \$ - | \$ (40,788) | \$ 21,354 | \$ - |
| Lease obligations | 2,400 | - | (1,241) | 1,159 | 1,159 |
| | <u>\$ 64,542</u> | <u>\$ -</u> | <u>\$ (42,029)</u> | <u>\$ 22,513</u> | <u>\$ 1,159</u> |

Payment requirements for debt service. The annual debt service requirements to maturity for all bonds outstanding of the primary government are as follows:

| Year Ended June 30 | GOVERNMENTAL ACTIVITIES | | | | | | | |
|-----------------------|-------------------------------------|----------------------|----------------------|---------------------|---------------------|-------------------|-------------------|-----------------|
| | General Obligation Revenue Bonds | | Revenue Bonds | | Notes Payable | | Capital Leases | |
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2014 | \$ 3,330,000 | \$ 2,171,196 | \$ 849,100 | \$ 848,009 | \$ 614,100 | \$ 52,043 | \$ 19,509 | \$ 3,436 |
| 2015 | 3,390,000 | 2,157,226 | 888,800 | 808,236 | 453,900 | 41,931 | 6,081 | 258 |
| 2016 | 3,440,000 | 2,045,662 | 928,600 | 768,550 | 290,500 | 34,450 | - | - |
| 2017 | 3,620,000 | 1,916,487 | 968,000 | 729,171 | 296,500 | 28,436 | - | - |
| 2018 | 3,760,000 | 1,788,730 | 1,009,100 | 687,953 | 71,500 | 23,374 | - | - |
| 2019-2023 | 19,880,000 | 6,714,615 | 5,736,100 | 2,749,484 | 386,800 | 87,248 | - | - |
| 2024-2028 | 14,245,000 | 3,489,673 | 7,287,900 | 1,283,003 | 441,500 | 32,808 | - | - |
| 2029-2033 | 9,680,000 | 1,121,591 | 1,229,400 | 66,526 | - | - | - | - |
| Total | <u>\$ 61,345,000</u> | <u>\$ 21,405,180</u> | <u>\$ 18,897,000</u> | <u>\$ 7,940,932</u> | <u>\$ 2,554,800</u> | <u>\$ 300,290</u> | <u>\$ 25,590</u> | <u>\$ 3,694</u> |

| Year Ended June 30 | BUSINESS-TYPE ACTIVITIES | | | |
|-----------------------|-------------------------------------|----------------------|---------------------|-------------------|
| | General Obligation Revenue Bonds | | Notes Payable | |
| | Principal | Interest | Principal | Interest |
| 2014 | \$ 4,882,478 | \$ 2,769,794 | \$ 288,400 | \$ 33,889 |
| 2015 | 4,880,634 | 2,614,284 | 292,400 | 28,422 |
| 2016 | 4,814,318 | 2,457,900 | 298,900 | 22,857 |
| 2017 | 4,373,802 | 2,295,954 | 305,000 | 17,169 |
| 2018 | 4,128,452 | 2,152,193 | 310,000 | 11,379 |
| 2019-2023 | 20,732,980 | 8,764,103 | 475,800 | 5,996 |
| 2024-2028 | 18,489,950 | 5,238,188 | - | - |
| 2029-2033 | 8,245,992 | 3,300,062 | - | - |
| 2034-2038 | 5,150,000 | 1,708,249 | - | - |
| 2039-2040 | 2,590,000 | 146,785 | - | - |
| Total | <u>\$ 78,288,606</u> | <u>\$ 31,447,512</u> | <u>\$ 1,970,500</u> | <u>\$ 119,712</u> |

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

E. RESTRICTED ASSETS

The balances of the City's restricted asset accounts in the governmental funds are as follows:

| | <u>General</u> | <u>Commissary</u> | <u>Total</u> |
|---------------------|------------------|-------------------|------------------|
| Funds held in trust | <u>\$400,492</u> | <u>\$49,015</u> | <u>\$449,507</u> |

NOTE 4 - OTHER INFORMATION

A. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. General liability insurance has a \$1,000,000 maximum coverage per occurrence, \$1,000,000 personal injury, and a \$2,000,000 general aggregate maximum benefit, with a self insured retention of \$100,000 per occurrence, with an annual aggregate retention of \$400,000. For property insurance, the policy limit is \$195,000,000 with a deductible of \$25,000 per occurrence. The earth movement policy limit is \$50,000,000 with a deductible of \$100,000 per location. The flood property policy limit is \$100,000,000 with a deductible of \$100,000 per location. The flood property – high hazard zone policy limit is \$5,000,000 with a \$500,000 per location deductible. Other coverage currently held by the City, including airport liability, auto physical damage, boiler and machinery and bonds on public officials, are insured without a deductible.

As of July 1, 2010, the City formed its own self-insured workers compensation program. This program exposes the City to various risks of loss related to large claims based on the health of their work force; therefore, an excess loss policy provides coverage. Statutory limits for worker's compensation coverage are \$1,000,000 for employer's liability limits with self-insured retentions of \$2,000,000 for police and fire employees and \$750,000 for all other employees, per accident. The City's total net position of the Worker's Compensation Fund were \$3,324,280 at June 30, 2013.

Liabilities are reported when it is probable that a loss has occurred and the amount of loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). Claims liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors.

The liabilities for claims and judgments are reported in the Workers' Compensation and Insurance Funds. Changes in the balances of claims liabilities during the past two years are as follows:

| | <u>Current Portion</u> | <u>Long-Term Portion</u> | <u>Totals</u> | |
|---|----------------------------|------------------------------|-------------------|-------------------|
| | | | <u>2013</u> | <u>2012</u> |
| Unpaid claims, beginning of fiscal year | \$ 431,356 | \$ 54,156 | \$ 485,512 | \$ 748,098 |
| Claims and changes in estimates | 845,190 | (9,015) | 836,175 | 598,158 |
| Claim payments | <u>(670,019)</u> | <u>-</u> | <u>(670,019)</u> | <u>(860,744)</u> |
| Unpaid claims, end of fiscal year | <u>\$ 606,527</u> | <u>\$ 45,141</u> | <u>\$ 651,668</u> | <u>\$ 485,512</u> |

Settlements have not exceeded coverages in any of the past three fiscal years.

B. LANDFILL CLOSURE AND POSTCLOSURE COSTS

The City operates a Municipal Solid Waste Landfill. The operation of this landfill is regulated by both federal and state governments under Subtitle D (40 CFR Part 258) and NRS 444.556. Recognition of liability for closure and post closure care costs is based on landfill capacity used to date. This liability at June 30, 2013, \$3,246,953, is reported in governmental activities. It is estimated that the landfill will be used for an additional fifty years and that at June 30, 2013, approximately 37.57 percent of its capacity had been utilized. The City passes the EPA "financial assurance test" for local governments, and will self-assure payment for its obligations for closure, post closure, and corrective care costs. The estimated total current cost of closure and

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

post closure care, \$8,642,409 has been calculated in 2013 dollars in accordance with current federal and state regulations and will be adjusted each year for changes resulting from inflation, deflation or technology.

C. CONTINGENT LIABILITIES

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not determinable, it is the opinion of the District Attorney, the City's counsel, that resolution of these matters will not have a material adverse effect on the financial condition of the City.

D. OTHER POSTEMPLOYMENT BENEFITS

From an accrual accounting perspective, the cost of postemployment healthcare and life insurance benefits, like the cost of pension benefits, generally should be associated with the periods in which the cost occurs, rather than in the future when it will be paid. The City recognizes the cost of postemployment healthcare and life insurance in the year when the employee services are received, reports the accumulated liability from prior years, and provides information useful in assessing potential demands on the City's future cash flows.

Plan Descriptions. The City contributes to a single-employer defined benefit healthcare and life insurance plan, the City's Retiree Subsidy Plan (City's Plan), and an agent multiple-employer defined healthcare plan, State of Nevada Public Employees' Benefits Program (PEBP). Both plans provide medical, dental, vision, accidental death and dismemberment, and life insurance benefits to eligible retired City employees and beneficiaries.

Benefit provisions for the City's Plan are established pursuant to NRS 287.023 and amended through Board resolution and contracts between the City and the various bargaining units. The City explicitly subsidizes the healthcare premiums pursuant to the City's Plan and contracts negotiated with various bargaining units. The City currently contributes toward the cost of coverage as follows:

- Firefighters who retire under Nevada PERS after July 1, 2002 and sheriff's department employees who retire under Nevada PERS after June 30, 2010, at age 47 or older and with 20 or more years of service receive a percentage of the medical, dental, vision and life insurance premiums for themselves and their dependents. The City pays 90% of the retiree group health premium until age 65, then 50% of the retiree's Medicare supplement medical premium. The City pays 50% of dependent coverage until age 65, then 25% of the dependent's Medicare supplement medical premium.
- All other employees who retire from the City with at least 10 years of service (including firefighters and sheriff's department employees not yet eligible or not qualifying for the benefits above) receive a subsidy of \$6 per month for each year of service toward the cost of their coverage. Retirees may elect to continue coverage for their spouse and other eligible dependents, but do so entirely at their expense.

Under state law, retiree loss experience is pooled with active loss experience for the purposes of setting rates in the City's Plan. The difference between the true claims cost and the blended premium is an implicit rate subsidy that creates an OPEB obligation for the City.

**CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

The City serves as a secondary carrier for retirees eligible for Medicare. Expenditures for post-employment healthcare and life insurance are recognized each month when premiums are paid. A summary of the premium rates for the City's Plan, as of July 1, 2012, are shown below:

| Retirees Without Medicare | HMO | POS (In Area) | PPO (Out of Area) |
|--|-----------|---------------|-------------------|
| Retiree | \$ 521.51 | \$ 535.70 | \$ 651.87 |
| Retiree & spouse/both without Medicare | 1,022.97 | 1,052.06 | 1,290.21 |
| Retiree & spouse 1 without Medicare | 927.09 | 952.48 | 1,160.23 |
| Retiree & children without Medicare | 986.50 | 1,013.73 | 1,236.66 |
| Retiree & family/both without Medicare | 1,566.60 | 1,611.08 | 1,975.15 |
| Retiree & family/1 without Medicare | 1,140.03 | 1,168.00 | 1,396.86 |

| Retirees With Medicare | HMO | POS (In Area) | PPO (Out of Area) |
|-------------------------------------|-----------|---------------|-------------------|
| Retiree | \$ 398.67 | \$ 408.10 | \$ 485.33 |
| Retiree & spouse/both with Medicare | 795.12 | 815.40 | 981.32 |
| Retiree & spouse 1 with Medicare | 927.09 | 952.48 | 1,160.23 |
| Retiree & children with Medicare | 976.17 | 1,003.01 | 1,222.66 |
| Retiree & family/both with Medicare | 994.66 | 1,016.99 | 1,199.77 |
| Retiree & family/1 with Medicare | 1,140.03 | 1,168.00 | 1,396.86 |

Benefit provisions for PEBP are established pursuant to NRS 287.023 and are subject to amendment by the State of Nevada each biennium. Pursuant to NRS 287.023 (as amended during the 2007 session of the Nevada Legislature), through November 29, 2008, retirees had the option to participate in the City's Plan for post-employment healthcare and life insurance benefits or to join PEBP offered by the State of Nevada. However, subsequent to November 29, 2008, retirees no longer have the option of joining PEBP, yet still retain the option to participate in the City's Plan. Local governments are required to pay the same portion of cost of coverage for those persons joining PEBP that the State of Nevada pays for those persons retired from state service who have continued to participate in the plan.

The City is required to provide a subsidy for their retirees that have elected to join PEBP. The subsidy is paid on the pay-as-you-go basis. Contribution requirements for plan members and the participating employers are assessed by the PEBP Board annually. The contributions required for PEBP subsidies depend on the date of retirement of prior years of PERS service for employees earned while working for the City. For retirees retiring prior to January 1, 1994, the subsidy is \$418.41. For those who retired on or after January 1, 1994, the subsidy depends on years of service and ranges from a minimum of \$118.16 for 5 years of service to a maximum of \$649.88 for 20 or more years of service. These subsidies are then allocated and billed to all applicable former employers of the retiree. The City's portion of the monthly subsidies ranged from \$0.61 to \$649.88 during the 2013 fiscal year.

Funding Policy and Annual OPEB Cost. The City has always and is currently funding the annual OPEB cost on a pay as you go basis for both plans. The net OPEB obligation attributable to governmental activities is liquidated primarily by the General Fund.

The City's actuarial valuation for the plans was prepared from employee and retiree data as of June 2013. The number of participants as of June 30, 2013, the effective date of the OPEB valuation, is as follows:

| | City Plan | PEBP Plan |
|--------------------------------|-----------|-----------|
| Active employees | 534 | - |
| Retirees enrolled in City Plan | 106 | - |
| Retirees enrolled in PEBP | - | 189 |

**CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plans, and the net OPEB obligations (assets), by plan, for fiscal year 2012-2013 and the two preceding years were as follows:

| | Fiscal Year Ended | Annual OPEB Cost | Employer Contributions | Percentage of Annual OPEB Cost Contributed | Net OPEB Obligation (Asset) |
|-----------|-------------------|------------------|------------------------|--|-----------------------------|
| City Plan | 6/30/11 | \$ 2,606,177 | \$ 439,128 | 16.85% | \$ 5,848,910 |
| City Plan | 6/30/12 | \$ 2,759,432 | \$ 520,063 | 18.84% | \$ 8,088,279 |
| City Plan | 6/30/13 | \$ 3,214,280 | \$ 491,649 | 15.30% | \$10,810,910 |
| PEBP | 6/30/11 | \$ 546,763 | \$ 627,309 | 114.73% | \$ (220,766) |
| PEBP | 6/30/12 | \$ 545,018 | \$ 537,813 | 98.67% | \$ (213,561) |
| PEBP | 6/30/13 | \$ 565,075 | \$ 510,797 | 90.40% | \$ (159,283) |
| Totals | 6/30/11 | \$ 3,152,940 | \$ 1,066,437 | 33.82% | \$ 5,628,144 |
| Totals | 6/30/12 | \$ 3,304,450 | \$ 1,057,876 | 32.01% | \$ 7,874,718 |
| Totals | 6/30/13 | \$ 3,779,355 | \$ 1,002,446 | 26.53% | \$10,651,627 |

The net OPEB obligation (asset) as of June 30, 2013, was calculated as follows:

| | City Plan | PEBP Plan | Totals |
|---|--------------|--------------|--------------|
| Normal Cost (Current Service Cost) | \$ 1,965,521 | \$ - | \$ 1,965,521 |
| Amortization of unfunded actuarial accrued liability | 1,246,664 | 560,255 | 1,806,919 |
| Total Annual Required Contribution (ARC) | 3,212,185 | 560,255 | 3,772,440 |
| Interest on the beginning net OPEB obligation (asset) | 323,531 | (8,542) | 314,989 |
| ARC adjustment | (321,436) | 13,362 | (308,074) |
| Annual OPEB cost | 3,214,280 | 565,075 | 3,779,355 |
| Contributions made | (491,649) | (510,797) | (1,002,446) |
| Increase (decrease) in net OPEB obligation (asset) | 2,722,631 | 54,278 | 2,776,909 |
| Net OPEB obligation (asset), beginning of year | 8,088,279 | (213,561) | 7,874,718 |
| Net OPEB obligation (asset), end of year | \$10,810,910 | \$ (159,283) | \$10,651,627 |

Funded Status and Funding Progress. The funded status of the plans as of the latest actuarial valuation date (June 30, 2013) was as follows:

| | City Plan | PEBP Plan | Totals |
|---|---------------|--------------|---------------|
| Accrued actuarial liability (a) | \$ 32,624,566 | \$ 9,312,605 | \$ 41,937,171 |
| Actuarial value of plan assets (b) | - | - | - |
| Unfunded actuarial accrued Liability (a) - (b) | \$32,624,566 | \$9,312,605 | \$41,937,171 |
| Funded ratio (b) / (a) | 0% | 0% | 0% |
| Covered payroll (c) | \$ 32,019,089 | N/A | N/A |
| Unfunded actuarial accrued liability as a percentage of covered payroll $([(a) - (b)] / (c))$ | 101.89% | N/A | N/A |

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of the events in the future. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions. Projections of benefits are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits in force at the valuation date and the pattern of sharing benefits between the City and the plan members at that point. Actuarial calculations reflect long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

| | City Plan | PEBP Plan |
|--|-------------------------|-----------------------|
| Actuarial valuation date | 6/30/13 | 6/30/13 |
| Actuarial cost method | Entry age normal cost | Entry age normal cost |
| Amortization method | Level percentage of pay | Level dollar |
| Remaining amortization period | 30 years, open | 26 years, closed |
| Asset valuation method | N / A | N / A |
| <u>Actuarial assumptions:</u> | | |
| Investment rate of return | 4.0% | 4.0% |
| Inflation rate | 3.0% | 3.0% |
| Projected salary increases | 4.0% | N/A |
| Healthcare inflation rate * Medical – decreasing 0.5% each year until ultimate trend rate of 5% is reached. | Medical – 8.5% * | Medical – 8.5% * |

E. DEFINED BENEFIT PENSION PLAN

Plan Description. Carson City contributes to the Public Employees Retirement System of the State of Nevada (PERS), a cost sharing, multiple employer, defined benefit plan administered by the Public Employees Retirement System of the State of Nevada. PERS provides retirement benefits, disability benefits, and death benefits, including annual cost of living adjustments, to plan members and their beneficiaries. Chapter 286 of the Nevada Revised Statutes establishes the benefit provisions provided to the participants of PERS. These benefit provisions may only be amended through legislation. The Public Employees Retirement System of the State of Nevada issues a publicly available financial report that includes financial statements and required supplementary information for PERS. That report may be obtained by writing to the Public Employees Retirement System of the State of Nevada, 693 West Nye Lane, Carson City, NV 89703-1599 or by calling (775) 687-4200.

Funding Policy. Plan members' benefits are funded under one of two methods. Under the employer pay contribution plan, the City is required to contribute all amounts due under the plan. The rate for those contributions was 23.75% for regular members and 39.75% for police and fire employee members on all covered payroll for the years ended June 30, 2013 and 2012. The second funding mechanism for providing benefits to regular employees is the employer/employee paid contribution plan. Under this method, employees are required to contribute a percentage of their compensation to the plan, while the City is required to match that contribution. The rate for regular employees under this plan was 12.25% for the years ended June 30, 2013 and 2012. The contribution requirements of plan members and the City are established by NRS

CARSON CITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013

Chapter 286. The funding mechanism may only be amended through legislation. The City's contributions to PERS for the years ended June 30, 2013, 2012, and 2011, were \$10,207,624, \$10,067,471, and \$9,390,415, respectively, equal to the required contributions each year. The contribution rates for the year ended June 30, 2011 under the employer pay plan was 21.5% for regular members and 37% for police and fire employees, and the employer employee paid contributions were 11.25% for regular members.

**CARSON CITY
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2013**

Schedule of Funding Progress - Other Post Employment Benefits

| | Actuarial Valuation Date | Actuarial Value of Assets (a) | Actuarial Accrued Liability (AAL) - Entry Age Normal Cost (b) | Unfunded AAL (UAAL) (b - a) | Funded Ratio (a / b) | Covered Payroll (c) | UAAL as a Percentage of Covered Payroll ([b - a] / c) |
|-----------|--------------------------------|-------------------------------------|---|-----------------------------------|----------------------------|------------------------|---|
| City Plan | 6/30/13 | \$ - | \$ 32,624,566 | \$ 32,624,566 | \$ - | \$ 32,019,089 | 101.89% |
| PEBP | 6/30/13 | - | 9,312,605 | 9,312,605 | - | N/A | N/A |
| Total | 6/30/13 | <u>\$ -</u> | <u>\$ 41,937,171</u> | <u>\$ 41,937,171</u> | <u>\$ -</u> | | |
| City Plan | 6/30/11 | \$ - | \$ 25,201,161 | \$ 25,201,161 | \$ - | \$ 31,833,256 | 79.17% |
| PEBP | 6/30/11 | - | 9,426,565 | 9,426,565 | - | N/A | N/A |
| Total | 6/30/11 | <u>\$ -</u> | <u>\$ 34,627,726</u> | <u>\$ 34,627,726</u> | <u>\$ -</u> | | |
| City Plan | 6/30/09 | \$ - | \$ 20,788,605 | \$ 20,788,605 | \$ - | \$ 31,781,336 | 65.41% |
| PEBP | 6/30/09 | - | 14,867,523 | 14,867,523 | - | N/A | N/A |
| Total | 6/30/09 | <u>\$ -</u> | <u>\$ 35,656,128</u> | <u>\$ 35,656,128</u> | <u>\$ -</u> | | |

Trend Analysis

The principal changes from the June 30, 2011 valuation to the June 30, 2013 valuation are:

- (a) Improvements in the mortality table resulting in longer life expectancies for City Retirees and PEBP retirees (increase);
- (b) updates of employees and premium data (increase);
- (c) an extension of paid dental, vision, and life insurance benefits for Sheriff's department retirees (increase);
- (c) a small increase in the assumed percentage of employees and their dependents who will elect coverage in retirement (increase);
and
- (d) an update to the trend assumptions for future increases in medical premiums (increase).

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GENERAL FUND

The General Fund is used to account for resources traditionally associated with government, which are not required legally or by sound financial management to be accounted for in another fund.

**CARSON CITY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 1 OF 12)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|-----------------------------------|------------------|------------------|------------------|------------------|
| Revenues: | | | | |
| Taxes: | | | | |
| Ad valorem | \$ 20,779,580 | \$ 21,258,565 | \$ 478,985 | \$ 17,385,373 |
| Licenses and permits: | | | | |
| Business licenses and permits: | | | | |
| Business licenses | 725,000 | 631,819 | (93,181) | 685,831 |
| Liquor licenses | 140,000 | 140,640 | 640 | 117,740 |
| City / county gaming licenses | 625,000 | 701,870 | 76,870 | 585,475 |
| Right of way toll | 183,750 | 189,271 | 5,521 | 184,009 |
| Franchise fees: | | | | |
| Gas | 1,295,250 | 1,006,612 | (288,638) | 1,155,604 |
| Electric | 2,145,025 | 2,193,599 | 48,574 | 2,049,763 |
| Telephone | 912,000 | 819,731 | (92,269) | 859,587 |
| Sanitation | 405,000 | 406,764 | 1,764 | 403,046 |
| Cable television | 365,000 | 388,012 | 23,012 | 367,800 |
| | <u>6,796,025</u> | <u>6,478,318</u> | <u>(317,707)</u> | <u>6,408,855</u> |
| Nonbusiness licenses and permits: | | | | |
| Marriage licenses | 15,000 | 13,755 | (1,245) | 14,658 |
| Animal licenses | 7,500 | 21,203 | 13,703 | 14,745 |
| Mobile home permits | - | 20 | 20 | 38 |
| | <u>22,500</u> | <u>34,978</u> | <u>12,478</u> | <u>29,441</u> |
| Total Licenses and Permits | <u>6,818,525</u> | <u>6,513,296</u> | <u>(305,229)</u> | <u>6,438,296</u> |
| Intergovernmental revenues: | | | | |
| Federal grants: | | | | |
| Drug Enforcement Administration | - | 908 | 908 | 785 |
| Cooperative Patrol | - | - | - | 2,450 |
| Federal Child Nutrition | 18,000 | - | (18,000) | 12,369 |
| | <u>18,000</u> | <u>908</u> | <u>(17,092)</u> | <u>15,604</u> |
| Federal payments in lieu of taxes | <u>110,000</u> | <u>116,138</u> | <u>6,138</u> | <u>119,008</u> |

**CARSON CITY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 2 OF 12)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|-------------------|-------------------|-----------------|-------------------|
| State shared revenues: | | | | |
| Consolidated tax revenues | \$ 19,422,920 | \$ 19,825,135 | \$ 402,215 | \$ 19,016,195 |
| State gaming licenses | 150,000 | 139,946 | (10,054) | 145,020 |
| Candidate filing fee | - | - | - | 1,250 |
| Court administrative assessments | 93,818 | 117,047 | 23,229 | 86,640 |
| | <u>19,666,738</u> | <u>20,082,128</u> | <u>415,390</u> | <u>19,249,105</u> |
| Other local government grants: | | | | |
| Interlocal cooperative agreements | 1,217,200 | 1,001,234 | (215,966) | 338,547 |
| Other local government shared revenues: | | | | |
| Miscellaneous other governments | 20,800 | 942 | (19,858) | 31,952 |
| Total Intergovernmental Revenues | <u>21,032,738</u> | <u>21,201,350</u> | <u>168,612</u> | <u>19,754,216</u> |
| Charges for services: | | | | |
| General government: | | | | |
| Treasurer fees | 25,000 | 16,325 | (8,675) | 19,470 |
| Clerk fees | 173,000 | 164,515 | (8,485) | 167,159 |
| Recorder fees | 206,500 | 255,653 | 49,153 | 224,148 |
| Technology fees | 30,000 | 33,156 | 3,156 | 28,149 |
| Assessor commissions | 218,000 | 224,187 | 6,187 | 179,680 |
| Building and zoning fees | 80,000 | 66,418 | (13,582) | 28,718 |
| Public administrator fees | 75,000 | 118,259 | 43,259 | 78,245 |
| Administration fees | 4,079,202 | 4,079,880 | 678 | 4,803,628 |
| Miscellaneous | 13,800 | 12,272 | (1,528) | 12,787 |
| | <u>4,900,502</u> | <u>4,970,665</u> | <u>70,163</u> | <u>5,541,984</u> |
| Judicial: | | | | |
| Drug Court | 12,000 | 10,084 | (1,916) | 10,924 |
| Court facilities | 115,000 | 117,098 | 2,098 | 123,786 |
| Justice civil fees | 594,500 | 549,685 | (44,815) | 551,318 |
| | <u>721,500</u> | <u>676,867</u> | <u>(44,633)</u> | <u>686,028</u> |

**CARSON CITY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 3 OF 12)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|--|-------------------|-------------------|------------------|-------------------|
| Public safety: | | | | |
| Police: | | | | |
| Sheriff's fees | \$ 300,000 | \$ 320,240 | \$ 20,240 | \$ 293,268 |
| Fire | 5,000 | 5,129 | 129 | 9,316 |
| Protective services | 113,600 | 145,146 | 31,546 | 149,110 |
| | <u>418,600</u> | <u>470,515</u> | <u>51,915</u> | <u>451,694</u> |
| Sanitation: | | | | |
| Landfill fees | 3,653,749 | 2,961,228 | (692,521) | 3,199,316 |
| Health: | | | | |
| Vaccine | 147,000 | 193,070 | 46,070 | 180,242 |
| Clinic services | 95,000 | 131,391 | 36,391 | 130,129 |
| Health inspection fees | 60,000 | 47,199 | (12,801) | 48,224 |
| | <u>302,000</u> | <u>371,660</u> | <u>69,660</u> | <u>358,595</u> |
| Culture and recreation | 1,092,091 | 1,247,366 | 155,275 | 1,246,371 |
| Total Charges for Services | <u>11,088,442</u> | <u>10,698,301</u> | <u>(390,141)</u> | <u>11,483,988</u> |
| Fines and forfeits: | | | | |
| Library | 1,500 | 332 | (1,168) | - |
| Court | 691,800 | 844,362 | 152,562 | 804,280 |
| Animal services | 45,000 | 51,241 | 6,241 | 45,878 |
| Total Fines and Forfeits | <u>738,300</u> | <u>895,935</u> | <u>157,635</u> | <u>850,158</u> |
| Miscellaneous: | | | | |
| Investment income | 100,000 | 26,786 | (73,214) | 63,720 |
| Rents and royalties | 92,600 | 92,935 | 335 | 88,815 |
| Other | 181,000 | 101,275 | (79,725) | 171,107 |
| Gifts and donations | - | 74,931 | 74,931 | 122,311 |
| Refunds and reimbursements | 683,571 | 865,125 | 181,554 | 445,156 |
| Penalties and interest - delinquent taxes | 340,000 | 363,739 | 23,739 | 356,704 |
| Total Miscellaneous | <u>1,397,171</u> | <u>1,524,791</u> | <u>127,620</u> | <u>1,247,813</u> |
| Total Revenues | <u>61,854,756</u> | <u>62,092,238</u> | <u>237,482</u> | <u>57,159,844</u> |
| Expenditures: | | | | |
| General Government: | | | | |
| Legislative: | | | | |
| Board of Supervisors: | | | | |
| Salaries and wages | 128,439 | 122,843 | 5,596 | 125,970 |
| Employee benefits | 78,304 | 75,675 | 2,629 | 72,914 |
| Services and supplies | 20,450 | 25,789 | (5,339) | 18,280 |
| Total Legislative | <u>227,193</u> | <u>224,307</u> | <u>2,886</u> | <u>217,164</u> |

**CARSON CITY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 4 OF 12)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|-----------------------|------------------|------------------|----------------|------------------|
| Executive: | | | | |
| Clerk: | | | | |
| Salaries and wages | \$ 239,644 | \$ 223,084 | \$ 16,560 | \$ 224,832 |
| Employee benefits | 75,779 | 71,268 | 4,511 | 70,786 |
| Services and supplies | 23,100 | 21,940 | 1,160 | 19,295 |
| | <u>338,523</u> | <u>316,292</u> | <u>22,231</u> | <u>314,913</u> |
| Elections: | | | | |
| Salaries and wages | 139,324 | 142,504 | (3,180) | 136,926 |
| Employee benefits | 49,480 | 45,763 | 3,717 | 46,989 |
| Services and supplies | 65,075 | 53,029 | 12,046 | 32,271 |
| | <u>253,879</u> | <u>241,296</u> | <u>12,583</u> | <u>216,186</u> |
| Treasurer: | | | | |
| Salaries and wages | 287,434 | 288,346 | (912) | 287,393 |
| Employee benefits | 123,217 | 119,198 | 4,019 | 116,933 |
| Services and supplies | 52,780 | 40,581 | 12,199 | 58,742 |
| | <u>463,431</u> | <u>448,125</u> | <u>15,306</u> | <u>463,068</u> |
| Recorder: | | | | |
| Salaries and wages | 242,868 | 242,083 | 785 | 243,563 |
| Employee benefits | 106,612 | 104,308 | 2,304 | 101,868 |
| Services and supplies | 83,153 | 39,557 | 43,596 | 41,738 |
| Capital outlay | - | 1,900 | (1,900) | 6,300 |
| | <u>432,633</u> | <u>387,848</u> | <u>44,785</u> | <u>393,469</u> |
| Assessor: | | | | |
| Salaries and wages | 453,239 | 451,582 | 1,657 | 463,573 |
| Employee benefits | 184,176 | 181,847 | 2,329 | 178,412 |
| Services and supplies | 35,106 | 55,150 | (20,044) | 35,994 |
| Capital outlay | 101,648 | - | 101,648 | 39,425 |
| | <u>774,169</u> | <u>688,579</u> | <u>85,590</u> | <u>717,404</u> |
| District Attorney: | | | | |
| Salaries and wages | 1,523,949 | 1,482,744 | 41,205 | 1,418,670 |
| Employee benefits | 613,720 | 595,367 | 18,353 | 556,122 |
| Services and supplies | 107,988 | 95,398 | 12,590 | 84,292 |
| | <u>2,245,657</u> | <u>2,173,509</u> | <u>72,148</u> | <u>2,059,084</u> |
| City Manager: | | | | |
| Salaries and wages | 294,700 | 254,748 | 39,952 | 268,176 |
| Employee benefits | 124,714 | 105,516 | 19,198 | 106,619 |
| Services and supplies | 154,610 | 159,284 | (4,674) | 208,025 |
| | <u>574,024</u> | <u>519,548</u> | <u>54,476</u> | <u>582,820</u> |
| Central Services: | | | | |
| Services and supplies | 1,766,579 | 1,756,194 | 10,385 | 1,592,197 |
| Total Executive | <u>6,848,895</u> | <u>6,531,391</u> | <u>317,504</u> | <u>6,339,141</u> |

**CARSON CITY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 5 OF 12)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|-----------------------------|------------------|------------------|---------------|------------------|
| Finance: | | | | |
| Finance: | | | | |
| Salaries and wages | \$ 364,546 | \$ 373,488 | \$ (8,942) | \$ 372,621 |
| Employee benefits | 152,428 | 156,248 | (3,820) | 150,434 |
| Services and supplies | 89,509 | 76,714 | 12,795 | 91,594 |
| | <u>606,483</u> | <u>606,450</u> | <u>33</u> | <u>614,649</u> |
| Internal Auditor: | | | | |
| Services and supplies | 110,200 | 78,623 | 31,577 | 57,617 |
| Purchasing: | | | | |
| Salaries and wages | 88,985 | 86,723 | 2,262 | 94,323 |
| Employee benefits | 36,158 | 36,525 | (367) | 36,961 |
| Services and supplies | 8,762 | 6,707 | 2,055 | 6,691 |
| | <u>133,905</u> | <u>129,955</u> | <u>3,950</u> | <u>137,975</u> |
| Human Resources: | | | | |
| Salaries and wages | 171,055 | 164,277 | 6,778 | 160,784 |
| Employee benefits | 73,926 | 68,526 | 5,400 | 61,703 |
| Services and supplies | 55,923 | 46,749 | 9,174 | 32,053 |
| | <u>300,904</u> | <u>279,552</u> | <u>21,352</u> | <u>254,540</u> |
| Total Finance | <u>1,151,492</u> | <u>1,094,580</u> | <u>56,912</u> | <u>1,064,781</u> |
| Other: | | | | |
| Community Development: | | | | |
| Planning: | | | | |
| Salaries and wages | 280,423 | 266,254 | 14,169 | 256,436 |
| Employee benefits | 127,338 | 113,146 | 14,192 | 121,034 |
| Services and supplies | 69,019 | 45,333 | 23,686 | 23,099 |
| Capital outlay | - | - | - | 11,760 |
| | <u>476,780</u> | <u>424,733</u> | <u>52,047</u> | <u>412,329</u> |
| Business License: | | | | |
| Salaries and wages | 97,436 | 92,619 | 4,817 | 96,333 |
| Employee benefits | 50,250 | 43,130 | 7,120 | 46,215 |
| Services and supplies | 16,750 | 9,398 | 7,352 | 12,426 |
| | <u>164,436</u> | <u>145,147</u> | <u>19,289</u> | <u>154,974</u> |
| Code Enforcement: | | | | |
| Salaries and wages | 56,945 | 56,720 | 225 | 71,604 |
| Employee benefits | 32,693 | 33,241 | (548) | 31,421 |
| Services and supplies | 3,130 | 764 | 2,366 | 485 |
| | <u>92,768</u> | <u>90,725</u> | <u>2,043</u> | <u>103,510</u> |
| Total Community Development | <u>733,984</u> | <u>660,605</u> | <u>73,379</u> | <u>670,813</u> |

**CARSON CITY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 6 OF 12)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|-------------------------------------|-------------------|-------------------|----------------|-------------------|
| Automation Services: | | | | |
| Salaries and wages | \$ 713,939 | \$ 736,663 | \$ (22,724) | \$ 719,725 |
| Employee benefits | 288,818 | 287,830 | 988 | 274,891 |
| Services and supplies | 546,322 | 538,444 | 7,878 | 498,512 |
| Capital outlay | 28,185 | 19,516 | 8,669 | 815 |
| | <u>1,577,264</u> | <u>1,582,453</u> | <u>(5,189)</u> | <u>1,493,943</u> |
| Geographic Information Systems: | | | | |
| Services and supplies | <u>279,000</u> | <u>270,067</u> | <u>8,933</u> | <u>271,000</u> |
| Public Defender: | | | | |
| Services and supplies | <u>1,387,024</u> | <u>1,366,126</u> | <u>20,898</u> | <u>1,281,167</u> |
| Public Safety Complex / Courthouse: | | | | |
| Services and supplies | 364,725 | 273,594 | 91,131 | 271,045 |
| Capital outlay | - | 1,260 | (1,260) | - |
| | <u>364,725</u> | <u>274,854</u> | <u>89,871</u> | <u>271,045</u> |
| City Hall: | | | | |
| Services and supplies | <u>119,760</u> | <u>78,552</u> | <u>41,208</u> | <u>91,404</u> |
| Northgate: | | | | |
| Services and supplies | <u>29,500</u> | <u>32,020</u> | <u>(2,520)</u> | <u>30,410</u> |
| Facilities Maintenance: | | | | |
| Salaries and wages | 711,259 | 686,912 | 24,347 | 725,174 |
| Employee benefits | 271,497 | 241,868 | 29,629 | 258,255 |
| Services and supplies | 404,112 | 418,364 | (14,252) | 458,722 |
| | <u>1,386,868</u> | <u>1,347,144</u> | <u>39,724</u> | <u>1,442,151</u> |
| Records Management: | | | | |
| Salaries and wages | 80,586 | 79,600 | 986 | 81,362 |
| Employee benefits | 23,605 | 23,051 | 554 | 22,339 |
| Services and supplies | 15,100 | 13,860 | 1,240 | 15,624 |
| | <u>119,291</u> | <u>116,511</u> | <u>2,780</u> | <u>119,325</u> |
| Total Other | <u>5,997,416</u> | <u>5,728,332</u> | <u>269,084</u> | <u>5,671,258</u> |
| Total General Government | <u>14,224,996</u> | <u>13,578,610</u> | <u>646,386</u> | <u>13,292,344</u> |
| Public Safety: | | | | |
| Sheriff: | | | | |
| Administrative Services: | | | | |
| Salaries and wages | 480,077 | 539,439 | (59,362) | 523,350 |
| Employee benefits | 310,995 | 290,350 | 20,645 | 270,634 |
| Services and supplies | 526,799 | 414,042 | 112,757 | 366,916 |
| | <u>1,317,871</u> | <u>1,243,831</u> | <u>74,040</u> | <u>1,160,900</u> |

**CARSON CITY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 7 OF 12)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|-------------------------|-------------------|-------------------|------------------|-------------------|
| Investigations: | | | | |
| Salaries and wages | \$ 1,114,893 | \$ 1,146,712 | \$ (31,819) | \$ 1,179,330 |
| Employee benefits | 618,680 | 614,148 | 4,532 | 628,801 |
| Services and supplies | 253,429 | 299,563 | (46,134) | 367,841 |
| Capital outlay | - | 1,999 | (1,999) | - |
| | <u>1,987,002</u> | <u>2,062,422</u> | <u>(75,420)</u> | <u>2,175,972</u> |
| Operational Services: | | | | |
| Salaries and wages | 3,543,870 | 3,631,339 | (87,469) | 3,449,915 |
| Employee benefits | 2,183,611 | 2,165,185 | 18,426 | 1,987,589 |
| Services and supplies | 461,678 | 542,923 | (81,245) | 473,172 |
| Capital outlay | 41,228 | 39,501 | 1,727 | 25,665 |
| | <u>6,230,387</u> | <u>6,378,948</u> | <u>(148,561)</u> | <u>5,936,341</u> |
| Detention Facility: | | | | |
| Salaries and wages | 2,089,013 | 2,196,734 | (107,721) | 2,117,946 |
| Employee benefits | 1,247,579 | 1,248,479 | (900) | 1,198,022 |
| Services and supplies | 296,981 | 342,924 | (45,943) | 294,054 |
| Capital outlay | - | - | - | 10,023 |
| | <u>3,633,573</u> | <u>3,788,137</u> | <u>(154,564)</u> | <u>3,620,045</u> |
| General Services: | | | | |
| Salaries and wages | 441,062 | 428,241 | 12,821 | 423,236 |
| Employee benefits | 213,763 | 190,496 | 23,267 | 196,864 |
| Services and supplies | 51,430 | 55,416 | (3,986) | 50,180 |
| | <u>706,255</u> | <u>674,153</u> | <u>32,102</u> | <u>670,280</u> |
| Dispatch: | | | | |
| Salaries and wages | 1,156,394 | 1,080,731 | 75,663 | 1,102,320 |
| Employee benefits | 463,963 | 419,866 | 44,097 | 399,797 |
| Services and supplies | 203,190 | 149,376 | 53,814 | 176,680 |
| Capital outlay | 7,100 | 7,100 | - | 26,725 |
| | <u>1,830,647</u> | <u>1,657,073</u> | <u>173,574</u> | <u>1,705,522</u> |
| Federal, Tri-Net Grant: | | | | |
| Salaries and wages | 35,046 | 38,318 | (3,272) | 7,837 |
| Employee benefits | 91,199 | 82,583 | 8,616 | 86,277 |
| Services and supplies | 18,504 | 20,590 | (2,086) | 24,430 |
| | <u>144,749</u> | <u>141,491</u> | <u>3,258</u> | <u>118,544</u> |
| Total Sheriff | <u>15,850,484</u> | <u>15,946,055</u> | <u>(95,571)</u> | <u>15,387,604</u> |
| Fire: | | | | |
| Administration: | | | | |
| Salaries and wages | 145,441 | 143,382 | 2,059 | 147,815 |
| Employee benefits | 60,826 | 61,619 | (793) | 59,850 |
| Services and supplies | 71,516 | 97,960 | (26,444) | 121,059 |
| | <u>277,783</u> | <u>302,961</u> | <u>(25,178)</u> | <u>328,724</u> |

**CARSON CITY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 8 OF 12)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---------------------------|-------------------|-------------------|-----------------|-------------------|
| Operations: | | | | |
| Salaries and wages | \$ 4,431,012 | \$ 4,481,720 | \$ (50,708) | \$ 3,972,748 |
| Employee benefits | 2,159,764 | 2,150,584 | 9,180 | 2,090,685 |
| Services and supplies | 487,564 | 540,079 | (52,515) | 453,865 |
| Capital outlay | - | - | - | 32,400 |
| | <u>7,078,340</u> | <u>7,172,383</u> | <u>(94,043)</u> | <u>6,549,698</u> |
| Prevention: | | | | |
| Salaries and wages | 217,475 | 187,010 | 30,465 | 219,464 |
| Employee benefits | 82,602 | 64,589 | 18,013 | 79,932 |
| Services and supplies | 43,578 | 38,858 | 4,720 | 33,836 |
| | <u>343,655</u> | <u>290,457</u> | <u>53,198</u> | <u>333,232</u> |
| Warren Engine Co. No. 1: | | | | |
| Services and supplies | 5,820 | 3,093 | 2,727 | 406 |
| Emergency Management: | | | | |
| Salaries and wages | 77,228 | 39,937 | 37,291 | 47,769 |
| Employee benefits | 71,117 | 71,968 | (851) | 55,085 |
| Services and supplies | 18,405 | 23,647 | (5,242) | 18,169 |
| Capital outlay | - | 1,000 | (1,000) | - |
| | <u>166,750</u> | <u>136,552</u> | <u>30,198</u> | <u>121,023</u> |
| Training: | | | | |
| Salaries and wages | 285,311 | 303,922 | (18,611) | 306,361 |
| Employee benefits | 154,406 | 143,130 | 11,276 | 157,036 |
| Services and supplies | 87,848 | 82,366 | 5,482 | 65,701 |
| Capital outlay | - | 1,637 | (1,637) | - |
| | <u>527,565</u> | <u>531,055</u> | <u>(3,490)</u> | <u>529,098</u> |
| Wildland Fire Management: | | | | |
| Salaries and wages | 178,772 | 127,475 | 51,297 | 53,355 |
| Employee benefits | 15,625 | 14,188 | 1,437 | 4,158 |
| Services and supplies | 335,604 | 226,563 | 109,041 | 47,221 |
| Capital outlay | - | 2,000 | (2,000) | - |
| | <u>530,001</u> | <u>370,226</u> | <u>159,775</u> | <u>104,734</u> |
| Total Fire | <u>8,929,914</u> | <u>8,806,727</u> | <u>123,187</u> | <u>7,966,915</u> |
| Corrections: | | | | |
| Juvenile Probation: | | | | |
| Salaries and wages | 775,788 | 766,029 | 9,759 | 754,758 |
| Employee benefits | 431,696 | 406,760 | 24,936 | 409,088 |
| Services and supplies | 293,075 | 238,680 | 54,395 | 237,377 |
| | <u>1,500,559</u> | <u>1,411,469</u> | <u>89,090</u> | <u>1,401,223</u> |
| Juvenile Detention: | | | | |
| Salaries and wages | 900,055 | 846,131 | 53,924 | 869,985 |
| Employee benefits | 351,496 | 338,811 | 12,685 | 326,551 |
| Services and supplies | 116,790 | 89,449 | 27,341 | 106,064 |
| | <u>1,368,341</u> | <u>1,274,391</u> | <u>93,950</u> | <u>1,302,600</u> |
| Total Corrections | <u>2,868,900</u> | <u>2,685,860</u> | <u>183,040</u> | <u>2,703,823</u> |
| Total Public Safety | <u>27,649,298</u> | <u>27,438,642</u> | <u>210,656</u> | <u>26,058,342</u> |

**CARSON CITY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 9 OF 12)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|------------------------------------|------------------|------------------|----------------|------------------|
| Judicial: | | | | |
| Juvenile Court: | | | | |
| Salaries and wages | \$ 220,044 | \$ 206,662 | \$ 13,382 | \$ 204,623 |
| Employee benefits | 94,230 | 93,571 | 659 | 87,110 |
| Services and supplies | 215,108 | 112,756 | 102,352 | 135,462 |
| Total Juvenile Court | <u>529,382</u> | <u>412,989</u> | <u>116,393</u> | <u>427,195</u> |
| Justice Court: | | | | |
| Salaries and wages | 1,824,387 | 1,846,621 | (22,234) | 1,774,425 |
| Employee benefits | 842,113 | 815,399 | 26,714 | 760,521 |
| Services and supplies | 1,118,604 | 818,489 | 300,115 | 652,172 |
| Capital outlay | - | 48,290 | (48,290) | - |
| Total Justice Court | <u>3,785,104</u> | <u>3,528,799</u> | <u>256,305</u> | <u>3,187,118</u> |
| Alternative Sentencing: | | | | |
| Salaries and wages | 673,946 | 691,424 | (17,478) | 679,338 |
| Employee benefits | 289,713 | 268,368 | 21,345 | 287,939 |
| Services and supplies | 100,793 | 112,480 | (11,687) | 102,606 |
| Total Alternative Sentencing | <u>1,064,452</u> | <u>1,072,272</u> | <u>(7,820)</u> | <u>1,069,883</u> |
| Total Judicial | <u>5,378,938</u> | <u>5,014,060</u> | <u>364,878</u> | <u>4,684,196</u> |
| Public Works: | | | | |
| Engineering / Public Works: | | | | |
| Public Works: | | | | |
| Salaries and wages | 1,033,019 | 997,184 | 35,835 | 1,499,309 |
| Employee benefits | 594,861 | 620,448 | (25,587) | 599,436 |
| Services and supplies | 99,750 | 94,155 | 5,595 | 86,251 |
| Total Public Works | <u>1,727,630</u> | <u>1,711,787</u> | <u>15,843</u> | <u>2,184,996</u> |
| Sanitation: | | | | |
| Landfill: | | | | |
| Salaries and wages | 529,334 | 542,226 | (12,892) | 504,125 |
| Employee benefits | 218,720 | 213,159 | 5,561 | 162,729 |
| Services and supplies | 973,191 | 802,866 | 170,325 | 818,471 |
| Capital outlay | - | 10,438 | (10,438) | 33,404 |
| Total Sanitation | <u>1,721,245</u> | <u>1,568,689</u> | <u>152,556</u> | <u>1,518,729</u> |
| Health: | | | | |
| Public Health Administration: | | | | |
| Salaries and wages | 236,857 | 206,802 | 30,055 | 214,851 |
| Employee benefits | 95,693 | 93,914 | 1,779 | 91,459 |
| Services and supplies | 832,580 | 607,666 | 224,914 | 623,869 |
| Total Public Health Administration | <u>1,165,130</u> | <u>908,382</u> | <u>256,748</u> | <u>930,179</u> |

**CARSON CITY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 10 OF 12)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|------------------|------------------|----------------|------------------|
| Medical: | | | | |
| Salaries and wages | \$ 54,670 | \$ 62,522 | \$ (7,852) | \$ 53,815 |
| Employee benefits | 23,401 | 28,268 | (4,867) | 22,291 |
| Services and supplies | 426,735 | 266,034 | 160,701 | 260,057 |
| Total Medical | <u>504,806</u> | <u>356,824</u> | <u>147,982</u> | <u>336,163</u> |
| Environmental Health: | | | | |
| Salaries and wages | 170,168 | 158,479 | 11,689 | 169,026 |
| Employee benefits | 81,202 | 58,601 | 22,601 | 75,421 |
| Services and supplies | 12,916 | 9,465 | 3,451 | 5,581 |
| Total Environmental Health | <u>264,286</u> | <u>226,545</u> | <u>37,741</u> | <u>250,028</u> |
| Animal Services: | | | | |
| Salaries and wages | 406,366 | 352,120 | 54,246 | 322,656 |
| Employee benefits | 140,576 | 134,855 | 5,721 | 119,598 |
| Services and supplies | 312,675 | 158,850 | 153,825 | 162,853 |
| Total Animal Services | <u>859,617</u> | <u>645,825</u> | <u>213,792</u> | <u>605,107</u> |
| Total Health | <u>2,793,839</u> | <u>2,137,576</u> | <u>656,263</u> | <u>2,121,477</u> |
| Welfare: | | | | |
| Salaries and wages | 88,985 | 64,509 | 24,476 | 96,878 |
| Employee benefits | 30,108 | 29,516 | 592 | 27,989 |
| Services and supplies | 275,779 | 172,251 | 103,528 | 272,650 |
| Total Welfare | <u>394,872</u> | <u>266,276</u> | <u>128,596</u> | <u>397,517</u> |
| Culture and Recreation: | | | | |
| Parks: | | | | |
| Parks and Recreation Administration: | | | | |
| Salaries and wages | 377,780 | 378,502 | (722) | 392,216 |
| Employee benefits | 185,925 | 171,385 | 14,540 | 161,025 |
| Services and supplies | 38,219 | 28,035 | 10,184 | 26,532 |
| Total Parks and Recreation Administration | <u>601,924</u> | <u>577,922</u> | <u>24,002</u> | <u>579,773</u> |
| Park Maintenance: | | | | |
| Salaries and wages | 511,371 | 550,800 | (39,429) | 527,080 |
| Employee benefits | 233,228 | 215,576 | 17,652 | 220,946 |
| Services and supplies | 486,578 | 466,213 | 20,365 | 424,888 |
| Capital outlay | - | 1,668 | (1,668) | 523 |
| Total Park Maintenance | <u>1,231,177</u> | <u>1,234,257</u> | <u>(3,080)</u> | <u>1,173,437</u> |
| Grants, Gifts, and Donations: | | | | |
| Services and supplies | 211,764 | 208,235 | 3,529 | 246,957 |
| Capital outlay | 80,631 | 11,695 | 68,936 | 16,540 |
| Total Grants, Gifts, and Donations | <u>292,395</u> | <u>219,930</u> | <u>72,465</u> | <u>263,497</u> |
| Total Parks | <u>2,125,496</u> | <u>2,032,109</u> | <u>93,387</u> | <u>2,016,707</u> |

**CARSON CITY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 11 OF 12)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|------------------------------|------------------|------------------|----------------|------------------|
| Participant Recreation: | | | | |
| Community Center: | | | | |
| Salaries and wages | \$ 163,518 | \$ 149,811 | \$ 13,707 | \$ 147,377 |
| Employee benefits | 50,631 | 48,228 | 2,403 | 46,364 |
| Services and supplies | 145,167 | 122,866 | 22,301 | 109,692 |
| | <u>359,316</u> | <u>320,905</u> | <u>38,411</u> | <u>303,433</u> |
| Recreation: | | | | |
| Salaries and wages | 286,871 | 268,494 | 18,377 | 238,717 |
| Employee benefits | 47,170 | 44,049 | 3,121 | 48,471 |
| Services and supplies | 92,844 | 70,369 | 22,475 | 61,777 |
| | <u>426,885</u> | <u>382,912</u> | <u>43,973</u> | <u>348,965</u> |
| Swimming Pool: | | | | |
| Salaries and wages | 326,048 | 330,605 | (4,557) | 327,544 |
| Employee benefits | 83,616 | 81,696 | 1,920 | 78,899 |
| Services and supplies | 269,113 | 198,686 | 70,427 | 201,421 |
| | <u>678,777</u> | <u>610,987</u> | <u>67,790</u> | <u>607,864</u> |
| Ice Rink: | | | | |
| Salaries and wages | 35,000 | 30,459 | 4,541 | 25,760 |
| Employee benefits | 1,051 | 997 | 54 | 949 |
| Services and supplies | 60,590 | 43,280 | 17,310 | 41,877 |
| Capital outlay | - | - | - | 16,936 |
| | <u>96,641</u> | <u>74,736</u> | <u>21,905</u> | <u>85,522</u> |
| Sports: | | | | |
| Salaries and wages | 153,288 | 144,850 | 8,438 | 178,352 |
| Employee benefits | 44,983 | 28,074 | 16,909 | 43,848 |
| Services and supplies | 144,400 | 163,389 | (18,989) | 166,949 |
| | <u>342,671</u> | <u>336,313</u> | <u>6,358</u> | <u>389,149</u> |
| Total Participant Recreation | <u>1,904,290</u> | <u>1,725,853</u> | <u>178,437</u> | <u>1,734,933</u> |
| Pony Express Pavilion: | | | | |
| Salaries and wages | 500 | - | 500 | - |
| Employee benefits | 40 | - | 40 | - |
| Services and supplies | 19,515 | 20,005 | (490) | 19,307 |
| | <u>20,055</u> | <u>20,005</u> | <u>50</u> | <u>19,307</u> |
| Library: | | | | |
| Salaries and wages | 793,258 | 765,591 | 27,667 | 792,414 |
| Employee benefits | 345,781 | 319,581 | 26,200 | 326,057 |
| Services and supplies | 396,816 | 395,642 | 1,174 | 379,809 |
| Capital outlay | - | - | - | 4,261 |
| | <u>1,535,855</u> | <u>1,480,814</u> | <u>55,041</u> | <u>1,502,541</u> |
| Total Culture and Recreation | <u>5,585,696</u> | <u>5,258,781</u> | <u>326,915</u> | <u>5,273,488</u> |

**CARSON CITY
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 12 OF 12)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|---------------------|---------------------|---------------------|---------------------|
| Community Support: | | | | |
| Support Services: | | | | |
| Services and supplies | \$ 459,013 | \$ 458,979 | \$ 34 | \$ 482,092 |
| Total Expenditures | <u>59,935,527</u> | <u>57,433,400</u> | <u>2,502,127</u> | <u>56,013,181</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>1,919,229</u> | <u>4,658,838</u> | <u>2,739,609</u> | <u>1,146,663</u> |
| Other Financing Sources (Uses): | | | | |
| Sale of capital assets | - | 632 | 632 | - |
| Transfers in (out): | | | | |
| Quality of Life Fund | 72,057 | 34,800 | (37,257) | 28,387 |
| Senior Citizens Fund | 15,000 | 15,000 | - | 15,000 |
| Redevelopment Revolving Fund | - | 480,000 | 480,000 | 480,000 |
| Capital Project Fund | - | - | - | (25,000) |
| Carson City Debt Service Fund | (3,028,272) | (3,028,272) | - | (2,383,010) |
| Traffic Transportation Fund | (15,000) | (15,000) | - | (20,000) |
| Cemetery Fund | (75,000) | (75,000) | - | (75,000) |
| Carson City Transit Fund | (270,000) | (270,000) | - | (270,000) |
| Grant Fund | (61,897) | (46,396) | 15,501 | - |
| Ambulance Fund | (350,000) | (350,000) | - | (650,000) |
| Insurance Fund | - | - | - | (250,000) |
| Contingency | (230,478) | - | 230,478 | - |
| Total Other Financing Sources (Uses) | <u>(3,943,590)</u> | <u>(3,254,236)</u> | <u>689,354</u> | <u>(3,149,623)</u> |
| Net Change in Fund Balances | (2,024,361) | 1,404,602 | 3,428,963 | (2,002,960) |
| Fund Balances, July 1 | <u>4,891,942</u> | <u>4,891,942</u> | <u>-</u> | <u>6,894,902</u> |
| Fund Balances, June 30 | <u>\$ 2,867,581</u> | <u>\$ 6,296,544</u> | <u>\$ 3,428,963</u> | <u>\$ 4,891,942</u> |

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NONMAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

**CARSON CITY
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2013**

| | SPECIAL REVENUE FUNDS | REDEVELOPMENT DEBT | CAPITAL PROJECTS FUNDS | TOTAL NONMAJOR GOVERNMENTAL FUNDS |
|--|-----------------------------|-----------------------|------------------------------|--|
| ASSETS | | | | |
| Cash and investments | \$ 9,505,210 | \$ 216,611 | \$ 495,689 | \$ 10,217,510 |
| Receivables (net of allowances for uncollectibles): | | | | |
| Taxes, delinquent | 92,174 | 47,513 | - | 139,687 |
| Accounts receivable | 55,659 | - | - | 55,659 |
| Due from other funds | 6,973 | - | - | 6,973 |
| Due from other governments | 3,259,583 | - | - | 3,259,583 |
| Deposits | 43,784 | - | - | 43,784 |
| Prepaid items | 21,129 | - | - | 21,129 |
| Restricted assets: | | | | |
| Cash and investments | 49,015 | - | - | 49,015 |
| Total Assets | \$ 13,033,527 | \$ 264,124 | \$ 495,689 | \$ 13,793,340 |
| LIABILITIES AND FUND BALANCES | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 786,022 | \$ - | \$ 49,492 | \$ 835,514 |
| Accrued salaries and benefits | 230,414 | - | - | 230,414 |
| Due to other funds | 110,029 | - | - | 110,029 |
| Due to other governments | 238,485 | - | - | 238,485 |
| Due to component units | 49,238 | - | - | 49,238 |
| Deferred revenue | 82,732 | 41,562 | - | 124,294 |
| Unearned revenue | 158,494 | - | - | 158,494 |
| Payable from restricted assets | 48,799 | - | - | 48,799 |
| Total Liabilities | 1,704,213 | 41,562 | 49,492 | 1,795,267 |
| Fund balances: | | | | |
| Nonspendable: | | | | |
| Deposits | 43,784 | - | - | 43,784 |
| Prepaid items | 21,129 | - | - | 21,129 |
| Restricted for: | | | | |
| General government | 171,150 | - | - | 171,150 |
| Public safety | 563,722 | - | - | 563,722 |
| Judicial | 45,137 | - | - | 45,137 |
| Public works | 1,461,390 | - | - | 1,461,390 |
| Welfare | 2 | - | - | 2 |
| Health | 29,674 | - | - | 29,674 |
| Culture and recreation | 8,121,445 | - | 269,564 | 8,391,009 |
| Redevelopment | 80,428 | 222,562 | 164,993 | 467,983 |
| Committed to: | | | | |
| Public safety | 7,606 | - | - | 7,606 |
| Assigned to: | | | | |
| Capital projects | 310,266 | - | 11,640 | 321,906 |
| Public safety | 43,956 | - | - | 43,956 |
| Other purposes | 436,374 | - | - | 436,374 |
| Unassigned | (6,749) | - | - | (6,749) |
| Total Fund Balances | 11,329,314 | 222,562 | 446,197 | 11,998,073 |
| Total Liabilities and Fund Balances | \$ 13,033,527 | \$ 264,124 | \$ 495,689 | \$ 13,793,340 |

CARSON CITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

| | SPECIAL REVENUE FUNDS | REDEVELOPMENT DEBT | CAPITAL PROJECTS FUNDS | TOTAL NONMAJOR GOVERNMENTAL FUNDS |
|--|-----------------------------|-----------------------|------------------------------|--|
| Revenues: | | | | |
| Taxes | \$ 11,065,233 | \$ 1,510,221 | \$ 8,000 | \$ 12,583,454 |
| Licenses and permits | 229,539 | - | - | 229,539 |
| Intergovernmental revenues | 9,749,760 | - | - | 9,749,760 |
| Charges for services | 350,883 | - | - | 350,883 |
| Fines and forfeits | 49,002 | - | - | 49,002 |
| Miscellaneous | 402,812 | (683) | 3,325 | 405,454 |
| Total Revenues | <u>21,847,229</u> | <u>1,509,538</u> | <u>11,325</u> | <u>23,368,092</u> |
| Expenditures: | | | | |
| Current: | | | | |
| General government | 684,760 | - | - | 684,760 |
| Public safety | 1,217,544 | - | 2,318 | 1,219,862 |
| Judicial | 177,700 | - | - | 177,700 |
| Public works | 5,539,798 | - | - | 5,539,798 |
| Health | 2,603,862 | - | - | 2,603,862 |
| Welfare | 1,747,807 | - | - | 1,747,807 |
| Culture and recreation | 2,104,721 | - | 4,343 | 2,109,064 |
| Community support | - | - | 298,735 | 298,735 |
| Airport | 45,765 | - | - | 45,765 |
| Economic opportunity | 186,695 | - | - | 186,695 |
| Capital outlay | 5,970,243 | - | 26,455 | 5,996,698 |
| Debt service: | | | | |
| Principal retirement | - | 511,100 | - | 511,100 |
| Interest and fiscal charges | - | 76,976 | - | 76,976 |
| Total Expenditures | <u>20,278,895</u> | <u>588,076</u> | <u>331,851</u> | <u>21,198,822</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>1,568,334</u> | <u>921,462</u> | <u>(320,526)</u> | <u>2,169,270</u> |
| Other Financing Sources (Uses): | | | | |
| Refunding bonds issued | - | 215,600 | - | 215,600 |
| Debt issued | 2,269,500 | - | - | 2,269,500 |
| Sale of capital assets | 12,465 | - | - | 12,465 |
| Transfers in | 1,108,005 | - | 860,000 | 1,968,005 |
| Transfers out | (4,487,997) | (1,340,000) | (480,000) | (6,307,997) |
| Total Other Financing Sources (Uses) | <u>(1,098,027)</u> | <u>(1,124,400)</u> | <u>380,000</u> | <u>(1,842,427)</u> |
| Net Change in Fund Balances | 470,307 | (202,938) | 59,474 | 326,843 |
| Fund Balances, July 1 | <u>10,859,007</u> | <u>425,500</u> | <u>386,723</u> | <u>11,671,230</u> |
| Fund Balances, June 30 | <u>\$ 11,329,314</u> | <u>\$ 222,562</u> | <u>\$ 446,197</u> | <u>\$ 11,998,073</u> |

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SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Nonmajor Funds

Senior Citizens Center Fund - This Fund is used to account for the 1984 voter-approved tax override of five cents to provide for the construction, furnishing, equipment, operation, and ongoing maintenance of Senior Citizens facilities in Carson City.

Cooperative Extension Fund - This Fund was established in accordance with Nevada Revised Statute 549.020 and is used to account for the City's share of the Cooperative Extension work which is funded by a one cent to five cent tax rate subject to Board of Supervisor approval.

Traffic Transportation Fund - This Fund was established in accordance with the Carson City Charter Section 2.240 and is used to account for monies received for parking fees and fines and may be expended only for the establishment, repair, and control of parking meters, facilities for parking, and any other appurtenances necessary for traffic control.

Supplemental Indigent Fund - This Fund is used to account for additional indigent expenditures other than General Fund requirements and for the collection and payment to the State of Nevada for the auto accident indigent ad valorem tax levy.

Library Gift Fund - This Fund was established in accordance with Nevada Revised Statute 379.106 and is used to account for all gifts to the Ormsby Public Library.

Administrative Assessments Fund - This Fund was established by NRS 176.059 and is used to account for the City's share of assessments on misdemeanor convictions.

911 Surcharge Fund - This Fund was established in accordance with Nevada Revised Statute 244A.7643 and is used to account for the 911 surcharge monies that may be expended only for the enhancement or improvement of the telephone system for reporting an emergency in Carson City County.

Capital Projects Fund - This Fund is used to account for the additional ad valorem tax imposed in accordance with Nevada Revised Statute 354.598155 for the purpose of replacing major assets.

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SPECIAL REVENUE FUNDS
Continued

Street Maintenance Fund - This Fund is used to account for the one-quarter percent (0.25%) retail sales and use tax for the sole purpose of maintaining and repairing public roads within Carson City; the one cent per gallon motor vehicle fuel tax approved by the voters in 1986 for the purpose of repairing or restoring existing paved roads, streets, and alleys; and the 3.60 and 1.75 cents per gallon motor vehicle fuel taxes collected in accordance with Nevada Revised Statutes 365.180 and 365.190.

Redevelopment Administration Fund - This Fund is used to account for the operations of the Redevelopment Agency, which has been combined with Carson City for financial statement purposes.

Carson City Transit Fund - This Fund is used to account for transit grants, fares, donations, and additional City funding to be used for the sole purpose of providing public transportation services within Carson City.

Commissary Fund - This Fund is used to operate a commissary to allow the Sheriff to sell to the prisoners food, beverages, toiletries, and similar items as the Sheriff may approve. The Sheriff must expend the profits from the operation of the commissary only for the welfare and benefit of the prisoners in the jail.

V & T Special Infrastructure Fund – This fund is used to account for the 0.125% sales tax revenue that is pledged for the payment of principal and interest on the bonds known as the V & T Historical Bonds.

Campo Fund - This fund is used to account for revenues received and expenditures incurred related to the administration of Federal Highway Administration and Federal Transit Administration Metropolitan Planning activities.

Airport Fund - This Fund is used to account for Federal Aviation Administration grants awarded to the City.

Regional Transportation Fund - This Fund is used to account for the nine cent per gallon County fuel tax imposed in accordance with Nevada Revised Statute 373.030. The monies are to be used for the purpose of street and highway construction.

Quality of Life Fund - This Fund is used to account for a voter approved one-quarter percent (0.25%) sales tax for the purpose of acquiring open space and the construction and maintenance of park and trail facilities.

Grant Fund - This fund is used to account for state and federal grants.

**CARSON CITY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013
(PAGE 1 OF 3)**

| | <u>SENIOR CITIZENS CENTER</u> | <u>COOPERATIVE EXTENSION</u> | <u>TRAFFIC TRANSPORTATION</u> | <u>SUPPLEMENTAL INDIGENT</u> |
|--|-----------------------------------|----------------------------------|-----------------------------------|----------------------------------|
| ASSETS | | | | |
| Cash and investments: | | | | |
| Unrestricted | \$ 387,248 | \$ 314,488 | \$ 11,111 | \$ 104,195 |
| Restricted | - | - | - | - |
| Taxes receivable, delinquent | 20,233 | 5,174 | - | 46,544 |
| Accounts receivable | 632 | 1,050 | - | - |
| Due from other funds | - | - | - | - |
| Due from other governments | - | 7,273 | - | - |
| Deposits | - | - | - | - |
| Prepaid items | 255 | 7 | 1 | - |
| | <u>408,368</u> | <u>327,992</u> | <u>11,112</u> | <u>150,739</u> |
| Total Assets | <u>\$ 408,368</u> | <u>\$ 327,992</u> | <u>\$ 11,112</u> | <u>\$ 150,739</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 9,358 | \$ 2,306 | \$ 697 | \$ 8,592 |
| Accrued salaries and benefits | 12,640 | 309 | 2,808 | - |
| Due to other funds | - | - | - | - |
| Due to other governments | - | 28,983 | - | 100,367 |
| Due to component units | - | - | - | - |
| Deferred revenue | 18,160 | 4,643 | - | 41,778 |
| Unearned revenue | - | - | - | - |
| Payable from restricted assets | - | - | - | - |
| | <u>40,158</u> | <u>36,241</u> | <u>3,505</u> | <u>150,737</u> |
| Total Liabilities | <u>40,158</u> | <u>36,241</u> | <u>3,505</u> | <u>150,737</u> |
| FUND BALANCES | | | | |
| Nonspendable: | | | | |
| Deposits | - | - | - | - |
| Prepaid items | 255 | 7 | 1 | - |
| Restricted for: | | | | |
| General government | - | - | - | - |
| Public safety | - | - | - | - |
| Judicial | - | - | - | - |
| Public works | - | - | - | - |
| Welfare | - | - | - | 2 |
| Health | - | - | - | - |
| Culture and recreation | 367,955 | 291,744 | - | - |
| Redevelopment | - | - | - | - |
| Committed to: | | | | |
| Public safety | - | - | 7,606 | - |
| Assigned to: | | | | |
| Capital projects | - | - | - | - |
| Public safety | - | - | - | - |
| Other purposes | - | - | - | - |
| Unassigned | - | - | - | - |
| | <u>368,210</u> | <u>291,751</u> | <u>7,607</u> | <u>2</u> |
| Total Fund Balances | <u>368,210</u> | <u>291,751</u> | <u>7,607</u> | <u>2</u> |
| Total Liabilities and Fund Balances | <u>\$ 408,368</u> | <u>\$ 327,992</u> | <u>\$ 11,112</u> | <u>\$ 150,739</u> |

| <u>LIBRARY GIFT</u> | <u>ADMINISTRATIVE ASSESSMENTS</u> | <u>911 SURCHARGE</u> | <u>CAPITAL PROJECTS</u> |
|-------------------------|---------------------------------------|--------------------------|-----------------------------|
| \$ 223,105 | \$ 45,137 | \$ 545,968 | \$ 344,274 |
| - | - | - | - |
| - | - | - | 20,223 |
| 23,000 | - | 18,553 | - |
| - | - | - | - |
| - | - | - | 6,765 |
| - | - | - | - |
| - | 650 | 734 | - |
| <u>\$ 246,105</u> | <u>\$ 45,787</u> | <u>\$ 565,255</u> | <u>\$ 371,262</u> |
| \$ 5,352 | \$ - | \$ 857 | \$ 42,845 |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | 18,151 |
| - | - | - | - |
| - | - | - | - |
| <u>5,352</u> | <u>-</u> | <u>857</u> | <u>60,996</u> |
| - | - | - | - |
| - | 650 | 734 | - |
| - | - | - | - |
| - | - | 563,664 | - |
| - | 45,137 | - | - |
| - | - | - | - |
| - | - | - | - |
| 240,753 | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | 310,266 |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| <u>240,753</u> | <u>45,787</u> | <u>564,398</u> | <u>310,266</u> |
| <u>\$ 246,105</u> | <u>\$ 45,787</u> | <u>\$ 565,255</u> | <u>\$ 371,262</u> |

**CARSON CITY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013
(PAGE 2 OF 3)**

| | <u>STREET MAINTENANCE</u> | <u>REDEVELOPMENT ADMINISTRATION</u> | <u>CARSON CITY TRANSIT</u> |
|--|-------------------------------|---|--------------------------------|
| ASSETS | | | |
| Cash and investments: | | | |
| Unrestricted | \$ 80,196 | \$ 92,101 | \$ 84,315 |
| Restricted | - | - | - |
| Taxes receivable, delinquent | - | - | - |
| Accounts receivable | 802 | - | 5,954 |
| Due from other funds | - | - | - |
| Due from other governments | 605,279 | - | 78,490 |
| Deposits | - | - | - |
| Prepaid items | 383 | 60 | 11,459 |
| | <u>383</u> | <u>60</u> | <u>11,459</u> |
| Total Assets | <u>\$ 686,660</u> | <u>\$ 92,161</u> | <u>\$ 180,218</u> |
| LIABILITIES | | | |
| Accounts payable | \$ 57,811 | \$ 3,805 | \$ 49,319 |
| Accrued salaries and benefits | 77,430 | 7,868 | - |
| Due to other funds | - | - | - |
| Due to other governments | - | - | 9,829 |
| Due to component units | - | - | - |
| Deferred revenue | - | - | - |
| Unearned revenue | - | - | - |
| Payable from restricted assets | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Liabilities | <u>135,241</u> | <u>11,673</u> | <u>59,148</u> |
| FUND BALANCES | | | |
| Nonspendable: | | | |
| Deposits | - | - | - |
| Prepaid items | 383 | 60 | 11,459 |
| Restricted for: | | | |
| General government | - | - | - |
| Public safety | - | - | - |
| Judicial | - | - | - |
| Public works | 551,036 | - | 109,611 |
| Welfare | - | - | - |
| Health | - | - | - |
| Culture and recreation | - | - | - |
| Redevelopment | - | 80,428 | - |
| Committed to: | | | |
| Public safety | - | - | - |
| Assigned to: | | | |
| Capital projects | - | - | - |
| Public safety | - | - | - |
| Other purposes | - | - | - |
| Unassigned | - | - | - |
| | <u>-</u> | <u>-</u> | <u>-</u> |
| Total Fund Balances | <u>551,419</u> | <u>80,488</u> | <u>121,070</u> |
| Total Liabilities and Fund Balances | <u>\$ 686,660</u> | <u>\$ 92,161</u> | <u>\$ 180,218</u> |

| <u>COMMISSARY</u> | <u>V & T SPECIAL INFRASTRUCTURE</u> | <u>CAMPO</u> | <u>AIRPORT</u> |
|-------------------|---|------------------|-------------------|
| \$ 5,979 | \$ - | \$ - | \$ - |
| 49,015 | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | 171,150 | 26,412 | 108,392 |
| 19,784 | - | - | - |
| 1 | - | - | - |
| <u>\$ 74,779</u> | <u>\$ 171,150</u> | <u>\$ 26,412</u> | <u>\$ 108,392</u> |
| \$ 9,209 | \$ - | \$ 3,381 | \$ - |
| 3,735 | - | - | - |
| - | - | 6,973 | - |
| - | - | - | 59,154 |
| - | - | - | 49,238 |
| - | - | - | - |
| - | - | - | - |
| 48,799 | - | - | - |
| <u>61,743</u> | <u>-</u> | <u>10,354</u> | <u>108,392</u> |
| 19,784 | - | - | - |
| 1 | - | - | - |
| - | 171,150 | - | - |
| - | - | - | - |
| - | - | 16,058 | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| - | - | - | - |
| (6,749) | - | - | - |
| <u>13,036</u> | <u>171,150</u> | <u>16,058</u> | <u>-</u> |
| <u>\$ 74,779</u> | <u>\$ 171,150</u> | <u>\$ 26,412</u> | <u>\$ 108,392</u> |

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**CARSON CITY
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2013
(PAGE 3 OF 3)**

| | <u>REGIONAL TRANSPORTATION</u> | <u>QUALITY OF LIFE</u> | <u>GRANT</u> | <u>TOTAL</u> |
|--|------------------------------------|----------------------------|---------------------|----------------------|
| ASSETS | | | | |
| Cash and investments: | | | | |
| Unrestricted | \$ 365,276 | \$ 6,901,817 | \$ - | \$ 9,505,210 |
| Restricted | - | - | - | 49,015 |
| Taxes receivable, delinquent | - | - | - | 92,174 |
| Accounts receivable | - | - | 5,668 | 55,659 |
| Due from other funds | 6,973 | - | - | 6,973 |
| Due from other governments | 604,911 | 357,037 | 1,293,874 | 3,259,583 |
| Deposits | - | 24,000 | - | 43,784 |
| Prepaid items | 421 | 1,867 | 5,291 | 21,129 |
| | <u>977,581</u> | <u>7,284,721</u> | <u>1,304,833</u> | <u>13,033,527</u> |
| Total Assets | <u>\$ 977,581</u> | <u>\$ 7,284,721</u> | <u>\$ 1,304,833</u> | <u>\$ 13,033,527</u> |
| LIABILITIES | | | | |
| Accounts payable | \$ 181,430 | \$ 31,493 | \$ 379,567 | \$ 786,022 |
| Accrued salaries and benefits | 11,045 | 14,733 | 99,846 | 230,414 |
| Due to other funds | - | - | 103,056 | 110,029 |
| Due to other governments | - | 6,302 | 33,850 | 238,485 |
| Due to component units | - | - | - | 49,238 |
| Deferred revenue | - | - | - | 82,732 |
| Unearned revenue | - | - | 158,494 | 158,494 |
| Payable from restricted assets | - | - | - | 48,799 |
| | <u>192,475</u> | <u>52,528</u> | <u>774,813</u> | <u>1,704,213</u> |
| Total Liabilities | <u>192,475</u> | <u>52,528</u> | <u>774,813</u> | <u>1,704,213</u> |
| FUND BALANCES | | | | |
| Nonspendable: | | | | |
| Deposits | - | 24,000 | - | 43,784 |
| Prepaid items | 421 | 1,867 | 5,291 | 21,129 |
| Restricted for: | | | | |
| General government | - | - | - | 171,150 |
| Public safety | - | - | 58 | 563,722 |
| Judicial | - | - | - | 45,137 |
| Public works | 784,685 | - | - | 1,461,390 |
| Welfare | - | - | - | 2 |
| Health | - | - | 29,674 | 29,674 |
| Culture and recreation | - | 7,206,326 | 14,667 | 8,121,445 |
| Redevelopment | - | - | - | 80,428 |
| Committed to: | | | | |
| Public safety | - | - | - | 7,606 |
| Assigned to: | | | | |
| Capital projects | - | - | - | 310,266 |
| Public safety | - | - | 43,956 | 43,956 |
| Other purposes | - | - | 436,374 | 436,374 |
| Unassigned | - | - | - | (6,749) |
| | <u>785,106</u> | <u>7,232,193</u> | <u>530,020</u> | <u>11,329,314</u> |
| Total Fund Balances | <u>785,106</u> | <u>7,232,193</u> | <u>530,020</u> | <u>11,329,314</u> |
| Total Liabilities and Fund Balances | <u>\$ 977,581</u> | <u>\$ 7,284,721</u> | <u>\$ 1,304,833</u> | <u>\$ 13,033,527</u> |

CARSON CITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 1 OF 3)

| | <u>SENIOR CITIZENS CENTER</u> | <u>COOPERATIVE EXTENSION</u> | <u>TRAFFIC TRANSPORTATION</u> |
|--|---------------------------------------|----------------------------------|-----------------------------------|
| Revenues: | | | |
| Taxes | \$ 656,738 | \$ 168,116 | \$ - |
| Licenses and permits | - | - | - |
| Intergovernmental revenues | - | 7,274 | - |
| Charges for services | - | - | - |
| Fines and forfeits | - | - | 49,002 |
| Miscellaneous | 1,257 | 11,619 | 14,217 |
| | <u>657,995</u> | <u>187,009</u> | <u>63,219</u> |
| Total Revenues | | | |
| Expenditures: | | | |
| Current: | | | |
| General government | - | - | - |
| Public safety | - | - | 76,465 |
| Judicial | - | - | - |
| Public works | - | - | - |
| Welfare | - | - | - |
| Health | - | - | - |
| Culture and recreation | 543,244 | 159,345 | - |
| Airport | - | - | - |
| Economic opportunity | - | - | - |
| Capital outlay | 30,528 | - | - |
| | <u>573,772</u> | <u>159,345</u> | <u>76,465</u> |
| Total Expenditures | | | |
| Excess (Deficiency) of Revenues over Expenditures | <u>84,223</u> | <u>27,664</u> | <u>(13,246)</u> |
| Other Financing Sources (Uses): | | | |
| Debt issued | - | - | - |
| Sale of capital assets | - | - | - |
| Transfers in | - | - | 15,000 |
| Transfers out | (163,400) | - | - |
| | <u>(163,400)</u> | <u>-</u> | <u>15,000</u> |
| Total Other Financing Sources (Uses) | | | |
| Net Change in Fund Balances | (79,177) | 27,664 | 1,754 |
| Fund Balances, July 1 | <u>447,387</u> | <u>264,087</u> | <u>5,853</u> |
| Fund Balances, June 30 | <u>\$ 368,210</u> | <u>\$ 291,751</u> | <u>\$ 7,607</u> |

| <u>SUPPLEMENTAL INDIGENT</u> | <u>LIBRARY GIFT</u> | <u>ADMINISTRATIVE ASSESSMENTS</u> | <u>911 SURCHARGE</u> | <u>CAPITAL PROJECTS</u> |
|----------------------------------|-------------------------|---------------------------------------|--------------------------|-----------------------------|
| \$ 1,510,507 | \$ - | \$ - | | \$ 656,748 |
| - | - | - | 229,539 | - |
| - | - | 82,617 | - | 6,765 |
| - | - | - | - | - |
| - | - | - | - | - |
| 3,301 | 91,625 | - | 1,260 | 2,404 |
| <u>1,513,808</u> | <u>91,625</u> | <u>82,617</u> | <u>230,799</u> | <u>665,917</u> |
| - | - | - | - | 122,213 |
| - | - | - | 112,163 | 1,925 |
| - | - | 66,130 | - | 7,600 |
| - | - | - | - | 18,828 |
| 1,513,910 | - | - | - | - |
| - | - | - | - | - |
| - | 57,363 | - | - | 8,210 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | 9,250 | 7,957 | - | 2,368,463 |
| <u>1,513,910</u> | <u>66,613</u> | <u>74,087</u> | <u>112,163</u> | <u>2,527,239</u> |
| <u>(102)</u> | <u>25,012</u> | <u>8,530</u> | <u>118,636</u> | <u>(1,861,322)</u> |
| - | - | - | - | 2,269,500 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | (368,755) |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,900,745</u> |
| (102) | 25,012 | 8,530 | 118,636 | 39,423 |
| <u>104</u> | <u>215,741</u> | <u>37,257</u> | <u>445,762</u> | <u>270,843</u> |
| <u>\$ 2</u> | <u>\$ 240,753</u> | <u>\$ 45,787</u> | <u>\$ 564,398</u> | <u>\$ 310,266</u> |

CARSON CITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 2 OF 3)

| | <u>STREET MAINTENANCE</u> | <u>REDEVELOPMENT ADMINISTRATION</u> | <u>CARSON CITY TRANSIT</u> |
|--|-------------------------------|---|--------------------------------|
| Revenues: | | | |
| Taxes | \$ 2,248,303 | \$ - | \$ - |
| Licenses and permits | - | - | - |
| Intergovernmental revenues | 1,306,979 | 10,379 | 946,369 |
| Charges for services | 26,731 | - | 99,574 |
| Fines and forfeits | - | - | - |
| Miscellaneous | 1,038 | 12,120 | 28,217 |
| | <u>3,583,051</u> | <u>22,499</u> | <u>1,074,160</u> |
| Total Revenues | | | |
| Expenditures: | | | |
| Current: | | | |
| General government | - | 511,191 | - |
| Public safety | - | - | - |
| Judicial | - | - | - |
| Public works | 3,800,280 | - | 1,068,059 |
| Welfare | - | - | - |
| Health | - | - | - |
| Culture and recreation | - | - | - |
| Airport | - | - | - |
| Economic opportunity | - | - | - |
| Capital outlay | 413 | - | 336,796 |
| | <u>3,800,693</u> | <u>511,191</u> | <u>1,404,855</u> |
| Total Expenditures | | | |
| Excess (Deficiency) of Revenues over Expenditures | <u>(217,642)</u> | <u>(488,692)</u> | <u>(330,695)</u> |
| Other Financing Sources (Uses): | | | |
| Debt issued | - | - | - |
| Sale of capital assets | 4,465 | - | 8,000 |
| Transfers in | 275,000 | 480,000 | 270,000 |
| Transfers out | - | - | - |
| | <u>279,465</u> | <u>480,000</u> | <u>278,000</u> |
| Total Other Financing Sources (Uses) | | | |
| Net Change in Fund Balances | 61,823 | (8,692) | (52,695) |
| Fund Balances, July 1 | <u>489,596</u> | <u>89,180</u> | <u>173,765</u> |
| Fund Balances, June 30 | <u>\$ 551,419</u> | <u>\$ 80,488</u> | <u>\$ 121,070</u> |

| <u>COMMISSARY</u> | <u>V & T SPECIAL INFRASTRUCTURE</u> | <u>CAMPO</u> | <u>AIRPORT</u> | <u>REGIONAL TRANSPORTATION</u> |
|-------------------|---|------------------|----------------|------------------------------------|
| \$ - | \$ 959,874 | \$ - | \$ - | \$ 2,945,573 |
| - | - | - | - | - |
| - | 100,000 | 296,585 | 406,842 | 1,751,881 |
| 157,904 | - | - | - | - |
| - | - | - | - | - |
| 35,337 | 118 | - | - | 1,309 |
| <u>193,241</u> | <u>1,059,992</u> | <u>296,585</u> | <u>406,842</u> | <u>4,698,763</u> |
| - | - | - | - | - |
| 271,074 | - | - | - | - |
| - | - | - | - | - |
| - | - | 306,322 | - | 346,309 |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | - | 45,765 | - |
| - | - | - | - | - |
| - | - | - | 361,077 | 1,709,255 |
| <u>271,074</u> | <u>-</u> | <u>306,322</u> | <u>406,842</u> | <u>2,055,564</u> |
| <u>(77,833)</u> | <u>1,059,992</u> | <u>(9,737)</u> | <u>-</u> | <u>2,643,199</u> |
| - | - | - | - | - |
| - | - | - | - | - |
| - | - | 20,418 | - | - |
| - | <u>(1,059,315)</u> | <u>-</u> | <u>-</u> | <u>(1,886,477)</u> |
| <u>-</u> | <u>(1,059,315)</u> | <u>20,418</u> | <u>-</u> | <u>(1,886,477)</u> |
| (77,833) | 677 | 10,681 | - | 756,722 |
| 90,869 | 170,473 | 5,377 | - | 28,384 |
| <u>\$ 13,036</u> | <u>\$ 171,150</u> | <u>\$ 16,058</u> | <u>\$ -</u> | <u>\$ 785,106</u> |

CARSON CITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 3 OF 3)

| | QUALITY OF LIFE | GRANT | TOTAL |
|--|---------------------|-------------------|----------------------|
| Revenues: | | | |
| Taxes | \$ 1,919,374 | \$ - | \$ 11,065,233 |
| Licenses and permits | - | - | 229,539 |
| Intergovernmental revenues | 44,695 | 4,789,374 | 9,749,760 |
| Charges for services | - | 66,674 | 350,883 |
| Fines and forfeits | - | - | 49,002 |
| Miscellaneous | 14,554 | 184,436 | 402,812 |
| Total Revenues | <u>1,978,623</u> | <u>5,040,484</u> | <u>21,847,229</u> |
| Expenditures: | | | |
| Current: | | | |
| General government | - | 51,356 | 684,760 |
| Public safety | - | 755,917 | 1,217,544 |
| Judicial | - | 103,970 | 177,700 |
| Public works | - | - | 5,539,798 |
| Welfare | - | 233,897 | 1,747,807 |
| Health | - | 2,603,862 | 2,603,862 |
| Culture and recreation | 931,397 | 405,162 | 2,104,721 |
| Airport | - | - | 45,765 |
| Economic opportunity | - | 186,695 | 186,695 |
| Capital outlay | 458,219 | 688,285 | 5,970,243 |
| Total Expenditures | <u>1,389,616</u> | <u>5,029,144</u> | <u>20,278,895</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>589,007</u> | <u>11,340</u> | <u>1,568,334</u> |
| Other Financing Sources (Uses): | | | |
| Debt issued | - | - | 2,269,500 |
| Sale of capital assets | - | - | 12,465 |
| Transfers in | - | 47,587 | 1,108,005 |
| Transfers out | (1,010,050) | - | (4,487,997) |
| Total Other Financing Sources (Uses) | <u>(1,010,050)</u> | <u>47,587</u> | <u>(1,098,027)</u> |
| Net Change in Fund Balances | (421,043) | 58,927 | 470,307 |
| Fund Balances, July 1 | <u>7,653,236</u> | <u>471,093</u> | <u>10,859,007</u> |
| Fund Balances, June 30 | <u>\$ 7,232,193</u> | <u>\$ 530,020</u> | <u>\$ 11,329,314</u> |

**CARSON CITY
SENIOR CITIZENS CENTER FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|--|-------------------|-------------------|------------------|-------------------|
| Revenues: | | | | |
| Taxes: | | | | |
| Ad valorem | \$ 644,696 | \$ 656,738 | \$ 12,042 | \$ 704,308 |
| Miscellaneous: | | | | |
| Investment income | 5,000 | 1,257 | (3,743) | 5,853 |
| Total Revenues | <u>649,696</u> | <u>657,995</u> | <u>8,299</u> | <u>710,161</u> |
| Expenditures: | | | | |
| Culture and recreation: | | | | |
| Participant recreation: | | | | |
| Salaries and wages | 200,532 | 200,482 | 50 | 200,907 |
| Employee benefits | 90,938 | 89,551 | 1,387 | 86,719 |
| Services and supplies | 269,906 | 253,211 | 16,695 | 261,480 |
| Capital outlay | 32,000 | 30,528 | 1,472 | 2,550 |
| Total Expenditures | <u>593,376</u> | <u>573,772</u> | <u>19,604</u> | <u>551,656</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>56,320</u> | <u>84,223</u> | <u>27,903</u> | <u>158,505</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers in (out): | | | | |
| General Fund | (15,000) | (15,000) | - | (15,000) |
| Carson City Debt Service Fund | (148,400) | (148,400) | - | (136,550) |
| Total Other Financing Sources (Uses) | <u>(163,400)</u> | <u>(163,400)</u> | <u>-</u> | <u>(151,550)</u> |
| Net Change in Fund Balances | (107,080) | (79,177) | 27,903 | 6,955 |
| Fund Balances, July 1 | <u>447,387</u> | <u>447,387</u> | <u>-</u> | <u>440,432</u> |
| Fund Balances, June 30 | <u>\$ 340,307</u> | <u>\$ 368,210</u> | <u>\$ 27,903</u> | <u>\$ 447,387</u> |

**CARSON CITY
COOPERATIVE EXTENSION FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|--|------------------|-------------------|-------------------|-------------------|
| Revenues: | | | | |
| Taxes: | | | | |
| Ad valorem | \$ 165,252 | \$ 168,116 | \$ 2,864 | \$ 180,294 |
| Intergovernmental revenues: | | | | |
| Other local government grants: | | | | |
| Interlocal cooperative agreements | - | 7,274 | 7,274 | - |
| Miscellaneous: | | | | |
| Refunds and reimbursements | - | 11,619 | 11,619 | 11,762 |
| Total Revenues | <u>165,252</u> | <u>187,009</u> | <u>21,757</u> | <u>192,056</u> |
| Expenditures: | | | | |
| Culture and recreation: | | | | |
| Cooperative extension: | | | | |
| Salaries and wages | 10,390 | 4,358 | 6,032 | 5,617 |
| Employee benefits | 295 | 131 | 164 | 168 |
| Services and supplies | <u>227,315</u> | <u>154,856</u> | <u>72,459</u> | <u>156,414</u> |
| Total Expenditures | <u>238,000</u> | <u>159,345</u> | <u>78,655</u> | <u>162,199</u> |
| Excess (Deficiency) of Revenues over Expenditures | (72,748) | 27,664 | 100,412 | 29,857 |
| Fund Balances, July 1 | <u>100,000</u> | <u>264,087</u> | <u>164,087</u> | <u>234,230</u> |
| Fund Balances, June 30 | <u>\$ 27,252</u> | <u>\$ 291,751</u> | <u>\$ 264,499</u> | <u>\$ 264,087</u> |

**CARSON CITY
TRAFFIC TRANSPORTATION FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|--|-----------------|-----------------|-----------------|-----------------|
| Revenues: | | | | |
| Fines and forfeits: | | | | |
| Fines: | | | | |
| Court | \$ 50,000 | \$ 49,002 | \$ (998) | \$ 51,236 |
| Miscellaneous: | | | | |
| Investment income | - | 26 | 26 | 38 |
| Rents and royalties | 15,000 | 14,055 | (945) | 13,523 |
| Other | - | 136 | 136 | 42 |
| | <u>15,000</u> | <u>14,217</u> | <u>(783)</u> | <u>13,603</u> |
| Total Revenues | <u>65,000</u> | <u>63,219</u> | <u>(1,781)</u> | <u>64,839</u> |
| Expenditures: | | | | |
| Public safety: | | | | |
| Sheriff - parking enforcement: | | | | |
| Salaries and wages | 49,673 | 47,837 | 1,836 | 47,902 |
| Employee benefits | 21,302 | 20,781 | 521 | 20,344 |
| Services and supplies | 10,027 | 7,847 | 2,180 | 8,797 |
| | <u>81,002</u> | <u>76,465</u> | <u>4,537</u> | <u>77,043</u> |
| Total Expenditures | <u>81,002</u> | <u>76,465</u> | <u>4,537</u> | <u>77,043</u> |
| Excess (Deficiency) of Revenues over Expenditures | (16,002) | (13,246) | 2,756 | (12,204) |
| Other Financing Sources (Uses): | | | | |
| Transfers in (out): | | | | |
| General Fund | 15,000 | 15,000 | - | 20,000 |
| | <u>15,000</u> | <u>15,000</u> | <u>-</u> | <u>20,000</u> |
| Net Change in Fund Balances | (1,002) | 1,754 | 2,756 | 7,796 |
| Fund Balances, July 1 | <u>5,199</u> | <u>5,853</u> | <u>654</u> | <u>(1,943)</u> |
| Fund Balances, June 30 | <u>\$ 4,197</u> | <u>\$ 7,607</u> | <u>\$ 3,410</u> | <u>\$ 5,853</u> |

**CARSON CITY
SUPPLEMENTAL INDIGENT FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|--|------------------|------------------|-------------|------------------|
| Revenues: | | | | |
| Taxes: | | | | |
| Ad valorem | \$ 1,506,901 | \$ 1,510,507 | \$ 3,606 | \$ 1,619,911 |
| Miscellaneous: | | | | |
| Investment income | 7,000 | 3,301 | (3,699) | 1,381 |
| Total Revenues | <u>1,513,901</u> | <u>1,513,808</u> | <u>(93)</u> | <u>1,621,292</u> |
| Expenditures: | | | | |
| Welfare: | | | | |
| Institutional care: | | | | |
| Services and supplies | <u>1,514,005</u> | <u>1,513,910</u> | <u>95</u> | <u>1,621,333</u> |
| Excess (Deficiency) of Revenues over Expenditures | (104) | (102) | 2 | (41) |
| Fund Balances, July 1 | <u>104</u> | <u>104</u> | <u>-</u> | <u>145</u> |
| Fund Balances, June 30 | <u>\$ -</u> | <u>\$ 2</u> | <u>\$ 2</u> | <u>\$ 104</u> |

**CARSON CITY
LIBRARY GIFT FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|--|-----------------|-------------------|-------------------|-------------------|
| Revenues: | | | | |
| Miscellaneous: | | | | |
| Investment income | \$ 2,000 | \$ 459 | \$ (1,541) | \$ 2,141 |
| Donations and gifts | 5,000 | 91,166 | 86,166 | 74,056 |
| Total Revenues | <u>7,000</u> | <u>91,625</u> | <u>84,625</u> | <u>76,197</u> |
| Expenditures: | | | | |
| Culture and recreation: | | | | |
| Libraries: | | | | |
| Services and supplies | 210,741 | 57,363 | 153,378 | 69,439 |
| Capital outlay | 7,000 | 9,250 | (2,250) | - |
| Total Expenditures | <u>217,741</u> | <u>66,613</u> | <u>151,128</u> | <u>69,439</u> |
| Excess (Deficiency) of Revenues over Expenditures | (210,741) | 25,012 | 235,753 | 6,758 |
| Fund Balances, July 1 | <u>215,741</u> | <u>215,741</u> | - | <u>208,983</u> |
| Fund Balances, June 30 | <u>\$ 5,000</u> | <u>\$ 240,753</u> | <u>\$ 235,753</u> | <u>\$ 215,741</u> |

CARSON CITY
ADMINISTRATIVE ASSESSMENTS FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

| | <u>FINAL BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> | <u>2012</u> |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
| Revenues: | | | | |
| Intergovernmental revenues: | | | | |
| State shared revenue: | | | | |
| Administrative assessments | \$ 80,000 | \$ 82,617 | \$ 2,617 | \$ 87,340 |
| Expenditures: | | | | |
| Judicial: | | | | |
| Services and supplies | 112,257 | 66,130 | 46,127 | 69,579 |
| Capital outlay | - | 7,957 | (7,957) | - |
| Total Expenditures | <u>112,257</u> | <u>74,087</u> | <u>38,170</u> | <u>69,579</u> |
| Excess (Deficiency) of Revenues over Expenditures | (32,257) | 8,530 | 40,787 | 17,761 |
| Fund Balances, July 1 | <u>37,257</u> | <u>37,257</u> | <u>-</u> | <u>19,496</u> |
| Fund Balances, June 30 | <u><u>\$ 5,000</u></u> | <u><u>\$ 45,787</u></u> | <u><u>\$ 40,787</u></u> | <u><u>\$ 37,257</u></u> |

**CARSON CITY
911 SURCHARGE FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | <u>FINAL BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> | <u>2012</u> |
|--|-------------------------|-------------------|-------------------|-------------------|
| Revenues: | | | | |
| Licenses and permits: | | | | |
| Franchise fees: | | | | |
| Telephone | \$ 205,000 | \$ 229,539 | \$ 24,539 | \$ 218,847 |
| Miscellaneous: | | | | |
| Investment income | 2,000 | 1,260 | (740) | 4,690 |
| Total Revenues | <u>207,000</u> | <u>230,799</u> | <u>23,799</u> | <u>223,537</u> |
| Expenditures: | | | | |
| Public Safety: | | | | |
| Services and supplies | 147,500 | 112,163 | 35,337 | 238,859 |
| Capital outlay | <u>175,000</u> | <u>-</u> | <u>175,000</u> | <u>-</u> |
| Total Expenditures | <u>322,500</u> | <u>112,163</u> | <u>210,337</u> | <u>238,859</u> |
| Excess (Deficiency) of Revenues over Expenditures | (115,500) | 118,636 | 234,136 | (15,322) |
| Fund Balances, July 1 | <u>445,762</u> | <u>445,762</u> | <u>-</u> | <u>461,084</u> |
| Fund Balances, June 30 | <u>\$ 330,262</u> | <u>\$ 564,398</u> | <u>\$ 234,136</u> | <u>\$ 445,762</u> |

CARSON CITY
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 1 OF 2)

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|--|--------------------|--------------------|----------------|----------------|
| Revenues: | | | | |
| Taxes: | | | | |
| Ad valorem | \$ 644,696 | \$ 656,748 | \$ 12,052 | \$ 704,316 |
| Intergovernmental revenues: | | | | |
| State grants | 7,135 | 6,765 | (370) | - |
| Miscellaneous: | | | | |
| Investment income | 5,000 | 2,404 | (2,596) | 7,622 |
| Total Revenues | <u>656,831</u> | <u>665,917</u> | <u>9,086</u> | <u>711,938</u> |
| Expenditures: | | | | |
| General government: | | | | |
| Services and supplies | 20,165 | 122,213 | (102,048) | 63,177 |
| Capital Outlay | 395,505 | 84,412 | 311,093 | 433,519 |
| | <u>415,670</u> | <u>206,625</u> | <u>209,045</u> | <u>496,696</u> |
| Public safety: | | | | |
| Services and supplies | 36,479 | 1,925 | 34,554 | 26,255 |
| Capital outlay | 290,000 | 310,315 | (20,315) | - |
| | <u>326,479</u> | <u>312,240</u> | <u>14,239</u> | <u>26,255</u> |
| Judicial: | | | | |
| Services and supplies | - | 7,600 | (7,600) | - |
| Capital outlay | 50,000 | 41,186 | 8,814 | - |
| | <u>50,000</u> | <u>48,786</u> | <u>1,214</u> | <u>-</u> |
| Public works: | | | | |
| Services and supplies | 17,000 | 18,828 | (1,828) | - |
| Capital outlay | 745,000 | 727,357 | 17,643 | 67,393 |
| | <u>762,000</u> | <u>746,185</u> | <u>15,815</u> | <u>67,393</u> |
| Culture and recreation: | | | | |
| Services and supplies | 5,523 | 8,210 | (2,687) | - |
| Capital outlay | 94,247 | 33,081 | 61,166 | 9,918 |
| | <u>99,770</u> | <u>41,291</u> | <u>58,479</u> | <u>9,918</u> |
| Economic opportunity: | | | | |
| Capital outlay | 1,250,000 | 1,172,112 | 77,888 | - |
| Total Expenditures | <u>2,903,919</u> | <u>2,527,239</u> | <u>376,680</u> | <u>600,262</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>(2,247,088)</u> | <u>(1,861,322)</u> | <u>385,766</u> | <u>111,676</u> |

**CARSON CITY
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 2 OF 2)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|--------------------------------------|-----------------|------------|------------|------------|
| Other Financing Sources (Uses): | | | | |
| Debt issued | 2,350,000 | 2,269,500 | (80,500) | - |
| Transfers in (out): | | | | |
| General Fund | - | | - | 25,000 |
| Carson City Debt Service Fund | (368,755) | (368,755) | - | (747,407) |
| Total Other Financing Sources (Uses) | 1,981,245 | 1,900,745 | (80,500) | (722,407) |
| Net Change in Fund Balances | (265,843) | 39,423 | 305,266 | (610,731) |
| Fund Balances, July 1 | 270,843 | 270,843 | - | 881,574 |
| Fund Balances, June 30 | \$ 5,000 | \$ 310,266 | \$ 305,266 | \$ 270,843 |

**CARSON CITY
STREET MAINTENANCE FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|------------------|-------------------|-------------------|-------------------|
| Revenues: | | | | |
| Taxes: | | | | |
| County option motor vehicle fuel tax | \$ 333,627 | \$ 328,931 | \$ (4,696) | \$ 331,917 |
| Sales tax, voter approved | 1,882,365 | 1,919,372 | 37,007 | 1,836,611 |
| | <u>2,215,992</u> | <u>2,248,303</u> | <u>32,311</u> | <u>2,168,528</u> |
| Intergovernmental revenues: | | | | |
| Federal grants | 4,700 | 54,507 | 49,807 | 216,558 |
| State shared revenues: | | | | |
| Motor vehicle fuel tax | 1,194,645 | 1,188,366 | (6,279) | 1,191,019 |
| Other local government grants | 50,400 | 64,106 | 13,706 | 74,069 |
| | <u>1,249,745</u> | <u>1,306,979</u> | <u>57,234</u> | <u>1,481,646</u> |
| Charges for services | 40,000 | 26,731 | (13,269) | 150,067 |
| Miscellaneous: | | | | |
| Investment income | 200 | 120 | (80) | 32 |
| Refunds and reimbursements | - | 918 | 918 | 902 |
| | <u>200</u> | <u>1,038</u> | <u>838</u> | <u>934</u> |
| Total Revenues | <u>3,505,937</u> | <u>3,583,051</u> | <u>77,114</u> | <u>3,801,175</u> |
| Expenditures: | | | | |
| Public works: | | | | |
| Salaries and wages | 1,230,951 | 1,210,145 | 20,806 | 1,215,925 |
| Employee benefits | 496,219 | 466,470 | 29,749 | 451,783 |
| Services and supplies | 2,025,251 | 2,123,665 | (98,414) | 1,925,766 |
| Capital outlay | 100,000 | 413 | 99,587 | 30,337 |
| | <u>3,852,421</u> | <u>3,800,693</u> | <u>51,728</u> | <u>3,623,811</u> |
| Total Expenditures | <u>3,852,421</u> | <u>3,800,693</u> | <u>51,728</u> | <u>3,623,811</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>(346,484)</u> | <u>(217,642)</u> | <u>128,842</u> | <u>177,364</u> |
| Other Financing Sources (Uses): | | | | |
| Sale of capital assets | - | 4,465 | 4,465 | - |
| Transfers in (out): | | | | |
| Regional Transportation Fund | 275,000 | 275,000 | - | 200,000 |
| | <u>275,000</u> | <u>279,465</u> | <u>4,465</u> | <u>200,000</u> |
| Total Other Financing Sources (Uses) | <u>275,000</u> | <u>279,465</u> | <u>4,465</u> | <u>200,000</u> |
| Net Change in Fund Balances | <u>(71,484)</u> | <u>61,823</u> | <u>133,307</u> | <u>377,364</u> |
| Fund Balances, July 1 | <u>170,048</u> | <u>489,596</u> | <u>319,548</u> | <u>112,232</u> |
| Fund Balances, June 30 | <u>\$ 98,564</u> | <u>\$ 551,419</u> | <u>\$ 452,855</u> | <u>\$ 489,596</u> |

CARSON CITY
REDEVELOPMENT ADMINISTRATION FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|--|------------------|------------------|------------------|------------------|
| Revenues: | | | | |
| Intergovernmental revenues: | | | | |
| Other local government grants | \$ 5,379 | \$ 10,379 | \$ 5,000 | \$ 5,379 |
| Miscellaneous: | | | | |
| Investment income | 2,000 | 950 | (1,050) | 2,251 |
| Other | 11,000 | 11,170 | 170 | 11,500 |
| | <u>13,000</u> | <u>12,120</u> | <u>(880)</u> | <u>13,751</u> |
| Total Revenues | <u>18,379</u> | <u>22,499</u> | <u>4,120</u> | <u>19,130</u> |
| Expenditures: | | | | |
| General government: | | | | |
| Salaries and wages | 170,112 | 161,818 | 8,294 | 170,119 |
| Employee benefits | 70,841 | 64,892 | 5,949 | 67,250 |
| Services and supplies | 314,645 | 284,481 | 30,164 | 338,108 |
| Capital outlay | - | - | - | 5,040 |
| Total Expenditures | <u>555,598</u> | <u>511,191</u> | <u>44,407</u> | <u>580,517</u> |
| Excess (Deficiency) of Revenues over Expenditures | (537,219) | (488,692) | 48,527 | (561,387) |
| Other Financing Sources (Uses): | | | | |
| Transfers in (out): | | | | |
| Redevelopment Debt Service Fund | 480,000 | 480,000 | - | 622,988 |
| Net Change in Fund Balances | (57,219) | (8,692) | 48,527 | 61,601 |
| Fund Balances, July 1 | <u>89,180</u> | <u>89,180</u> | <u>-</u> | <u>27,579</u> |
| Fund Balances, June 30 | <u>\$ 31,961</u> | <u>\$ 80,488</u> | <u>\$ 48,527</u> | <u>\$ 89,180</u> |

**CARSON CITY
CARSON CITY TRANSIT FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|--|------------------|-------------------|-------------------|-------------------|
| Revenues: | | | | |
| Intergovernmental revenues: | | | | |
| Federal grants | \$ 1,497,500 | \$ 858,868 | \$ (638,632) | \$ 854,006 |
| State grants | 77,500 | 87,501 | 10,001 | 96,503 |
| | <u>1,575,000</u> | <u>946,369</u> | <u>(628,631)</u> | <u>950,509</u> |
| Charges for services: | | | | |
| Ticket sales | 85,000 | 99,574 | 14,574 | 96,000 |
| Miscellaneous: | | | | |
| Investment income | 1,500 | 52 | (1,448) | 1,150 |
| Rents and royalties | 35,000 | 26,877 | (8,123) | 12,020 |
| Refunds and reimbursements | - | 1,288 | 1,288 | 2,040 |
| | <u>36,500</u> | <u>28,217</u> | <u>(8,283)</u> | <u>15,210</u> |
| Total Revenues | <u>1,696,500</u> | <u>1,074,160</u> | <u>(622,340)</u> | <u>1,061,719</u> |
| Expenditures: | | | | |
| Public works: | | | | |
| Transit system: | | | | |
| Salaries and wages | 44,704 | 58,179 | (13,475) | 46,942 |
| Employee benefits | 29,492 | 26,117 | 3,375 | 27,918 |
| Services and supplies | 962,093 | 983,763 | (21,670) | 1,022,796 |
| Capital outlay | 970,000 | 336,796 | 633,204 | 242,678 |
| Total Expenditures | <u>2,006,289</u> | <u>1,404,855</u> | <u>601,434</u> | <u>1,340,334</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>(309,789)</u> | <u>(330,695)</u> | <u>(20,906)</u> | <u>(278,615)</u> |
| Other Financing Sources (Uses): | | | | |
| Sale of capital assets | - | 8,000 | 8,000 | 10,545 |
| Transfers in (out): | | | | |
| General Fund | 270,000 | 270,000 | - | 270,000 |
| Total Other Financing Sources and (Uses) | <u>270,000</u> | <u>278,000</u> | <u>8,000</u> | <u>280,545</u> |
| Net Change in Fund Balances | <u>(39,789)</u> | <u>(52,695)</u> | <u>(12,906)</u> | <u>1,930</u> |
| Fund Balances, July 1 | <u>49,623</u> | <u>173,765</u> | <u>124,142</u> | <u>171,835</u> |
| Fund Balances, June 30 | <u>\$ 9,834</u> | <u>\$ 121,070</u> | <u>\$ 111,236</u> | <u>\$ 173,765</u> |

**CARSON CITY
 COMMISSARY FUND
 SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 2013
 (WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|--|-------------------------|-------------------------|------------------------|-------------------------|
| Revenues: | | | | |
| Charges for Services: | | | | |
| Public safety: | | | | |
| Commissary sales | \$ 151,238 | \$ 157,904 | \$ 6,666 | \$ 134,650 |
| Miscellaneous: | | | | |
| Investment income | 1,500 | (28) | (1,528) | 1,118 |
| Rents and royalties | 38,876 | 35,086 | (3,790) | 48,553 |
| Donations and gifts | - | 279 | 279 | 283 |
| Other | - | - | - | 1,414 |
| | <u>40,376</u> | <u>35,337</u> | <u>(5,039)</u> | <u>51,368</u> |
| Total Revenues | <u>191,614</u> | <u>193,241</u> | <u>1,627</u> | <u>186,018</u> |
| Expenditures: | | | | |
| Public safety: | | | | |
| Salaries and wages | 56,978 | 55,404 | 1,574 | 72,036 |
| Employee benefits | 19,270 | 18,440 | 830 | 18,015 |
| Services and supplies | 194,826 | 197,230 | (2,404) | 158,148 |
| Total Expenditures | <u>271,074</u> | <u>271,074</u> | <u>-</u> | <u>248,199</u> |
| Excess (Deficiency) of Revenues over Expenditures | (79,460) | (77,833) | 1,627 | (62,181) |
| Fund Balances, July 1 | <u>90,869</u> | <u>90,869</u> | <u>-</u> | <u>153,050</u> |
| Fund Balances, June 30 | <u><u>\$ 11,409</u></u> | <u><u>\$ 13,036</u></u> | <u><u>\$ 1,627</u></u> | <u><u>\$ 90,869</u></u> |

CARSON CITY
V & T SPECIAL INFRASTRUCTURE FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|------------------|-------------------|-------------------|-------------------|
| Revenues: | | | | |
| Taxes: | | | | |
| Sales tax | \$ 943,084 | \$ 959,874 | \$ 16,790 | \$ 918,270 |
| Intergovernmental revenues: | | | | |
| Other local government grants: | | | | |
| Interlocal cooperative agreements | 100,000 | 100,000 | - | 160,000 |
| Miscellaneous: | | | | |
| Investment income | - | 118 | 118 | - |
| Total Revenues | <u>1,043,084</u> | <u>1,059,992</u> | <u>16,908</u> | <u>1,078,270</u> |
| Expenditures: | | | | |
| General government: | | | | |
| Services and supplies | 1,250 | - | 1,250 | - |
| Excess (Deficiency) of Revenues over Expenditures | <u>1,041,834</u> | <u>1,059,992</u> | <u>18,158</u> | <u>1,078,270</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers in (out): | | | | |
| Carson City Debt Service Fund | (1,202,103) | (1,059,315) | 142,788 | (1,066,522) |
| Net Change in Fund Balances | (160,269) | 677 | 160,946 | 11,748 |
| Fund Balances, July 1 | <u>170,473</u> | <u>170,473</u> | <u>-</u> | <u>158,725</u> |
| Fund Balances, June 30 | <u>\$ 10,204</u> | <u>\$ 171,150</u> | <u>\$ 160,946</u> | <u>\$ 170,473</u> |

**CARSON CITY
CAMPO FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|-----------------|------------------|------------------|-----------------|
| Revenues: | | | | |
| Intergovernmental revenues: | | | | |
| Federal grants | \$ 319,525 | \$ 286,528 | \$ (32,997) | \$ 421,920 |
| Other local government grants: | | | | |
| Interlocal cooperative agreements | <u>10,057</u> | <u>10,057</u> | <u>-</u> | <u>9,811</u> |
| Total Revenues | <u>329,582</u> | <u>296,585</u> | <u>(32,997)</u> | <u>431,731</u> |
| Expenditures: | | | | |
| Public works: | | | | |
| Services and supplies | <u>350,000</u> | <u>306,322</u> | <u>43,678</u> | <u>450,905</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>(20,418)</u> | <u>(9,737)</u> | <u>10,681</u> | <u>(19,174)</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers in (out): | | | | |
| Regional Transportation Fund | <u>20,418</u> | <u>20,418</u> | <u>-</u> | <u>9,265</u> |
| Net Change in Fund Balances | - | 10,681 | 10,681 | (9,909) |
| Fund Balances, July 1 | <u>-</u> | <u>5,377</u> | <u>5,377</u> | <u>15,286</u> |
| Fund Balances, June 30 | <u>\$ -</u> | <u>\$ 16,058</u> | <u>\$ 16,058</u> | <u>\$ 5,377</u> |

**CARSON CITY
AIRPORT FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|--|-----------------|----------------|-----------------|------------------|
| Revenues: | | | | |
| Intergovernmental revenues: | | | | |
| Federal grant, FAA | \$ 465,001 | \$ 384,386 | \$ (80,615) | \$ 1,173,139 |
| Other local shared revenues: | | | | |
| CC Airport Authority | 26,312 | 22,456 | (3,856) | 61,521 |
| Total Revenues | <u>491,313</u> | <u>406,842</u> | <u>(84,471)</u> | <u>1,234,660</u> |
| Expenditures: | | | | |
| Airport: | | | | |
| Services and supplies | 70,313 | 45,765 | 24,548 | 4,234 |
| Capital outlay | 421,000 | 361,077 | 59,923 | 1,230,426 |
| Total Expenditures | <u>491,313</u> | <u>406,842</u> | <u>84,471</u> | <u>1,234,660</u> |
| Excess (Deficiency) of Revenues over Expenditures | - | - | - | - |
| Fund Balances, July 1 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Fund Balances, June 30 | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

**CARSON CITY
REGIONAL TRANSPORTATION FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|--|--------------------|--------------------|-------------------|--------------------|
| Revenues: | | | | |
| Taxes: | | | | |
| County option motor vehicle fuel tax | \$ 2,987,327 | \$ 2,945,573 | \$ (41,754) | \$ 2,972,318 |
| Intergovernmental revenues: | | | | |
| Federal grants | 1,731,567 | 953,679 | (777,888) | 2,024,539 |
| State grants | 798,020 | 636,078 | (161,942) | 202,683 |
| Other local government grants: Interlocal cooperative agreements | 162,124 | 162,124 | - | 45,127 |
| | <u>2,691,711</u> | <u>1,751,881</u> | <u>(939,830)</u> | <u>2,272,349</u> |
| Miscellaneous: | | | | |
| Investment income | 1,000 | 1,309 | 309 | 383 |
| Refunds and reimbursements | - | - | - | 26,743 |
| | <u>1,000</u> | <u>1,309</u> | <u>309</u> | <u>27,126</u> |
| Total Revenues | <u>5,680,038</u> | <u>4,698,763</u> | <u>(981,275)</u> | <u>5,271,793</u> |
| Expenditures: | | | | |
| Public works: | | | | |
| Paved streets: | | | | |
| Salaries and wages | 87 | 57 | 30 | - |
| Employee benefits | 58,028 | 27,759 | 30,269 | 21,873 |
| Services and supplies | 697,013 | 318,493 | 378,520 | 1,139,061 |
| Capital outlay | 2,740,833 | 1,709,255 | 1,031,578 | 2,639,531 |
| Total Expenditures | <u>3,495,961</u> | <u>2,055,564</u> | <u>1,440,397</u> | <u>3,800,465</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>2,184,077</u> | <u>2,643,199</u> | <u>459,122</u> | <u>1,471,328</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers in (out): | | | | |
| Street Maintenance Fund | (275,000) | (275,000) | - | (200,000) |
| Campo Fund | (20,418) | (20,418) | - | (9,265) |
| Carson City Debt Service Fund | (1,718,436) | (1,591,059) | 127,377 | (1,718,500) |
| Total Other Financing Sources (Uses) | <u>(2,013,854)</u> | <u>(1,886,477)</u> | <u>127,377</u> | <u>(1,927,765)</u> |
| Net Change in Fund Balances | 170,223 | 756,722 | 586,499 | (456,437) |
| Fund Balances, July 1 | <u>28,384</u> | <u>28,384</u> | <u>-</u> | <u>484,821</u> |
| Fund Balances, June 30 | <u>\$ 198,607</u> | <u>\$ 785,106</u> | <u>\$ 586,499</u> | <u>\$ 28,384</u> |

**CARSON CITY
QUALITY OF LIFE FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 1 OF 2)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|-----------------------------|------------------|------------------|------------------|------------------|
| Revenues: | | | | |
| Taxes: | | | | |
| Sales tax, voter approved | \$ 1,882,365 | \$ 1,919,374 | \$ 37,009 | \$ 1,836,591 |
| Intergovernmental revenues: | | | | |
| Federal grants | 455,607 | 44,695 | (410,912) | 873,916 |
| Miscellaneous: | | | | |
| Investment income | 50,000 | 14,554 | (35,446) | 78,331 |
| Other | - | - | - | 35 |
| | <u>50,000</u> | <u>14,554</u> | <u>(35,446)</u> | <u>78,366</u> |
| Total Revenues | <u>2,387,972</u> | <u>1,978,623</u> | <u>(409,349)</u> | <u>2,788,873</u> |
| Expenditures: | | | | |
| Culture and recreation: | | | | |
| Park maintenance: | | | | |
| Salaries and wages | 110,711 | 118,874 | (8,163) | 137,864 |
| Employee benefits | 25,486 | 16,708 | 8,778 | 24,222 |
| Services and supplies | 210,934 | 213,293 | (2,359) | 233,768 |
| Capital outlay | - | - | - | 1,935 |
| | <u>347,131</u> | <u>348,875</u> | <u>(1,744)</u> | <u>397,789</u> |
| Parks capital: | | | | |
| Salaries and wages | 14,827 | 17,031 | (2,204) | 15,912 |
| Employee benefits | 445 | - | 445 | - |
| Services and supplies | 61,994 | 61,707 | 287 | 73,980 |
| Capital outlay | 6,132,083 | 65,059 | 6,067,024 | 393,469 |
| | <u>6,209,349</u> | <u>143,797</u> | <u>6,065,552</u> | <u>483,361</u> |
| Quality of life: | | | | |
| Salaries and wages | 215,072 | 220,731 | (5,659) | 221,692 |
| Employee benefits | 77,598 | 75,448 | 2,150 | 77,277 |
| Services and supplies | 858,344 | 207,605 | 650,739 | 223,536 |
| Capital outlay | 1,093,936 | 393,160 | 700,776 | 1,755,494 |
| | <u>2,244,950</u> | <u>896,944</u> | <u>1,348,006</u> | <u>2,277,999</u> |
| Total Expenditures | <u>8,801,430</u> | <u>1,389,616</u> | <u>7,411,814</u> | <u>3,159,149</u> |

**CARSON CITY
QUALITY OF LIFE FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 2 OF 2)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|--|-----------------|--------------|--------------|--------------|
| Excess (Deficiency) of Revenues over Expenditures | \$ (6,413,458) | \$ 589,007 | \$ 7,002,465 | \$ (370,276) |
| Other Financing Sources (Uses): | | | | |
| Transfers in (out): | | | | |
| General Fund | (72,057) | (34,800) | 37,257 | (28,387) |
| Carson City Debt Service Fund | (1,000,841) | (975,250) | 25,591 | (891,577) |
| Total Other Financing Sources (Uses) | (1,072,898) | (1,010,050) | 62,848 | (919,964) |
| Net Change in Fund Balances | (7,486,356) | (421,043) | 7,065,313 | (1,290,240) |
| Fund Balances, July 1 | 7,653,236 | 7,653,236 | - | 8,943,476 |
| Fund Balances, June 30 | \$ 166,880 | \$ 7,232,193 | \$ 7,065,313 | \$ 7,653,236 |

**CARSON CITY
GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 1 OF 2)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|-----------------------------------|------------------|------------------|------------------|------------------|
| Revenues: | | | | |
| Intergovernmental revenues: | | | | |
| Federal grants | \$ 4,381,220 | \$ 3,972,074 | \$ (409,146) | \$ 4,456,354 |
| State grants | 566,790 | 525,142 | (41,648) | 572,199 |
| Other local government grants: | | | | |
| Interlocal cooperative agreements | 515,079 | 292,158 | (222,921) | 141,888 |
| | <u>5,463,089</u> | <u>4,789,374</u> | <u>(673,715)</u> | <u>5,170,441</u> |
| Charges for services | <u>-</u> | <u>66,674</u> | <u>66,674</u> | <u>20,563</u> |
| Miscellaneous: | | | | |
| Donations and gifts | 196,316 | 178,158 | (18,158) | 127,278 |
| Other | 4,088 | 6,278 | 2,190 | 21,123 |
| | <u>200,404</u> | <u>184,436</u> | <u>(15,968)</u> | <u>148,401</u> |
| Total Revenues | <u>5,663,493</u> | <u>5,040,484</u> | <u>(623,009)</u> | <u>5,339,405</u> |
| Expenditures: | | | | |
| General government: | | | | |
| Services and supplies | 122,570 | 51,356 | 71,214 | 79,366 |
| Public safety: | | | | |
| Salaries and wages | 99,361 | 70,126 | 29,235 | 90,426 |
| Employee benefits | 55,536 | 40,236 | 15,300 | 8,828 |
| Services and supplies | 713,050 | 645,555 | 67,495 | 1,123,763 |
| Capital outlay | 139,431 | 68,121 | 71,310 | 50,000 |
| | <u>1,007,378</u> | <u>824,038</u> | <u>183,340</u> | <u>1,273,017</u> |
| Judicial: | | | | |
| Salaries and wages | 78,243 | 44,281 | 33,962 | 87,769 |
| Employee benefits | - | 25,877 | (25,877) | 46,725 |
| Services and supplies | 75,637 | 33,812 | 41,825 | 85,114 |
| Capital outlay | - | 7,957 | (7,957) | - |
| | <u>153,880</u> | <u>111,927</u> | <u>41,953</u> | <u>219,608</u> |
| Welfare: | | | | |
| Salaries and wages | 110,487 | 93,792 | 16,695 | 80,650 |
| Employee benefits | 46,628 | 35,241 | 11,387 | 41,290 |
| Services and supplies | 334,174 | 104,864 | 229,310 | 226,248 |
| | <u>491,289</u> | <u>233,897</u> | <u>257,392</u> | <u>348,188</u> |

**CARSON CITY
GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 2 OF 2)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|--|------------------|-------------------|-------------------|-------------------|
| Health: | | | | |
| Salaries and wages | \$ 1,268,734 | \$ 1,604,553 | \$ (335,819) | \$ 1,101,065 |
| Employee benefits | 403,456 | 449,620 | (46,164) | 328,613 |
| Services and supplies | 1,109,818 | 549,689 | 560,129 | 781,416 |
| Capital outlay | - | 22,789 | (22,789) | 16,556 |
| | <u>2,782,008</u> | <u>2,626,651</u> | <u>155,357</u> | <u>2,227,650</u> |
| Culture and recreation: | | | | |
| Salaries and wages | 111,496 | 142,174 | (30,678) | 38,154 |
| Employee benefits | 26,654 | 41,736 | (15,082) | 13,443 |
| Services and supplies | 292,641 | 221,252 | 71,389 | 252,115 |
| Capital outlay | 193,221 | 156,156 | 37,065 | 392,060 |
| | <u>624,012</u> | <u>561,318</u> | <u>62,694</u> | <u>695,772</u> |
| Economic opportunity: | | | | |
| Services and supplies | 645,038 | 186,695 | 458,343 | 304,571 |
| Capital outlay | - | 433,262 | (433,262) | 199,164 |
| | <u>645,038</u> | <u>619,957</u> | <u>25,081</u> | <u>503,735</u> |
| Total Expenditures | <u>5,826,175</u> | <u>5,029,144</u> | <u>797,031</u> | <u>5,347,336</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>(162,682)</u> | <u>11,340</u> | <u>174,022</u> | <u>(7,931)</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers in (out): | | | | |
| General Fund | 61,897 | 46,396 | (15,501) | - |
| Stormwater Drainage Fund | - | 1,191 | 1,191 | - |
| General Fund | (370,308) | - | 370,308 | - |
| Total Other Financing Sources (Uses) | <u>(308,411)</u> | <u>47,587</u> | <u>355,998</u> | <u>-</u> |
| Net Change in Fund Balances | <u>(471,093)</u> | <u>58,927</u> | <u>530,020</u> | <u>(7,931)</u> |
| Fund Balances, July 1 | <u>471,093</u> | <u>471,093</u> | <u>-</u> | <u>479,024</u> |
| Fund Balances, June 30 | <u>\$ -</u> | <u>\$ 530,020</u> | <u>\$ 530,020</u> | <u>\$ 471,093</u> |

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DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of resources and payment of long-term obligation principal and interest from governmental resources.

Major Fund

Carson City Debt Service Fund - This Fund is used to accumulate monies for payment of general obligation bonds, notes, and capital lease obligations of the City that are not required to be accounted for in the Proprietary Funds.

Nonmajor Fund

Redevelopment Debt Service Fund - This Fund is used to accumulate monies for the payment of bonds and notes of the Redevelopment Agency.

CARSON CITY
CARSON CITY DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 1 OF 2)

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|-----------------|-------------|-----------|-------------|
| Revenues: | | | | |
| Taxes: | | | | |
| Ad valorem | \$ - | \$ - | \$ - | \$ 2 |
| Intergovernmental revenues: | | | | |
| Other local government grants: | | | | |
| Interlocal cooperative agreements | 410,338 | 410,338 | - | 410,338 |
| Miscellaneous: | | | | |
| Investment income | 20,000 | 5,960 | (14,040) | 18,183 |
| Rents and royalties | - | 71,437 | 71,437 | - |
| | 20,000 | 77,397 | 57,397 | 18,183 |
| Total Revenues | 430,338 | 487,735 | 57,397 | 428,523 |
| Expenditures: | | | | |
| Debt service: | | | | |
| General obligation bonds: | | | | |
| Principal | 2,911,402 | 2,911,401 | 1 | 2,654,326 |
| Interest | 2,630,118 | 2,560,149 | 69,969 | 2,723,207 |
| | 5,541,520 | 5,471,550 | 69,970 | 5,377,533 |
| Revenue bonds: | | | | |
| Principal | 776,000 | 776,000 | - | 741,400 |
| Interest | 806,231 | 853,397 | (47,166) | 977,100 |
| | 1,582,231 | 1,629,397 | (47,166) | 1,718,500 |
| Notes payable: | | | | |
| Principal | 1,495,866 | 1,495,867 | (1) | 426,091 |
| Interest | 27,074 | 27,074 | - | 44,002 |
| | 1,522,940 | 1,522,941 | (1) | 470,093 |
| Fiscal charges | 14,601 | 631,256 | (616,655) | 1,424 |
| Total Expenditures | 8,661,292 | 9,255,144 | (593,852) | 7,567,550 |
| Excess (Deficiency) of Revenues over Expenditures | (8,230,954) | (8,767,409) | (536,455) | (7,139,027) |

CARSON CITY
CARSON CITY DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 2 OF 2)

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---------------------------------------|--------------------------|--------------------------|----------------------------|--------------------------|
| Other Financing Sources (Uses): | | | | |
| Refunding bonds issued | \$ 4,161,840 | \$ 30,551,600 | \$ 26,389,760 | \$ - |
| Premium on refunding bonds | - | 840,062 | 840,062 | - |
| Payment to refunded bond escrow agent | (3,338,628) | (30,026,827) | (26,688,199) | - |
| Transfers in (out): | | | | |
| General Fund | 3,028,272 | 3,028,272 | - | 2,383,010 |
| Senior Citizens Center Fund | 148,400 | 148,400 | - | 136,550 |
| Regional Transportation Fund | 1,591,059 | 1,591,059 | - | 1,718,500 |
| Capital Projects Fund | 368,755 | 368,755 | - | 747,407 |
| V & T Special Infrastructure Fund | 1,202,103 | 1,059,315 | (142,788) | 1,066,522 |
| Quality of Life Fund | 975,250 | 975,250 | - | 891,577 |
| Total Other Financing Sources (Uses) | <u>8,137,051</u> | <u>8,535,886</u> | <u>398,835</u> | <u>6,943,566</u> |
| Net Change in Fund Balances | (93,903) | (231,523) | (137,620) | (195,461) |
| Fund Balances, July 1 | <u>511,605</u> | <u>511,604</u> | <u>(1)</u> | <u>707,065</u> |
| Fund Balances, June 30 | <u><u>\$ 417,702</u></u> | <u><u>\$ 280,081</u></u> | <u><u>\$ (137,621)</u></u> | <u><u>\$ 511,604</u></u> |

CARSON CITY
REDEVELOPMENT DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|--|--------------------|--------------------|------------------|--------------------|
| Revenues: | | | | |
| Taxes: | | | | |
| Ad valorem | \$ 1,404,879 | \$ 1,510,221 | \$ 105,342 | \$ 1,861,723 |
| Miscellaneous | | | | |
| Investment income | 5,000 | (683) | (5,683) | 5,401 |
| Total Revenues | <u>1,409,879</u> | <u>1,509,538</u> | <u>99,659</u> | <u>1,867,124</u> |
| Expenditures: | | | | |
| Debt service: | | | | |
| Principal | 511,100 | 511,100 | - | 274,100 |
| Interest | 75,120 | 75,120 | - | 90,019 |
| Fiscal charges | 2,356 | 1,856 | 500 | 100 |
| Total Expenditures | <u>588,576</u> | <u>588,076</u> | <u>500</u> | <u>364,219</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>821,303</u> | <u>921,462</u> | <u>100,159</u> | <u>1,502,905</u> |
| Other Financing Sources (Uses): | | | | |
| Refunding bonds issued | 235,341 | 215,600 | (19,741) | - |
| Transfers in (out): | | | | |
| Redevelopment Administration Fund | (480,000) | (480,000) | - | (622,988) |
| Redevelopment Revolving Fund | (860,000) | (860,000) | - | (750,000) |
| Total Other Financing Sources (Uses) | <u>(1,104,659)</u> | <u>(1,124,400)</u> | <u>(19,741)</u> | <u>(1,372,988)</u> |
| Net Change in Fund Balances | (283,356) | (202,938) | 80,418 | 129,917 |
| Fund Balances, July 1 | <u>425,500</u> | <u>425,500</u> | <u>-</u> | <u>295,583</u> |
| Fund Balances, June 30 | <u>\$ 142,144</u> | <u>\$ 222,562</u> | <u>\$ 80,418</u> | <u>\$ 425,500</u> |

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by Proprietary Funds.

Nonmajor Funds

Capital Facilities Fund - This Fund is used to account for acquisition, construction, or renovation of City facilities.

Residential Construction Fund - This Fund is used to account for the one percent tax on the valuation of each building permit issued or \$1,000 per residential dwelling unit, whichever is less, to be used for the purpose of providing neighborhood parks and park facilities in accordance with Nevada Revised Statute 278.4983.

Redevelopment Revolving Fund - This Fund is used to account for construction projects of the Redevelopment Agency.

**CARSON CITY
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2013**

| | CAPITAL FACILITIES | RESIDENTIAL CONSTRUCTION | REDEVELOPMENT REVOLVING | TOTAL |
|--|-----------------------|-----------------------------|----------------------------|------------|
| ASSETS | | | | |
| Cash and investments: | \$ 11,640 | \$ 307,460 | \$ 176,589 | \$ 495,689 |
| LIABILITIES | | | | |
| Accounts payable | \$ - | \$ 37,896 | \$ 11,596 | \$ 49,492 |
| FUND BALANCES | | | | |
| Restricted for: | | | | |
| Culture and recreation | - | 269,564 | - | 269,564 |
| Redevelopment | - | - | 164,993 | 164,993 |
| Assigned to: | | | | |
| Capital projects | 11,640 | - | - | 11,640 |
| Total Fund Balances | 11,640 | 269,564 | 164,993 | 446,197 |
| Total Liabilities and Fund Balances | \$ 11,640 | \$ 307,460 | \$ 176,589 | \$ 495,689 |

CARSON CITY
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

| | <u>CAPITAL FACILITIES</u> | <u>RESIDENTIAL CONSTRUCTION</u> | <u>REDEVELOPMENT REVOLVING</u> | <u>TOTAL</u> |
|--|-------------------------------|-------------------------------------|------------------------------------|-------------------|
| Revenues: | | | | |
| Taxes | \$ - | \$ 8,000 | \$ - | \$ 8,000 |
| Miscellaneous | 22 | 644 | 2,659 | 3,325 |
| Total Revenues | <u>22</u> | <u>8,644</u> | <u>2,659</u> | <u>11,325</u> |
| Expenditures: | | | | |
| Current: | | | | |
| Public safety | 2,318 | - | - | 2,318 |
| Culture and recreation | - | 4,343 | - | 4,343 |
| Community support | - | - | 298,735 | 298,735 |
| Capital outlay: | | | | |
| Culture and recreation | - | 13,853 | - | 13,853 |
| Community support | - | - | 12,602 | 12,602 |
| Total Expenditures | <u>2,318</u> | <u>18,196</u> | <u>311,337</u> | <u>331,851</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>(2,296)</u> | <u>(9,552)</u> | <u>(308,678)</u> | <u>(320,526)</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers in | - | - | 860,000 | 860,000 |
| Transfers out | - | - | (480,000) | (480,000) |
| Total Other Financing Sources (Uses) | <u>-</u> | <u>-</u> | <u>380,000</u> | <u>380,000</u> |
| Net Change in Fund Balances | (2,296) | (9,552) | 71,322 | 59,474 |
| Fund Balances, July 1 | <u>13,936</u> | <u>279,116</u> | <u>93,671</u> | <u>386,723</u> |
| Fund Balances, June 30 | <u>\$ 11,640</u> | <u>\$ 269,564</u> | <u>\$ 164,993</u> | <u>\$ 446,197</u> |

**CARSON CITY
CAPITAL FACILITIES FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|--|-----------------|-----------|-----------|-----------|
| Revenues: | | | | |
| Miscellaneous: | | | | |
| Investment income | \$ - | \$ 22 | \$ 22 | \$ 142 |
| Expenditures: | | | | |
| General government: | | | | |
| Capital outlay | 10,898 | - | 10,898 | - |
| Public safety: | | | | |
| Services and supplies | 3,038 | 2,318 | 720 | 2,231 |
| Total Expenditures | 13,936 | 2,318 | 11,618 | 2,231 |
| Excess (Deficiency) of Revenues over Expenditures | (13,936) | (2,296) | 11,640 | (2,089) |
| Fund Balances, July 1 | 13,936 | 13,936 | - | 16,025 |
| Fund Balances, June 30 | \$ - | \$ 11,640 | \$ 11,640 | \$ 13,936 |

**CARSON CITY
RESIDENTIAL CONSTRUCTION FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|--|-----------------|-------------------|-------------------|-------------------|
| Revenues: | | | | |
| Taxes: | | | | |
| Park residential construction tax | \$ 3,000 | \$ 8,000 | \$ 5,000 | \$ 38,223 |
| Miscellaneous: | | | | |
| Investment income | 1,000 | 644 | (356) | 3,353 |
| Total Revenues | <u>4,000</u> | <u>8,644</u> | <u>4,644</u> | <u>41,576</u> |
| Expenditures: | | | | |
| Culture and recreation: | | | | |
| Parks: | | | | |
| Salaries and wages | - | 875 | (875) | 25,861 |
| Employee benefits | - | 401 | (401) | 10,957 |
| Services and supplies | - | 3,067 | (3,067) | 376 |
| | <u>-</u> | <u>4,343</u> | <u>(4,343)</u> | <u>37,194</u> |
| Capital outlay: | | | | |
| BMX Lighting | 25,695 | 1,755 | 23,940 | 3,000 |
| Urban Fishing Pond | 22,268 | 3,336 | 18,932 | 16,573 |
| Trail Improvements | 18,529 | - | 18,529 | - |
| Governors Field Expansion | 17,434 | - | 17,434 | - |
| Community Center Theatre Improv | 23,656 | - | 23,656 | - |
| Concr Playground Border | 8,235 | 8,187 | 48 | - |
| Carson River Park Phase 1 & 2 | - | - | - | 42,589 |
| Nv Landmark Soc / Rbts Hse | 100,948 | 575 | 100,373 | 383 |
| Other projects | 61,351 | - | 61,351 | - |
| | <u>278,116</u> | <u>13,853</u> | <u>264,263</u> | <u>62,545</u> |
| Total Expenditures | <u>278,116</u> | <u>18,196</u> | <u>259,920</u> | <u>99,739</u> |
| Excess (Deficiency) of Revenues over Expenditures | (274,116) | (9,552) | 264,564 | (58,163) |
| Fund Balances, July 1 | <u>279,116</u> | <u>279,116</u> | <u>-</u> | <u>337,279</u> |
| Fund Balances, June 30 | <u>\$ 5,000</u> | <u>\$ 269,564</u> | <u>\$ 264,564</u> | <u>\$ 279,116</u> |

CARSON CITY
REDEVELOPMENT REVOLVING FUND
SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|--|------------------|-------------------|-------------------|--------------------|
| Revenues: | | | | |
| Miscellaneous: | | | | |
| Investment income | \$ 10,000 | \$ (5,341) | \$ (15,341) | \$ 24,929 |
| Refunds and reimbursements | - | 8,000 | 8,000 | - |
| Total Revenues | <u>10,000</u> | <u>2,659</u> | <u>(7,341)</u> | <u>24,929</u> |
| Expenditures: | | | | |
| Community support: | | | | |
| Redevelopment: | | | | |
| Services and supplies | 818,311 | 298,735 | 519,576 | 2,616,536 |
| Capital outlay | 113,832 | 12,602 | 101,230 | - |
| Total Expenditures | <u>932,143</u> | <u>311,337</u> | <u>620,806</u> | <u>2,616,536</u> |
| Excess (Deficiency) of Revenues over Expenditures | <u>(922,143)</u> | <u>(308,678)</u> | <u>613,465</u> | <u>(2,591,607)</u> |
| Other Financing Sources (Uses): | | | | |
| Transfers in (out): | | | | |
| Redevelopment Debt Service Fund | 860,000 | 860,000 | - | 750,000 |
| General Fund | - | (480,000) | (480,000) | (480,000) |
| Total Other Financing Sources (Uses) | <u>860,000</u> | <u>380,000</u> | <u>(480,000)</u> | <u>270,000</u> |
| Net Change in Fund Balances | <u>(62,143)</u> | <u>71,322</u> | <u>133,465</u> | <u>(2,321,607)</u> |
| Fund Balances, July 1 | <u>93,671</u> | <u>93,671</u> | <u>-</u> | <u>2,415,278</u> |
| Fund Balances, June 30 | <u>\$ 31,528</u> | <u>\$ 164,993</u> | <u>\$ 133,465</u> | <u>\$ 93,671</u> |

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises—where the intent of the government's board is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's board has decided that periodic determination of net income is appropriate for accountability purposes.

Major Funds

Sewer Fund - This Fund is used to account for the revenues and expenses of sewer services provided to the residents of Carson City.

Water Fund - This Fund is used to account for the revenues and expenses of water services provided to the residents of Carson City.

Nonmajor Funds

Ambulance Fund - This Fund is used to account for the operations of the ambulance service provided by the Carson City Fire Department.

Stormwater Drainage Fund – This Fund is used to account for the revenues and expenses of the stormwater management program.

Cemetery Fund - This Fund is used to account for the costs of providing interment services and perpetual care of the City's cemetery.

Building Permits Fund - This Fund is used to account for the revenues and expenses of the Building Permit Program.

**CARSON CITY
SEWER FUND
SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|-----------------------|----------------------|---------------------|----------------------|
| Operating Revenues: | | | | |
| Charges for services: | | | | |
| User fees and charges | \$ 7,302,419 | \$ 7,466,053 | \$ 163,634 | \$ 7,277,208 |
| Operating Expenses: | | | | |
| Salaries and wages | 1,382,784 | 1,350,493 | 32,291 | 1,352,762 |
| Employee benefits | 600,530 | 543,044 | 57,486 | 552,511 |
| Services and supplies | 3,175,304 | 3,335,690 | (160,386) | 2,838,110 |
| Depreciation | 3,080,000 | 3,218,810 | (138,810) | 3,048,829 |
| Total Operating Expenses | <u>8,238,618</u> | <u>8,448,037</u> | <u>(209,419)</u> | <u>7,792,212</u> |
| Operating Income (Loss) | <u>(936,199)</u> | <u>(981,984)</u> | <u>(45,785)</u> | <u>(515,004)</u> |
| Nonoperating Revenues (Expenses): | | | | |
| Investment income | 20,000 | 6,014 | (13,986) | 23,255 |
| Miscellaneous | 5,000 | 7,500 | 2,500 | 1,410,000 |
| Interest expense | (524,865) | (490,023) | 34,842 | (478,666) |
| Federal interest subsidy | 1,536 | 2,013 | 477 | 1,018 |
| Gain (loss) on sales of capital assets | - | (30,606) | (30,606) | (34,297) |
| Bond issuance costs | (77,224) | (21,439) | 55,785 | (16,244) |
| Total Nonoperating Revenues (Expenses) | <u>(575,553)</u> | <u>(526,541)</u> | <u>49,012</u> | <u>905,066</u> |
| Income (Loss) Before Contributions | <u>(1,511,752)</u> | <u>(1,508,525)</u> | <u>3,227</u> | <u>390,062</u> |
| Capital Contributions: | | | | |
| Capital grants | 347,379 | 4,283 | (343,096) | 57,046 |
| Developers | - | - | - | 11,836 |
| Connection fees | 18,000 | 20,093 | 2,093 | 21,003 |
| Total Capital Contributions | <u>365,379</u> | <u>24,376</u> | <u>(341,003)</u> | <u>89,885</u> |
| Change in Net Position | <u>\$ (1,146,373)</u> | <u>(1,484,149)</u> | <u>\$ (337,776)</u> | <u>479,947</u> |
| Net Position, July 1 | | <u>53,747,072</u> | | <u>53,267,125</u> |
| Net Position, June 30 | | <u>\$ 52,262,923</u> | | <u>\$ 53,747,072</u> |

**CARSON CITY
SEWER FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 1 OF 2)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|---------------------|---------------------|---------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received for services | \$ 7,302,419 | \$ 7,461,853 | \$ 159,434 | \$ 7,199,651 |
| Cash payments for personnel costs | (1,983,314) | (1,859,126) | 124,188 | (1,823,729) |
| Cash payments for services and supplies | (3,175,304) | (3,215,770) | (40,466) | (2,889,242) |
| Miscellaneous cash received | 5,000 | 7,500 | 2,500 | 1,410,000 |
| | <u>2,148,801</u> | <u>2,394,457</u> | <u>245,656</u> | <u>3,896,680</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | |
| Proceeds from capital debt | 1,411,027 | 11,379 | (1,399,648) | 4,399,004 |
| Connection fees | 18,000 | 20,093 | 2,093 | 21,003 |
| Acquisition of capital assets | (1,666,969) | (411,746) | 1,255,223 | (4,929,657) |
| Principal paid on capital debt | (3,390,735) | (1,905,599) | 1,485,136 | (1,744,634) |
| Interest paid on capital debt | (524,865) | (548,424) | (23,559) | (496,624) |
| Bond issuance costs | (52,224) | (12,839) | 39,385 | (43,120) |
| Federal interest subsidy | 1,536 | 2,013 | 477 | 1,018 |
| Subsidy from grant | 347,379 | 4,283 | (343,096) | 57,046 |
| | <u>(3,856,851)</u> | <u>(2,840,840)</u> | <u>1,016,011</u> | <u>(2,735,964)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Investment income | 20,000 | 6,014 | (13,986) | 23,255 |
| | <u>(1,688,050)</u> | <u>(440,369)</u> | <u>1,247,681</u> | <u>1,183,971</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | | | | |
| | <u>3,399,046</u> | <u>3,399,046</u> | <u>-</u> | <u>2,215,075</u> |
| Cash and Cash Equivalents, July 1 | <u>3,399,046</u> | <u>3,399,046</u> | <u>-</u> | <u>2,215,075</u> |
| Cash and Cash Equivalents, June 30 | <u>\$ 1,710,996</u> | <u>\$ 2,958,677</u> | <u>\$ 1,247,681</u> | <u>\$ 3,399,046</u> |

**CARSON CITY
SEWER FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 2 OF 2)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|---------------------|---------------------|-------------------|---------------------|
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: | | | | |
| Operating income (loss) | \$ (936,199) | \$ (981,984) | \$ (45,785) | \$ (515,004) |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | |
| Depreciation and amortization expense | 3,080,000 | 3,218,810 | 138,810 | 3,048,829 |
| Nonoperating revenues | 5,000 | 7,500 | 2,500 | 1,410,000 |
| Changes in assets and liabilities: | | | | |
| (Increase) decrease in: | | | | |
| Accounts receivable | - | (3,771) | (3,771) | (78,025) |
| Due from other governments | - | 38,264 | 38,264 | (11,941) |
| Prepaid items | - | 12,655 | 12,655 | (31,860) |
| Increase (decrease) in: | | | | |
| Accounts payable | - | 69,442 | 69,442 | (5,000) |
| Accrued salaries and benefits | - | (3,052) | (3,052) | 13,296 |
| Due to other governments | - | (441) | (441) | (2,331) |
| Unearned revenue | - | (129) | (129) | 1,018 |
| Connection deposits | - | (300) | (300) | (550) |
| Accrued compensated absences | - | (10,409) | (10,409) | 13,402 |
| Net OPEB Obligation | - | 47,872 | 47,872 | 54,846 |
| Total Adjustments | 3,085,000 | 3,376,441 | 291,441 | 4,411,684 |
| Net Cash Provided (Used) by Operating Activities | <u>\$ 2,148,801</u> | <u>\$ 2,394,457</u> | <u>\$ 245,656</u> | <u>\$ 3,896,680</u> |
| NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES: | | | | |
| Purchase of capital assets on account | \$ - | \$ 44,574 | \$ 44,574 | \$ 113,529 |
| Retainage payable on construction of capital assets | - | - | - | 79,520 |
| Contributed capital assets | - | - | - | 11,836 |

**CARSON CITY
WATER FUND
SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|--|---------------------|----------------------|-------------------|----------------------|
| Operating Revenues: | | | | |
| Charges for services: | | | | |
| User fees and charges | \$ 12,008,465 | \$ 12,398,935 | \$ 390,470 | \$ 11,973,014 |
| Other charges | 176,704 | 210,292 | 33,588 | 177,115 |
| Total Operating Revenues | <u>12,185,169</u> | <u>12,609,227</u> | <u>424,058</u> | <u>12,150,129</u> |
| Operating Expenses: | | | | |
| Salaries and wages | 1,292,017 | 1,387,860 | (95,843) | 1,352,240 |
| Employee benefits | 660,734 | 620,775 | 39,959 | 614,999 |
| Services and supplies | 4,663,296 | 4,586,837 | 76,459 | 5,026,503 |
| Depreciation and amortization | 3,000,000 | 3,067,251 | (67,251) | 2,688,152 |
| Total Operating Expenses | <u>9,616,047</u> | <u>9,662,723</u> | <u>(46,676)</u> | <u>9,681,894</u> |
| Operating Income (Loss) | <u>2,569,122</u> | <u>2,946,504</u> | <u>377,382</u> | <u>2,468,235</u> |
| Nonoperating Revenues (Expenses): | | | | |
| Investment income | 20,000 | 15,064 | (4,936) | 18,121 |
| Miscellaneous | 10,500 | 16,993 | 6,493 | 667,538 |
| Interest expense | (2,337,327) | (2,178,866) | 158,461 | (1,834,407) |
| Federal interest subsidy | 241,578 | 242,008 | 430 | 238,790 |
| Gain (loss) on sales of capital assets | 12,500 | - | (12,500) | (617,941) |
| Arbitrage rebate (payment) | - | - | - | 12,753 |
| Bond issuance costs | (60,000) | (34,567) | 25,433 | (27,681) |
| Total Nonoperating Revenues (Expenses) | <u>(2,112,749)</u> | <u>(1,939,368)</u> | <u>173,381</u> | <u>(1,542,827)</u> |
| Income (Loss) Before Contributions and Transfers | <u>456,373</u> | <u>1,007,136</u> | <u>550,763</u> | <u>925,408</u> |
| Capital Contributions: | | | | |
| Capital assets | - | 50,750 | 50,750 | 1,775,451 |
| Capital grants | 609,855 | 222,137 | (387,718) | 539,702 |
| Developers | - | 107,474 | 107,474 | 43,763 |
| Connection fees | 7,664 | 13,584 | 5,920 | 57,009 |
| Total Capital Contributions | <u>617,519</u> | <u>393,945</u> | <u>(223,574)</u> | <u>2,415,925</u> |
| Change in Net Position | <u>\$ 1,073,892</u> | <u>1,401,081</u> | <u>\$ 327,189</u> | <u>3,341,333</u> |
| Net Position, July 1 | | <u>40,816,293</u> | | <u>37,474,960</u> |
| Net Position, June 30 | | <u>\$ 42,217,374</u> | | <u>\$ 40,816,293</u> |

**CARSON CITY
WATER FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 1 OF 2)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|---------------------|---------------------|-------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received for services | \$ 12,185,169 | \$12,611,627 | \$ 426,458 | \$ 11,880,254 |
| Cash payments for personnel costs | (1,952,751) | (1,937,619) | 15,132 | (1,943,145) |
| Cash payments for services and supplies | (4,663,296) | (4,353,466) | 309,830 | (5,870,201) |
| Miscellaneous cash received | 10,500 | 16,993 | 6,493 | 667,538 |
| | <u>5,579,622</u> | <u>6,337,535</u> | <u>757,913</u> | <u>4,734,446</u> |
| Net Cash Provided (Used) by Operating Activities | | | | |
| | <u>5,579,622</u> | <u>6,337,535</u> | <u>757,913</u> | <u>4,734,446</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | |
| Proceeds from capital debt | 6,996,450 | 4,582,353 | (2,414,097) | 15,844,321 |
| Proceeds from sales of capital assets | 12,500 | - | (12,500) | - |
| Connection fees | 7,664 | 13,584 | 5,920 | 57,009 |
| Acquisition of capital assets | (8,835,622) | (5,953,377) | 2,882,245 | (16,031,440) |
| Principal paid on capital debt | (1,773,784) | (1,773,784) | - | (1,783,784) |
| Interest paid on capital debt | (2,337,327) | (2,241,015) | 96,312 | (1,726,565) |
| Bond issuance costs | - | (1,138) | (1,138) | (89,767) |
| Arbitrage paid | - | - | - | (22,701) |
| Federal interest subsidy | 241,578 | 242,008 | 430 | 238,790 |
| Subsidy from grant | 609,855 | 222,137 | (387,718) | 539,702 |
| | <u>(5,078,686)</u> | <u>(4,909,232)</u> | <u>169,454</u> | <u>(2,974,435)</u> |
| Net Cash Provided (Used) by Capital and Related Financing Activities | | | | |
| | <u>(5,078,686)</u> | <u>(4,909,232)</u> | <u>169,454</u> | <u>(2,974,435)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Investment income | 20,000 | 15,064 | (4,936) | 18,121 |
| | <u>20,000</u> | <u>15,064</u> | <u>(4,936)</u> | <u>18,121</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 520,936 | 1,443,367 | 922,431 | 1,778,132 |
| Cash and Cash Equivalents, July 1 | 1,817,118 | 1,817,118 | - | 38,986 |
| | <u>1,817,118</u> | <u>1,817,118</u> | <u>-</u> | <u>38,986</u> |
| Cash and Cash Equivalents, June 30 | <u>\$ 2,338,054</u> | <u>\$ 3,260,485</u> | <u>\$ 922,431</u> | <u>\$ 1,817,118</u> |

**CARSON CITY
WATER FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 2 OF 2)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|---------------------|---------------------|-------------------|---------------------|
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: | | | | |
| Operating income (loss) | \$ 2,569,122 | \$ 2,946,504 | \$ 377,382 | \$ 2,468,235 |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | |
| Depreciation and amortization expense | 3,000,000 | 3,067,251 | 67,251 | 2,688,152 |
| Nonoperating revenues | 10,500 | 16,993 | 6,493 | 667,538 |
| Changes in assets and liabilities: | | | | |
| (Increase) decrease in: | | | | |
| Accounts receivable | - | (1,000) | (1,000) | (274,613) |
| Due from other governments | - | (57,297) | (57,297) | (125,794) |
| Inventories | - | (39,662) | (39,662) | (95,383) |
| Prepaid items | - | 322,757 | 322,757 | (302,994) |
| Increase (decrease) in: | | | | |
| Accounts payable | - | (42,675) | (42,675) | 194,127 |
| Accrued salaries and benefits | - | 904 | 904 | (13,097) |
| Due to other funds | - | - | - | (300,000) |
| Due to other governments | - | 50,248 | 50,248 | (213,654) |
| Unearned revenue | - | (415) | (415) | 3,288 |
| Connection deposits | - | 3,815 | 3,815 | 1,450 |
| Accrued compensated absences | - | 12,317 | 12,317 | (27,390) |
| Net OPEB Obligation | - | 57,795 | 57,795 | 64,581 |
| Total Adjustments | <u>3,010,500</u> | <u>3,391,031</u> | <u>380,531</u> | <u>2,266,211</u> |
| Net Cash Provided (Used) by Operating Activities | <u>\$ 5,579,622</u> | <u>\$ 6,337,535</u> | <u>\$ 757,913</u> | <u>\$ 4,734,446</u> |
| NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES: | | | | |
| Purchase of capital assets on account | \$ - | \$ 43,339 | \$ 43,339 | \$ 155,640 |
| Purchase of capital assets due to other governments | - | 763,885 | 763,885 | 89,861 |
| Retainage payable on construction of capital assets | - | 2,515 | 2,515 | 361,182 |
| Contributed capital assets | - | 158,224 | 158,224 | 1,819,214 |

CARSON CITY
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
JUNE 30, 2013

| | AMBULANCE | STORMWATER DRAINAGE | CEMETERY | BUILDING PERMITS | TOTAL |
|--|-------------------|------------------------|-------------------|---------------------|---------------------|
| ASSETS | | | | | |
| Current assets: | | | | | |
| Cash and investments | \$ 65,541 | \$ 17,342 | \$ 225,979 | \$ 244,535 | \$ 553,397 |
| Receivables: | | | | | |
| Accounts and contracts, net | 1,671,117 | 103,916 | - | - | 1,775,033 |
| Inventories | - | - | 22,705 | - | 22,705 |
| Prepaid items | 881 | 504 | 2 | 4 | 1,391 |
| Total Current Assets | 1,737,539 | 121,762 | 248,686 | 244,539 | 2,352,526 |
| Noncurrent assets: | | | | | |
| Other assets | - | 82,951 | - | - | 82,951 |
| Capital assets: | | | | | |
| Land | - | 1,594,781 | 293,449 | - | 1,888,230 |
| Buildings | - | 235,212 | 354,931 | - | 590,143 |
| Improvements other than buildings | - | 7,281,286 | 173,211 | - | 7,454,497 |
| Machinery and equipment | 732,949 | 997,091 | 100,903 | 72,641 | 1,903,584 |
| Construction in progress | - | 58,011 | - | - | 58,011 |
| | 732,949 | 10,166,381 | 922,494 | 72,641 | 11,894,465 |
| Less: Accumulated depreciation | (477,670) | (1,357,701) | (228,679) | (56,675) | (2,120,725) |
| Net Capital Assets | 255,279 | 8,808,680 | 693,815 | 15,966 | 9,773,740 |
| Total Noncurrent Assets | 255,279 | 8,891,631 | 693,815 | 15,966 | 9,856,691 |
| Total Assets | 1,992,818 | 9,013,393 | 942,501 | 260,505 | 12,209,217 |
| LIABILITIES: | | | | | |
| Current liabilities: | | | | | |
| Accounts payable | 27,664 | 11,906 | 478 | 6,099 | 46,147 |
| Accrued salaries and benefits | 95,526 | 9,735 | 5,568 | 12,200 | 123,029 |
| Accrued interest | - | 17,987 | - | - | 17,987 |
| Due to other governments | - | 3,000 | - | - | 3,000 |
| Unearned revenue | - | - | 270,778 | - | 270,778 |
| Current portion: | | | | | |
| Accrued compensated absences | 41,418 | 753 | - | 751 | 42,922 |
| General obligation bonds and notes payable | - | 365,800 | - | - | 365,800 |
| Total Current Liabilities | 164,608 | 409,181 | 276,824 | 19,050 | 869,663 |
| Noncurrent liabilities: | | | | | |
| Accrued compensated absences, net of current portion | 214,325 | 19,516 | 21,539 | 22,404 | 277,784 |
| Net OPEB Obligation | 738,356 | 33,897 | 29,762 | 74,864 | 876,879 |
| General obligation bonds and notes payable | - | 4,441,515 | - | - | 4,441,515 |
| Total Noncurrent Liabilities | 952,681 | 4,494,928 | 51,301 | 97,268 | 5,596,178 |
| Total Liabilities | 1,117,289 | 4,904,109 | 328,125 | 116,318 | 6,465,841 |
| NET POSITION | | | | | |
| Net investment in capital assets | 255,279 | 4,001,365 | 693,815 | 15,966 | 4,966,425 |
| Unrestricted | 620,250 | 107,919 | (79,439) | 128,221 | 776,951 |
| Total Net Position | \$ 875,529 | \$ 4,109,284 | \$ 614,376 | \$ 144,187 | \$ 5,743,376 |

CARSON CITY
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013

| | AMBULANCE | STORMWATER DRAINAGE | CEMETERY | BUILDING PERMITS | TOTAL |
|--|--------------|------------------------|------------|---------------------|--------------|
| Operating Revenues: | | | | | |
| Charges for services | \$ 2,466,832 | \$ 1,169,116 | \$ 110,460 | \$ 379,300 | \$ 4,125,708 |
| Operating Expenses: | | | | | |
| Salaries and wages | 1,417,936 | 140,589 | 97,450 | 220,638 | 1,876,613 |
| Employee benefits | 971,783 | 75,347 | 42,151 | 94,404 | 1,183,685 |
| Services and supplies | 743,853 | 528,349 | 38,513 | 259,527 | 1,570,242 |
| Depreciation | 74,420 | 262,640 | 16,231 | 5,394 | 358,685 |
| Total Operating Expenses | 3,207,992 | 1,006,925 | 194,345 | 579,963 | 4,989,225 |
| Operating Income (Loss) | (741,160) | 162,191 | (83,885) | (200,663) | (863,517) |
| Nonoperating Revenues (Expenses): | | | | | |
| Investment income | 811 | 125 | 367 | 375 | 1,678 |
| Miscellaneous | - | - | 6,102 | - | 6,102 |
| Interest expense | - | (178,700) | - | - | (178,700) |
| Gain (loss) on disposal of capital assets | - | - | - | - | - |
| Bond issue costs | - | (7,569) | - | - | (7,569) |
| Total Nonoperating Revenues (Expenses) | 811 | (186,144) | 6,469 | 375 | (178,489) |
| Income (Loss) Before Capital Contributions and Transfers | (740,349) | (23,953) | (77,416) | (200,288) | (1,042,006) |
| Capital Contributions: | | | | | |
| Capital assets | 179,016 | - | - | - | 179,016 |
| Capital grants | - | 885 | - | - | 885 |
| Total Capital Contributions | 179,016 | 885 | - | - | 179,901 |
| Transfers: | | | | | |
| Transfers In | 350,000 | - | 75,000 | - | 425,000 |
| Transfers Out | - | (1,191) | - | - | (1,191) |
| Total Transfers | 350,000 | (1,191) | 75,000 | - | 423,809 |
| Change in Net Position | (211,333) | (24,259) | (2,416) | (200,288) | (438,296) |
| Net Position, July 1 | 1,086,862 | 4,133,543 | 616,792 | 344,475 | 6,181,672 |
| Net Position, June 30 | \$ 875,529 | \$ 4,109,284 | \$ 614,376 | \$ 144,187 | \$ 5,743,376 |

CARSON CITY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 1 OF 2)

| | <u>AMBULANCE</u> | <u>STORMWATER DRAINAGE</u> | <u>CEMETERY</u> | <u>BUILDING PERMITS</u> | <u>TOTAL</u> |
|---|-----------------------------|--------------------------------|-----------------------------|-----------------------------|-----------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | |
| Cash received for services | \$ 2,448,175 | \$ 1,168,232 | \$ 101,991 | \$ 379,300 | \$4,097,698 |
| Cash payments for personnel costs | (2,165,577) | (209,883) | (131,194) | (304,976) | (2,811,630) |
| Cash payments for services and supplies | (762,752) | (516,306) | (42,020) | (258,339) | (1,579,417) |
| Miscellaneous cash received | - | - | 6,102 | - | 6,102 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Net Cash Provided (Used) by Operating Activities | (480,154) | 442,043 | (65,121) | (184,015) | (287,247) |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | | |
| Transfer from (to) other funds | 350,000 | (1,191) | 75,000 | - | 423,809 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | | |
| Acquisition of capital assets | (2,500) | (2,481) | - | - | (4,981) |
| Principal paid on capital debt | - | (329,842) | - | - | (329,842) |
| Interest paid on capital debt | - | (183,408) | - | - | (183,408) |
| Bond issuance costs | - | (6,393) | - | - | (6,393) |
| Subsidy from grant | - | 885 | - | - | 885 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Net Cash Provided (Used) by Capital and Related Financing Activities | (2,500) | (521,239) | - | - | (523,739) |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | |
| Investment income | 811 | 125 | 367 | 375 | 1,678 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | (131,843) | (80,262) | 10,246 | (183,640) | (385,499) |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Cash and Cash Equivalents, July 1 | 197,384 | 97,604 | 215,733 | 428,175 | 938,896 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Cash and Cash Equivalents, June 30 | <u>\$ 65,541</u> | <u>\$ 17,342</u> | <u>\$ 225,979</u> | <u>\$ 244,535</u> | <u>\$ 553,397</u> |

CARSON CITY
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 2 OF 2)

| | <u>AMBULANCE</u> | <u>STORMWATER DRAINAGE</u> | <u>CEMETERY</u> | <u>BUILDING PERMITS</u> | <u>TOTAL</u> |
|---|------------------|--------------------------------|-----------------|-----------------------------|--------------|
| RECONCILIATION OF OPERATING INCOME | | | | | |
| (LOSS) TO NET CASH PROVIDED (USED) | | | | | |
| BY OPERATING ACTIVITIES: | | | | | |
| Operating income (loss) | \$ (741,160) | \$ 162,191 | \$ (83,885) | \$ (200,663) | \$ (863,517) |
| Adjustments to reconcile operating income | | | | | |
| (loss) to net cash provided (used) by | | | | | |
| operating activities: | | | | | |
| Depreciation and amortization expense | 74,420 | 262,640 | 16,231 | 5,394 | 358,685 |
| Nonoperating revenues | - | - | 6,102 | - | 6,102 |
| Changes in assets and liabilities: | | | | | |
| (Increase) decrease in: | | | | | |
| Accounts receivable | (18,657) | (884) | - | - | (19,541) |
| Inventories | - | - | (1,190) | - | (1,190) |
| Prepaid items | 54 | 756 | (2) | 1,136 | 1,944 |
| Increase (decrease) in: | | | | | |
| Accounts payable | (18,953) | 9,687 | (2,315) | 52 | (11,529) |
| Accrued salaries and benefits | 2,664 | (611) | 163 | (1,671) | 545 |
| Due to other governments | - | 1,600 | - | - | 1,600 |
| Unearned revenue | - | - | (8,469) | - | (8,469) |
| Accrued compensated absences | 35,055 | (468) | 2,942 | 5,841 | 43,370 |
| Net OPEB Obligation | 186,423 | 7,132 | 5,302 | 5,896 | 204,753 |
| Total Adjustments | 261,006 | 279,852 | 18,764 | 16,648 | 576,270 |
| Net Cash Provided (Used) by Operating Activities | \$ (480,154) | \$ 442,043 | \$ (65,121) | \$ (184,015) | \$ (287,247) |
| NONCASH INVESTING , CAPITAL AND | | | | | |
| FINANCING ACTIVITIES: | | | | | |
| Capital transfer between enterprise funds | \$ - | \$ (1,191) | \$ - | \$ - | \$ (1,191) |

**CARSON CITY
AMBULANCE FUND
SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|--------------------|-------------------|---------------------|---------------------|
| Operating Revenues: | | | | |
| Charges for services | \$ 3,904,747 | \$ 2,466,832 | \$ (1,437,915) | \$ 2,613,797 |
| Operating Expenses: | | | | |
| Salaries and wages | 1,359,984 | 1,417,936 | (57,952) | 1,344,311 |
| Employee benefits | 1,027,591 | 971,783 | 55,808 | 937,902 |
| Services and supplies | 1,908,270 | 743,853 | 1,164,417 | 689,501 |
| Depreciation | 52,030 | 74,420 | (22,390) | 52,028 |
| Total Operating Expenses | 4,347,875 | 3,207,992 | 1,139,883 | 3,023,742 |
| Operating Income (Loss) | (443,128) | (741,160) | (298,032) | (409,945) |
| Nonoperating Revenues (Expenses): | | | | |
| Investment income | 1,000 | 811 | (189) | 365 |
| Miscellaneous | 1,000 | - | (1,000) | - |
| Total Nonoperating Revenues (Expenses) | 2,000 | 811 | (1,189) | 365 |
| Income (Loss) Before Capital Contributions and Transfers | (441,128) | (740,349) | (299,221) | (409,580) |
| Capital Contributions: | | | | |
| Capital assets | - | 179,016 | 179,016 | - |
| Transfers in | 350,000 | 350,000 | - | 650,000 |
| Change in Net Position | <u>\$ (91,128)</u> | (211,333) | <u>\$ (120,205)</u> | 240,420 |
| Net Position, July 1 | | 1,086,862 | | 846,442 |
| Net Position, June 30 | | <u>\$ 875,529</u> | | <u>\$ 1,086,862</u> |

**CARSON CITY
AMBULANCE FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|---------------------|---------------------|--------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received for services | \$ 3,904,747 | \$ 2,448,175 | \$ (1,456,572) | \$ 3,495,909 |
| Cash payments for personnel costs | (2,387,575) | (2,165,577) | 221,998 | (2,098,691) |
| Cash payments for services and supplies | (1,908,270) | (762,752) | 1,145,518 | (1,854,176) |
| Miscellaneous cash received | 1,000 | - | (1,000) | - |
| | <u>(390,098)</u> | <u>(480,154)</u> | <u>(90,056)</u> | <u>(456,958)</u> |
| Net Cash Provided (Used) by Operating Activities | | | | |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| Transfer from other funds | 350,000 | 350,000 | - | 650,000 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | |
| Acquisition of capital assets | - | (2,500) | (2,500) | - |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Investment income | 1,000 | 811 | (189) | 365 |
| | <u>(39,098)</u> | <u>(131,843)</u> | <u>(92,745)</u> | <u>193,407</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | | | | |
| Cash and Cash Equivalents, July 1 | 197,384 | 197,384 | - | 3,977 |
| Cash and Cash Equivalents, June 30 | <u>\$ 158,286</u> | <u>\$ 65,541</u> | <u>\$ (92,745)</u> | <u>\$ 197,384</u> |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: | | | | |
| Operating income (loss) | \$ (443,128) | \$ (741,160) | \$ (298,032) | \$ (409,945) |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | |
| Depreciation and amortization expense | 52,030 | 74,420 | 22,390 | 52,028 |
| Nonoperating revenues | 1,000 | - | (1,000) | - |
| Changes in assets and liabilities: | | | | |
| (Increase) decrease in: | | | | |
| Accounts receivable | - | (18,657) | (18,657) | (233,941) |
| Prepaid items | - | 54 | 54 | (830) |
| Increase (decrease) in: | | | | |
| Accounts payable | - | (18,953) | (18,953) | (2,792) |
| Accrued salaries and benefits | - | 2,664 | 2,664 | 10,865 |
| Due to other funds | - | - | - | (45,000) |
| Accrued compensated absences | - | 35,055 | 35,055 | 20,061 |
| Net OPEB Obligation | - | 186,423 | 186,423 | 152,596 |
| Total Adjustments | <u>53,030</u> | <u>261,006</u> | <u>207,976</u> | <u>(47,013)</u> |
| Net Cash Provided (Used) by Operating Activities | <u>\$ (390,098)</u> | <u>\$ (480,154)</u> | <u>\$ (90,056)</u> | <u>\$ (456,958)</u> |

**CARSON CITY
STORMWATER DRAINAGE FUND
SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|-------------------|---------------------|--------------------|---------------------|
| Operating Revenues: | | | | |
| Charges for services: | | | | |
| User fees and charges | \$ 1,185,514 | \$ 1,169,116 | \$ (16,398) | \$ 1,167,666 |
| Operating Expenses: | | | | |
| Salaries and wages | 167,221 | 140,589 | 26,632 | 163,479 |
| Employee benefits | 81,880 | 75,347 | 6,533 | 73,958 |
| Services and supplies | 472,660 | 528,349 | (55,689) | 397,754 |
| Depreciation | 259,400 | 262,640 | (3,240) | 256,393 |
| Total Operating Expenses | 981,161 | 1,006,925 | (25,764) | 891,584 |
| Operating Income | 204,353 | 162,191 | (42,162) | 276,082 |
| Nonoperating Revenues (Expenses): | | | | |
| Investment income | 5,000 | 125 | (4,875) | 1,677 |
| Miscellaneous income | - | - | - | 141,000 |
| Interest expense | (186,862) | (178,700) | 8,162 | (210,641) |
| Gain (loss) on sales of capital assets | - | - | - | (89,646) |
| Bond issuance costs | (31,030) | (7,569) | 23,461 | (8,007) |
| Total Nonoperating Revenues (Expenses) | (212,892) | (186,144) | 26,748 | (165,617) |
| Income (Loss) Before Capital Contributions and Transfers | (8,539) | (23,953) | (15,414) | 110,465 |
| Capital Contributions: | | | | |
| Capital grants | - | 885 | 885 | - |
| Transfers out | - | (1,191) | (1,191) | - |
| Change in Net Position | <u>\$ (8,539)</u> | (24,259) | <u>\$ (15,720)</u> | 110,465 |
| Net Position, July 1 | | 4,133,543 | | 4,023,078 |
| Net Position, June 30 | | <u>\$ 4,109,284</u> | | <u>\$ 4,133,543</u> |

CARSON CITY
STORMWATER DRAINAGE FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 1 OF 2)

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|------------------|------------------|-------------------|------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received for services | \$ 1,185,514 | \$ 1,168,232 | \$ (17,282) | \$ 1,173,827 |
| Cash payments for personnel costs | (249,101) | (209,883) | 39,218 | (222,348) |
| Cash payments for services and supplies | (472,660) | (516,306) | (43,646) | (405,973) |
| Miscellaneous cash received | - | - | - | 141,000 |
| | <u>463,753</u> | <u>442,043</u> | <u>(21,710)</u> | <u>686,506</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| Transfer to other funds | - | (1,191) | (1,191) | - |
| | <u>-</u> | <u>(1,191)</u> | <u>(1,191)</u> | <u>-</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | |
| Proceeds from capital debt | 695,270 | - | (695,270) | - |
| Acquisition of capital assets | - | (2,481) | (2,481) | (188,181) |
| Principal paid on capital debt | (1,032,300) | (329,842) | 702,458 | (332,000) |
| Interest paid on capital debt | (186,862) | (183,408) | 3,454 | (213,299) |
| Bond issuance costs | (20,530) | (6,393) | 14,137 | (250) |
| Subsidy from grant | - | 885 | 885 | - |
| | <u>(544,422)</u> | <u>(521,239)</u> | <u>23,183</u> | <u>(733,730)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Investment income | 5,000 | 125 | (4,875) | 1,677 |
| | <u>5,000</u> | <u>125</u> | <u>(4,875)</u> | <u>1,677</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | (75,669) | (80,262) | (4,593) | (45,547) |
| Cash and Cash Equivalents, July 1 | 97,604 | 97,604 | - | 143,151 |
| Cash and Cash Equivalents, June 30 | <u>\$ 21,935</u> | <u>\$ 17,342</u> | <u>\$ (4,593)</u> | <u>\$ 97,604</u> |

CARSON CITY
STORMWATER DRAINAGE FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 2 OF 2)

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|-------------------|-------------------|--------------------|-------------------|
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: | | | | |
| Operating income (loss) | \$ 204,353 | \$ 162,191 | \$ (42,162) | \$ 276,082 |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | |
| Depreciation and amortization expense | 259,400 | 262,640 | 3,240 | 256,393 |
| Nonoperating revenues | - | - | - | 141,000 |
| Changes in assets and liabilities: | | | | |
| (Increase) decrease in: | | | | |
| Accounts receivable | - | (884) | (884) | 6,161 |
| Prepaid items | - | 756 | 756 | (960) |
| Increase (decrease) in: | | | | |
| Accounts payable | - | 9,687 | 9,687 | (6,859) |
| Accrued salaries and benefits | - | (611) | (611) | 3,939 |
| Due to other governments | - | 1,600 | 1,600 | (400) |
| Accrued compensated absences | - | (468) | (468) | 3,387 |
| Net OPEB Obligation | - | 7,132 | 7,132 | 7,763 |
| Total Adjustments | 259,400 | 279,852 | 20,452 | 410,424 |
| Net Cash Provided (Used) by Operating Activities | <u>\$ 463,753</u> | <u>\$ 442,043</u> | <u>\$ (21,710)</u> | <u>\$ 686,506</u> |
| NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES: | | | | |
| Capital transfers between enterprise funds | \$ - | \$ (1,191) | \$ (1,191) | \$ - |

**CARSON CITY
CEMETERY FUND
SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|--------------------|-------------------|------------------|-------------------|
| Operating Revenues: | | | | |
| Charges for services | \$ 96,800 | \$ 110,460 | \$ 13,660 | \$ 127,128 |
| Operating Expenses: | | | | |
| Salaries and wages | 94,245 | 97,450 | (3,205) | 96,154 |
| Employee benefits | 43,118 | 42,151 | 967 | 40,767 |
| Services and supplies | 41,915 | 38,513 | 3,402 | 40,723 |
| Depreciation | 16,300 | 16,231 | 69 | 16,212 |
| Total Operating Expenses | <u>195,578</u> | <u>194,345</u> | <u>1,233</u> | <u>193,856</u> |
| Operating Income (Loss) | <u>(98,778)</u> | <u>(83,885)</u> | <u>14,893</u> | <u>(66,728)</u> |
| Nonoperating Revenues (Expenses): | | | | |
| Investment income | 3,500 | 367 | (3,133) | 1,864 |
| Miscellaneous | 3,087 | 6,102 | 3,015 | 3,366 |
| Total Nonoperating Revenues (Expenses) | <u>6,587</u> | <u>6,469</u> | <u>(118)</u> | <u>5,230</u> |
| Income (Loss) Before Transfers | (92,191) | (77,416) | 14,775 | (61,498) |
| Transfers in | <u>75,000</u> | <u>75,000</u> | <u>-</u> | <u>75,000</u> |
| Change in Net Position | <u>\$ (17,191)</u> | <u>(2,416)</u> | <u>\$ 14,775</u> | <u>13,502</u> |
| Net Position, July 1 | | <u>616,792</u> | | <u>603,290</u> |
| Net Position, June 30 | | <u>\$ 614,376</u> | | <u>\$ 616,792</u> |

**CARSON CITY
CEMETERY FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|--------------------|--------------------|------------------|--------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received for services | \$ 96,800 | \$ 101,991 | \$ 5,191 | \$ 127,472 |
| Cash payments for personnel costs | (137,363) | (131,194) | 6,169 | (130,582) |
| Cash payments for services and supplies | (41,915) | (42,020) | (105) | (38,741) |
| Miscellaneous cash received | 3,087 | 6,102 | 3,015 | 3,366 |
| | <u>(79,391)</u> | <u>(65,121)</u> | <u>14,270</u> | <u>(38,485)</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| Transfer from other funds | <u>75,000</u> | <u>75,000</u> | <u>-</u> | <u>75,000</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Investment income | <u>3,500</u> | <u>367</u> | <u>(3,133)</u> | <u>1,864</u> |
| | (891) | 10,246 | 11,137 | 38,379 |
| Cash and Cash Equivalents, July 1 | <u>215,733</u> | <u>215,733</u> | <u>-</u> | <u>177,354</u> |
| Cash and Cash Equivalents, June 30 | <u>\$ 214,842</u> | <u>\$ 225,979</u> | <u>\$ 11,137</u> | <u>\$ 215,733</u> |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: | | | | |
| Operating income (loss) | <u>\$ (98,778)</u> | <u>\$ (83,885)</u> | <u>\$ 14,893</u> | <u>\$ (66,728)</u> |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | |
| Depreciation and amortization expense | 16,300 | 16,231 | (69) | 16,212 |
| Nonoperating revenues | 3,087 | 6,102 | 3,015 | 3,366 |
| Changes in assets and liabilities: | | | | |
| (Increase) decrease in: | | | | |
| Inventories | - | (1,190) | (1,190) | 43 |
| Prepaid items | - | (2) | (2) | - |
| Increase (decrease) in: | | | | |
| Accounts payable | - | (2,315) | (2,315) | 1,939 |
| Accrued salaries and benefits | - | 163 | 163 | 61 |
| Unearned revenue | - | (8,469) | (8,469) | 344 |
| Accrued compensated absences | - | 2,942 | 2,942 | 989 |
| Net OPEB Obligation | - | 5,302 | 5,302 | 5,289 |
| Total Adjustments | <u>19,387</u> | <u>18,764</u> | <u>(623)</u> | <u>28,243</u> |
| Net Cash Provided (Used) by Operating Activities | <u>\$ (79,391)</u> | <u>\$ (65,121)</u> | <u>\$ 14,270</u> | <u>\$ (38,485)</u> |

**CARSON CITY
BUILDING PERMITS FUND
SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|-----------------------------------|-----------------|------------|--------------|------------|
| Operating Revenues: | | | | |
| Charges for services | | | | |
| User fees and charges | \$ 638,438 | \$ 379,300 | \$ (259,138) | \$ 590,055 |
| Operating Expenses: | | | | |
| Salaries and wages | 229,429 | 220,638 | 8,791 | 236,600 |
| Employee benefits | 103,057 | 94,404 | 8,653 | 91,215 |
| Services and supplies | 257,560 | 259,527 | (1,967) | 109,493 |
| Depreciation | 5,400 | 5,394 | 6 | 5,353 |
| Total Operating Expenses | 595,446 | 579,963 | 15,483 | 442,661 |
| Operating Income (Loss) | 42,992 | (200,663) | (243,655) | 147,394 |
| Nonoperating Revenues (Expenses): | | | | |
| Investment income | 5,000 | 375 | (4,625) | 4,207 |
| Change in Net Position | \$ 47,992 | (200,288) | \$ (248,280) | 151,601 |
| Net Position, July 1 | | 344,475 | | 192,874 |
| Net Position, June 30 | | \$ 144,187 | | \$ 344,475 |

CARSON CITY
BUILDING PERMITS FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|-------------------|---------------------|---------------------|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received for services | \$ 638,438 | \$ 379,300 | \$ (259,138) | \$ 589,732 |
| Cash payments for personnel costs | (332,486) | (304,976) | 27,510 | (323,675) |
| Cash payments for services and supplies | (257,560) | (258,339) | (779) | (105,204) |
| | <u>48,392</u> | <u>(184,015)</u> | <u>(232,407)</u> | <u>160,853</u> |
| Net Cash Provided (Used) by Operating Activities | | | | |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Investment income | 5,000 | 375 | (4,625) | 4,207 |
| | <u>5,000</u> | <u>375</u> | <u>(4,625)</u> | <u>4,207</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 53,392 | (183,640) | (237,032) | 165,060 |
| Cash and Cash Equivalents, July 1 | 428,175 | 428,175 | - | 263,115 |
| Cash and Cash Equivalents, June 30 | <u>\$ 481,567</u> | <u>\$ 244,535</u> | <u>\$ (237,032)</u> | <u>\$ 428,175</u> |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: | | | | |
| Operating income (loss) | \$ 42,992 | \$ (200,663) | \$ (243,655) | \$ 147,394 |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | |
| Depreciation and amortization expense | 5,400 | 5,394 | (6) | 5,353 |
| Changes in assets and liabilities: | | | | |
| (Increase) decrease in: | | | | |
| Prepaid items | - | 1,136 | 1,136 | (1,140) |
| Increase (decrease) in: | | | | |
| Accounts payable | - | 52 | 52 | 5,429 |
| Accrued salaries and benefits | - | (1,671) | (1,671) | 2,429 |
| Due to other governments | - | - | - | (323) |
| Accrued compensated absences | - | 5,841 | 5,841 | (5,510) |
| Net OPEB Obligation | - | 5,896 | 5,896 | 7,221 |
| Total Adjustments | <u>5,400</u> | <u>16,648</u> | <u>11,248</u> | <u>13,459</u> |
| Net Cash Provided (Used) by Operating Activities | <u>\$ 48,392</u> | <u>\$ (184,015)</u> | <u>\$ (232,407)</u> | <u>\$ 160,853</u> |

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency of a government to other departments or agencies on a cost reimbursement basis. Accounting for Internal Service Funds as a proprietary fund type is designed to accumulate the total cost (including depreciation) of providing a particular service. Costs for services are reimbursed by the departments or agencies to which the services are provided.

Group Medical Insurance Fund - This Fund is used to account for monies collected from City departments and employees to be expended for claims for medical services provided to employees and their dependents.

Workers' Compensation Fund - This Fund is used to account for monies collected for the insurance program from City departments to be expended for payment of claims, as required by law, to employees injured by accident while at work.

Insurance Fund - This Fund is used to account for monies collected from City departments for liability and property insurance.

Fleet Management Fund – This fund is used to account for monies collected from City departments for fleet maintenance operations.

**CARSON CITY
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
JUNE 30, 2013**

| | GROUP MEDICAL INSURANCE | WORKERS' COMPENSATION | INSURANCE | FLEET MANAGEMENT | TOTAL |
|----------------------------------|-------------------------------|--------------------------|-------------------|---------------------|---------------------|
| ASSETS | | | | | |
| Current assets: | | | | | |
| Cash and investments | \$ 241,920 | \$ 3,627,089 | \$ 657,501 | \$ 702,729 | \$ 5,229,239 |
| Receivables: | | | | | |
| Accounts and contracts, net | 290,300 | 31,824 | - | - | 322,124 |
| Inventories | - | - | - | 54,423 | 54,423 |
| Prepaid items | 2 | 4,306 | 13,592 | 7 | 17,907 |
| Total Current Assets | <u>532,222</u> | <u>3,663,219</u> | <u>671,093</u> | <u>757,159</u> | <u>5,623,693</u> |
| Noncurrent assets: | | | | | |
| Other assets | - | 30,000 | 40,000 | - | 70,000 |
| Capital assets: | | | | | |
| Machinery and equipment | 6,110 | 152,698 | 179,119 | 441,962 | 779,889 |
| Construction in progress | - | - | - | 4,418 | 4,418 |
| | 6,110 | 152,698 | 179,119 | 446,380 | 784,307 |
| Less: Accumulated depreciation | (611) | (43,698) | (42,727) | (125,865) | (212,901) |
| Net Capital Assets | <u>5,499</u> | <u>109,000</u> | <u>136,392</u> | <u>320,515</u> | <u>571,406</u> |
| Total Noncurrent Assets | <u>5,499</u> | <u>139,000</u> | <u>176,392</u> | <u>320,515</u> | <u>641,406</u> |
| Total Assets | <u>537,721</u> | <u>3,802,219</u> | <u>847,485</u> | <u>1,077,674</u> | <u>6,265,099</u> |
| LIABILITIES | | | | | |
| Current liabilities: | | | | | |
| Accounts payable | 1,371 | 29,235 | 24,385 | 124,149 | 179,140 |
| Accrued salaries and benefits | 10,737 | 5,671 | 4,464 | 24,012 | 44,884 |
| Due to other governments | - | - | 13,179 | - | 13,179 |
| Other current liabilities | - | 420,906 | 185,621 | - | 606,527 |
| Current portion: | | | | | |
| Accrued compensated absences | 3,940 | 2,616 | 1,518 | 357 | 8,431 |
| Total Current Liabilities | <u>16,048</u> | <u>458,428</u> | <u>229,167</u> | <u>148,518</u> | <u>852,161</u> |
| Noncurrent liabilities: | | | | | |
| Accrued compensated absences | 16,921 | 9,477 | 6,513 | 42,361 | 75,272 |
| Net OPEB obligation | 26,078 | 10,034 | 8,421 | 91,881 | 136,414 |
| Other liabilities | - | - | 45,151 | - | 45,151 |
| Total Noncurrent Liabilities | <u>42,999</u> | <u>19,511</u> | <u>60,085</u> | <u>134,242</u> | <u>256,837</u> |
| Total Liabilities | <u>59,047</u> | <u>477,939</u> | <u>289,252</u> | <u>282,760</u> | <u>1,108,998</u> |
| NET POSITION | | | | | |
| Net investment in capital assets | 5,499 | 109,000 | 136,392 | 317,070 | 567,961 |
| Restricted | - | 3,215,280 | 421,841 | - | 3,637,121 |
| Unrestricted | 473,175 | - | - | 477,844 | 951,019 |
| Total Net Position | <u>\$ 478,674</u> | <u>\$ 3,324,280</u> | <u>\$ 558,233</u> | <u>\$ 794,914</u> | <u>\$ 5,156,101</u> |

**CARSON CITY
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
FOR THE YEAR ENDED JUNE 30, 2013**

| | GROUP MEDICAL INSURANCE | WORKERS' COMPENSATION | INSURANCE | FLEET MANAGEMENT | TOTAL |
|---|-------------------------------|--------------------------|--------------|---------------------|---------------|
| Operating Revenues: | | | | | |
| Charges for services | \$ 8,062,295 | \$ 798,332 | \$ 1,473,094 | \$ 1,432,508 | \$ 11,766,229 |
| Operating Expenses: | | | | | |
| Salaries and wages | 182,833 | 87,375 | 73,191 | 382,936 | 726,335 |
| Employee benefits | 76,272 | 38,497 | 32,279 | 174,135 | 321,183 |
| Services and supplies | 7,643,387 | 749,777 | 1,069,409 | 870,577 | 10,333,150 |
| Depreciation | 611 | 15,270 | 16,183 | 44,929 | 76,993 |
| Total Operating Expenses | 7,903,103 | 890,919 | 1,191,062 | 1,472,577 | 11,457,661 |
| Operating Income (Loss) | 159,192 | (92,587) | 282,032 | (40,069) | 308,568 |
| Nonoperating Revenues (Expenses): | | | | | |
| Investment income | 565 | 5,544 | 733 | 2,837 | 9,679 |
| Miscellaneous | 5,961 | 70,258 | 99,280 | - | 175,499 |
| Interest expense | - | - | - | (484) | (484) |
| Gain (loss) on disposal of capital assets | - | - | - | 9,690 | 9,690 |
| Total Nonoperating Revenues (Expenses) | 6,526 | 75,802 | 100,013 | 12,043 | 194,384 |
| Change in Net Position | 165,718 | (16,785) | 382,045 | (28,026) | 502,952 |
| Net Position, July 1 | 312,956 | 3,341,065 | 176,188 | 822,940 | 4,653,149 |
| Net Position, June 30 | \$ 478,674 | \$ 3,324,280 | \$ 558,233 | \$ 794,914 | \$ 5,156,101 |

**CARSON CITY
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 1 OF 2)**

| | GROUP | | | | TOTAL |
|---|----------------------|--------------------------|-------------|---------------------|--------------|
| | MEDICAL INSURANCE | WORKERS' COMPENSATION | INSURANCE | FLEET MANAGEMENT | |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | |
| Cash received for services | \$ - | \$ - | \$ - | \$ 1,432,508 | \$ 1,432,508 |
| Cash received from customers | 1,744,315 | - | - | - | 1,744,315 |
| Cash received from other funds | 6,289,395 | 825,176 | 1,487,866 | - | 8,602,437 |
| Cash payments for personnel costs | (249,736) | (122,908) | (103,304) | (536,821) | (1,012,769) |
| Cash payments for services and supplies | (7,642,504) | (536,855) | (1,196,826) | (789,119) | (10,165,304) |
| Miscellaneous cash received | 5,961 | 70,258 | 99,280 | - | 175,499 |
| Net Cash Provided (Used) by Operating Activities | 147,431 | 235,671 | 287,016 | 106,568 | 776,686 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | | |
| Proceeds from sales of assets | - | - | - | 9,691 | 9,691 |
| Acquisition of capital assets | - | - | (575) | (21,754) | (22,329) |
| Principal paid on capital debt | - | - | - | (78,000) | (78,000) |
| Interest paid on capital debt | - | - | - | (831) | (831) |
| Net Cash Provided (Used) by Capital and Related Financing Activities | - | - | (575) | (90,894) | (91,469) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | |
| Investment income | 565 | 5,544 | 733 | 2,837 | 9,679 |
| Net Increase (Decrease) in Cash and Cash Equivalents | 147,996 | 241,215 | 287,174 | 18,511 | 694,896 |
| Cash and Cash Equivalents, July 1 | 93,924 | 3,385,874 | 370,327 | 684,218 | 4,534,343 |
| Cash and Cash Equivalents, June 30 | \$ 241,920 | \$ 3,627,089 | \$ 657,501 | \$ 702,729 | \$ 5,229,239 |

**CARSON CITY
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 2 OF 2)**

| | GROUP MEDICAL <u>INSURANCE</u> | WORKERS' <u>COMPENSATION</u> | <u>INSURANCE</u> | FLEET <u>MANAGEMENT</u> | <u>TOTAL</u> |
|--|--------------------------------------|---------------------------------|-------------------|----------------------------|-------------------|
| RECONCILIATION OF OPERATING INCOME (LOSS) TO | | | | | |
| NET CASH PROVIDED (USED) BY OPERATING | | | | | |
| ACTIVITIES: | | | | | |
| Operating income (loss) | \$ 159,192 | \$ (92,587) | \$ 282,032 | \$ (40,069) | \$ 308,568 |
| Adjustments to reconcile operating | | | | | |
| income (loss) to net cash provided | | | | | |
| (used) by operating activities: | | | | | |
| Depreciation and amortization expense | 611 | 15,270 | 16,183 | 44,929 | 76,993 |
| Nonoperating revenues | 5,961 | 70,258 | 99,280 | - | 175,499 |
| Changes in assets and liabilities: | | | | | |
| (Increase) decrease in: | | | | | |
| Accounts receivable | (22,222) | 26,844 | 14,772 | - | 19,394 |
| Inventories | - | - | - | 55,805 | 55,805 |
| Prepaid items | 226 | (3,028) | 10,003 | (7) | 7,194 |
| Increase (decrease) in: | | | | | |
| Accounts payable | 657 | (7,091) | (45,125) | 25,660 | (25,899) |
| Accrued salaries and benefits | (2,530) | (787) | (890) | 1,991 | (2,216) |
| Due to other governments | (5,340) | - | (35,420) | - | (40,760) |
| Unearned revenue | (1,023) | - | - | - | (1,023) |
| Accrued compensated absences | 4,238 | 223,041 | (56,875) | 3,135 | 173,539 |
| Net OPEB obligation | 7,661 | 2,908 | 2,540 | 15,124 | 28,233 |
| Other liabilities | - | 843 | 516 | - | 1,359 |
| Total Adjustments | (11,761) | 328,258 | 4,984 | 146,637 | 468,118 |
| Net Cash Provided (Used) by | | | | | |
| Operating Activities | <u>\$ 147,431</u> | <u>\$ 235,671</u> | <u>\$ 287,016</u> | <u>\$ 106,568</u> | <u>\$ 776,686</u> |
| NONCASH INVESTING, CAPITAL AND | | | | | |
| FINANCING ACTIVITIES: | | | | | |
| Purchase of capital assets on account | \$ - | \$ - | \$ - | \$ 3,445 | \$ 3,445 |

**CARSON CITY
GROUP MEDICAL INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|--------------------|-------------------|-------------------|-------------------|
| Operating Revenues: | | | | |
| Employee contributions | \$ 1,852,349 | \$ 1,745,338 | \$ (107,011) | \$ 1,755,540 |
| Employer contributions | <u>6,569,188</u> | <u>6,316,957</u> | <u>(252,231)</u> | <u>5,851,238</u> |
| Total Operating Revenues | <u>8,421,537</u> | <u>8,062,295</u> | <u>(359,242)</u> | <u>7,606,778</u> |
| Operating Expenses: | | | | |
| Salaries and wages | 185,828 | 182,833 | 2,995 | 182,764 |
| Employee benefits | 71,742 | 76,272 | (4,530) | 68,359 |
| Services and supplies | 8,207,817 | 7,643,387 | 564,430 | 7,555,397 |
| Depreciation | <u>-</u> | <u>611</u> | <u>(611)</u> | <u>-</u> |
| Total Operating Expenses | <u>8,465,387</u> | <u>7,903,103</u> | <u>562,284</u> | <u>7,806,520</u> |
| Operating Income (Loss) | <u>(43,850)</u> | <u>159,192</u> | <u>203,042</u> | <u>(199,742)</u> |
| Nonoperating Revenues (Expenses): | | | | |
| Investment income | 10,000 | 565 | (9,435) | 2,834 |
| Miscellaneous | <u>-</u> | <u>5,961</u> | <u>5,961</u> | <u>2,507</u> |
| Total Nonoperating Revenues (Expenses) | <u>10,000</u> | <u>6,526</u> | <u>(3,474)</u> | <u>5,341</u> |
| Change in Net Position | <u>\$ (33,850)</u> | 165,718 | <u>\$ 199,568</u> | (194,401) |
| Net Position, July 1 | | <u>312,956</u> | | <u>507,357</u> |
| Net Position, June 30 | | <u>\$ 478,674</u> | | <u>\$ 312,956</u> |

CARSON CITY
GROUP MEDICAL INSURANCE FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|--------------------|-------------------|-------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received for customers | \$ 1,852,349 | \$ 1,744,315 | \$ (108,034) | \$ 1,755,540 |
| Cash received from other funds | 6,569,188 | 6,289,395 | (279,793) | 5,822,127 |
| Cash payments for personnel costs | (257,570) | (249,736) | 7,834 | (235,837) |
| Cash payments for services and supplies | (8,207,817) | (7,642,504) | 565,313 | (7,554,514) |
| Miscellaneous cash received | - | 5,961 | 5,961 | 2,507 |
| | <u>(43,850)</u> | <u>147,431</u> | <u>191,281</u> | <u>(210,177)</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | |
| Acquisition of capital assets | - | - | - | (6,110) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Investment income | 10,000 | 565 | (9,435) | 2,834 |
| | <u>(33,850)</u> | <u>147,996</u> | <u>181,846</u> | <u>(213,453)</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | | | | |
| Cash and Cash Equivalents, July 1 | 93,924 | 93,924 | - | 307,377 |
| Cash and Cash Equivalents, June 30 | <u>\$ 60,074</u> | <u>\$ 241,920</u> | <u>\$ 181,846</u> | <u>\$ 93,924</u> |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: | | | | |
| Operating income (loss) | \$ (43,850) | \$ 159,192 | \$ 203,042 | \$ (199,742) |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | |
| Depreciation | - | 611 | 611 | - |
| Nonoperating revenues | - | 5,961 | 5,961 | 2,507 |
| Changes in assets and liabilities: | | | | |
| (Increase) decrease in: | | | | |
| Accounts receivable | - | (22,222) | (22,222) | (34,424) |
| Prepaid items | - | 226 | 226 | 220 |
| Increase (decrease) in: | | | | |
| Accounts payable | - | 657 | 657 | 663 |
| Accrued salaries and benefits | - | (2,530) | (2,530) | 3,502 |
| Due to other governments | - | (5,340) | (5,340) | 4,290 |
| Unearned revenue | - | (1,023) | (1,023) | 1,023 |
| Accrued compensated absences | - | 4,238 | 4,238 | 5,877 |
| Net OPEB obligation | - | 7,661 | 7,661 | 5,907 |
| Total Adjustments | <u>-</u> | <u>(11,761)</u> | <u>(11,761)</u> | <u>(10,435)</u> |
| Net Cash Provided (Used) by Operating Activities | <u>\$ (43,850)</u> | <u>\$ 147,431</u> | <u>\$ 191,281</u> | <u>\$ (210,177)</u> |

**CARSON CITY
WORKERS' COMPENSATION FUND
SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|-------------------|---------------------|---------------------|---------------------|
| Operating Revenues: | | | | |
| Charges for services: | | | | |
| Employer contributions | \$ 750,095 | \$ 798,332 | \$ 48,237 | \$ 786,423 |
| Operating Expenses: | | | | |
| Salaries and wages | 85,495 | 87,375 | (1,880) | 90,230 |
| Employee benefits | 38,773 | 38,497 | 276 | 39,765 |
| Services and supplies | 496,187 | 749,777 | (253,590) | 395,147 |
| Depreciation | 15,270 | 15,270 | - | 15,270 |
| Total Operating Expenses | <u>635,725</u> | <u>890,919</u> | <u>(255,194)</u> | <u>540,412</u> |
| Operating Income (Loss) | <u>114,370</u> | <u>(92,587)</u> | <u>(206,957)</u> | <u>246,011</u> |
| Nonoperating Revenues (Expenses): | | | | |
| Investment income | 50,000 | 5,544 | (44,456) | 39,431 |
| Miscellaneous | 10,000 | 70,258 | 60,258 | 5,736 |
| Total Nonoperating Revenues (Expenses) | <u>60,000</u> | <u>75,802</u> | <u>15,802</u> | <u>45,167</u> |
| Change in Net Position | <u>\$ 174,370</u> | <u>(16,785)</u> | <u>\$ (191,155)</u> | 291,178 |
| Net Position, July 1 | | <u>3,341,065</u> | | <u>3,049,887</u> |
| Net Position, June 30 | | <u>\$ 3,324,280</u> | | <u>\$ 3,341,065</u> |

CARSON CITY
WORKERS' COMPENSATION FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|---------------------|---------------------|------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received from other funds | \$ 750,095 | \$ 825,176 | \$ 75,081 | \$ 786,424 |
| Cash payments for personnel costs | (124,268) | (122,908) | 1,360 | (126,994) |
| Cash payments for services and supplies | (496,187) | (536,855) | (40,668) | (656,169) |
| Miscellaneous cash received | 10,000 | 70,258 | 60,258 | 5,736 |
| | <u>139,640</u> | <u>235,671</u> | <u>96,031</u> | <u>8,997</u> |
| Net Cash Provided (Used) by Operating Activities | | | | |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Investment income | 50,000 | 5,544 | (44,456) | 39,431 |
| | <u>50,000</u> | <u>5,544</u> | <u>(44,456)</u> | <u>39,431</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | 189,640 | 241,215 | 51,575 | 48,428 |
| Cash and Cash Equivalents, July 1 | 3,385,874 | 3,385,874 | - | 3,337,446 |
| Cash and Cash Equivalents, June 30 | <u>\$ 3,575,514</u> | <u>\$ 3,627,089</u> | <u>\$ 51,575</u> | <u>\$ 3,385,874</u> |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: | | | | |
| Operating income (loss) | \$ 114,370 | \$ (92,587) | \$ (206,957) | \$ 246,011 |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | |
| Depreciation | 15,270 | 15,270 | - | 15,270 |
| Nonoperating revenues | 10,000 | 70,258 | 60,258 | 5,736 |
| Changes in assets and liabilities: | | | | |
| (Increase) decrease in: | | | | |
| Accounts receivable | - | 26,844 | 26,844 | 1 |
| Other assets | - | - | - | (10,000) |
| Prepaid items | - | (3,028) | (3,028) | (1,278) |
| Increase (decrease) in: | | | | |
| Accounts payable | - | (7,091) | (7,091) | 25,312 |
| Accrued salaries and benefits | - | (787) | (787) | 62 |
| Accrued compensated absences | - | 223,041 | 223,041 | (697) |
| Other liabilities | - | 843 | 843 | (275,056) |
| NET OPEB obligation | - | 2,908 | 2,908 | 3,636 |
| Total Adjustments | <u>25,270</u> | <u>328,258</u> | <u>302,988</u> | <u>(237,014)</u> |
| Net Cash Provided (Used) by Operating Activities | <u>\$ 139,640</u> | <u>\$ 235,671</u> | <u>\$ 96,031</u> | <u>\$ 8,997</u> |

**CARSON CITY
INSURANCE FUND
SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|-----------------|--------------|------------|--------------|
| Operating Revenues: | | | | |
| Charges for services: | | | | |
| Administrative fees | \$ 1,478,000 | \$ 1,473,094 | \$ (4,906) | \$ 1,403,525 |
| Operating Expenses: | | | | |
| Salaries and wages | 71,847 | 73,191 | (1,344) | 75,107 |
| Employee benefits | 33,028 | 32,279 | 749 | 33,538 |
| Services and supplies | 1,335,375 | 1,069,409 | 265,966 | 1,595,873 |
| Depreciation | 8,670 | 16,183 | (7,513) | 5,333 |
| Total Operating Expenses | 1,448,920 | 1,191,062 | 257,858 | 1,709,851 |
| Operating Income (Loss) | 29,080 | 282,032 | 252,952 | (306,326) |
| Nonoperating Revenues (Expenses): | | | | |
| Investment income | 3,000 | 733 | (2,267) | 2,040 |
| Miscellaneous | 40,000 | 99,280 | 59,280 | 79,015 |
| Total Nonoperating Revenues (Expenses) | 43,000 | 100,013 | 57,013 | 81,055 |
| Income (Loss) Before Transfers | 72,080 | 382,045 | 309,965 | (225,271) |
| Transfers in | - | - | - | 250,000 |
| Change in Net Position | \$ 72,080 | 382,045 | \$ 309,965 | 24,729 |
| Net Position, July 1 | | 176,188 | | 151,459 |
| Net Position, June 30 | | \$ 558,233 | | \$ 176,188 |

**CARSON CITY
INSURANCE FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|-------------------|-------------------|-------------------|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received from other funds | \$ 1,478,000 | \$ 1,487,866 | \$ 9,866 | \$ 1,392,527 |
| Cash payments for personnel costs | (104,875) | (103,304) | 1,571 | (106,223) |
| Cash payments for services and supplies | (1,335,375) | (1,196,826) | 138,549 | (1,610,333) |
| Miscellaneous cash received | 40,000 | 99,280 | 59,280 | 79,015 |
| | <u>77,750</u> | <u>287,016</u> | <u>209,266</u> | <u>(245,014)</u> |
| CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES | | | | |
| Transfer from other funds | - | - | - | 250,000 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | |
| Acquisition of capital assets | - | (575) | (575) | (107,928) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Investment income | 3,000 | 733 | (2,267) | 2,040 |
| | <u>80,750</u> | <u>287,174</u> | <u>206,424</u> | <u>(100,902)</u> |
| Net Increase (Decrease) in Cash and Cash Equivalents | | | | |
| Cash and Cash Equivalents, July 1 | 370,327 | 370,327 | - | 471,229 |
| Cash and Cash Equivalents, June 30 | <u>\$ 451,077</u> | <u>\$ 657,501</u> | <u>\$ 206,424</u> | <u>\$ 370,327</u> |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: | | | | |
| Operating income (loss) | \$ 29,080 | \$ 282,032 | \$ 252,952 | \$ (306,326) |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | |
| Depreciation | 8,670 | 16,183 | 7,513 | 5,333 |
| Nonoperating revenues | 40,000 | 99,280 | 59,280 | 79,015 |
| Changes in assets and liabilities: | | | | |
| (Increase) decrease in: | | | | |
| Accounts receivable | - | 14,772 | 14,772 | (10,998) |
| Prepaid items | - | 10,003 | 10,003 | (23,595) |
| Increase (decrease) in: | | | | |
| Accounts payable | - | (45,125) | (45,125) | (28,018) |
| Accrued salaries and benefits | - | (890) | (890) | 148 |
| Due to other governments | - | (35,420) | (35,420) | 24,683 |
| Accrued compensated absences | - | (56,875) | (56,875) | (724) |
| Other liabilities | - | 516 | 516 | 12,470 |
| Net OPEB obligation | - | 2,540 | 2,540 | 2,998 |
| Total Adjustments | <u>48,670</u> | <u>4,984</u> | <u>(43,686)</u> | <u>61,312</u> |
| Net Cash Provided (Used) by Operating Activities | <u>\$ 77,750</u> | <u>\$ 287,016</u> | <u>\$ 209,266</u> | <u>\$ (245,014)</u> |

**CARSON CITY
FLEET MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|--------------------|-------------------|------------------|-------------------|
| Operating Revenues: | | | | |
| Charges for services: | | | | |
| Administrative fees | \$ 1,432,506 | \$ 1,432,508 | \$ 2 | \$ 1,329,216 |
| Operating Expenses: | | | | |
| Salaries and wages | 370,168 | 382,936 | (12,768) | 359,599 |
| Employee benefits | 167,155 | 174,135 | (6,980) | 156,473 |
| Services and supplies | 948,882 | 870,577 | 78,305 | 870,880 |
| Depreciation | 56,850 | 44,929 | 11,921 | 42,118 |
| Total Operating Expenses | <u>1,543,055</u> | <u>1,472,577</u> | <u>70,478</u> | <u>1,429,070</u> |
| Operating Income (Loss) | <u>(110,549)</u> | <u>(40,069)</u> | <u>70,480</u> | <u>(99,854)</u> |
| Nonoperating Revenues (Expenses): | | | | |
| Investment income | 15,000 | 2,837 | (12,163) | 10,012 |
| Interest expense | (728) | (484) | 244 | (3,903) |
| Gain (loss) on disposal of capital assets | - | 9,690 | 9,690 | (98,963) |
| Bond issuance costs | - | - | - | (2,285) |
| Total Nonoperating Revenues (Expenses) | <u>14,272</u> | <u>12,043</u> | <u>(2,229)</u> | <u>(95,139)</u> |
| Change in Net Position | <u>\$ (96,277)</u> | <u>(28,026)</u> | <u>\$ 68,251</u> | <u>(194,993)</u> |
| Net Position, July 1 | | <u>822,940</u> | | <u>1,017,933</u> |
| Net Position, June 30 | | <u>\$ 794,914</u> | | <u>\$ 822,940</u> |

**CARSON CITY
FLEET MANAGEMENT FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 1 OF 2)**

| | FINAL BUDGET | ACTUAL | VARIANCE | 2012 |
|---|-------------------|-------------------|-------------------|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Cash received for services | \$ 1,432,506 | \$ 1,432,508 | \$ 2 | \$ 1,329,216 |
| Cash payments for personnel costs | (537,323) | (536,821) | 502 | (492,305) |
| Cash payments for services and supplies | (948,882) | (789,119) | 159,763 | (871,868) |
| | <u>(53,699)</u> | <u>106,568</u> | <u>160,267</u> | <u>(34,957)</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | |
| Proceeds from sales of assets | - | 9,691 | 9,691 | 33,617 |
| Acquisition of capital assets | (450,000) | (21,754) | 428,246 | - |
| Principal paid on capital debt | (78,000) | (78,000) | - | (152,000) |
| Interest paid on capital debt | (728) | (831) | (103) | (5,213) |
| | <u>(528,728)</u> | <u>(90,894)</u> | <u>437,834</u> | <u>(123,596)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Investment income | 15,000 | 2,837 | (12,163) | 10,012 |
| | <u>15,000</u> | <u>2,837</u> | <u>(12,163)</u> | <u>10,012</u> |
| | <u>(567,427)</u> | <u>18,511</u> | <u>585,938</u> | <u>(148,541)</u> |
| Cash and Cash Equivalents, July 1 | 684,218 | 684,218 | - | 832,759 |
| Cash and Cash Equivalents, June 30 | <u>\$ 116,791</u> | <u>\$ 702,729</u> | <u>\$ 585,938</u> | <u>\$ 684,218</u> |

**CARSON CITY
FLEET MANAGEMENT FUND
SCHEDULE OF CASH FLOWS - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2013
(WITH COMPARATIVE ACTUAL AMOUNTS FOR THE YEAR ENDED JUNE 30, 2012)
(PAGE 2 OF 2)**

| | <u>FINAL BUDGET</u> | <u>ACTUAL</u> | <u>VARIANCE</u> | <u>2012</u> |
|---|-------------------------|-------------------|-------------------|--------------------|
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES: | | | | |
| Operating income (loss) | \$ (110,549) | \$ (40,069) | \$ 70,480 | \$ (99,854) |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | |
| Depreciation | 56,850 | 44,929 | (11,921) | 42,118 |
| Changes in assets and liabilities: | | | | |
| (Increase) decrease in: | | | | |
| Inventories | - | 55,805 | 55,805 | (18,309) |
| Prepaid items | - | (7) | (7) | - |
| Increase (decrease) in: | | | | |
| Accounts payable | - | 25,660 | 25,660 | 17,321 |
| Accrued salaries and benefits | - | 1,991 | 1,991 | 3,437 |
| Accrued compensated absences | - | 3,135 | 3,135 | 5,434 |
| Net OPEB obligation | - | 15,124 | 15,124 | 14,896 |
| Total Adjustments | <u>56,850</u> | <u>146,637</u> | <u>89,787</u> | <u>64,897</u> |
| Net Cash Provided (Used) by Operating Activities | <u>\$ (53,699)</u> | <u>\$ 106,568</u> | <u>\$ 160,267</u> | <u>\$ (34,957)</u> |
| NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES: | | | | |
| Purchase of capital assets on account | \$ - | \$ 3,445 | \$ 3,445 | \$ - |

FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets held by the government in a trustee or agency capacity.

Investment Trust Fund - This Fund is used to account for the external investment pool administered by Carson City. The pool has one involuntary participant, the Carson City School District Debt Service Fund. These statements can be found in the City's basic financial statements.

Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Agency Funds are merely clearing accounts and have no fund equity. The following information is presented to describe each of the City's Agency Funds:

Sierra Forest Fire Protection Fund - This Fund is used to accumulate ad valorem and supplemental City/County relief tax monies and provide payment of debts and just claims against the District.

Eagle Valley Water District Fund - This Fund is used to account for the collection and payment of ad valorem taxes on behalf of the District.

Sub-Conservancy District Fund - This Fund is used to account for the collection and payment of ad valorem taxes on behalf of the District.

Fish and Game Fund - This Fund is used to account for monies withdrawn from the wildlife account within the State General Fund and transferred to the City for disposition by the City's Advisory Board to manage wildlife.

Controller Trust Fund - This Fund is used to account for unclaimed payroll warrants and accounts payable warrants during the required statutory period, which have been returned to the City until claimed or remitted to the State of Nevada Unclaimed Property Division.

State of Nevada Fund - This Fund is used to account for the collection and payment of the State of Nevada's share of ad valorem taxes, District and Justice Court fees, marriage fees, or fees otherwise mandated by statute, and collected by the City.

FIDUCIARY FUNDS
Continued

Nevada Commission for the Reconstruction of the V & T Railway Fund - This Fund is used to account for the collection and distribution of gifts, grants, and donations to reconstruct the Virginia and Truckee Railroad between Virginia City and Carson City.

Forfeiture Account Fund - This Fund is used to account for currency that is seized by the Sheriff's Office and will remain in the Fund until the court determines if the currency is subject to forfeiture.

Carson City School District Debt Service Fund - This Fund is used to account for ad valorem taxes and interest earned thereon, specifically apportioned and appropriated for the retirement of long-term general obligation principal and interest of the School District.

Carson City School District Operating Fund - This Fund is used to account for the collection of and remittance to the school district of ad valorem taxes.

CARSON CITY
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES - ALL AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 1 OF 3)

| | BALANCE JULY 1, 2012 | ADDITIONS | DELETIONS | BALANCE JUNE 30, 2013 |
|---|-------------------------|-------------------|-------------------|--------------------------|
| SIERRA FOREST FIRE PROTECTION FUND | | | | |
| Assets: | | | | |
| Cash and investments | \$ 222,624 | \$ 717,586 | \$ 940,210 | \$ - |
| Taxes receivable, delinquent | 1,245 | 892 | 482 | 1,655 |
| Due from other governments | 44,586 | 47,141 | 44,586 | 47,141 |
| Total Assets | \$ 268,455 | \$ 765,619 | \$ 985,278 | \$ 48,796 |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ 68,811 | \$ 68,811 | \$ - |
| Due to other governments | 268,455 | 631,177 | 850,836 | 48,796 |
| Total Liabilities | \$ 268,455 | \$ 699,988 | \$ 919,647 | \$ 48,796 |
| EAGLE VALLEY WATER DISTRICT FUND | | | | |
| Assets: | | | | |
| Cash and investments | \$ 267 | \$ 16,670 | \$ 16,562 | \$ 375 |
| Taxes receivable, delinquent | 407 | 207 | 143 | 471 |
| Total Assets | \$ 674 | \$ 16,877 | \$ 16,705 | \$ 846 |
| Liabilities: | | | | |
| Due to other governments | \$ 674 | \$ 17,159 | \$ 16,987 | \$ 846 |
| SUB-CONSERVANCY DISTRICT FUND | | | | |
| Assets: | | | | |
| Cash and investments | \$ 2,596 | \$ 813,114 | \$ 814,280 | \$ 1,430 |
| Taxes receivable, delinquent | 12,266 | 4,840 | 4,981 | 12,125 |
| Due from other governments | 15,994 | 18,131 | 15,994 | 18,131 |
| Total Assets | \$ 30,856 | \$ 836,085 | \$ 835,255 | \$ 31,686 |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ 407,651 | \$ 407,651 | \$ - |
| Due to other governments | 12,884 | 411,711 | 411,412 | 13,183 |
| Other liabilities | 17,972 | 18,503 | 17,972 | 18,503 |
| Total Liabilities | \$ 30,856 | \$ 837,865 | \$ 837,035 | \$ 31,686 |
| FISH AND GAME FUND | | | | |
| Assets: | | | | |
| Cash and investments | \$ 1,898 | \$ 1,833 | \$ 3,041 | \$ 690 |
| Liabilities: | | | | |
| Accounts payable | \$ 673 | \$ 3,134 | \$ 3,117 | \$ 690 |
| Due to other governments | 1,225 | 1,834 | 3,059 | - |
| Total Liabilities | \$ 1,898 | \$ 4,968 | \$ 6,176 | \$ 690 |

CARSON CITY
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES - ALL AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 2 OF 3)

| | BALANCE JULY 1, 2012 | ADDITIONS | DELETIONS | BALANCE JUNE 30, 2013 |
|---|-------------------------|--------------|--------------|--------------------------|
| CONTROLLER TRUST FUND | | | | |
| Assets: | | | | |
| Cash and investments | \$ 8,484 | \$ 2,876 | \$ 6,000 | \$ 5,360 |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ 6,000 | \$ 6,000 | \$ - |
| Due to other governments | 8,484 | 2,825 | 5,949 | 5,360 |
| Total Liabilities | \$ 8,484 | \$ 8,825 | \$ 11,949 | \$ 5,360 |
| STATE OF NEVADA FUND | | | | |
| Assets: | | | | |
| Cash and investments | \$ 274,428 | \$ 3,802,170 | \$ 3,598,748 | \$ 477,850 |
| Accounts receivable | - | 65 | - | 65 |
| Taxes receivable, delinquent | 70,342 | 27,380 | 28,676 | 69,046 |
| Total Assets | \$ 344,770 | \$ 3,829,615 | \$ 3,627,424 | \$ 546,961 |
| Liabilities: | | | | |
| Accounts payable | \$ 95 | \$ 742 | \$ 837 | \$ - |
| Due to other governments | 344,675 | 4,283,040 | 4,080,754 | 546,961 |
| Total Liabilities | \$ 344,770 | \$ 4,283,782 | \$ 4,081,591 | \$ 546,961 |
| NEVADA COMMISSION FOR THE RECONSTRUCTION OF THE V & T RAILWAY FUND | | | | |
| Assets: | | | | |
| Cash and investments | \$ 835,161 | \$ 360,690 | \$ 459,963 | \$ 735,888 |
| Cash held by Commission | 85,168 | 85 | | 85,253 |
| Due from other governments | 51,776 | 60,433 | 51,776 | 60,433 |
| Prepaid items | 11,799 | 12,370 | 11,799 | 12,370 |
| Total Assets | \$ 983,904 | \$ 433,578 | \$ 523,538 | \$ 893,944 |
| Liabilities: | | | | |
| Accounts payable | \$ 70,496 | \$ 281,585 | \$ 327,980 | \$ 24,101 |
| Due to other governments | 913,408 | 299,818 | 343,383 | 869,843 |
| Total Liabilities | \$ 983,904 | \$ 581,403 | \$ 671,363 | \$ 893,944 |
| FORFEITURE ACCOUNT FUND | | | | |
| Assets: | | | | |
| Cash and investments | \$ 43,926 | \$ 15,784 | \$ 5,423 | \$ 54,287 |
| Liabilities: | | | | |
| Accounts payable | \$ 2,110 | \$ 3,137 | \$ 4,802 | \$ 445 |
| Due to other governments | 41,816 | 14,118 | 2,092 | 53,842 |
| Total Liabilities | \$ 43,926 | \$ 17,255 | \$ 6,894 | \$ 54,287 |

CARSON CITY
COMBINING STATEMENT OF CHANGES IN
ASSETS AND LIABILITIES - ALL AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 3 OF 3)

| | <u>BALANCE</u> <u>JULY 1, 2012</u> | <u>ADDITIONS</u> | <u>DELETIONS</u> | <u>BALANCE</u> <u>JUNE 30, 2013</u> |
|------------------------------------|---------------------------------------|----------------------|----------------------|--|
| CARSON CITY SCHOOL DISTRICT | | | | |
| DEBT SERVICE FUND | | | | |
| Assets: | | | | |
| Taxes receivable, delinquent | \$ 177,354 | \$ 68,823 | \$ 71,704 | \$ 174,473 |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ 650 | \$ 650 | \$ - |
| Due to other governments | 177,354 | 6,404,343 | 6,407,224 | 174,473 |
| Total Liabilities | <u>\$ 177,354</u> | <u>\$ 6,404,993</u> | <u>\$ 6,407,874</u> | <u>\$ 174,473</u> |
| CARSON CITY SCHOOL DISTRICT | | | | |
| OPERATING FUND | | | | |
| Assets: | | | | |
| Cash and investments | \$ 53,616 | \$ 10,236,034 | \$ 10,269,823 | \$ 19,827 |
| Taxes receivable, delinquent | 307,162 | 125,760 | 124,670 | 308,252 |
| Total Assets | <u>\$ 360,778</u> | <u>\$ 10,361,794</u> | <u>\$ 10,394,493</u> | <u>\$ 328,079</u> |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ 262 | \$ 262 | \$ - |
| Due to other governments | 360,778 | 10,306,920 | 10,339,619 | 328,079 |
| Total Liabilities | <u>\$ 360,778</u> | <u>\$ 10,307,182</u> | <u>\$ 10,339,881</u> | <u>\$ 328,079</u> |
| TOTALS - ALL AGENCY FUNDS | | | | |
| Assets: | | | | |
| Cash and investments | \$ 1,443,000 | \$ 15,966,757 | \$ 16,114,050 | \$ 1,295,707 |
| Cash held by Commission | 85,168 | 85 | - | 85,253 |
| Accounts receivable | - | 65 | - | 65 |
| Taxes receivable, delinquent | 568,776 | 227,902 | 230,656 | 566,022 |
| Due from other governments | 112,356 | 125,705 | 112,356 | 125,705 |
| Prepaid items | 11,799 | 12,370 | 11,799 | 12,370 |
| Total Assets | <u>\$ 2,221,099</u> | <u>\$ 16,332,884</u> | <u>\$ 16,468,861</u> | <u>\$ 2,085,122</u> |
| Liabilities: | | | | |
| Accounts payable | \$ 73,374 | \$ 771,972 | \$ 820,110 | \$ 25,236 |
| Due to other governments | 2,129,753 | 22,372,945 | 22,461,315 | 2,041,383 |
| Other liabilities | 17,972 | 18,503 | 17,972 | 18,503 |
| Total Liabilities | <u>\$ 2,221,099</u> | <u>\$ 23,163,420</u> | <u>\$ 23,299,397</u> | <u>\$ 2,085,122</u> |

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STATISTICAL SECTION

**CITY OF CARSON CITY, NEVADA
STATISTICAL SECTION
(UNAUDITED)**

This part of the City of Carson City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the city's overall financial health.

| <u>Section Contents</u> | <u>Schedule #</u> |
|--|--------------------------|
| Financial Trends <i>These schedules contain trend information to help the reader understand how the city's financial performance and well-being have changed over time.</i> | 1.1 - 1.4 |
| Revenue Capacity <i>These schedules contain information to help the reader assess the factors affecting the city's ability to generate its property and sales taxes.</i> | 2.1 - 2.4 |
| Debt Capacity <i>These schedules present information to help the reader assess the affordability of the city's current levels of outstanding debt, and its ability to issue additional future debt.</i> | 3.1 - 3.4 |
| Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the city's financial activities take place and to help make comparisons over time and with other governments.</i> | 4.1 - 4.2 |
| Operating Information <i>These schedules contain information about the city's operations and resources to help the reader understand how the city's financial information relates to the services the city provides and the activities it performs.</i> | 5.1 - 5.3 |

CARSON CITY
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(UNAUDITED)

| | | FISCAL YEAR ENDED JUNE 30, | | | | | | | | | |
|---------------------------------|----|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
| GOVERNMENTAL ACTIVITIES | | | | | | | | | | | |
| Net investment in capital | | | | | | | | | | | |
| assets | | | | | | | | | | | |
| | \$ | 260,370,604 | \$ 259,709,061 | \$ 230,502,492 | \$ 172,327,528 | \$ 142,099,041 | \$ 131,338,112 | \$ 120,602,072 | \$ 65,849,092 | \$ 69,600,063 | \$ 63,816,236 |
| Restricted | | 15,013,156 | 15,165,751 | 16,058,661 | 20,115,371 | 18,759,556 | 23,302,315 | 29,389,902 | 24,871,291 | 16,085,638 | 14,316,416 |
| Unrestricted | | (22,471,320) | (23,227,661) | (16,829,470) | (14,549,896) | (4,678,327) | 2,417,112 | (1,728,608) | (3,390,070) | 15,697,202 | 14,233,204 |
| Total Governmental Activities | | | | | | | | | | | |
| Net Position | \$ | <u>252,912,440</u> | <u>251,647,151</u> | <u>229,731,683</u> | <u>177,893,003</u> | <u>156,180,270</u> | <u>157,057,539</u> | <u>148,263,366</u> | <u>87,330,313</u> | <u>101,382,903</u> | <u>92,365,856</u> |
| BUSINESS-TYPE ACTIVITIES | | | | | | | | | | | |
| Net investment in capital | | | | | | | | | | | |
| assets | | | | | | | | | | | |
| | \$ | 92,023,344 | \$ 92,490,506 | \$ 92,656,159 | \$ 90,457,625 | \$ 89,403,212 | \$ 87,652,903 | \$ 84,123,860 | \$ 78,129,888 | \$ 71,872,037 | \$ 70,977,186 |
| Restricted | | - | - | - | - | - | - | 2,742,096 | 2,598,135 | 2,545,363 | 2,482,872 |
| Unrestricted | | 7,849,919 | 7,832,105 | 3,476,230 | 6,235,987 | 11,002,971 | 14,666,940 | 16,169,206 | 16,340,435 | 17,913,131 | 16,797,849 |
| Total Business-Type Activities | | | | | | | | | | | |
| Net Position | \$ | <u>99,873,263</u> | <u>100,322,611</u> | <u>96,132,389</u> | <u>96,693,612</u> | <u>100,406,183</u> | <u>102,319,843</u> | <u>103,035,162</u> | <u>97,068,458</u> | <u>92,330,531</u> | <u>90,257,907</u> |
| PRIMARY GOVERNMENT | | | | | | | | | | | |
| Net investment in capital | | | | | | | | | | | |
| assets | | | | | | | | | | | |
| | \$ | 352,393,948 | \$ 352,199,567 | \$ 323,158,651 | \$ 262,785,153 | \$ 231,502,253 | \$ 218,991,015 | \$ 204,725,932 | \$ 143,978,980 | \$ 141,472,100 | \$ 134,793,422 |
| Restricted | | 15,013,156 | 15,165,751 | 16,058,661 | 20,115,371 | 18,759,556 | 23,302,315 | 32,131,998 | 27,469,426 | 18,631,001 | 16,799,288 |
| Unrestricted | | (14,621,401) | (15,395,556) | (13,353,240) | (8,313,909) | 6,324,644 | 17,084,052 | 14,440,598 | 12,950,365 | 33,610,333 | 31,031,053 |
| Total Primary Government | | | | | | | | | | | |
| Net Position | \$ | <u>352,785,703</u> | <u>351,969,762</u> | <u>325,864,072</u> | <u>274,586,615</u> | <u>256,586,453</u> | <u>259,377,382</u> | <u>251,298,528</u> | <u>184,398,771</u> | <u>193,713,434</u> | <u>182,623,763</u> |

Note: Information above is presented on the accrual basis of accounting. Accrual-basis financial information for the city government as a whole is available in the Basic Financial Statements.

CARSON CITY
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(UNAUDITED)

| | | FISCAL YEAR ENDED JUNE 30, | | | | | | | | | |
|---|----|-----------------------------------|----------------|----------------|----------------|----------------|----------------|---------------|----------------|---------------|---------------|
| | | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
| EXPENSES | | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | | |
| General government | \$ | 13,270,490 | \$ 12,839,523 | \$ 12,710,114 | \$ 13,128,842 | \$ 13,919,789 | \$ 13,042,589 | \$ 13,329,480 | \$ 15,920,465 | \$ 11,732,939 | \$ 10,368,245 |
| Public safety | | 31,081,304 | 30,273,949 | 28,842,714 | 30,765,050 | 28,995,649 | 27,388,924 | 26,333,209 | 25,401,443 | 25,320,788 | 21,632,395 |
| Judicial | | 5,438,232 | 5,213,231 | 4,891,274 | 5,301,887 | 5,065,113 | 4,526,334 | 3,656,007 | 3,505,076 | 3,158,460 | 2,826,724 |
| Public works | | 8,616,739 | 9,249,322 | 8,188,834 | 9,660,646 | 8,200,517 | 10,017,131 | 7,205,824 | 7,205,695 | 7,462,191 | 7,389,511 |
| Sanitation | | 1,730,139 | 1,680,283 | 1,655,363 | 1,805,049 | 1,753,575 | 1,972,849 | - | - | - | - |
| Health | | 5,451,016 | 4,984,823 | 4,349,102 | 4,570,746 | 3,563,272 | 2,781,546 | 2,736,463 | 1,808,078 | 1,320,958 | 1,040,547 |
| Welfare | | 2,028,677 | 2,369,073 | 2,359,998 | 2,373,611 | 2,143,404 | 2,008,154 | 2,074,309 | 2,038,709 | 1,915,957 | 1,482,239 |
| Culture and recreation | | 9,084,415 | 8,981,258 | 8,719,947 | 9,686,659 | 8,995,601 | 9,056,223 | 8,897,085 | 8,885,644 | 8,184,715 | 7,368,395 |
| Community support | | 704,500 | 3,386,724 | 1,643,988 | 3,922,076 | 2,626,657 | 991,673 | 552,307 | 15,427,942 | 1,476,257 | 5,805,226 |
| Airport | | 388,786 | 285,645 | 149,667 | 257,969 | 51,505 | 124,386 | 348,318 | 85,514 | 126,043 | 270,425 |
| Economic Opportunity | | 186,695 | 304,571 | 326,910 | 4,705,495 | 2,255,148 | 560,255 | 485,422 | 4,466,036 | 520,190 | 243,268 |
| Interest on long-term debt | | 3,513,966 | 3,931,487 | 4,047,091 | 4,247,956 | 3,947,951 | 3,721,332 | 3,844,651 | 3,078,771 | 2,126,197 | 1,486,850 |
| Total Governmental Activities Expenses | | 81,494,959 | 83,499,889 | 77,885,002 | 90,425,986 | 81,518,181 | 76,191,396 | 69,463,075 | 87,823,373 | 63,344,695 | 59,913,825 |
| Business-type Activities: | | | | | | | | | | | |
| Landfill | | - | - | - | - | - | - | 2,057,836 | 1,889,185 | 1,058,363 | 1,534,489 |
| Sewer | | 8,965,346 | 8,389,001 | 8,486,538 | 8,568,534 | 8,827,557 | 8,196,029 | 7,751,960 | 7,592,212 | 7,164,159 | 7,044,425 |
| Water | | 11,847,582 | 12,190,492 | 12,448,336 | 11,345,020 | 10,423,075 | 9,996,906 | 9,143,663 | 8,228,357 | 7,670,393 | 7,385,857 |
| Stormwater Drainage | | 1,186,768 | 1,199,990 | 1,025,278 | 1,198,016 | 1,115,129 | 880,387 | 860,866 | 745,178 | 286,562 | 21,170 |
| Ambulance | | 3,203,882 | 4,150,587 | 4,311,731 | 4,288,925 | 4,657,637 | 3,444,369 | 3,314,417 | 3,159,589 | 2,599,930 | 2,635,082 |
| Cemetery | | 191,888 | 193,726 | 185,524 | 192,330 | 162,706 | 206,709 | 201,439 | 214,107 | 199,167 | 193,136 |
| Building Permits | | 574,273 | 464,022 | 439,863 | 580,576 | 945,159 | 1,581,943 | 1,724,380 | 1,629,333 | 1,476,259 | 1,419,040 |
| Total Business-type Activities Expenses | | 25,969,739 | 26,587,818 | 26,897,270 | 26,173,401 | 26,131,263 | 24,306,343 | 25,054,561 | 23,457,961 | 20,454,833 | 20,233,199 |
| Total Primary Government Expenses | \$ | 107,464,698 | \$ 110,087,707 | \$ 104,782,272 | \$ 116,599,387 | \$ 107,649,444 | \$ 100,497,739 | \$ 94,517,636 | \$ 111,281,334 | \$ 83,799,528 | \$ 80,147,024 |

140

Note: This information is presented on the accrual basis of accounting.

CARSON CITY
CHANGES IN NET POSITION (Continued)
LAST TEN FISCAL YEARS
(UNAUDITED)

| | | FISCAL YEAR ENDED JUNE 30, | | | | | | | | | |
|--|----|-----------------------------------|------------------------|-----------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| | | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
| PROGRAM REVENUES | | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | | |
| Charges for services: | | | | | | | | | | | |
| General government | \$ | 2,953,439 | \$ 2,627,410 | \$ 2,857,504 | \$ 2,918,651 | \$ 3,351,544 | \$ 3,486,025 | \$ 2,927,954 | \$ 3,248,476 | \$ 3,025,997 | \$ 2,803,199 |
| Public safety | | 2,359,100 | 1,228,238 | 1,155,682 | 1,188,443 | 1,076,716 | 832,339 | 869,747 | 786,504 | 953,268 | 655,685 |
| Judicial | | 1,849,102 | 1,790,286 | 1,670,098 | 1,856,416 | 1,906,511 | 1,811,532 | 1,532,800 | 1,615,910 | 1,420,357 | 1,273,887 |
| Public works | | 155,388 | 287,772 | 149,922 | 130,186 | 135,246 | 246,581 | 351,854 | 121,845 | 127,930 | 176,431 |
| Sanitation | | 2,989,716 | 3,302,423 | 2,903,582 | 2,808,933 | 3,068,057 | 4,902,844 | - | - | - | - |
| Health | | 547,415 | 440,934 | 368,863 | 391,320 | 388,737 | 323,538 | 196,846 | 148,971 | 99,467 | 110,343 |
| Welfare | | - | - | - | 2,502 | - | - | - | - | - | - |
| Culture and recreation | | 1,320,758 | 1,285,299 | 1,189,441 | 1,272,141 | 1,279,607 | 1,283,107 | 1,315,279 | 1,323,132 | 1,368,658 | 1,267,487 |
| Community support | | 8,000 | - | - | 381 | - | 1,825 | - | 5,038 | - | - |
| Economic opportunity | | - | - | - | - | - | - | - | - | - | 11 |
| Operating grants, interest, and contributions | | 6,924,384 | 7,895,664 | 8,040,598 | 13,387,728 | 6,777,205 | 5,088,124 | 6,129,717 | 8,678,963 | 6,003,596 | 3,351,158 |
| Capital grants, interest, and contributions | | 3,414,668 | 30,733,429 | 56,268,193 | 25,254,636 | 6,622,668 | 2,819,030 | 14,492,662 | 51,789 | 2,211,437 | 568,537 |
| Total Governmental Activities Program Revenues | | <u>22,521,970</u> | <u>49,591,455</u> | <u>74,603,883</u> | <u>49,211,337</u> | <u>24,606,291</u> | <u>20,794,945</u> | <u>27,816,859</u> | <u>15,980,628</u> | <u>15,210,710</u> | <u>10,206,738</u> |
| Business-type Activities: | | | | | | | | | | | |
| Charges for services: | | | | | | | | | | | |
| Landfill | | - | - | - | - | - | - | 3,795,200 | 2,650,501 | 2,101,413 | 1,646,918 |
| Sewer | | 7,475,566 | 8,688,226 | 6,745,687 | 6,221,191 | 6,070,923 | 5,078,660 | 5,084,414 | 4,947,911 | 5,038,171 | 5,095,325 |
| Water | | 12,868,228 | 13,056,457 | 11,510,051 | 9,213,231 | 9,366,534 | 9,023,248 | 7,593,208 | 6,533,885 | 5,696,364 | 6,098,002 |
| Stormwater Drainage | | 1,169,116 | 1,308,666 | 1,669,605 | 1,172,877 | 1,070,093 | 1,017,917 | 1,007,484 | 998,097 | 572,820 | 190,219 |
| Ambulance | | 2,466,832 | 3,729,850 | 3,547,842 | 3,809,675 | 3,979,519 | 4,036,969 | 3,373,632 | 3,314,884 | 2,878,935 | 2,597,448 |
| Cemetery | | 116,562 | 130,494 | 111,624 | 91,161 | 85,437 | 115,220 | 150,912 | 104,211 | 81,897 | 138,800 |
| Building Permits | | 379,300 | 590,055 | 536,824 | 422,320 | 800,889 | 1,273,027 | 1,487,738 | 1,344,789 | 1,514,599 | 1,670,751 |
| Operating grants, interest, and contributions | | - | - | - | 200 | 30 | - | - | 12,538 | 31,080 | 44,830 |
| Capital grants, interest, and contributions | | 419,206 | 2,505,810 | 1,906,273 | 890,780 | 2,009,015 | 4,987,392 | 6,462,247 | 7,000,395 | 5,150,750 | 2,934,428 |
| Total Business-type Activities Program Revenues | | <u>24,894,810</u> | <u>30,009,558</u> | <u>26,027,906</u> | <u>21,821,435</u> | <u>23,382,440</u> | <u>25,532,433</u> | <u>28,954,835</u> | <u>26,907,211</u> | <u>23,066,029</u> | <u>20,416,721</u> |
| Total Primary Government Program Revenues | | <u>\$ 47,416,780</u> | <u>\$ 79,601,013</u> | <u>\$ 100,631,789</u> | <u>\$ 71,032,772</u> | <u>\$ 47,988,731</u> | <u>\$ 46,327,378</u> | <u>\$ 56,771,694</u> | <u>\$ 42,887,839</u> | <u>\$ 38,276,739</u> | <u>\$ 30,623,459</u> |
| NET (EXPENSE) / REVENUE | | | | | | | | | | | |
| Governmental activities | \$ | (58,972,989) | \$ (33,908,434) | \$ (3,281,119) | \$ (41,214,649) | \$ (56,911,890) | \$ (55,396,451) | \$ (41,646,216) | \$ (71,842,745) | \$ (48,133,985) | \$ (49,707,087) |
| Business-type activities | | (1,074,929) | 3,421,740 | (869,364) | (4,351,966) | (2,748,823) | 1,226,090 | 3,900,274 | 3,449,250 | 2,611,196 | 183,522 |
| Total Primary Government Net (Expense) / Revenue | | <u>\$ (60,047,918)</u> | <u>\$ (30,486,694)</u> | <u>\$ (4,150,483)</u> | <u>\$ (45,566,615)</u> | <u>\$ (59,660,713)</u> | <u>\$ (54,170,361)</u> | <u>\$ (37,745,942)</u> | <u>\$ (68,393,495)</u> | <u>\$ (45,522,789)</u> | <u>\$ (49,523,565)</u> |

Note: This information is presented on the accrual basis of accounting.

CARSON CITY
CHANGES IN NET POSITION (Continued)
LAST TEN FISCAL YEARS
(UNAUDITED)

| | FISCAL YEAR ENDED JUNE 30, | | | | | | | | | |
|---|----------------------------|----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|-----------------------|----------------------|----------------------|
| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
| GENERAL REVENUES AND OTHER | | | | | | | | | | |
| CHANGES IN NET POSITION | | | | | | | | | | |
| Governmental Activities: | | | | | | | | | | |
| Taxes: | | | | | | | | | | |
| Property taxes | \$ 26,381,752 | \$ 22,773,809 | \$ 22,144,119 | \$ 20,555,087 | \$ 19,362,180 | \$ 17,542,259 | \$ 16,538,908 | \$ 14,842,941 | \$ 14,399,482 | \$ 13,622,347 |
| Sales taxes | 4,798,620 | 4,591,472 | 4,518,988 | 4,172,071 | 4,721,317 | 5,669,448 | 6,097,893 | 5,355,446 | 4,856,154 | 4,517,602 |
| Consolidated tax | 19,825,135 | 19,016,195 | 18,286,154 | 17,477,368 | 19,969,586 | 23,442,872 | 25,944,779 | 26,808,073 | 25,661,323 | 23,827,916 |
| Franchise taxes | 5,003,989 | 5,019,809 | 4,977,697 | 5,531,976 | 5,623,238 | 5,371,215 | 4,619,984 | 4,423,774 | 4,081,139 | 3,541,660 |
| Other taxes | 124,158 | 157,269 | 158,283 | 136,856 | 194,508 | 3,911,193 | 4,262,092 | 4,273,234 | 4,193,053 | 3,889,322 |
| Motor vehicle fuel tax | 4,462,870 | 4,495,254 | 4,646,688 | 4,992,322 | 4,182,742 | 1,330,616 | 1,373,902 | 1,361,374 | 1,340,152 | 1,277,083 |
| Grants and contributions not restricted to specific programs | - | - | - | - | - | 3,312 | 687 | 589 | 576 | 568 |
| Unrestricted investment income | 62,846 | 275,035 | 408,911 | 1,132,477 | 2,059,082 | 3,614,317 | 3,530,584 | 1,367,181 | 1,197,060 | 122,925 |
| Gain on sale of capital assets | - | - | - | - | - | - | - | 1,337,946 | - | - |
| Miscellaneous revenue | 181,733 | 214,052 | 235,667 | 183,639 | 218,370 | 305,300 | 246,304 | 189,430 | 191,890 | 257,974 |
| Transfers | (602,825) | (718,993) | (256,708) | (398,481) | (296,402) | 3,000,092 | (746,617) | (2,169,833) | 1,230,203 | (38,651) |
| Total Governmental Activities | <u>60,238,278</u> | <u>55,823,902</u> | <u>55,119,799</u> | <u>53,783,315</u> | <u>56,034,621</u> | <u>64,190,624</u> | <u>61,868,516</u> | <u>57,790,155</u> | <u>57,151,032</u> | <u>51,018,746</u> |
| Business-type Activities: | | | | | | | | | | |
| Unrestricted investment income | 22,756 | 49,489 | 51,433 | 240,914 | 538,761 | 1,058,683 | 1,319,813 | 476,360 | 691,631 | (18,239) |
| Transfers | 602,825 | 718,993 | 256,708 | 398,481 | 296,402 | (3,000,092) | 746,617 | 2,169,833 | (1,230,203) | 38,651 |
| Total Business-type Activities | <u>625,581</u> | <u>768,482</u> | <u>308,141</u> | <u>639,395</u> | <u>835,163</u> | <u>(1,941,409)</u> | <u>2,066,430</u> | <u>2,646,193</u> | <u>(538,572)</u> | <u>20,412</u> |
| Total Primary Government Activities | <u>\$ 60,863,859</u> | <u>\$ 56,592,384</u> | <u>\$ 55,427,940</u> | <u>\$ 54,422,710</u> | <u>\$ 56,869,784</u> | <u>\$ 62,249,215</u> | <u>\$ 63,934,946</u> | <u>\$ 60,436,348</u> | <u>\$ 56,612,460</u> | <u>\$ 51,039,158</u> |
| CHANGE IN NET POSITION | | | | | | | | | | |
| Governmental activities | \$ 1,265,289 | \$ 21,915,468 | \$ 51,838,680 | \$ 12,568,666 | \$ (877,269) | \$ 8,794,173 | \$ 20,222,300 | \$ (14,052,590) | \$ 9,017,047 | \$ 1,311,659 |
| Business-type activities | (449,348) | 4,190,222 | (561,223) | (3,712,571) | (1,913,660) | (715,319) | 5,966,704 | 6,095,443 | 2,072,624 | 203,934 |
| Total Primary Government Change in Net Position | <u>\$ 815,941</u> | <u>\$ 26,105,690</u> | <u>\$ 51,277,457</u> | <u>\$ 8,856,095</u> | <u>\$ (2,790,929)</u> | <u>\$ 8,078,854</u> | <u>\$ 26,189,004</u> | <u>\$ (7,957,147)</u> | <u>\$ 11,089,671</u> | <u>\$ 1,515,593</u> |

Note: This information is presented on the accrual basis of accounting.

CARSON CITY
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

| | | FISCAL YEAR ENDED JUNE 30, | | | | | | | | | |
|---------------------------------------|------------------------------------|-----------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
| GENERAL FUND | | | | | | | | | | | |
| GASB 54^(a) | | | | | | | | | | | |
| | Nonspendable | \$ 703,349 | \$ 269,317 | \$ 234,703 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Restricted | 698,926 | 854,838 | 866,931 | - | - | - | - | - | - | - |
| | Committed | - | - | - | - | - | - | - | - | - | - |
| | Assigned | 1,597,932 | 1,036,620 | 2,962,474 | - | - | - | - | - | - | - |
| | Unassigned | 3,296,337 | 2,731,167 | 2,830,794 | - | - | - | - | - | - | - |
| Prior to GASB 54^(a) | | | | | | | | | | | |
| | Reserved | - | - | - | 1,164,962 | 877,986 | 790,253 | 793,002 | 867,481 | 546,825 | 479,751 |
| | Unreserved: | | | | | | | | | | |
| | Designated | - | - | - | 3,294,193 | 7,979,901 | 5,143,029 | 5,385,581 | 5,079,437 | 8,959,556 | 8,846,685 |
| | Undesignated | - | - | - | 2,024,044 | 2,628,357 | 8,383,701 | 5,496,137 | 4,951,945 | 2,092,600 | 2,606,927 |
| | Total General Fund | <u>\$ 6,296,544</u> | <u>\$ 4,891,942</u> | <u>\$ 6,894,902</u> | <u>\$ 6,483,199</u> | <u>\$ 11,486,244</u> | <u>\$ 14,316,983</u> | <u>\$ 11,674,720</u> | <u>\$ 10,898,863</u> | <u>\$ 11,598,981</u> | <u>\$ 11,933,363</u> |
| ALL OTHER GOVERNMENTAL FUNDS | | | | | | | | | | | |
| GASB 54^(a) | | | | | | | | | | | |
| | Nonspendable | \$ 64,913 | \$ 82,036 | \$ 24,582 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Restricted | 11,130,067 | 10,871,688 | 12,212,046 | - | - | - | - | - | - | - |
| | Committed | 7,606 | 5,853 | 2,400,000 | - | - | - | - | - | - | - |
| | Assigned | 1,082,317 | 1,223,257 | 1,926,574 | - | - | - | - | - | - | - |
| | Unassigned | (6,749) | - | (1,943) | - | - | - | - | - | - | - |
| Prior to GASB 54^(a) | | | | | | | | | | | |
| | Reserved | - | - | - | 20,076 | 7,742 | 15,258 | 12,953 | 1,287 | 865 | 22,400 |
| | Unreserved: | | | | | | | | | | |
| | Designated in: | | | | | | | | | | |
| | Special Revenue Funds | - | - | - | 5,205,792 | 10,977,085 | 14,476,430 | 5,195,162 | 9,914,131 | 10,300,110 | 5,738,209 |
| | Debt Service Funds | - | - | - | 1,036,661 | 1,140,238 | 1,259,329 | 1,143,535 | 992,243 | 1,633,794 | 2,354,377 |
| | Capital Projects Funds | - | - | - | 51,609 | 90,054 | 73,552 | 100,358 | 517,218 | 130,227 | 70,197 |
| | Undesignated in: | | | | | | | | | | |
| | Special Revenue Funds | - | - | - | 15,318,046 | 12,081,931 | 13,889,408 | 32,268,590 | 28,406,279 | 22,049,919 | 17,059,026 |
| | Debt Service Funds | - | - | - | 12,384 | 196,616 | 24,354 | 37,444 | 443,148 | 13,798 | 27,006 |
| | Capital Projects Funds | - | - | - | 2,729,014 | 777,393 | 3,095,754 | 7,245,512 | 14,599,397 | 2,801,349 | 2,071,348 |
| | Total All Other Governmental Funds | <u>\$ 12,278,154</u> | <u>\$ 12,182,834</u> | <u>\$ 16,561,259</u> | <u>\$ 24,373,582</u> | <u>\$ 25,271,059</u> | <u>\$ 32,834,085</u> | <u>\$ 46,003,554</u> | <u>\$ 54,873,703</u> | <u>\$ 36,930,062</u> | <u>\$ 27,342,563</u> |

Note: Fluctuations in the general fund and all other governmental fund balance restricted and unrestricted amounts are explained in the relevant year Management's Discussion and Analysis. This information is presented on the modified accrual basis of accounting.

^(a) Prior to 2011 and the implementation of GASB Statement No. 54, fund balances were classified as Reserved or Unreserved. Under GASB Statement No. 54, fund balances are classified as Nonspendable, Restricted, Committed, Assigned

CARSON CITY
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(UNAUDITED)

FISCAL YEAR ENDED JUNE 30,

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|--|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|--------------------|---------------------|--------------------|--------------------|
| REVENUES | | | | | | | | | | |
| Taxes | \$ 33,842,019 | \$ 30,389,857 | \$ 29,656,665 | \$ 28,093,025 | \$ 26,721,962 | \$ 26,801,548 | \$ 26,649,450 | \$ 24,247,771 | \$ 23,227,887 | \$ 21,806,953 |
| Special assessments | - | - | - | - | - | - | - | - | - | 192,708 |
| Licenses and permits | 6,742,835 | 6,657,143 | 6,782,247 | 7,340,788 | 7,377,737 | 7,089,746 | 6,183,388 | 6,191,477 | 5,688,240 | 5,099,575 |
| Intergovernmental revenues | 31,361,448 | 32,832,525 | 32,902,457 | 49,672,531 | 32,332,386 | 30,876,567 | 43,287,158 | 36,935,960 | 33,640,817 | 29,100,114 |
| Charges for services | 11,049,184 | 11,885,268 | 11,153,091 | 11,467,700 | 11,215,117 | 13,322,748 | 8,417,219 | 7,455,522 | 6,997,392 | 6,133,344 |
| Fines and forfeits | 944,937 | 901,394 | 773,519 | 802,402 | 1,046,329 | 1,023,459 | 901,404 | 1,011,142 | 902,536 | 845,779 |
| Miscellaneous | 2,007,642 | 1,756,085 | 1,716,374 | 2,188,920 | 3,430,504 | 4,565,944 | 4,411,395 | 2,179,034 | 2,121,663 | 1,024,528 |
| Total Revenues | <u>85,948,065</u> | <u>84,422,272</u> | <u>82,984,353</u> | <u>99,565,366</u> | <u>82,124,035</u> | <u>83,680,012</u> | <u>89,850,014</u> | <u>78,020,906</u> | <u>72,578,535</u> | <u>64,203,001</u> |
| EXPENDITURES | | | | | | | | | | |
| General government | 14,240,694 | 13,952,064 | 14,231,116 | 15,005,013 | 14,680,918 | 14,514,253 | 15,037,996 | 19,586,502 | 13,998,307 | 12,828,474 |
| Public safety | 28,605,267 | 27,779,133 | 27,313,128 | 28,362,786 | 26,595,429 | 25,954,382 | 25,956,021 | 24,295,657 | 25,614,239 | 20,531,866 |
| Judicial | 5,143,470 | 4,973,383 | 4,824,457 | 5,075,739 | 4,822,651 | 4,704,943 | 3,652,245 | 3,521,459 | 3,093,465 | 2,794,389 |
| Public works | 7,251,585 | 8,487,965 | 7,821,034 | 19,917,994 | 20,642,266 | 17,079,950 | 11,965,730 | 12,148,591 | 10,441,407 | 10,201,012 |
| Sanitation | 1,558,251 | 1,485,325 | 1,542,371 | 1,673,677 | 1,734,716 | 3,386,664 | - | - | - | - |
| Health | 4,741,438 | 4,332,571 | 3,798,124 | 3,960,626 | 3,001,006 | 2,627,724 | 2,670,894 | 1,777,541 | 1,532,341 | 1,037,614 |
| Welfare | 2,014,083 | 2,367,038 | 2,344,154 | 2,359,467 | 2,127,710 | 2,011,350 | 2,073,901 | 2,033,648 | 1,911,782 | 1,478,840 |
| Culture and recreation | 7,354,482 | 7,365,129 | 7,296,030 | 13,381,380 | 11,217,627 | 15,594,191 | 9,464,358 | 8,810,148 | 11,169,367 | 10,299,483 |
| Community support | 757,714 | 3,098,628 | 1,296,951 | 3,573,553 | 2,617,465 | 570,916 | 630,602 | 15,784,475 | 752,965 | 5,547,273 |
| Airport | 45,765 | 4,234 | 47,506 | 9,144,072 | 3,107,641 | 579,295 | 10,034,403 | 38,779 | 79,038 | 297,124 |
| Economic opportunity | 186,695 | 304,571 | 326,957 | 4,742,049 | 2,275,376 | 609,176 | 565,092 | 4,598,312 | 593,042 | 263,279 |
| Capital outlay | 6,144,702 | 7,757,392 | 11,231,655 | 8,028 | 1,084,955 | 4,084,369 | 9,039,514 | 6,510,301 | 306,392 | 265,811 |
| Debt service: | | | | | | | | | | |
| Principal | 5,694,368 | 4,095,917 | 3,924,674 | 3,604,885 | 3,549,588 | 3,038,832 | 3,056,246 | 2,725,880 | 2,576,513 | 2,396,506 |
| Interest and fiscal charges | 4,148,852 | 3,835,852 | 4,286,892 | 3,956,052 | 3,873,919 | 3,651,174 | 3,764,874 | 2,932,911 | 1,958,684 | 1,282,262 |
| Total Expenditures | <u>87,887,366</u> | <u>89,839,202</u> | <u>90,285,049</u> | <u>114,765,321</u> | <u>101,331,267</u> | <u>98,407,219</u> | <u>97,911,876</u> | <u>104,764,204</u> | <u>74,027,542</u> | <u>69,223,933</u> |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | <u>(1,939,301)</u> | <u>(5,416,930)</u> | <u>(7,300,696)</u> | <u>(15,199,955)</u> | <u>(19,207,232)</u> | <u>(14,727,207)</u> | <u>(8,061,862)</u> | <u>(26,743,298)</u> | <u>(1,449,007)</u> | <u>(5,020,932)</u> |

Note: This information is presented on the modified accrual basis of accounting.

CARSON CITY
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS (Continued)
LAST TEN FISCAL YEARS
(UNAUDITED)

| | FISCAL YEAR ENDED JUNE 30, | | | | | | | | | |
|---|-----------------------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|----------------------|---------------------|---------------------|
| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
| OTHER FINANCING | | | | | | | | | | |
| SOURCES (USES) | | | | | | | | | | |
| Capital asset sales | 13,097 | 10,545 | 3,535 | - | - | - | - | 3,620,000 | 40,613 | 141,280 |
| Capital leases | - | - | - | 69,433 | 53,467 | 11,228 | 55,770 | 20,052 | 85,749 | - |
| Bonds issued | - | - | 7,210,000 | 7,900,000 | 9,055,000 | - | - | 41,000,000 | 6,815,000 | 9,935,000 |
| Notes issued | 2,269,500 | - | - | - | - | - | - | - | 3,028,000 | - |
| Payment to refunded bond escrow agent | (30,026,827) | - | (7,244,702) | - | - | - | - | (9,884,613) | - | - |
| Refunding bonds issued | 30,767,200 | - | - | - | - | - | - | 8,040,000 | - | - |
| Refunding notes issued | - | - | - | - | - | - | - | 1,654,300 | - | - |
| Premium on refunding bonds issued | 840,062 | - | 226,243 | - | - | - | - | 278,709 | - | - |
| Transfers in | 9,668,856 | 9,364,206 | 8,279,959 | 15,500,233 | 11,826,603 | 12,952,593 | 7,736,648 | 10,162,385 | 9,961,443 | 4,121,536 |
| Transfers out | (10,092,665) | (10,339,206) | (8,574,959) | (14,170,233) | (12,121,603) | (8,763,820) | (7,824,848) | (11,212,920) | (9,162,332) | (4,121,536) |
| Premium on bonds issued | - | - | - | - | - | - | - | 308,908 | - | - |
| Discount on bonds issued | - | - | - | - | - | - | - | - | (66,349) | (145,206) |
| Total Other Financing Sources (Uses) | <u>3,439,223</u> | <u>(964,455)</u> | <u>(99,924)</u> | <u>9,299,433</u> | <u>8,813,467</u> | <u>4,200,001</u> | <u>(32,430)</u> | <u>43,986,821</u> | <u>10,702,124</u> | <u>9,931,074</u> |
| Net Change in Fund Balances | <u>\$ 1,499,922</u> | <u>\$ (6,381,385)</u> | <u>\$ (7,400,620)</u> | <u>\$ (5,900,522)</u> | <u>\$ (10,393,765)</u> | <u>\$ (10,527,206)</u> | <u>\$ (8,094,292)</u> | <u>\$ 17,243,523</u> | <u>\$ 9,253,117</u> | <u>\$ 4,910,142</u> |
| Debt service as a percentage of noncapital expenditures | <u>12.04%</u> | <u>9.66%</u> | <u>10.39%</u> | <u>8.44%</u> | <u>9.18%</u> | <u>8.74%</u> | <u>9.30%</u> | <u>6.19%</u> | <u>6.98%</u> | <u>5.97%</u> |

Note: This information is presented on the modified accrual basis of accounting.

**CARSON CITY
 ASSESSED AND ESTIMATED ACTUAL
 VALUE OF TAXABLE PROPERTY
 LAST TEN FISCAL YEARS
 (UNAUDITED)**

| FISCAL YEAR ENDED JUNE 30, | REAL PROPERTY ASSESSED VALUE | | | | PERSONAL PROPERTY ASSESSED VALUE | LESS: TAX EXEMPT PROPERTY | TOTAL | | PERCENTAGE OF TAXABLE VALUE TO ACTUAL VALUE | TOTAL DIRECT TAX RATE (1) |
|----------------------------------|------------------------------|----------------|---------------|---------------|---|---------------------------------|------------------------------|------------------------------|--|---------------------------------|
| | RESIDENTIAL | COMMERCIAL | INDUSTRIAL | OTHER | | | TAXABLE ASSESSED VALUE | ESTIMATED ACTUAL VALUE | | |
| 2013 | \$ 1,016,454,814 | \$ 510,880,941 | \$ 80,961,017 | \$ 25,825,504 | \$ 68,172,306 | \$ 320,479,554 | \$ 1,381,815,028 | \$ 3,948,042,937 | 35.00% | 2.1800 |
| 2012 | 1,136,664,056 | 554,083,272 | 90,326,979 | 30,174,883 | 71,820,430 | 376,697,685 | 1,506,371,935 | 4,303,919,814 | 35.00% | 0.0000 |
| 2011 | 1,296,755,931 | 627,675,034 | 105,367,926 | 34,738,957 | 79,406,876 | 455,801,189 | 1,688,143,535 | 4,823,267,242 | 35.00% | 0.0000 |
| 2010 | 1,434,764,128 | 660,942,065 | 104,145,754 | 25,954,361 | 83,861,120 | 482,594,796 | 1,827,072,632 | 5,220,207,520 | 35.00% | 0.0000 |
| 2009 | 1,426,052,054 | 631,533,390 | 99,424,981 | 30,383,765 | 87,038,009 | 431,185,202 | 1,843,246,997 | 5,266,419,991 | 35.00% | 0.0000 |
| 2008 | 1,206,800,499 | 547,565,065 | 81,726,034 | 48,675,299 | 86,113,782 | 358,490,827 | 1,612,389,852 | 4,606,828,149 | 35.00% | 0.0000 |
| 2007 | 1,083,303,781 | 451,206,734 | 73,847,370 | 48,854,565 | 83,969,393 | 307,878,233 | 1,433,303,610 | 4,095,153,171 | 35.00% | 0.0000 |
| 2006 | 849,173,104 | 377,913,118 | 70,855,130 | 43,912,722 | 90,645,832 | 228,104,138 | 1,204,395,768 | 3,441,130,766 | 35.00% | 0.0000 |
| 2005 | 787,818,702 | 353,104,623 | 66,465,018 | 49,625,614 | 85,499,759 | 216,695,480 | 1,125,818,236 | 3,216,623,531 | 35.00% | 0.0000 |
| 2004 | 746,722,428 | 332,262,156 | 79,211,607 | 55,994,871 | 69,616,260 | 214,805,768 | 1,069,001,554 | 3,054,290,154 | 35.00% | 0.0000 |

146 Source: Carson City Assessor

Pursuant to NRS 361.227, real property is valued at taxable value, determined by calculating the full cash value (market value) of land and estimated replacement cost of improvements less appropriate depreciation. Taxable assessed value is 35% of estimated actual value. Real property is reappraised at least every five years. Property not reappraised is revalued annually using various approved methods.

(1) Per hundred dollars of assessed valuation.

CARSON CITY
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS
(TAX RATE PER \$100 ASSESSED VALUATION)
(UNAUDITED)

| | FISCAL YEAR ENDED JUNE 30, | | | | | | | | | |
|--|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
| CARSON CITY DIRECT RATE | | | | | | | | | | |
| Operating Rate | 1.7040 | 1.2102 | 1.2102 | 1.2102 | 1.2102 | 1.2102 | 1.2101 | 0.9634 | 0.9634 | 0.9634 |
| Voter Approved | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 | 0.0500 |
| Legislative Overrides | 0.4260 | 0.4470 | 0.4464 | 0.4468 | 0.4467 | 0.2405 | 0.2153 | 0.1765 | 0.1765 | 0.1620 |
| Debt Service | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0000 | 0.0321 | 0.0321 | 0.0321 | 0.0331 |
| Total Carson City Direct Rate | <u>2.1800</u> | <u>1.7072</u> | <u>1.7066</u> | <u>1.7070</u> | <u>1.7069</u> | <u>1.5007</u> | <u>1.5075</u> | <u>1.2220</u> | <u>1.2220</u> | <u>1.2085</u> |
| OVERLAPPING RATES | | | | | | | | | | |
| Carson City School District | 1.1800 | 1.1800 | 1.1800 | 1.2200 | 1.2200 | 1.2200 | 1.2200 | 1.2200 | 1.2200 | 1.2200 |
| State of Nevada | 0.1700 | 0.1700 | 0.1700 | 0.1700 | 0.1700 | 0.1700 | 0.1700 | 0.1700 | 0.1700 | 0.1700 |
| Eagle Valley Underground Water | 0.0000 | 0.0000 | 0.0010 | 0.0009 | 0.0009 | 0.0011 | 0.0012 | 0.0016 | 0.0016 | 0.0016 |
| Carson Valley Ground Water Basin | 0.0000 | 0.0000 | 0.0023 | 0.0020 | 0.0010 | 0.0025 | 0.0029 | 0.0027 | 0.0027 | 0.0033 |
| Sub-Conservancy | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 | 0.0300 |
| Sierra Forest Fire | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 | 0.1000 |
| Total Overlapping Rates | <u>1.4800</u> | <u>1.4800</u> | <u>1.4833</u> | <u>1.5229</u> | <u>1.5219</u> | <u>1.5236</u> | <u>1.5241</u> | <u>1.5243</u> | <u>1.5243</u> | <u>1.5249</u> |
| Total Carson City Property Tax Rate | <u>3.6600</u> | <u>3.1872</u> | <u>3.1899</u> | <u>3.2299</u> | <u>3.2288</u> | <u>3.0243</u> | <u>3.0316</u> | <u>2.7463</u> | <u>2.7463</u> | <u>2.7334</u> |
| REDEVELOPMENT AGENCY OF CARSON CITY | | | | | | | | | | |
| | <u>3.2155</u> | <u>2.7427</u> | <u>2.8737</u> | <u>2.8895</u> | <u>2.6362</u> | <u>2.8108</u> | <u>2.7913</u> | <u>2.4845</u> | <u>2.5078</u> | <u>2.4891</u> |

Source: Nevada Department of Taxation

CARSON CITY
TEN LARGEST ASSESSED VALUATIONS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

| TAXPAYER | 2013 | | | 2004 | | |
|------------------------------|-------------------------------|-------------|---|-------------------------------|-------------|---|
| | ASSESSED VALUATION | RANK | PERCENTAGE OF TOTAL ASSESSED VALUATION | ASSESSED VALUATION | RANK | PERCENTAGE OF TOTAL ASSESSED VALUATION |
| C&A Investments | \$ 11,603,880 | 1 | 0.84% | \$ 6,689,595 | 7 | 0.63% |
| Serpa, John C | \$ 11,070,966 | 2 | 0.80% | \$ 8,427,042 | 5 | 0.79% |
| Carson-Tahoe Hospital | \$ 10,485,274 | 3 | 0.76% | | | |
| Millard, Dwight | \$ 10,050,938 | 4 | 0.73% | \$ 8,885,283 | 3 | 0.83% |
| Carson Gaming LLC | \$ 8,188,048 | 5 | 0.59% | | | - |
| Cubix/Ormsby | \$ 6,767,736 | 6 | 0.49% | \$ 4,868,440 | 9 | 0.46% |
| Hone, Doug & Kathleen | \$ 6,441,187 | 7 | 0.47% | | | |
| Hohl, Michael | \$ 6,018,928 | 8 | 0.44% | | | |
| ARHC CTCRCNV001 LLC | \$ 5,517,860 | 9 | 0.40% | | | |
| Carson Nugget | \$ 5,201,856 | 10 | 0.38% | | | |
| Sierra Pacific Power Company | | | | \$ 13,380,837 | 1 | 1.25% |
| Southwest Gas | | | | \$ 11,483,521 | 2 | 1.07% |
| Nevada Bell | | | | \$ 8,441,207 | 4 | 0.79% |
| Russell, Clark | | | | \$ 6,702,885 | 6 | 0.63% |
| Garth, Richard | | | | \$ 5,147,893 | 8 | 0.48% |
| Albertsons | | | | \$ 4,807,006 | 10 | 0.45% |
| Total, Ten Largest Taxpayers | 81,346,673 | | 5.89% | 78,833,709 | | 7.38% |
| Total, Other Taxpayers | 1,300,468,355 | | 94.11% | 990,167,848 | | 92.64% |
| Total Assessed Valuations | <u>\$ 1,381,815,028</u> | | <u>100.00%</u> | <u>\$ 1,069,001,557</u> | | <u>100.02%</u> |

Source: Carson City Assessor

Note: This list represents the ten largest property assessments based on property-owning taxpayers in the City. It is possible that an owner of several parcels may have an aggregate assessed value that is larger than those listed above.

CARSON CITY
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(AMOUNT EXPRESSED IN THOUSANDS)
(UNAUDITED)

| FISCAL YEAR ENDED JUNE 30, | TAXES LEVIED | CURRENT YEAR | | | TOTALS TO DATE | |
|---------------------------------------|-------------------------|----------------------------|------------------------------------|---------------------------------------|----------------------------|------------------------------------|
| | | TAX COLLECTIONS | PERCENT OF TAXES LEVIED | DELINQUENT TAX COLLECTIONS | TAX COLLECTIONS | PERCENT OF TAXES LEVIED |
| 2004 | 25,945 | 25,757 | 99.28% | 188 | 25,945 | 100.00% |
| 2005 | 27,274 | 27,054 | 99.19% | 220 | 27,274 | 100.00% |
| 2006 | 28,436 | 28,213 | 99.22% | 223 | 28,436 | 100.00% |
| 2007 | 30,839 | 30,592 | 99.20% | 247 | 30,839 | 100.00% |
| 2008 | 32,946 | 32,585 | 98.90% | 361 | 32,946 | 100.00% |
| 2009 | 35,529 | 34,860 | 98.12% | 631 | 35,491 | 99.89% |
| 2010 | 37,735 | 37,075 | 98.25% | 614 | 37,689 | 99.88% |
| 2011 | 39,450 | 38,714 | 98.13% | 623 | 39,337 | 99.71% |
| 2012 | 39,450 | 38,463 | 97.50% | 570 | 39,033 | 98.94% |
| 2013 | 40,823 | 40,082 | 98.18% | - | 40,082 | 98.18% |

Source: Carson City Treasurer's Office

CARSON CITY
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(UNAUDITED)

| FISCAL YEAR ENDED JUNE 30, | GENERAL BONDED DEBT | | | | OTHER GOVERNMENTAL ACTIVITIES DEBT | | | | BUSINESS TYPE ACTIVITIES PROPRIETARY | | TOTAL PRIMARY GOVERNMENT | PERCENT OF PERSONAL INCOME(2) | PER CAPITA (2) |
|-------------------------------------|--------------------------------|---------------------------------|---|-------------------|---------------------------------------|--------------------------------|-------------------|--------------------------------|--|--------------|-----------------------------|-------------------------------------|-------------------|
| | GENERAL OBLIGATION BONDS | TOTAL GENERAL BONDED DEBT | PERCENT OF ACTUAL PROPERTY VALUE (1) | PER CAPITA (2) | REVENUE BONDS | GENERAL OBLIGATION NOTES | CAPITAL LEASES | SPECIAL ASSESSMENT BONDS | BONDS | NOTES | | | |
| 2013 | \$ 59,511,054 | \$ 59,511,054 | 1.51% | \$ 1,046.46 | \$ 18,897,000 | \$ 2,554,800 | \$ 25,590 | \$ - | \$ 79,548,826 | \$ 1,970,500 | \$ 162,507,770 | 7.28% | \$ 2,857.58 |
| 2012 | 62,336,401 | 62,336,401 | 1.45% | 1,111 | 19,480,700 | 1,360,367 | 43,823 | - | 77,493,636 | 2,148,000 | 162,862,927 | 7.34% | 2,902.82 |
| 2011 | 64,990,727 | 64,990,727 | 1.35% | 1,171.26 | 20,222,100 | 2,212,558 | 67,772 | - | 61,986,558 | 2,395,000 | 151,874,715 | 6.88% | 2,737.07 |
| 2010 | 67,519,131 | 67,519,131 | 1.29% | 1,221.54 | 20,866,000 | 3,018,928 | 99,470 | - | 48,542,143 | 2,448,000 | 142,493,672 | 6.63% | 2,577.95 |
| 2009 | 70,042,700 | 70,042,700 | 1.33% | 1,239.56 | 13,427,600 | 3,259,644 | 109,182 | - | 50,484,597 | - | 137,323,723 | 6.34% | 2,430.25 |
| 2008 | 72,462,454 | 72,462,454 | 1.57% | 1,258.03 | 4,915,000 | 3,847,078 | 100,363 | - | 53,797,713 | - | 135,122,608 | 5.69% | 2,345.88 |
| 2007 | 74,574,351 | 74,574,351 | 1.82% | 1,291.93 | 5,140,000 | 4,399,013 | 120,447 | - | 57,120,185 | - | 141,353,996 | 6.03% | 2,448.83 |
| 2006 | 76,884,293 | 76,884,293 | 2.23% | 1,332.46 | 5,360,000 | 4,925,317 | 86,777 | - | 50,968,629 | - | 138,225,016 | 6.17% | 2,395.54 |
| 2005 | 37,953,154 | 37,953,154 | 1.18% | 664.63 | 7,330,000 | 3,598,036 | 82,473 | - | 54,291,941 | - | 103,255,604 | 4.76% | 1,808.20 |
| 2004 | 32,973,990 | 32,973,990 | 1.08% | 587.29 | 7,670,000 | 755,713 | - | 215,000 | 42,171,690 | - | 83,786,393 | 4.07% | 1,492.29 |

Notes:

(1) See Schedule 2.1 for estimated actual property value.

(2) See Schedule 4.1 for population and personal income data.

**CARSON CITY
GENERAL OBLIGATION DIRECT
AND OVERLAPPING DEBT
FISCAL YEAR ENDED JUNE 30, 2013
(UNAUDITED)**

| NAME OF GOVERNMENT UNIT | GENERAL OBLIGATION DEBT OUTSTANDING | PRESENTLY SELF-SUPPORTING GENERAL OBLIGATION DEBT | PERCENT APPLICABLE (1) | APPLICABLE NET DEBT |
|--------------------------------|--|--|-----------------------------------|--------------------------------|
| Direct: | | | | |
| City of Carson City: | | | | |
| Governmental Activity Bonds | \$ 59,511,054 | \$ 59,511,054 | 100.00% | \$ - |
| Overlapping: | | | | |
| Carson City School District | <u>54,800,000</u> | <u>-</u> | 100.00% | <u>54,800,000</u> |
| Total General Obligation | | | | |
| Direct and Overlapping Debt | <u>\$ 114,311,054</u> | <u>\$ 59,511,054</u> | | <u>\$ 54,800,000</u> |

Source: Carson City Finance Office and Carson City School District

(1) Based on fiscal year 2012-13 assessed valuation in the respective jurisdiction.

CARSON CITY
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(UNAUDITED)

Legal Debt Margin Calculation for Fiscal Year Ended June 30, 2013

| | |
|--|-----------------------------|
| Assessed value of taxable property(1) | \$ 1,432,220,928 |
| Debt limit (15% of assessed value) | <u>214,833,139</u> |
| Debt applicable to limit: | |
| Governmental activities | \$ 61,345,000 |
| Business-type activities | 78,288,606 |
| Less: Amount available for repayment of general obligation debt | <u>(374,000)</u> |
| Total net debt applicable to limitation | <u>139,259,606</u> |
| Legal debt margin | <u><u>\$ 75,573,533</u></u> |

FISCAL YEAR ENDED JUNE 30,

| | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> |
|---|-----------------------------|-----------------------------|------------------------------|------------------------------|------------------------------|------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Debt limit | \$ 214,833,139 | \$ 235,045,345 | \$ 266,225,881 | \$ 288,971,603 | \$ 289,552,288 | \$ 249,494,536 | \$ 219,896,382 | \$ 183,981,394 | \$ 172,194,764 | \$ 163,388,242 |
| Total net debt subject to limitation | <u>139,259,606</u> | <u>139,630,037</u> | <u>126,777,285</u> | <u>115,861,274</u> | <u>123,586,941</u> | <u>129,907,245</u> | <u>135,893,548</u> | <u>132,578,239</u> | <u>103,173,131</u> | <u>83,571,393</u> |
| Legal Debt Margin | <u><u>\$ 75,573,533</u></u> | <u><u>\$ 95,415,308</u></u> | <u><u>\$ 139,448,596</u></u> | <u><u>\$ 173,110,329</u></u> | <u><u>\$ 165,965,347</u></u> | <u><u>\$ 119,587,291</u></u> | <u><u>\$ 84,002,834</u></u> | <u><u>\$ 51,403,155</u></u> | <u><u>\$ 69,021,633</u></u> | <u><u>\$ 79,816,849</u></u> |
| Total net debt subject to limitation as a percentage of debt limit | <u><u>64.8%</u></u> | <u><u>59.4%</u></u> | <u><u>47.6%</u></u> | <u><u>40.1%</u></u> | <u><u>42.7%</u></u> | <u><u>52.1%</u></u> | <u><u>61.8%</u></u> | <u><u>72.1%</u></u> | <u><u>59.9%</u></u> | <u><u>51.1%</u></u> |

Note: The legal debt limit is set forth in NRS 266.600.

(1) Includes Redevelopment Authority amount of \$50,405,900.

CARSON CITY
PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS
(UNAUDITED)

| FISCAL YEAR ENDED JUNE 30, | PLEDGED REVENUE | LESS: OPERATING EXPENSES | NET AVAILABLE REVENUE | DEBT SERVICE REQUIREMENTS | | | COVERAGE RATIOS |
|---|--------------------|--------------------------------|-----------------------------|---------------------------|------------|--------------|--------------------|
| | | | | PRINCIPAL | INTEREST | TOTAL | |
| <u>HIGHWAY REVENUE(MOTOR VEHICLE FUEL TAX) IMPROVEMENT BONDS (1)</u> | | | | | | | |
| 2013 | \$ 2,497,509 | \$ 1,854,919 | \$ 642,590 | \$ 776,000 | \$ 853,397 | \$ 1,629,397 | 0.4 |
| 2012 | 2,571,885 | 2,585,880 | (13,995) | 741,400 | 977,100 | 1,718,500 | 0.0 |
| 2011 | 2,589,547 | 2,150,201 | 439,346 | 643,900 | 1,074,609 | 1,718,509 | 0.3 |
| 2010 | 2,754,992 | 4,072,621 | (1,317,629) | 461,600 | 608,961 | 1,070,561 | -1.2 |
| 2009 | 2,370,083 | 3,020,383 | (650,300) | 542,400 | 528,077 | 1,070,477 | -0.6 |
| 2008 | 2,846,668 | 3,351,447 | (504,779) | 225,000 | 199,925 | 424,925 | -1.2 |
| 2007 | 2,919,391 | 2,022,026 | 897,365 | 220,000 | 205,500 | 425,500 | 2.1 |
| 2006 | 2,911,491 | 1,698,400 | 1,213,091 | 215,000 | 212,000 | 427,000 | 2.8 |
| 2005 | 2,882,846 | 1,076,793 | 1,806,053 | 210,000 | 216,200 | 426,200 | 4.2 |
| 2004 | - | - | - | - | - | - | N/A |
| <u>TAX ALLOCATION BOND - REDEVELOPMENT AUTHORITY (2)</u> | | | | | | | |
| 2013 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| 2012 | - | - | - | - | - | - | N/A |
| 2011 | - | - | - | - | - | - | N/A |
| 2010 | - | - | - | - | - | - | N/A |
| 2009 | - | - | - | - | - | - | N/A |
| 2008 | - | - | - | - | - | - | N/A |
| 2007 | - | - | - | - | - | - | N/A |
| 2006 | 511,325 | - | 511,325 | 145,000 | 120,463 | 265,463 | 1.9 |
| 2005 | 544,413 | - | 544,413 | 130,000 | 128,912 | 258,912 | 2.1 |
| 2004 | 528,702 | - | 528,702 | 115,000 | 136,330 | 251,330 | 2.1 |
| <u>GRAVES LANE SPECIAL ASSESSMENT BONDS (4)</u> | | | | | | | |
| 2013 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | N/A |
| 2012 | - | - | - | - | - | - | N/A |
| 2011 | - | - | - | - | - | - | N/A |
| 2010 | - | - | - | - | - | - | N/A |
| 2009 | - | - | - | - | - | - | N/A |
| 2008 | - | - | - | - | - | - | N/A |
| 2007 | - | - | - | - | - | - | N/A |
| 2006 | - | - | - | - | - | - | N/A |
| 2005 | - | - | - | - | - | - | N/A |
| 2004 | 192,708 | - | 192,708 | 215,000 | 22,575 | 237,575 | 0.8 |

Notes:

(1) Pledged revenues include a tax currently levied at the rate of four cents per gallon by the City, and the City's interest in taxes equal in the aggregate to 5.35 cents per gallon, levied by the State of Nevada on certain motor vehicle fuel sold in the City and the State. Operating expenses include amounts in the Regional Transportation Fund, less NDOT bypass portion and expenses in the Streets Maintenance Fund, less County Option Sales Taxes and the County Option 1 cent fuel tax.

(2) Pledged revenues include the property taxes levied in the Redevelopment District.

(3) Pledged revenues include the County Option Fuel tax collected in the Regional Transportation Fund. Expenditures include operating expenditures, less capital outlay.

(4) Pledged revenues for Special Assessment Bonds includes assessments, prepaid assessments, assessment interest, and prepaid assessment interest.

CARSON CITY
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS
(UNAUDITED)

| FISCAL YEAR ENDED JUNE 30, | POPULATION (1) | CITY AREA (SQUARE MILES) (6) | TOTAL PERSONAL INCOME (3) | PER CAPITA PERSONAL INCOME (3) | UNEMPLOYMENT RATE (4) | PUBLIC SCHOOL ENROLLMENT (5) | BUSINESS LICENSES ISSUED (2) | TOTAL CONSTRUCTION PERMITS (6) | TOTAL CONSTRUCTION VALUE (6) |
|-----------------------------------|-----------------------|-------------------------------------|----------------------------------|---------------------------------------|------------------------------|-------------------------------------|-------------------------------------|---------------------------------------|-------------------------------------|
| 2013 | 56,869 | 147.00 | \$ 2,233,555,000 | \$ 39,275 | 10.1% | 11,624 | 620 | 788 | \$ 22,908,525 |
| 2012 | 56,105 | 147.00 | 2,220,013,000 | 39,569 | 11.7% | 12,432 | 766 | 818 | 46,358,861 |
| 2011 | 55,488 | 147.00 | 2,208,309,000 | 39,798 | 12.5% | 13,346 | 1,042 | 939 | 42,209,740 |
| 2010 | 55,274 | 147.00 | 2,150,418,000 | 40,139 | 13.8% | 13,582 | 934 | 276 | 16,955,005 |
| 2009 | 56,506 | 147.00 | 2,164,586,000 | 39,709 | 11.5% | 13,532 | 967 | 242 | 64,172,562 |
| 2008 | 57,600 | 147.00 | 2,374,604,000 | 42,746 | 6.7% | 13,493 | 1,242 | 295 | 74,801,157 |
| 2007 | 57,723 | 147.00 | 2,343,453,000 | 42,386 | 5.0% | 13,790 | 1,223 | 425 | 87,262,258 |
| 2006 | 57,701 | 147.00 | 2,240,643,000 | 40,438 | 4.8% | 13,638 | 1,312 | 385 | 76,840,787 |
| 2005 | 57,104 | 147.00 | 2,167,523,000 | 38,718 | 4.7% | 14,524 | 1,182 | 426 | 58,999,793 |
| 2004 | 56,146 | 147.00 | 2,058,125,000 | 36,756 | 5.2% | 14,667 | 1,287 | 491 | 129,693,867 |
| | 101.11% | | | | | | | | |

NR = Not reported

Sources:

- (1) State of Nevada, Demographer's Office estimated, 1986-2009, 2011 and 2012; Final Census information available for 2010.
- (2) City of Carson City, Business License Division
- (3) U.S. Department of Commerce, Bureau of Economic Analysis, 2001-2010, for Carson City Metropolitan Area; Estimated for 2012 as data was unavailable at time of publication.
- (4) State of Nevada, Department of Employment Training & Rehabilitation for Carson City Metropolitan Area
- (5) Includes elementary, junior high, high school, and community college enrollment. Information obtained from the Carson City School District and Western Nevada College - Carson City campus.
- (6) City of Carson City, Building and Safety Department

**CARSON CITY
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)**

| <u>EMPLOYER</u> | <u>2013</u> | | | <u>2004</u> | | |
|--|----------------------|-------------|---|----------------------|-------------|--|
| | <u>EMPLOYEES (1)</u> | <u>RANK</u> | <u>PERCENTAGE OF TOTAL COUNTY(2) EMPLOYMENT</u> | <u>EMPLOYEES (1)</u> | <u>RANK</u> | <u>PERCENTAGE OF TOTAL COUNTY EMPLOYMENT</u> |
| Carson City School District | 1000-1499 | 1 | 4.55% | 1000-1499 | 2 | 4.58% |
| Carson Tahoe Hospital | 1000-1499 | 2 | 4.55% | 800-999 | 3 | 3.29% |
| City of Carson City | 700-799 | 3 | 2.73% | 700-799 | 4 | 2.75% |
| State Department of Transportation | 600-699 | 4 | 2.37% | 600-699 | 5 | 2.38% |
| Legislative Counsel Bureau | 500-599 | 5 | 2.00% | 200-299 | 10 | 0.91% |
| Western Nevada College | 500-599 | 6 | 2.00% | 600-699 | 6 | 2.38% |
| State Department of Corrections | 300-399 | 7 | 1.27% | | | |
| State Department of Motor Vehicles | 300-399 | 8 | 1.27% | | | |
| Casino Fandango | 300-399 | 9 | 1.27% | 200-299 | 9 | 0.91% |
| Wal-Mart Supercenter | 200-299 | 10 | 0.91% | | | - |
| Chromalloy Nevada | | | | 300-399 | 8 | 1.28% |
| Pinon Plaza Resort | | | | | | |
| State of Nevada (2) | | | | 5000-5499 | 1 | 19.23% |
| Carson City Nugget | | | | 500-599 | 7 | 2.01% |
| Total Carson City Area Covered Employment | <u>27,437</u> | | | <u>27,301</u> | | |

Source: Each of the two years reflect respective June information as compiled by the Nevada Department of Employment, Training, and Rehabilitation, Division of Labor Marketing.

Notes:

- (1) Nevada Revised Statutes Chapter 612 stipulate that actual employment for individual employers may not be published.
(2) The State of Nevada changed it's reporting requirements in 2005 - each division now reports information separately.

CARSON CITY
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS
(UNAUDITED)

FISCAL YEAR ENDED JUNE 30,

| FUNCTION: | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| General Government | 100.55 | 101.00 | 104.35 | 108.10 | 108.80 | 123.35 | 127.05 | 135.30 | 134.05 | 131.55 |
| Public Safety | 228.80 | 227.55 | 228.25 | 254.75 | 256.85 | 259.45 | 265.70 | 261.50 | 259.50 | 250.00 |
| Judicial | 42.75 | 44.50 | 42.50 | 44.05 | 45.30 | 45.00 | 42.25 | 35.50 | 29.75 | 28.75 |
| Public Works | 43.95 | 45.95 | 44.90 | 46.10 | 53.15 | 58.25 | 53.59 | 54.85 | 45.05 | 50.40 |
| Sanitation | 9.70 | 9.60 | 9.30 | 10.75 | 13.35 | 13.05 | 10.90 | 11.70 | 11.20 | 7.35 |
| Health | 37.25 | 29.96 | 30.00 | 30.00 | 20.00 | 23.25 | 18.75 | 14.00 | 12.00 | 12.00 |
| Welfare | 4.00 | 4.00 | 4.00 | 5.00 | 3.00 | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Culture and Recreation | 43.88 | 43.88 | 43.88 | 48.88 | 48.93 | 57.82 | 61.95 | 59.76 | 58.01 | 54.01 |
| Community Support | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.00 | 2.00 | 2.00 | 2.00 | 1.00 |
| Utilities | 48.85 | 52.95 | 52.80 | 50.90 | 48.13 | 47.50 | 49.65 | 48.40 | 47.75 | 54.00 |
| Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Total | <u>559.73</u> | <u>559.39</u> | <u>559.98</u> | <u>598.53</u> | <u>597.51</u> | <u>631.67</u> | <u>633.84</u> | <u>625.01</u> | <u>601.31</u> | <u>591.06</u> |

Source: City of Carson City Finance Department

CARSON CITY
OPERATING INDICATORS BY FUNCTION / PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)

FISCAL YEAR ENDED JUNE 30,

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| FUNCTION / PROGRAM: | | | | | | | | | | |
| General Government | | | | | | | | | | |
| Business licenses issued (3) | 620 | 788 | 818 | 934 | 967 | 1,242 | 1,223 | 1,312 | 1,182 | 1,287 |
| Judicial: (1) | | | | | | | | | | |
| Municipal Court Cases Filed: | | | | | | | | | | |
| Criminal Cases: | | | | | | | | | | |
| Felony death penalty | 0 | 0 | 0 | 0 | 0 | 0 | 1 | 5 | 0 | 0 |
| Felony, crimes against persons | 126 | 112 | 117 | 112 | 231 | 374 | 407 | 581 | 553 | 651 |
| Felony, crimes against property | 194 | 171 | 230 | 196 | 467 | 228 | 227 | 473 | 490 | 444 |
| Gross misdemeanor, crimes against persons | 81 | 54 | 56 | 67 | 43 | 64 | 59 | 102 | 96 | 115 |
| Gross misdemeanor, crimes against property | 19 | 11 | 23 | 15 | 45 | 42 | 21 | 57 | 55 | 42 |
| Misdemeanor, non-traffic | 1,633 | 1,696 | 1,473 | 1,726 | 2,228 | 1,492 | 1,309 | 2,040 | 2,011 | 2,569 |
| Traffic and parking violations | 12,414 | 13,769 | 11,869 | 11,012 | 19,944 | 16,460 | 12,516 | 20,885 | 18,190 | 18,188 |
| Civil Cases: | | | | | | | | | | |
| General | 1,708 | 1,952 | 2,249 | 2,926 | 2,474 | 2,514 | 2,513 | 2,254 | 2,197 | 1,913 |
| Small claims | 350 | 421 | 442 | 472 | 535 | 638 | 686 | 601 | 550 | 638 |
| Landlord/tenant (summary eviction) | 1,189 | 1,095 | 1,126 | 954 | 1,165 | 1,473 | 1,466 | 1,235 | 1,173 | 1,274 |
| Request for domestic violence protective orders | 431 | 454 | 460 | 474 | 496 | 484 | 452 | 361 | 424 | 513 |
| Request for protection orders (non-dom. violence) | 271 | 266 | 293 | 269 | 379 | 346 | 322 | 376 | 506 | 569 |
| Public Safety | | | | | | | | | | |
| Police: (5) | | | | | | | | | | |
| Number of sworn police personnel and officers | 92 | 91 | 91 | 99 | 99 | 98 | 94 | 95 | 95 | 93 |
| Number of physical arrests | 2,823 | 2,784 | 1,925 | 2,621 | 2,797 | 3,265 | 2,872 | 2,742 | 3,189 | 3,516 |
| Number of traffic accidents | 358 | 474 | 250 | 832 | 973 | 1,035 | 558 | 705 | 693 | 858 |
| Fire: (6) | | | | | | | | | | |
| Number of firefighters | 59 | 60 | 58 | 64 | 64 | 64 | 66 | 66 | 66 | 61 |
| Number of calls answered | 8,332 | 7,838 | 7,620 | 7,466 | 7,515 | 7,941 | 7,681 | 7,200 | 6,346 | 6,053 |
| Number of fire prevention inspections | 638 | 1,268 | 1,170 | 2,529 | 2,029 | 2,090 | 2,061 | 1,681 | 1,784 | 2,185 |
| Public Works (4) | | | | | | | | | | |
| Number of street lights | 1,717 | 1,702 | 1,776 | 1,771 | 1,702 | 1,723 | 1,525 | 1,406 | 1,391 | 1,391 |

CARSON CITY
OPERATING INDICATORS BY FUNCTION / PROGRAM (Continued)
LAST TEN FISCAL YEARS
(UNAUDITED)

| | FISCAL YEAR ENDED JUNE 30, | | | | | | | | | |
|---|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
| Culture and Recreation (7) | | | | | | | | | | |
| Number of participants in recreation sports | 3,184 | 7,688 | 7,557 | 14,393 | 5,302 | 7,950 | 6,350 | 5,090 | 5,440 | 5,240 |
| Number of participants in sports tournaments | 77,164 | 56,388 | 57,291 | 58,000 | 56,410 | 56,410 | 42,429 | 38,687 | 25,098 | 22,860 |
| Average number of children enrolled in summer programs per day | 178 | 165 | 607 | 339 | 265 | 262 | 290 | 370 | 370 | 370 |
| Average number of children enrolled in latch key programs per day | 239 | 239 | 204 | 202 | 289 | 265 | 275 | 400 | 400 | 370 |
| Utilities (4) | | | | | | | | | | |
| Sewer: | | | | | | | | | | |
| Customer count as of June 30 | 15,476 | 15,443 | 15,041 | 15,376 | 15,414 | 15,379 | 15,312 | 15,227 | 15,151 | 15,028 |
| Total discharge (in thousands of gallons) | 1,586,030 | 1,590,547 | 1,787,778 | 1,741,894 | 1,825,000 | 1,869,403 | 1,878,804 | 1,833,250 | 1,868,459 | 1,864,459 |
| Water: | | | | | | | | | | |
| Customer count as of June 30 | 16,889 | 16,862 | 16,798 | 16,804 | 16,828 | 16,790 | 16,705 | 16,540 | 16,427 | 16,300 |
| Total consumption (in thousands of gallons) | 3,656,071 | 3,525,553 | 3,619,591 | 3,557,248 | 4,561,914 | 4,077,837 | 4,165,842 | 3,956,644 | 3,860,618 | 4,236,540 |
| Development Services (2) | | | | | | | | | | |
| Building permits issued | 788 | 818 | 939 | 276 | 242 | 295 | 425 | 385 | 426 | 491 |

NR = Not reported

Sources:

- (1) Carson City Municipal Court
- (2) Carson City Community Development Department
- (3) Carson City Treasurer's Office
- (4) Carson City Public Works
- (5) Carson City Sheriff's Office
- (6) Carson City Fire Department
- (7) Carson City Parks & Recreation

CARSON CITY
CAPITAL ASSETS STATISTICS BY FUNCTION / PROGRAM
LAST TEN FISCAL YEARS
(UNAUDITED)

FISCAL YEAR ENDED JUNE 30,

| | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 |
|-----------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| FUNCTION / PROGRAM: | | | | | | | | | | |
| General Government | | | | | | | | | | |
| City owned facilities (1) | 81 | 80 | 82 | 82 | 82 | 82 | 82 | 82 | 84 | 84 |
| City owned structures (1) | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 81 | 81 |
| Number of networked computers (5) | | 595 | 580 | 565 | 550 | 650 | 650 | 517 | NR | NR |
| Public Safety | | | | | | | | | | |
| Police: (2) | | | | | | | | | | |
| Marked police vehicles | 39 | 39 | 40 | 39 | 36 | 37 | 36 | 32 | 32 | 32 |
| Fire: (3) | | | | | | | | | | |
| Fire stations | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Fire engines | 14 | 14 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| Public Works (1) | | | | | | | | | | |
| Paved streets (miles) | 273 | 273 | 273 | 257 | 257 | 259 | 259 | 250 | 250 | 250 |
| Culture and Recreation (4) | | | | | | | | | | |
| Parks: | | | | | | | | | | |
| Acreage of parks - developed | 780.5 | 780.5 | 780.5 | 780.5 | 780.5 | 780.5 | 772.5 | 765.5 | 765.5 | 765.5 |
| Acreage of parks - undeveloped | 436.0 | 436.0 | 436.0 | 436.0 | 436.0 | 436.0 | 444.0 | 448.0 | 448.0 | 448.0 |
| Swimming pools - outdoors | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Swimming pools - indoors | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Ball fields - lighted | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| Ball fields - unlighted | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 | 19 |
| Tennis courts - lighted | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| Tennis courts - unlighted | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 2 | 2 |
| Basketball courts - lighted | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Basketball courts - unlighted | 8 | 8 | 8 | 8 | 8 | 8 | 6 | 4 | 4 | 4 |
| Community Centers | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Rodeo arenas | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Sand volleyball courts | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 |
| Utilities (1) | | | | | | | | | | |
| Sewer lines (miles) | 237.2 | 237.2 | 236.0 | 235.0 | 216.6 | 216.6 | 216.6 | 213 | 212 | 226 |
| Storm drains (miles) | 94.4 | 94.4 | 94.0 | 93.9 | 77.0 | 76.4 | 76.4 | 76.4 | NR | NR |
| Water lines (miles) | 330 | 330 | 322 | 321 | 297 | 296 | 296 | 235 | 301 | 290 |

NR = Not reported

Sources: (1) Carson City Facilities Division (4) Carson City Parks & Recreation
(2) Carson City Sheriff's Office (5) Carson City Information Technology Department
(3) Carson City Fire Department

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COMPLIANCE SECTION

**Independent Auditor's Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

To the Honorable Mayor and Members of the
Board of Supervisors, Carson City, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Carson City, Nevada, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Carson City, Nevada's basic financial statements, and have issued our report thereon dated November 25, 2013. Our report includes a reference to other auditors who audited the financial statements of the Airport Authority of Carson City, Nevada and the Carson City Convention and Visitors' Bureau, as described in our report on Carson City, Nevada's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters for the Airport Authority of Carson City, Nevada or the Carson City Convention and Visitors' Bureau that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Carson City, Nevada's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Carson City, Nevada's internal control. Accordingly, we do not express an opinion on the effectiveness of Carson City, Nevada's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Carson City, Nevada's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kafoury, Armstrong & Co.

Reno, Nevada
November 25, 2013



Independent Auditor's Report on Compliance For Each Major Federal Program and Report on Internal Control Over Compliance Required by OMB Circular A-133

To the Honorable Mayor and Members of the
Board of Supervisors, Carson City, Nevada

Report on Compliance for Each Major Federal Program

We have audited Carson City, Nevada's, (the City), compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2013. The City's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

The City's basic financial statements include the operations of the Airport Authority of Carson City, a discretely presented component unit, which received \$302,819 in federal awards which are not included in the City's Schedule of Expenditures of Federal Awards for the year ended June 30, 2013. Our audit, as described below, did not include the operations of the Airport Authority of Carson City because the Airport Authority of Carson City engaged other auditors to perform an audit in accordance with OMB Circular A-133.

Management's Responsibility

The City's management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questions costs as item 2013-001. Our opinion on each major federal program is not modified with respect to these matters.

The City's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with requirements with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2013-001, which we consider to be a significant deficiency.

The City's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Kafoury, Armstrong & Co.

Reno, Nevada
November 25, 2013

CARSON CITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 1 OF 7)

| FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE | FEDERAL CFDA NUMBER | AWARD NUMBER | FEDERAL EXPENSES/ EXPENDITURES |
|---|---------------------------|--------------------------------------|--------------------------------------|
| <u>U.S. Department of Agriculture:</u> | | | |
| Direct program: | | | |
| 2013 Cooperative Patrol | 10.Unknown | N/A | \$ 12,760 |
| Passed through Nevada Department of Health & Human Services: | | | |
| Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | 7NV700NV7 | 192,575 |
| Passed through Nevada Division of Forestry: | | | |
| Cooperative Forestry Assistance - Carson City Fuels Reduction | 10.664 | USDA/SFA/13/02 | 4,127 |
| Cooperative Forestry Assistance - Carson City Fuels Reduction | 10.664 | USDA/SFA/10/01 | 9,709 |
| Total Cooperative Forestry Assistance | | | 13,836 |
| Passed through Nevada State Controller: | | | |
| Forest Service - Schools and Roads Cluster | | | |
| Schools and Roads - Grants to States | 10.665 | N/A | 9,781 |
| Total U.S. Department of Agriculture | | | 228,952 |
| <u>U.S. Department of Commerce:</u> | | | |
| Passed through Nevada State Library and Archives: | | | |
| ARRA Broadband Technology Opportunities Program (BTOP) | 11.557 | 2010-01 | 225,467 |
| <u>U.S. Department of Housing and Urban Development:</u> | | | |
| Direct programs: | | | |
| CDBG - Entitlement Grants Cluster | | B-12-MC-32-0006/ B-11-MC-32-0006/ | |
| Community Development Block Grants/Entitlement Grants | 14.218 | B-10-MC-32-0006 | 417,491 |
| Shelter Plus Care | 14.238 | N/A | 45,485 |
| Passed through Nevada Housing Division: | | | |
| Emergency Solutions Grant Program | 14.231 | E-11-DC-32-001 | 7,122 |
| Total U.S. Department of Housing and Urban Development | | | 470,098 |
| <u>U.S. Department of the Interior:</u> | | | |
| Direct programs: | | | |
| National Fire Plan - Wildland Urban Interface Community | | | |
| Fire Assistance - Biological Control and Fuels Reduction | 15.228 | FAA080090 | 40,680 |
| National Fire Plan - Wildland Urban Interface Community | | | |
| Fire Assistance - "You Call / We Haul" | 15.228 | L12AC20470 | 25,910 |
| National Fire Plan - Wildland Urban Interface Community | | | |
| Fire Assistance - "You Call / We Haul" | 15.228 | FAA070019 | 1,668 |
| Total National Fire Plan - Wildland Urban Interface Community | | | 68,258 |
| Fire Assistance | | | 68,258 |

See accompanying notes to the Schedule of Expenditures of Federal Awards

CARSON CITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 2 OF 7)

| FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE | FEDERAL CFDA NUMBER | AWARD NUMBER | FEDERAL EXPENSES/ EXPENDITURES |
|---|---------------------------|-----------------------------|--------------------------------------|
| BLM Law Enforcement Services | 15.Unknown | N/A | \$ 3,553 |
| Total U.S. Department of the Interior | | | <u>71,811</u> |
| <u>U.S. Department of Justice:</u> | | | |
| Direct programs: | | | |
| D.E.A Confiscated Property | 16.Unknown | N/A | <u>908</u> |
| D.E.A. Integrated Drug Enforcement Assistance | 16.Unknown | N/A | <u>15,159</u> |
| Drug Court Discretionary Grant Program | 16.585 | 2009-DC-BX-0118 | <u>11,020</u> |
| State Criminal Alien Assistance Program | 16.606 | N/A | <u>19,767</u> |
| JAG Program Cluster: | | | |
| Direct program: | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2012-DJ-BX-1049 | 5,207 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2011-DJ-BX-3024 | 14,436 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2009-DJ-BX-1183 | 2,734 |
| Edward Byrne Memorial Justice Assistance Grant Program - Cops and Kids Community Policing and Prevention | 16.738 | 2010-DJ-BX-0520 | 2,404 |
| Passed through Nevada Department of Public Safety: | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 12-JAG-04 | 183,673 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 12-JAG-13 | 8,620 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 12-JAG-03 | 19,500 |
| Edward Byrne Memorial Justice Assistance Grant Program - Tri-Net | 16.738 | 12-JAG-05 | <u>102,000</u> |
| Total Edward Byrne Memorial Justice Assistance Grant Program | | | <u>338,574</u> |
| ARRA Edward Byrne Memorial Justice Assistance Grant Program - Grants to States and Territories | 16.803 | 09-ARRA-44 | 13,402 |
| ARRA Edward Byrne Memorial Justice Assistance Grant Program - Grants to States and Territories | 16.803 | 09-ARRA-45 | 28,020 |
| ARRA Edward Byrne Memorial Justice Assistance Grant Program - Grants to States and Territories | 16.803 | 09-ARRA-58 | 9,992 |
| ARRA Edward Byrne Memorial Justice Assistance Grant Program - Grants to States and Territories | 16.803 | 09-ARRA-64 / 09-ARRA-65I | <u>100,495</u> |
| Total ARRA Edward Byrne Memorial Justice Assistance Grant Program - Grants to States and Territories | | | <u>151,909</u> |
| Total JAG Program Cluster | | | <u>490,483</u> |

See accompanying notes to the Schedule of Expenditures of Federal Awards

CARSON CITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 3 OF 7)

| FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE | FEDERAL CFDA NUMBER | AWARD NUMBER | FEDERAL EXPENSES/ EXPENDITURES |
|--|---------------------------|-----------------|--------------------------------------|
| Passed through Nevada Department of Health and Human Services: Juvenile Accountability Block Grants | 16.523 | N/A | \$ 876 |
| Juvenile Justice and Delinquency Prevention _Allocation to States | 16.540 | N/A | 1,440 |
| Passed through Nevada Office of the Attorney General: Violence Against Women Formula Grants | 16.588 | 11-STOP-48 | 18,454 |
| Passed through Community Council on Youth: Enforcing Underage Drinking Laws Program | 16.727 | N/A | 13,749 |
| Total U.S. Department of Justice | | | 571,856 |
| <u>U.S. Department of Transportation:</u> | | | |
| Highway Planning and Construction Cluster: Passed through Nevada Department of Transportation: | | | |
| Highway Planning and Construction - Unified Planning Work Program | 20.205 | PR70003-00-804 | 266,695 |
| Highway Planning and Construction - Federal Enhancement Project | 20.205 | PR189-08-063 | 443,948 |
| Highway Planning and Construction - Federal Enhancement Project | 20.205 | PR124-11-063 | 461,855 |
| Highway Planning and Construction - Safe Routes to School - Health | 20.205 | P449-12-802 | 66,612 |
| Highway Planning and Construction - Safe Routes to School - Fairview Project | 20.205 | P082-13-063 | 4,072 |
| Highway Planning and Construction - Safe Routes to School - 5th Street Project | 20.205 | PR278-12-063 | 23,811 |
| Highway Planning and Construction - Safe Routes to School - Hells Bells Project | 20.205 | P187-12-063 | 15,047 |
| Total Highway Planning and Construction Cluster | | | 1,282,040 |
| Federal Transit Cluster: Direct programs: | | | |
| Federal Transit_Formula Grants | 20.507 | NV-90-X067-00 | 32,855 |
| Federal Transit_Formula Grants | 20.507 | NV-90-X067-01 | 139,237 |
| Federal Transit_Formula Grants | 20.507 | NV-90-X061-01 | 301,405 |
| Federal Transit_Formula Grants | 20.507 | NV-90-X059-01 | 84,960 |
| Federal Transit_Formula Grants | 20.507 | NV-90-X064-00 | 336,282 |
| Federal Transit_Formula Grants | 20.507 | NV-90-X064-01 | 145,717 |
| Federal Transit_Formula Grants | 20.507 | N/A | 126,451 |
| Total Federal Transit_Formula Grants | | | 1,166,907 |
| Passed through Nevada Department of Transportation: Federal Transit_Capital Investment Grants | 20.500 | PR-451-09-802 | 49,617 |
| Total Federal Transit Cluster | | | 1,216,524 |

See accompanying notes to the Schedule of Expenditures of Federal Awards

CARSON CITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 4 OF 7)

| FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE | FEDERAL CFDA NUMBER | AWARD NUMBER | FEDERAL EXPENSES/ EXPENDITURES |
|---|---------------------------|-----------------|--------------------------------------|
| Passed through Nevada Department of Transportation: Federal Transit - Metropolitan Planning Grants | 20.505 | PR256-08-802 | \$ 6,908 |
| Transit Services Program Cluster - JARC Program (Job Access and Reverse Commute Program) | 20.516 | PR-363-11-802 | 9,909 |
| Highway Safety Cluster: Passed through Nevada Department of Public Safety: | | | |
| State and Community Highway Safety - Joining Forces | 20.600 | 23-JF-1.02 | 873 |
| Alcohol Impaired Driving Countermeasures Incentive Grants I | 20.601 | 22-JF-1.02 | 10,087 |
| Alcohol Impaired Driving Countermeasures Incentive Grants I | 20.601 | 23-JF-1.02 | 4,744 |
| Alcohol Impaired Driving Countermeasures Incentive Grants I | 20.601 | 210-K8-18-14 | 59,176 |
| Total Alcohol Impaired Driving Countermeasures Incentive Grants I | | | 74,007 |
| Occupant Protection Incentive Grants | 20.602 | 23-JF-1.02 | 1,500 |
| Safety Belt Performance Grants | 20.609 | 22-JF-1.02 | 5,552 |
| Total Highway Safety Cluster | | | 81,932 |
| Passed through Nevada State Emergency Response Commission: Interagency Hazardous Materials Public Sector | | | |
| Training and Planning Grants - HMEP Training | 20.703 | 12-HMEP-01-02 | 970 |
| Total U.S. Department of Transportation | | | 2,598,283 |
| <u>National Foundation on the Arts and the Humanities:</u> | | | |
| Passed through Nevada State Library and Archives: | | | |
| Grants to States - ILL Reimbursement | 45.310 | N/A | 2,500 |
| Grants to States - Statewide Reading Program - Youth AV Collection | 45.310 | LSTA 2012-02 | 5,000 |
| Grants to States - El Dia de los Ninos | 45.310 | LSTA 2012-20 | 3,500 |
| Grants to States - Statewide Reading Program - RFID | 45.310 | LSTA 2012-07 | 84,465 |
| Grants to States - Statewide Reading Program | 45.310 | LSTA 2012-20 | 3,500 |
| Total Grants to States Program | | | 98,965 |

See accompanying notes to the Schedule of Expenditures of Federal Awards

CARSON CITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 5 OF 7)

| FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE | FEDERAL CFDA NUMBER | AWARD NUMBER | FEDERAL EXPENSES/ EXPENDITURES |
|--|---------------------------|-------------------------------------|--------------------------------------|
| <u>U.S. Environmental Protection Agency</u> | | | |
| Passed through Nevada Department of Conservation & Natural Resources: | | | |
| Nonpoint Source Implementation Grants - Ash Canyon Erosion Control | 66.460 | DEP-S 13-019 | \$ <u>4,015</u> |
| Direct programs: | | | |
| ARRA Brownfields Assessment and Cleanup Cooperative Agreements | 66.818 | BF-00T33001-0 | <u>23,893</u> |
| Total U.S. Environmental Protection Agency | | | <u>27,908</u> |
| <u>U.S. Department of Health and Human Services:</u> | | | |
| Direct programs: | | | |
| Family Planning_Services | 93.217 | FPHPA096011-04-02 | 300,039 |
| Family Planning_Services - Program Income | 93.217 | N/A | 131,391 |
| Passed through Nevada Department of Health and Human Services: | | | |
| Family Planning_Services - DC | 93.217 | 5FPHPA091175-35-00 | 61,653 |
| Family Planning_Services - Program Income - DC | 93.217 | N/A | <u>40,516</u> |
| Total Family Planning_Services | | | <u>533,599</u> |
| Passed through National Association of County and City Health Officials: | | | |
| Medical Reserve Corps Small Grant Program | 93.008 | #MRC07411 | <u>1,640</u> |
| Passed through Nevada Department of Health and Human Services: | | | |
| Public Health Emergency Preparedness | 93.069 | 1U90TP000534-01 | <u>444,001</u> |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs | 93.116 | 5U52PS907855-22/ U52PS907855 | <u>3,706</u> |
| Affordable Care Act (ACA) Abstinence Education Program | 93.235 | 1101NVAEGP | <u>134,368</u> |
| Immunization Cooperative Agreements | 93.268 | 1H23IP000727-01/ 5H23IP922549-10 | 109,716 |
| Immunization Cooperative Agreements - Program Income | 93.268 | N/A | <u>32,695</u> |
| Total Immunization Cooperative Agreements | | | <u>142,411</u> |
| Adult Viral Hepatitis Prevention and Control | 93.270 | 5U51PS000874-05 | <u>6,807</u> |

See accompanying notes to the Schedule of Expenditures of Federal Awards

CARSON CITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 6 OF 7)

| FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE | FEDERAL CFDA NUMBER | AWARD NUMBER | FEDERAL EXPENSES/ EXPENDITURES |
|--|---------------------------|---|--------------------------------------|
| Centers for Disease Control and Prevention - Investigations and Technical Assistance - Office of Epidemiology | 93.283 | 1U50CK000257-01 | \$ 18,000 |
| Centers for Disease Control and Prevention - Investigations and Technical Assistance - Office of Epidemiology | 93.283 | 5U58DP002003-03 | <u>76,375</u> |
| Total Centers for Disease Control and Prevention - Investigations and Technical Assistance | | | <u>94,375</u> |
| PPHF 2012 National Public Health Improvement Initiative | 93.507 | 5U58CD001288-03 | <u>17,550</u> |
| The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF | 93.521 | 3U50CI000900-02S2 | <u>11,048</u> |
| PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by 2012 Prevention and Public Health Funds | 93.539 | 3H23IP000573-01S1 | 68,069 |
| PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by 2012 Prevention and Public Health Funds - Program Income | 93.539 | N/A | <u>1,032</u> |
| Total PPHF 2012 - Prevention and Public Health Fund (Affordable Care Act) - Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by 2012 Prevention and Public Health Funds | | | <u>69,101</u> |
| Child Support Enforcement - Title IV-D | 93.563 | N/A | <u>18,433</u> |
| Community Services Block Grant | 93.569 | 243.07 / 1164.02 | <u>131,981</u> |
| Social Services Block Grant - DC | 93.667 | Title XX | <u>11,303</u> |
| National Bioterrorism Hospital Preparedness Program | 93.889 | 1U90TP000534-01/ 4U3REP090220-03-04 | <u>265,894</u> |
| HIV Care Formula Grants - Ryan White Title II | 93.917 | 2X07HA00001-22-00/ 2X07HA00001-23-00 | <u>31,422</u> |
| HIV Prevention Activities_Health Department Based | 93.940 | 1U62PS003654-01 | <u>53,312</u> |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | B1 NVSAPT | <u>51,770</u> |
| Preventive Health Services-Sexually Transmitted Diseases Control Grants-STD Prevention and Control | 93.977 | 5H25PS001382-04/ 5H25PS001382-05 | <u>2,877</u> |
| Preventive Health & Health Services Block Grant | 93.991 | 3B01DP009040-10W1 | <u>10,000</u> |

See accompanying notes to the Schedule of Expenditures of Federal Awards

CARSON CITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013
(PAGE 7 OF 7)

| <u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE</u> | <u>FEDERAL CFDA NUMBER</u> | <u>AWARD NUMBER</u> | <u>FEDERAL EXPENSES/ EXPENDITURES</u> |
|--|------------------------------------|-------------------------|---|
| Maternal and Child Health Services Block Grant to the States - DC | 93.994 | B04MC21394 | \$ 29,799 |
| Maternal and Child Health Services Block Grant to the States | 93.994 | B04MC23393 | <u>26,271</u> |
| Total Maternal and Child Health Services Block Grant to the States | | | <u>56,070</u> |
| Total U.S. Department of Health and Human Services | | | <u>2,091,668</u> |
| <u>U.S. Department of Homeland Security:</u> | | | |
| Passed through Nevada Division of Emergency Management: | | | |
| Emergency Management Performance Grants | 97.042 | 9704212 | 15,250 |
| Emergency Management Performance Grants | 97.042 | 9704213 | <u>57,380</u> |
| Total Emergency Management Performance Grants | | | <u>72,630</u> |
| Passed through Nevada Department of Public Safety: | | | |
| Homeland Security Grant Program | 97.067 | 97067.11-HL1 | 27,069 |
| Homeland Security Grant Program | 97.067 | 97067.11-CL1 | <u>1,826</u> |
| Total Homeland Security Grant Program | | | <u>28,895</u> |
| Total U.S. Department of Homeland Security | | | <u>101,525</u> |
| Total Expenditures of Federal Awards | | | <u>\$ 6,486,533</u> |

See accompanying notes to the Schedule of Expenditures of Federal Awards

CARSON CITY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Carson City, Nevada and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 - SUBRECIPIENTS

Of the federal expenditures presented in the schedule, Carson City, Nevada provided federal awards to subrecipients as follows:

| <u>Program Title</u> | <u>Federal CFDA Number</u> | <u>Amount Provided to Subrecipients</u> |
|--------------------------------------|--------------------------------|---|
| Schools and Roads - Grants to States | 10.665 | \$ 4,891 |
| Community Development Block Grants | 14.218 | \$114,963 |

**CARSON CITY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013**

A. Summary of Auditor's Results

- Kafoury, Armstrong & Co. issued an unmodified opinion on the basic financial statements of Carson City, Nevada for the year ended June 30, 2013.
- No significant deficiencies or material weaknesses were disclosed during the audit of the financial statements.
- The audit disclosed no instances of noncompliance, which were material to the financial statements of Carson City, Nevada.
- A significant deficiency, not identified as a material weakness, in internal control over major federal award programs was disclosed during the audit and is reported in the Independent Auditor's Report on Compliance with for Each Major Program and on Internal Control over Compliance Required by OMB Circular-A-133.
- Kafoury, Armstrong & Co. issued an unmodified opinion on compliance for major federal award programs of Carson City, Nevada.
- An audit finding relative to a major federal award program for Carson City, Nevada, which is required to be reported under Section .510(a) of the OMB Circular A-133, is reported in the following pages.
- Carson City, Nevada had four major federal award programs for the year ended June 30, 2013, as follows:
 - ARRA – Broadband Technology Opportunities Program (BTOP) – CFDA 11.557
 - CDBG – Entitlement Grants Cluster:
Community Development Block Grants/Entitlement Grants – CFDA 14.218
 - JAG Program Cluster:
Edward Byrne Memorial Justice Assistance Grant Program – CFDA 16.738
ARRA Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program /
Grants to States and Territories – CFDA 16.803
 - Highway Planning and Construction Cluster:
Highway Planning and Construction – CFDA 20.205
- The dollar threshold used to distinguish between Type A and Type B programs for the year ended June 30, 2013, was \$300,000.
- Carson City, Nevada qualified as a low risk auditee for the year ended June 30, 2013 under the criteria set forth in section .530 of OMB Circular A-133.

B. Findings Relating to the Financial Statement Audit Reported in Accordance with Generally Accepted Governmental Auditing Standards (GAGAS):

There were no findings relating to the financial statement audit.

**CARSON CITY, NEVADA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013**

C. Findings and Questioned Costs for Major Federal Award Programs:

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT :

Finding 2013-001:

Community Development Block Grants/Entitlement Grants Cluster, CFDA 14.218:

| | |
|-------------------------------|--|
| <i>Grant Award Number:</i> | Affects grant awards included under CFDA 14.218 on the Schedule of Expenditures of Federal Awards that were awarded on or after October 1, 2010. |
| <i>Criteria:</i> | The Federal Funding Accountability and Transparency Act (FFATA) requires that direct recipients of federal awards (prime awardees) awarded a federal grant are required to file a FFATA sub-award report by the end of the month following the month in which the prime awardee awards any sub-grant equal to or greater than \$25,000. This requirement is for both mandatory and discretionary grants awarded on or after October 1, 2010. |
| <i>Condition and Context:</i> | <p>As part of our testing, we requested to view the sub-award report data entered into the Federal Funding Accountability and Transparency Act Reporting System (FSRS). It was noted that this data had not been entered into the FSRS within the required timeline.</p> <p>City program personnel represented that they were not aware of the reporting requirement and had not submitted the sub-grant information.</p> |
| <i>Questioned Costs:</i> | None. |
| <i>Effect:</i> | The City was not in compliance with the reporting requirements of the Federal Funding Accountability and Transparency Act. |
| <i>Cause:</i> | The City did not have adequate procedures in place to ensure that new reporting requirements were identified and that information was submitted as required. |
| <i>Recommendation:</i> | We recommend the City enhance procedures to ensure that new reporting requirements are identified and to submit information as required. |
| <i>Management's Response:</i> | See management's response on page 175. |



Carson City Planning Division

108 E. Proctor St.
Carson City, Nevada 89701
(775) 887-2180
Planning@carson.org
www.carson.org

November 30, 2013

Dear Grantor Agency:

The following is a discussion of our corrective action plan in response to the finding noted by Kafoury, Armstrong & Co. in the Schedule of Findings and Questioned Costs for the year ended June 30, 2013.

U.S. Department of Housing and Urban Development:

Finding 2013-001:

Community Development Block Grants / Entitlement Grants Cluster, CFDA 14.218:

Criteria:

The Federal Funding Accountability and Transparency Act (FFATA) requires that direct recipients of federal awards (prime awardees) awarded a federal grant are required to file a FFATA sub-award report by the end of the month following the month in which the prime awardee awards any sub-grant equal to or greater than \$25,000. This requirement is for both mandatory and discretionary grants awarded on or after October 1, 2010.

Recommendation:

We recommend the City enhance procedures to ensure that new reporting requirements are identified and to submit information as required.

Corrective Action:

Carson City Staff was not made aware of this deficiency during our HUD audits in 2011 and 2012. Currently staff is in the process of filing Federal Funding Accountability and Transparency Act sub-award reports for years 2011-2013. The estimated time of completion is 60 days.

The contact information for the person responsible for implementing the corrective action and management official responsible for ensuring that corrective action has been taken is as follows:

Implementation CFDA# 14.218

Janice Brod
Grants Program Coordinator
108 E Proctor Street
Carson City, NV 89701
E-mail: jbrod@carson.org
775-283-7069

Management Official

Lee Plemel
Community Development Director
108 E Proctor Street
Carson City, NV 89701
E-mail: lplemel@carson.org
775-283-7075

Sincerely,



Lee Plemel
Community Development Director

CARSON CITY, NEVADA
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2013

C. Prior Year Findings and Questioned Costs for Major Federal Award Programs:

U.S. DEPARTMENT OF THE INTERIOR:

Finding 12-1:

Southern Nevada Public Land Management, CFDA 15.235:

Finding Summary: As noted in the Catalog of Federal Domestic Assistance and the Grant and Cooperative Agreement, Carson City, Nevada was required to submit quarterly SF-425 Federal Financial Reports for the Southern Nevada Public Land Management Act award within 30 days following the end of each reporting period.

We planned to test the SF-425 report submitted for the quarter ended March 31, 2012. Program personnel at the Parks and Recreation Department represented that they were not aware of the quarterly reporting requirement and had not submitted the SF-425 report. Upon notification of the requirement and confirmation of the applicability of the requirement by the granting agency, program personnel prepared the SF-425 for the quarter ended March 31, 2012 and submitted it June 27, 2012.

We obtained a copy of the March 31, 2012 report and noted that the amount reported as *Cumulative Federal share of expenditures* was the amount for the purchase of a parcel of property, but did not include costs associated with the land purchase, such as cultural resource management services and appraisals. Based on review of the accounting records the total expenditures reported on the SF-425 report for the quarter ended March 31, 2012 were understated by \$45,720.

Auditor's Recommendation: We recommended Parks and Recreation Department program personnel enhance the procedures to ensure that financial reports are submitted as required and that amounts included in the financial reports are complete and supported by the underlying accounting records.

Current Status: Corrective action has been taken. The staff person assigned to the grant prepares a time line and check list of all the grant requirements and accountability reports that must be submitted in order to administer the grant. That check list is prepared by the staff assigned to the grant in collaboration with the Administrative Assistant. The check list is placed in the project file folder on top of the folder's other materials. At the time of preparation of the required reports, the items are noted as completed on the check list.

AUDITOR'S COMMENTS

STATUTE COMPLIANCE

The required disclosure on compliance with Nevada Revised Statutes and the Nevada Administrative Code is contained in Note 2B to the financial statements.

PROGRESS ON PRIOR YEAR STATUTE COMPLIANCE

The City monitored expenditures during the current year in order to prevent over-expenditures; however, refer to Note 2B to the financial statements

PRIOR YEAR RECOMMENDATIONS

See the Summary Schedule of Prior Year Findings on page 177.

CURRENT YEAR RECOMMENDATIONS

Our recommendations for the current year are included in the Schedule of Findings and Questioned Costs.

**CARSON CITY
SCHEDULE OF FEES IMPOSED
SUBJECT TO THE PROVISIONS OF NRS 354.5989
LIMITATION OF FEES FOR BUSINESS LICENSES
FOR THE YEAR ENDED JUNE 30, 2013**

| | |
|---|----------------------------|
| Flat Fixed Fees: | |
| Business license revenue adjusted base at June 30, 2012 | <u>\$ 1,125,008</u> |
| Adjustment to Base: | |
| Base | |
| 1. Percentage increase (decrease) in population of the local government | 1.1120% |
| 2. Percentage increase in the Consumer Price Index for the year ending on December 31 next preceding the year for which the limit is being calculated | <u>2.9624%</u> |
| | <u>4.0744%</u> |
| | <u>45,837</u> |
| Adjusted Base at June 30, 2013 | 1,170,845 |
| Actual Revenue Fiscal 2012-13 | <u>631,819</u> |
| Amount Over (Under) Allowable Amount | <u><u>\$ (539,026)</u></u> |

Carson City Audit Committee

Agenda Report

Date Submitted: 01/31/2014

Agenda Date Requested: 02/11/2014

To: Chair and Members

From: Michael Bertrand, Chairman

Subject Title: Discussion and Presentation of status updates by Moss Adams of the Fraud Waste and Abuse (FWA) Program (including the Hotline Program), and Performance Metrics Development Study.

Summary: Members of Moss Adams will be discussing and providing updates on the status of internal audits, including an update on the Hotline Program, that they are currently working on.

Type of Action Requested: (check one)

Resolution

Ordinance

Formal Action/Motion

Other (Discussion Only)

Does This Action Require A Business Impact Statement: Yes No

Recommended Committee Action: Discussion Only – no action will be taken

Explanation for Recommended Committee Action: See Staff Summary

Applicable Statute, Code, Policy, Rule or Regulation: CCMC Chapter 2.14

Fiscal Impact: N/A


Explanation of Impact: N/A

Funding Source: N/A

Alternatives: N/A

Supporting Material: Information to be provided by Moss Adams

Prepared By: Nick Providenti, Finance Director

Reviewed By: 
(Finance Director)

Date: 2/4/14

Board Action Taken:

Motion:

| | Member | Aye/Nay |
|----|--------|---------|
| 1) | _____ | _____ |
| 2) | _____ | _____ |
| 3) | _____ | _____ |
| 4) | _____ | _____ |
| 5) | _____ | _____ |

(Vote Recorded By)



Carson City
Fraud, Waste, and Abuse Program - DRAFT

February 2014

Prepared by:

Moss Adams LLP

805 SW Broadway, Suite 1200

Portland, OR 97205

(503) 478-2289

MOSS ADAMS LLP

Certified Public Accountants | Business Consultants

Acumen. Agility. Answers.

TABLE OF CONTENTS

| | | |
|------|--|-----------|
| I. | EXECUTIVE SUMMARY | 1 |
| II. | FRAUD, WASTE, AND ABUSE DEFINITIONS | 2 |
| | A. FRAUD DEFINITION | 2 |
| | B. WASTE DEFINITION | 2 |
| | C. ABUSE DEFINITION | 2 |
| III. | FRAUD CATEGORIES | 4 |
| | A. FINANCIAL STATEMENT FRAUD | 4 |
| | B. ASSET MISAPPROPRIATION | 4 |
| | C. CORRUPTION | 5 |
| IV. | ETHICS | 6 |
| V. | IMPLEMENTATION | 7 |
| | A. PLANNING | 7 |
| | B. FRAUD HOTLINE | 9 |
| | C. METHODS FOR CAPTURING COMPLAINTS | 9 |
| | D. PROGRAM REVIEW | 10 |
| | E. COMMUNICATION PLAN | 11 |
| | F. REACTING TO COMPLAINTS | 11 |
| VI. | WHISTLEBLOWER PROTECTION/POLICY | 14 |
| VII. | TRAINING | 15 |

I. EXECUTIVE SUMMARY

All City employees share the common purpose of serving the public and ensuring public funds are spent wisely. The work of the City should be conducted fairly, equitably, ethically, and transparently. Proactive steps must be taken to ensure community commitments and management objectives are met. It is important for employees and the public to be provided a mechanism to voice appropriate concerns when they see or feel something is not right.

As a result, Carson City has established a Fraud, Waste, and Abuse Program that is available to all City employees and the public. The program operates 24 hours a day, 7 days a week. Reports of suspected inappropriate activity can be made using the City's toll-free number, mail, phone, or in person. All reports submitted are treated confidentially.

Carson City employees are entrusted with public funds and have a duty to use those funds economically, efficiently, effectively, and ethically. If City employees do not honor that obligation, it is imperative to identify and correct those actions. The City is committed to reviewing all complaints and investigating all legitimate concerns.

Purpose of a Fraud, Waste, and Abuse Program

A Fraud, Waste, and Abuse (FWA) Program is a mechanism for employees or members of the public to report activities perceived to be misconduct, violations of City policy or ethics, theft, waste, or misuse of City assets. The objective of a FWA program is to identify and stop loss of City resources and act as a deterrent to fraud, waste, and abuse.

In order to facilitate reports of fraud, waste, or abuse, a FWA hotline is administered by Lighthouse Services Inc. Lighthouse receives calls on the FWA hotline and forwards the incident report to the City's Internal Auditor. This program is specifically designed to address financial issues thus, please do not use this program to report grievable labor issues, or political beliefs, which should be reported to the Human Resources Department. Matters of threat to a person should be reported to the Sheriff's Office by calling 911.

Benefits of a Fraud, Waste, and Abuse Program

There are numerous benefits to a Fraud, Waste, and Abuse Program. It is important for not only identifying and quantifying losses to the City, but also preventing future losses. Specific benefits include:

- Identification and termination of occurrences of fraud, waste, and abuse.
- Recovery of funds as a result of investigations.
- Deterrence of inappropriate behavior by increasing awareness of these actions
- A safe mechanism for employees and the public to voice concerns and report suspected inappropriate activity.
- Commitment to the City's core values through the promotion of the program.
- Improvement in the City's internal control processes.
- Enforcement of an ethical work environment.

II. FRAUD, WASTE, AND ABUSE DEFINITIONS

A. FRAUD DEFINITION

Fraud is defined as a dishonest and deliberate course of action that results in obtaining money, property, or an advantage to which City employees or an official committing the action would not normally be entitled. Fraud also encompasses intentional misleading or deceitful conduct that deprives the City of its resources or rights. There are three categories of fraud. They include 1) financial statement fraud, 2) misappropriation of assets, and 3) corruption. Examples of fraud include but are not limited to:

- Falsifying financial records to cover up theft.
- Theft or misuse of city money, equipment, supplies, and/or other materials.
- Intentionally misrepresenting the costs of goods or services provided.
- Falsifying payroll information.
- Use of city equipment or property for personal use/gain, non-business reasons.
- Submitting false vouchers for reimbursements.
- Soliciting or accepting a bribe or kickback.
- Intentional use of false weight or measures.

B. WASTE DEFINITION

Waste is defined as the needless, careless, or extravagant expenditure of City funds, incurring of unnecessary expenses, or mismanagement of City resources or property. Waste does not necessarily involve private use or personal gain, but almost always signifies poor management decisions, practices, or controls. Examples of waste include but are not limited to:

- Purchase of unneeded supplies or equipment outside of established limits.
- Purchase of goods at inflated prices without appropriate bids or research.

C. ABUSE DEFINITION

Abuse is defined as the intentional, wrongful, or improper use or destruction of City resources, or seriously improper practice that does not involve prosecutable fraud. Abuse can include the excessive or improper use of an employee or an official's position in a manner other than its rightful or legal use. Examples of abuse include but are not limited to:

- Failure to report damage to city equipment or property.
- Using one's position in one city department to gain an advantage over another city resident when conducting personal business in another city department.
- Serious abuse of city time such as significant unauthorized time away from work or significant use of city time for personal business.

- Abusing the system of travel reimbursement.
- Receiving favors for awarding contracts to certain vendors.
- Using city property, information or position for personal gain or resulting in extra or special charges to the City.
- Appropriating or diverting any business opportunity or idea in which the city might have an interest.
- Competing with the City in an inappropriate way.
- Failure to disclose a conflict of interest.
- Participating in decision making where a conflict of interest resides.
- Improper use of supervisory authority in response to an employee taking action or refusing to take action.

III. FRAUD CATEGORIES

A. FINANCIAL STATEMENT FRAUD

Financial statement fraud includes intentional misstatements, omissions, or disclosures in financial statements designed to deceive financial statement users. Fraudulent financial reporting often involves upper management and management override of controls that otherwise may appear to be operating effectively. Common occurrences include overstating revenues and understating liabilities or expenses. Examples include:

- Manipulation, falsification, or alteration of accounting records or supporting documents from which financial statements are prepared. Such as overstating assets and understating liabilities.
- Misrepresentation in or an intentional omission from the financial statements of events, transactions, or other significant information.
- Intentional misapplication of accounting principles relating to amounts, classification, manner of presentation, or disclosure.

B. ASSET MISAPPROPRIATION

Asset misappropriation is theft of an entity's assets that causes the financial statements not to be presented in conformity with Generally Accepted Accounting Principles. False or misleading records or documents, possibly created by circumventing controls, may accompany misappropriation of assets. Examples include:

- Embezzlement of cash where accounts have been manipulated or false invoices have been created
- Skimming revenue before the funds have been recorded in the City's financial records
- Cash larceny
- Lapping accounts receivable
- Check tampering
- Over-billing customers
- Stealing assets such as office supplies or computer equipment
- Causing the City to pay for goods and services that have not been received
- Data theft or intellectual property
- False expense claims
- Duplicate reimbursements
- Payroll fraud
- Paying personal expenses with the City's resources

C. CORRUPTION

Corruption is the wrongfully use of influence in a business transaction in order to procure some benefit for themselves or another person, contrary to their duty to their employer or the rights of another.

Examples include:

- Seeking or accepting kickbacks
- Engaging in conflicts of interest
- Bid rigging
- Contract manipulation
- Economic extortion
- Illegal gratuities
- Hiring or promotion based on personal relationship (known or unknown)

IV. ETHICS

Carson City Code of Ethics

The City's 'Code of Ethics for Elected and Appointed Officials' is documented in municipal code Chapter 2.34, Sections 010 – 100. The purpose of the ethics code is summarized as follows:

- Providing assurances of the utmost in integrity, honesty and fairness in business dealings
- Present no conflict of interest between the public trust and private gain; and
- A belief that those entrusted with offices of the City has nothing to fear from full public disclosure of their business holdings.

The Code defines specific words and phrases, describes duties, disclosure statement content, specific examples of ethical violations for elected officials, committees, commissions, and appointed employees. The code also describes penalties for violation of the code for any official or employee who willfully and knowingly violated the provisions of the code.

Business Ethics

Business ethics apply to right and wrong behavior in the business world and take on different meanings in different cultures, making it challenging to truly define business ethics. However, there are a number of areas where unethical practices may occur more frequently, including human resources and accounting.

Human Resources Ethics

Interactions between managers and employees create opportunities for breaches of ethics. Discrimination based on ethnicity, gender, age or other factors is an issue. Managers who discriminate against minority groups in hiring practices, compensation decisions, and terms of employment can face legal and social consequences. Dishonesty and manipulation are also examples of unethical workplace behavior.

Accounting Ethics

Financial accounting is a major ethical issue in business, and no amount of industry or government regulation seems able to prevent dishonest businesspeople from reporting financial information in unethical ways. Certain unethical accounting practices are illegal, such as misrepresenting income or expenses in financial statements through unjustifiable shifting of expenses to inappropriate periods to influence current financial results, obtain a better debt rate, or to maintain debt covenant requirements.

V. IMPLEMENTATION

A. PLANNING

Roles and Responsibilities

The Fraud, Waste, and Abuse Program will be administered and managed as follows:

- Board of Supervisors – requires a Fraud, Waste, and Abuse program.
- City Manager – sets the tone for the program, funds the program and provides a message on the City’s intranet page promoting ethical behavior with appropriate links for reporting.
- District Attorney – reviews reports, as necessary, to determine if there are civil matters to be addressed and takes appropriate actions.
- Sherriff – reviews reports to determine if there are criminal matters to be addressed and takes appropriate actions.
- Department Managers – responsible for supporting the FWA program and cooperating with an investigation should one occur within their respective department.
- Human Resources – receives complaints and works with management and bargaining unit representatives to take appropriate action as a result of substantiated complaints.
- Risk Management – for substantiated complaints, works with management regarding insurance coverage and claims.
- City employees – responsible for reporting suspected inappropriate activity.
- FWA Program Coordinator/Internal Auditor – individual or organizational position such as the internal auditor, responsible for coordinating the FWA Program, monitoring, triaging complaints, conducting investigations, and making reports.
- Audit Committee – provides recommendations to the Board of Supervisors but does not participate in conducting investigations.

Tracking and Monitoring of Complaints

The City has established a case management process to capture, track, and report the following elements:

- A. Complaints received by category and sub-categories, as desired.
 - Fraud: expense reimbursements, cash, and skimming
 - Wasteful spending
 - Abuse
 - Ethics
 - Threats – city, people, property

B. Complaint triage / action taken

- Information insufficient for investigation
- Non-program complaint
- Referred to other department
- Investigated

C. Final disposition or conclusion – reported based on Generally Accepted Government Auditing Standards requirements

- Condition – what really happened
- Criteria – what we expected to happen including identification of laws, rules, regulations, statutes, and generally accepted accounting principles
- Effect – financial impact to the City
- Cause – why the condition happened, including weaknesses in internal controls or override of internal controls
- Recommendations – addresses changes to internal control structure, assignment of duties and responsibilities, training, disciplinary action, or referral to the District Attorney for civil or criminal action

D. Reporting. The frequency and content of reporting will be driven by the City's open meetings law.

- Report type, as appropriate
 - Formal report
 - Management letter
 - Personnel letter of disciplinary action
- Report recipients, as appropriate
 - Audit Committee
 - City Board of Supervisors
 - District Attorney
 - Human Resources
 - Risk Management
 - Insurance
 - Employee(s) involved in the situation
 - Press
- Reporting forum
 - Executive session discussion – nondisclosure to public
 - Public disclosure

B. FRAUD HOTLINE

Providing individuals a means to report suspicious activity is a critical part of an anti-fraud program. Fraud reporting mechanisms, such as hotlines, are set up to receive tips from both internal and external sources and support anonymity and confidentiality. Management encourages employees to report suspicious activity, as well as enact and emphasize an anti-retaliation policy. According to the Association of Certified Fraud Examiners, the number one source for the initial detection of fraud is through a tip, with over 50% of tips coming from an employee.

External Hotline Answering Company

The City has elected to contract with a third party vendor, Lighthouse Services Inc. (“Lighthouse”) to administer the offsite reporting system. Incident reports can be submitted in a number of ways and allows employees or members of the public to call and speak to an operator at a designated phone number staffed by the vendor. There are distinct benefits to managing the hotline in this manner. Examples include:

- Lighthouse Services Inc. is available 24 hours a day/7 days a week/365 days a year.
- The persons receiving the calls are hotline professionals, trained in how to obtain the information necessary for the City to determine an appropriate course of action.
- Lighthouse has the ability to receive documents (Word, Excel, and PDF) and forward them to the City as evidence for the complaint, while maintaining the privacy of the caller.
- Lighthouse has the ability to communicate back and forth with the caller without revealing the identity of the caller.
- Lighthouse will provide notification of and the incident report to the City’s internal auditors.
- Lighthouse will provide case management of calls received, including archiving and data retention.
- Lighthouse will provide a summary of the calls received, including call type, disposition (open or closed), etc.

C. METHODS FOR CAPTURING COMPLAINTS

The City is providing employees and members of the public a variety of methods for reporting suspected inappropriate activity and behavior. These methods include:

- Hotline (anonymous reporting mechanism, internal vs. external) – all incident reports are forwarded to the City’s Internal Auditors.
- Phone call – if received by the City’s Internal Auditors, the caller will be encouraged to call the FWA hotline or the City’s Internal Auditors will handle the call by obtaining necessary information to determine if an investigation is necessary. If a call is received by City personnel, then the incident/complaint will be forward to the City’s Internal Auditors, as appropriate.

- Face-to-face –City personnel will take appropriate notes of the meeting and encourage the complainant to report the matter through the FWA hotline.
- Mail –mail will be forwarded to the City’s Internal Auditor for investigation, as appropriate.

D. PROGRAM REVIEW

The Board of Supervisors will periodically, at least annually, review the program to validate that the Fraud, Waste, and Abuse Program is meeting Board of Supervisors and management objectives and providing useful information. The review will include confirmation of individual roles and responsibilities, policies and procedures, and the results of investigations conducted. Statistical information will also be reported, such as the following:

- Number of complaints received
 - Referred – non-city, information requests, etc.
 - Under investigation
 - Open – pending additional information
 - Closed
- Sources of complaints
 - Hotline
 - On-line
 - Phone
 - Face-to-face
 - Mail
 - Other
- Types of complaints
 - Employee misconduct
 - Contractor misconduct
 - Fraud – misappropriation of assets, false reporting
 - Wasteful spending
 - Abuse of position
 - Ethics
 - Other
- Cases closed and reason for closing
 - Investigated – substantiated
 - Investigated – not-substantiated
 - Referred
 - Insufficient information – no action taken
- Case Highlights – Investigations conducted – loss substantiated
 - Identified loss and impact to the City
 - GAGAS finding elements – condition, criteria, effect, cause
 - Recommendations in internal controls

E. COMMUNICATION PLAN

The City launched the Fraud, Waste, and Abuse Program in November 2013. The program incorporates the City's Code of Ethics by setting an appropriate tone at the top.

Consideration is also being given to the following:

- Message from the Board of Supervisors and City Manager kicking-off the program – completed November 2013
- Intranet page link to reporting options – completed November 2013
- Whistleblower protection / Nevada law
- Plan for on-going support and communication about the program
- Message on payroll stubs
- Posters
- Newsletters
- New hire training
- Annual training
- Presentations (oral or written) to various entities
 - Board of Supervisors – completed January 2014
 - Public meetings
 - Conferences
 - Press

F. REACTING TO COMPLAINTS

Regardless of the mechanism from which the City receives the initial complaint, the following procedures are established for triaging complaints, investigating the complaints, and communicating the investigation results.

Triage Escalation

The City has established escalation for complaints as follows:

- Immediate response – call indicates misappropriation of the City's assets, false reporting, misuse of City assets, etc.
- Referral – based on the circumstances of the complaint, reports may be referred to other departments or outside the City. In such instances, the caller will be notified of the referral if the caller requests. The call can be closed upon referral but should be reported as such, or it may remain open until the final resolution is communicated to the City. Matters indicating a person emergency will be forwarded to the appropriate party for action. For example, a life threatening situation or child abuse.

- Annual audit plan – call indicates the need for a process redesign or modification to internal controls but no financial loss to the City.
- Follow-up – call requires additional information before appropriate action can be determined.
- Closed as received – including but not limited to:
 - Call is incomplete
 - Caller did not provide sufficient information to determine the appropriate action and caller has not elected for two-way anonymous communication.
 - Matters regarding non-audit issues (i.e. request for the number of a local dump)

Investigating Complaints

Depending on the complaint, the issue(s) needs to be assigned to the appropriate auditor(s) for investigation. The City's Internal Auditor assigned to investigate the complaint will:

- Read the initial hotline report.
- Obtain any supporting documents provided by the caller through Lighthouse.
- Identify additional evidence needed to resolve the complaint, including but not limited to:
 - City policies and procedures
 - Copy of or access to Board meeting minutes
 - Copies of invoices, receipts, contracts, etc.
 - Other documentation deemed necessary to determine validity of the incident report
- Identify those who will be contacted during the investigation including but not limited to:
 - Suspect
 - Victim
 - Witnesses
 - Those within the internal control process but who may not have knowledge of the specific complaint
 - Law enforcement
 - Nevada Commission on Ethics – may request a written “Request for Opinion” regarding a public employee’s or public officer’s conduct in relation to NRS 281A based on information received through the hotline.
 - Others as determined necessary
- Communicate to the caller appropriate information regarding the City’s whistleblower policy.

- Perform investigative procedures to determine the validity of the complaint and documenting:
 - Steps taken
 - Evidence gathered – chain of custody
 - Conclusions reached
 - Quantification of financial loss to the City, if any
 - GAGAS – criteria, condition, cause, effect, and recommendations, as appropriate
- Keep the appropriate parties informed of the progress of the investigation.
- Communicate the final results of the investigation.
 - Notification and reporting, as appropriate, including but not limited to:
 - Board of Supervisors
 - Audit Committee
 - City management
 - Nevada Commission on Ethics
- Manage information on a need-to-know basis.
- Maintain case files for an appropriate period. This may be driven by whether or not the case results in civil or criminal charges.

Communication

Within the escalation structure, the City has created a reporting structure, and will continue to modify that structure as appropriate, that includes reporting to the following:

- District Attorney's office – potential civil activity
- Sheriff – potential criminal activity
- Human Resources Department – employee disciplinary action
- Audit Committee – consideration of audits performed, status of investigations (care will be taken to ensure the detail provided does not violate privacy laws)
- Board of Supervisors – periodic reporting of activity
 - Quarterly statistics of calls received
 - Summaries of completed investigations, as appropriate and dependent upon whether there will be civil or criminal charges filed

VI. WHISTLEBLOWER PROTECTION/POLICY

The risk and fear of retribution can deter many people from reporting allegations of wrongdoing against a colleague, manager, Board member, or a City vendor. The public policy of the State is to encourage State and local officers and employees to disclose improper governmental action and that the Legislature will protect the rights of persons making such disclosures (NRS 281.621).

The State's Fraud policy includes "Whistle-Blower Protection" and prohibits retribution against any employee who may have made a report of suspected inappropriate activity. The City will take each call seriously and conduct an investigation as the issue warrants and evidence is available and has made available an anonymous reporting mechanism.

Nevada whistle-blower statutes define "improper governmental action" as actions taken in the performance of official duties, whether or not the action is within the scope of employment, that are:

- In violation of State law or regulation;
- For local government officers and employees, in violation of local ordinances;
- In abuse of authority;
- A substantial and specific danger to public health or safety; or
- A gross waste of money.

VII. TRAINING

The City is providing initial and ongoing training to all City employees on the Fraud, Waste, and Abuse Program.

Initial Training

Initial training includes discussion of the following:

- Program purpose and benefits
- Roles and responsibilities
- Employee responsibilities for reporting suspected inappropriate activity
- How to make a report using all various methods (hotline, web, or face-to-face)
- Investigation considerations
- Reporting of investigation results – public vs. private information.

On-going Training

On-going training is important to reinforce management's commitment to reducing loss of resources to the City. The training can be part of the City's annual training program or specific to a Department.

Fraud Awareness Training & Train the Trainer

In order for City employees to understand when and what to report employees need to receive fraud awareness training. Consideration should be given to which employees should receive training (managers, directors, supervisors, line employees, etc.) Such training could include the following topics:

- Definition of fraud, waste, and abuse with examples of each
- Fraud triangle – fraud environment – answering why fraud happens
- Opportunity points for fraud to occur
- Internal controls intended to prevent and detect fraud
- The importance of corrective controls and the message it sends to employees
- Fraud schemes – what does fraud look like, how to identify and understand various schemes
- Characteristics and red flags of perpetrators



Carson City

Draft Performance Framework February 2014

MOSS ADAMS LLP

Certified Public Accountants | Business Consultants

Acumen. Agility. Answers.

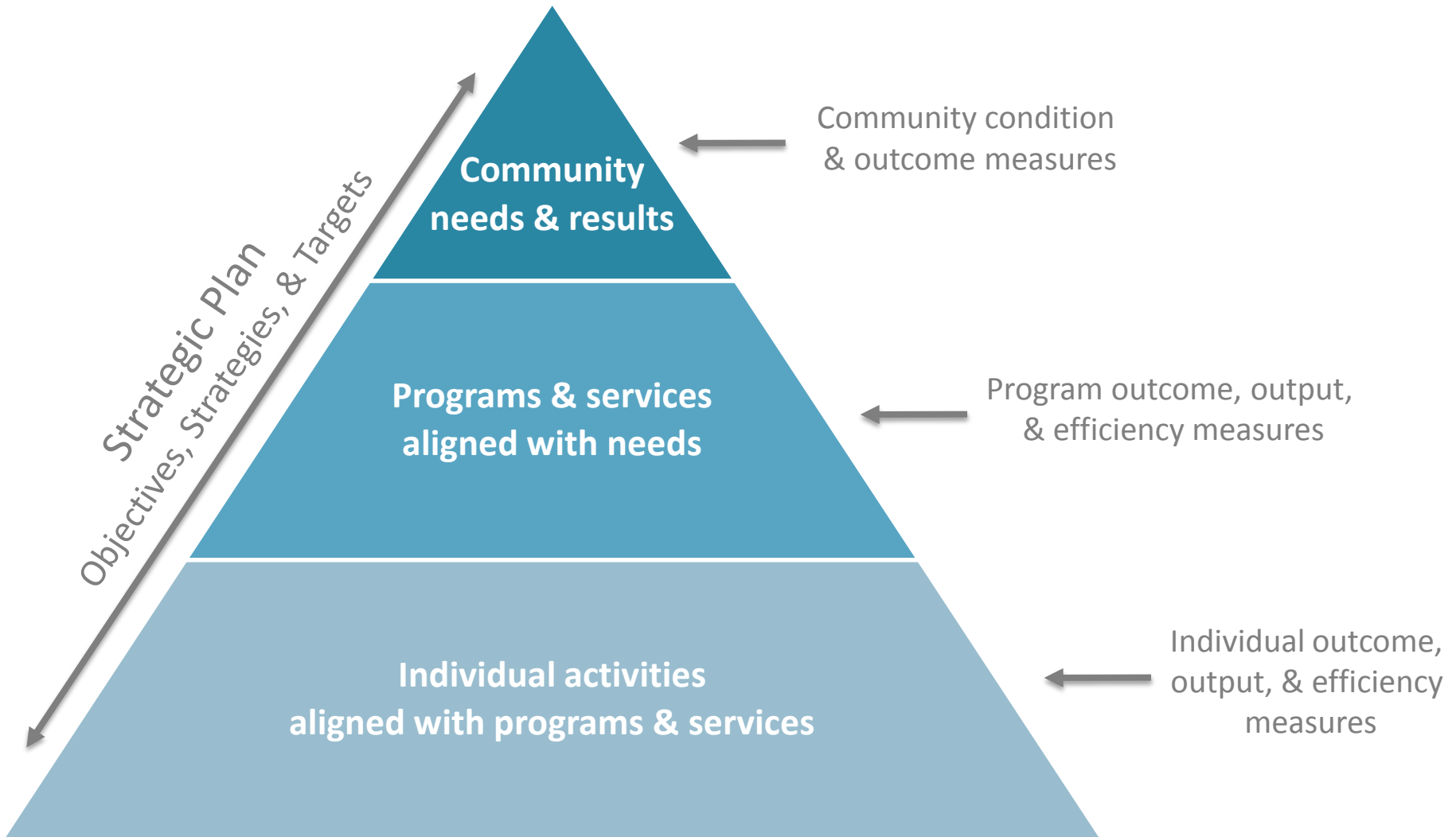
AGENDA

- Overview
- Department Metrics
- Sample Executive Dashboard



Overview

PERFORMANCE DATA & STRATEGIC OUTCOMES



PERFORMANCE MANAGEMENT CYCLE



PERFORMANCE FRAMEWORK

Department/Function

1. *Objective*
2. *Outcome Measure*
 - Program or service effectiveness
3. *Efficiency Measure*
 - Program or service productivity
 - Unit cost
4. *Strategic Goals Impacted*

AREAS OF FOCUS

- Finance & Risk Management
- Purchasing & Contracts
- Human Services
- Clinic Services
- Preparedness
- Environmental Health
- Animal Services
- Human Resources
- Information Technology
- Library
- Parks, Recreation, & Open Space
- Facilities Maintenance
- Streets & Transportation
- Water
- Sewer
- Stormwater
- Transit (JAC)
- Fleet Management
- Business Development
- Planning, Building, & Business Licenses
- Sheriff
- Jail
- Fire Department & EMS
- Alternative Sentencing

RESOURCES

- ICMA Center for Performance Measurement
 - Performance Measurement in Practice
 - Comparative Performance Measurement Report
- National Performance Measurement Advisory Commission
- GFOA Performance Management Best Practice
- GASB Service Efforts and Accomplishments Reporting
- Government Finance Review, Linking Performance Measures to Resource Allocation
- County and city performance measures



Department Metrics

FINANCE & RISK MANAGEMENT

1. *Objective:* To effectively and efficiently manage City revenues and expenditures.
2. *Outcome Measure*
 - Balanced budget with reserve funds meeting or exceeding target levels
 - Number of worker days lost per claim
3. *Efficiency Measure*
 - Finance O&M expenditures per City FTE
4. *Strategic Goals Impacted*
 - Open and accessible government
 - Vibrant, diverse, and sustainable economy

PURCHASING & CONTRACTS

1. *Objective:* To assist City departments in the purchasing of appropriate and high quality materials and services from approved vendors at competitive costs in a timely manner.
2. *Outcome Measure*
 - Calendar days from requisition to purchase order
3. *Efficiency Measure*
 - Purchasing & Contracts O&M expenditures per City FTE
4. *Strategic Goals Impacted*
 - Open and accessible government
 - Vibrant, diverse, and sustainable economy

HUMAN SERVICES

1. *Objective:* To help Carson City residents in need, through service and education.
2. *Outcome Measures*
 - Number of clients seen per FTE
3. *Efficiency Measures*
 - Percent revenue received vs. program expense
 - Direct service spending per capita (by type of service)
4. *Strategic Goals Impacted*
 - Healthy community

CLINIC SERVICES

1. *Objective:* Through education and service, to promote health and impact the lives of those living in our community.
2. *Outcome Measures*
 - Number of clients seen per FTE
3. *Efficiency Measures*
 - Percent revenue received vs. program expense
 - Direct service spending per capita (by type of service)
4. *Strategic Goals Impacted*
 - Healthy community

PREPAREDNESS

1. *Objective:* To assure the most effective response possible to outbreaks of disease and other public health threats and emergencies.
2. *Outcome Measures*
 - Number of community partners engaged per FTE
3. *Efficiency Measures*
 - Direct service spending per capita (by type of service)
4. *Strategic Goals Impacted*
 - Healthy community
 - Safe and secure community

ENVIRONMENTAL HEALTH

1. *Objective:* To protect and promote the health and welfare of the community through education, intervention, prevention, and assistance to residents and visitors.
2. *Outcome Measures*
 - Number of routine inspections per FTE, by type
 - Average time to close a complaint, by program
3. *Efficiency Measures*
 - Direct service spending per capita (by type of service)
4. *Strategic Goals Impacted*
 - Healthy community
 - Clean and healthy environment

ANIMAL SERVICES

1. *Objective:* To protect and improve the quality of life for our community through disease prevention, education, and support services.
2. *Outcome Measures*
 - Average daily animal population: Dogs, cats, and total
3. *Efficiency Measure*
 - Animal services operations and maintenance expenditures per average daily animal population
4. *Strategic Goals Impacted*
 - A safe and secure community

HUMAN RESOURCES

1. *Objective:* Focus on employee retention through career development and succession planning to transfer institutional knowledge and skills throughout the organization.
2. *Outcome Measures*
 - Turnover rates: Total, non-public safety, and public safety employees
3. *Efficiency Measure*
 - HR O&M expenditures per City FTE
4. *Strategic Goals Impacted*
 - Open and accessible government

INFORMATION TECHNOLOGY

1. *Objective:* To provide residents and employees with efficient access to government.
2. *Outcome Measures*
 - Percent of annually planned projects delivered
 - Annual customer satisfaction rating
 - System up time
3. *Efficiency Measure*
 - IT O&M expenditures per City FTE
4. *Strategic Goals Impacted*
 - Open and accessible government

LIBRARY

1. *Objective:* To be a valuable resource to the entire community for information, education and entertainment
2. *Outcome Measure*
 - Visitation rates
3. *Efficiency Measure*
 - O&M expenditures per registered borrower
4. *Strategic Goals Impacted*
 - A community dedicated to excellence in education and lifelong learning
 - A community rich in history, culture, and the arts

PARKS, RECREATION, & OPEN SPACE

1. *Objective:* To build a healthy community through parks, programs, and partnerships.
2. *Outcome Measure*
 - Program registration
 - Direct cost recovery
3. *Efficiency Measures*
 - Parks & Recreation O&M costs per capita
 - Parks maintenance cost per acre (by service)
 - Open space maintenance cost per acre (by service)
4. *Strategic Goals Impacted*
 - Healthy community
 - Active and engaged community
 - Physically connected community

FACILITIES MAINTENANCE

1. *Objective:* To provide City departments and residents with facilities that are safe and meet their needs.
2. *Outcome Measures*
 - Sq. feet maintained per FTE
 - Monthly average job orders completed per FTE
3. *Efficiency Measure*
 - Facilities Maintenance O&M expenditures per sq. feet maintained
4. *Strategic Goals Impacted*
 - Safe and secure community

STREETS & TRANSPORTATION

1. *Objective:* To plan and provide for the safe, efficient, and convenient movement of people and goods.
2. *Outcome Measure*
 - Street pavement overall condition ratings
3. *Efficiency Measures*
 - O&M cost per lane-mile of street maintained
 - Percent of capital dollars spent to plan
4. *Strategic Goals Impacted*
 - Safe and secure community
 - Physically connected community
 - Vibrant, diverse, and sustainable economy

WATER

1. *Objective:* To oversee the city's water production, distribution, metering, fire hydrants, and infrastructure.
2. *Outcome Measure*
 - Annual number of water line maintenance tasks completed
 - Total number of permit exceedances
3. *Efficiency Measures*
 - Water Division O&M expenditures per connection
 - Percent of capital dollars spent to plan
4. *Strategic Goals Impacted*
 - Clean and healthy environment
 - Healthy community

SEWER

1. *Objective:* To operate and maintain the city's sewer collection system.
2. *Outcome Measure*
 - Treatment plant flow capacity remaining
 - Total number of permit exceedances
3. *Efficiency Measures*
 - Sewer Division O&M expenditures per connection
 - Percent of capital dollars spent to plan
4. *Strategic Goals Impacted*
 - Clean and healthy environment
 - Healthy community

STORMWATER

1. *Objective:* To operate and maintain the City's stormwater collection system.
2. *Outcome Measure*
 - Curb miles swept
3. *Efficiency Measures*
 - Stormwater O&M expenditures per parcel
 - Percent of capital dollars spent to plan
4. *Strategic Goals Impacted*
 - Clean and healthy environment
 - Healthy community

TRANSIT (JAC)

1. *Objective:* To plan and provide for the safe, efficient, and convenient movement of people and goods.
2. *Outcome Measure*
 - Ridership
 - User and grant fees received as a % of operating costs
3. *Efficiency Measures*
 - JAC O&M costs per rider
 - Passengers per service hour
4. *Strategic Goals Impacted*
 - Safe and secure community
 - Physically connected community

FLEET MANAGEMENT

1. *Objective:* To maintain the City's vehicle fleet.
2. *Outcome Measure*
 - Percentage of vehicles exceeding replacement criteria
3. *Efficiency Measures*
 - Fleet O&M expenditures per vehicle (by vehicle use)
4. *Strategic Goals Impacted*
 - Safe and secure community
 - Open and accessible government

BUSINESS DEVELOPMENT

1. *Objective:* To build, revitalize, and sustain a quality community for Carson City businesses and residents.
2. *Outcome Measures*
 - Total jobs created
3. *Efficiency Measure*
 - Business Development O&M expenditures per capita
4. *Strategic Goals Impacted*
 - Vibrant, diverse, and sustainable economy
 - Community rich in history, culture, and the arts

PLANNING, BUILDING, & BUSINESS LICENSES

1. *Objective:* To build, revitalize, and sustain a quality community for Carson City businesses and residents.
2. *Outcome Measures*
 - Total number of licenses issued per FTE, business and other
 - Permit fees collected per FTE, by type of permit
3. *Efficiency Measure*
 - Percent O&M cost recovery through fees
 - Community Development O&M expenditures per capita
4. *Strategic Goals Impacted*
 - Vibrant, diverse, and sustainable economy
 - Community rich in history, culture, and the arts

SHERIFF

1. *Objective:* To enforce the law and reduce crime in Carson City.
2. *Outcome Measures*
 - Crime rate: Comstat Part 1 crimes
 - Average incident response time vs. number of calls, by type
3. *Efficiency Measure*
 - Sheriff's Department O&M costs per capita
4. *Strategic Goals Impacted*
 - Safe and secure community

JAIL

1. *Objective:* To enforce the law and reduce crime in Carson City.
2. *Outcome Measures*
 - Average daily inmate population, male and female
3. *Efficiency Measure*
 - Jail O&M costs per daily total inmate population
4. *Strategic Goals Impacted*
 - Safe and secure community

FIRE DEPARTMENT & EMS

1. *Objective:* To protect lives and property through fire suppression, prevention, and emergency response.
2. *Outcome Measures*
 - Time of dispatch to on-scene vs. number of calls (by service)
 - Percent of fires contained in structure of origin
3. *Efficiency Measure*
 - Fire Department O&M expenditures per capita
4. *Strategic Goals Impacted*
 - Safe and secure community

ALTERNATIVE SENTENCING

1. *Objective:* To reduce recidivism in Carson City.
2. *Outcome Measures*
 - Annual number of office and home visits per FTE
 - Number of monthly office visits per FTE
3. *Efficiency Measure*
 - Alternative Sentencing costs per average monthly population served
 - Alternative Sentencing O&M costs per capita
4. *Strategic Goals Impacted*
 - Safe and secure community



Executive Dashboard

SAMPLE DASHBOARD

| Performance Measure | FY 10-11 | FY 11-12 | FY 12-13 | Goal | Desired Trend | Three Year Trend | On Track |
|--|----------|----------|----------|---------|---------------|------------------|----------|
| Parks, Recreation, & Open Space | | | | | | | |
| Program registration | 28,532 | 17,046 | 14,431 | - | ↑ | | |
| Direct cost recovery | 69% | 92% | 92% | 100% | ↑ | | |
| Parks & Recreation O&M costs per capita | \$11.77 | \$16.38 | \$26.71 | - | ↔ | | |
| Parks maintenance cost per acre | \$1,249 | \$1,540 | \$1,296 | - | ↔ | | |
| Open space maintenance cost per acre | \$182 | \$158 | \$345 | - | ↔ | | |
| Facilities Maintenance | | | | | | | |
| Square feet maintained per FTE | 125,288 | 125,288 | 125,288 | 125,288 | ↔ | | |
| Monthly average job orders completed per FTE | 22.0 | 24.3 | 23.3 | - | ↑ | | |
| Facilities Maintenance O&M expenditures per square foot maintained | \$1.75 | \$1.92 | \$1.68 | - | ↔ | | |

SAMPLE DASHBOARD

| Performance Measure | FY 10-11 | FY 11-12 | FY 12-13 | Goal | Desired Trend | Three Year Trend | On Track |
|---|----------|----------|----------|------|---------------|------------------|----------|
| Human Resources | | | | | | | |
| Turnover rate | 27% | 18% | 27% | - | ↓ | | |
| HR O&M expenditures per City FTE | \$534 | \$455 | \$516 | - | ↔ | | |
| Environmental Health | | | | | | | |
| Number of routine inspections per FTE | 502 | 516 | 450 | - | ↔ | | |
| Direct service spending per capita | \$5.01 | \$4.46 | \$4.15 | - | ↔ | | |
| Finance and Risk Management | | | | | | | |
| Balanced budget with reserve funds meeting or exceeding target levels | ✓ | ✓ | ✓ | - | - | | |
| Annual number of worker days lost per claim | 1.96 | 3.93 | 5.10 | - | ↓ | | |
| Finance O&M expenditures per City FTE | \$1,117 | \$1,099 | \$1,110 | - | ↔ | | |

Carson City Audit Committee

Agenda Report

Date Submitted: 01/31/2014

Agenda Date Requested: 02/11/2014

To: Chair and Members

From: Michael Bertrand, Chairman

Subject Title: For Possible Action: Discussion and possible action regarding monitoring of the Audit Findings Response Tracking Report and possible direction to the internal auditor to report and discuss the monitoring with the Board of Supervisors.

Summary: Representatives from Moss Adams and city staff will discuss Audit Findings Monitoring.

Type of Action Requested: (check one)

Resolution

Ordinance

Formal Action/Motion

Other (Discussion Only)

Does This Action Require A Business Impact Statement: Yes No

Recommended Committee Action: Will depend on the discussion.

Explanation for Recommended Committee Action: See Staff Summary

Applicable Statute, Code, Policy, Rule or Regulation: N/A

Fiscal Impact: N/A

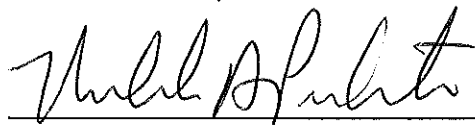
Explanation of Impact: N/A

Funding Source: N/A

Alternatives: N/A

Supporting Material: Internal Audit Findings Response Tracking Report

Prepared By: Nick Providenti, Finance Director

Reviewed By: 
(Finance Director)

Date: 2/4/14

Board Action Taken:

Motion:

| | Member | Aye/Nay |
|----|--------|---------|
| 1) | _____ | _____ |
| 2) | _____ | _____ |
| 3) | _____ | _____ |
| 4) | _____ | _____ |
| 5) | _____ | _____ |

(Vote Recorded By)

Carson City - Audit Findings Tracking Report

| Reports | Date | Reporting Entity | Findings | Completed | Costs | Savings |
|---|-------------|-------------------------|-----------------|------------------|--------------|----------------|
| Community Facility Cost Recovery Study Eagle Valley Golf Course | 10/3/2012 | City Auditor | 10 | 4 | | |
| Public Defender Cost and Utilization Study | 11/28/2012 | City Auditor | 4 | | | |
| Community Facility Cost Recovery Study | 11/28/2012 | City Auditor | 15 | 1 | | |
| Fleet Management Efficiency Study | 6/22/2013 | City Auditor | 24 | 4 | | |
| Fraud, Waste, and Abuse Program | 7/10/2013 | City Auditor | 5 | 2 | | |
| Total | | | 58 | 11 | | |

Carson City
Internal Audit Findings Response Tracking

| Item No. | Report | BOS Acceptance /Approval | BOS Direction to Implement | Finding No. | Finding | Recommendation | Dept. | Owner | Remediation Plan (Course of Action & Expected Benefits) | Est. Cost | Est. Savings | Finding corrected? (Y, N, Partial) | Expected Compl. Date | Actual Compl. Date | Status Comments |
|----------|--------|--------------------------|----------------------------|-------------|--|---|---|---|---|-----------|--------------|------------------------------------|----------------------|--------------------|-----------------|
| 1 | Golf | 1/17/2013* | No | | 10 findings provided in the report. | 10 recs provided in the report, some for CCMGC action and some for City action. | City Manager's office | City Manager | Even though the BOS did not provide direction to City staff, the City Manager and the Director of Finance negotiated a new lease agreement with CCMGC. The new agreement provides for payment to the City based on a percentage of CCMGC revenue for as long as CCMGC is operating the golf courses. | | | | | | |
| 2 | PD | 1/17/2013* | No | | 4 findings provided in the report. | 4 recs provided in the report. | City Manager's office | City Manager | Even though the BOS did not provide direction to City staff, the City Manager intends to meet with the Nevada State Public Defender (NSPD) to review costs to Carson City for services provided by NSPD. | | | | | | |
| 3 | CF | 1/17/2013 | Yes, specify direction | IV.A.1 | The Carson City School District is a major user of many community facilities at no cost. | Evaluate the cost-effectiveness of School District and other Joint Use Agreements. | Parks and Recreation, City Manager's Office | Parks and Recreation Director, City Manager | Staff has evaluated use by both parties and have found that both parties and the public receive significant value to this arrangement. Probably the greatest savings has been in the reduction of the duplication of facilities by both parties. The Joint Use Agreement has eliminated the need for the building of a school district pool, performance theater and meeting room for School Board meetings. This has been a direct savings to our mutual tax payers. | | | Y | | | |
| 4 | CF | 1/17/2013 | Yes, specify direction | IV.A.2 | School District reservations take precedence over paying customers. | Consider reprioritizing reservations and bookings at the Community Center and Theater to better accommodate paying customers. | Parks and Recreation | Parks and Recreation Director | There are some measures that can be employed to decrease our costs for providing the School District free use of our facilities such as the implementation of a per ticket surcharge or fee per ticket sold for some of the larger School District's productions. This has been implemented on a limited basis with success. | | | | | | |

Carson City
Internal Audit Findings Response Tracking

| Item No. | Report | BOS Acceptance /Approval | BOS Direction to Implement | Finding No. | Finding | Recommendation | Dept. | Owner | Remediation Plan (Course of Action & Expected Benefits) | Est. Cost | Est. Savings | Finding corrected? (Y, N, Partial) | Expected Compl. Date | Actual Compl. Date | Status Comments |
|----------|--------|--------------------------|----------------------------|-------------|---|---|-------------------------------|--|--|-----------|--------------|------------------------------------|----------------------|--------------------|-----------------|
| 5 | CF | 1/17/2013 | Yes, specify direction | IV.A.3 | Program and facility cost recovery and discounts vary widely between Parks and Recreation activities, largely driven by Board of Supervisors resolutions. | Conduct a cost recovery and activity prioritization process with the input of the Board of Supervisors to develop an updated cost recovery model and mission for the Parks and Recreation Department. | Parks and Recreation | Parks and Recreation Director | Since there has been no direction by the Board regarding this item no action has been taken. The Parks & Recreation Department is still operating under the direction provided by the Board through the acceptance of the Parks & Recreation Master Plan that was adopted by the Board in 2006. This Master Plan identified the definition of cost recovery and approved a mission statement for the Department. | | | | | | |
| 6 | CF | 1/17/2013 | Yes, specify direction | IV.B.1 | Most programs and activities housed at the Community Center achieve 100% or greater cost recovery. | Continue to support programs with the highest amount of cost recovery. | Parks and Recreation | Parks and Recreation Director | The Parks and Recreation Department strives to cover a minimum of 100% cost recovery as defined and stipulated by the Parks & Recreation Master Plan. | | | | | | |
| 7 | CF | 1/17/2013 | Yes, specify direction | IV.B.2 | The Community Center receives a 56% General Fund subsidy. | Pursue opportunities to increase revenues, particularly for the Theater. | Parks and Recreation | | The Parks & Recreation Department is constantly looking for ways to increase revenues for the Theater. Our ability to increase revenues is hampered by a very small staffing level that doesn't allow for effective marketing of the facility and by the Board of Supervisor's past action of giving deep discounts to non-profit use of the facility which makes up about 80% of the Theater's use. | | | | | | |
| 8 | CF | 1/17/2013 | Yes, specify direction | IV.B.3 | Theater operations, budgeting, and planning are integrated with the Community Center. | Itemize Community Center revenues and expenditures to determine the sources and uses of funds and enable more precise budgeting. | Parks and Recreation, Finance | Parks and Recreation Director, Recreation Operations Manager, Finance Director | The Parks & Recreation Department would have to work with the Finance Department to achieve this and it may be problematic since the same staff operates the Theater, Community Center and gym. | | | | | | |

Carson City
Internal Audit Findings Response Tracking

| Item No. | Report | BOS Acceptance /Approval | BOS Direction to Implement | Finding No. | Finding | Recommendation | Dept. | Owner | Remediation Plan (Course of Action & Expected Benefits) | Est. Cost | Est. Savings | Finding corrected? (Y, N, Partial) | Expected Compl. Date | Actual Compl. Date | Status Comments |
|----------|--------|--------------------------|----------------------------|-------------|--|---|-------------------------------|--|--|-----------|--------------|------------------------------------|----------------------|--------------------|-----------------|
| 9 | CF | 1/17/2013 | Yes, specify direction | IV.B.4 | Question 18 funds would be available to support Theater operations if planned capital improvements were made. | Determine how to leverage Question 18 funds to make capital improvements and unlock operations funding. | Parks and Recreation, Finance | Parks and Recreation Director, Finance Director | Revenues through the ¼ cent sales tax is still down compared to revenues of previous years going back to 2008 and before. Staff uses Q18 funds for grant matches whenever possible for leverage. Q18 funds have been used as leverage and matches for capital improvement projects at the JohnD Winters Centennial Park, the Fairgrounds, the Community Center and in other park projects. | | | | | | |
| 10 | CF | 1/17/2013 | Yes, specify direction | IV.B.5 | The Theater does not have dedicated marketing or booking support. | Investigate the feasibility of employing a dedicated marketing and booking staff member to manage and promote Theater reservations. | Parks and Recreation | Parks and Recreation Director, Recreation Operations Manager | The Board of Supervisors would have to approve and fund a dedicated marketing and booking staff. The Theater has been operating with reduced staff that are an outcome of budget reduction methods employed since 2007. | | | | | | |
| 11 | CF | 1/17/2013 | Yes, specify direction | IV.B.6 | There are currently no fundraising, sponsorship, or advertising initiatives for the Theater. | Explore opportunities for sponsorships, fundraising, and advertising for the Theater. | Parks and Recreation | Parks and Recreation Director, Recreation Operations Manager | As stated in Item 10, the lack of staff has made it difficult to explore opportunities for the above. The small staffing level has resulted in the Theater being passively promoted. The advent of the digital reader board will provide some assistance in this area. | | | | | | |
| 12 | CF | 1/17/2013 | Yes, specify direction | IV.B.7 | Marketing, coordination, fundraising, maintenance, and management of the Theater are limited by City budget constraints. | Evaluate the opportunity for outsourcing management and operations of the Theater to a non-profit. | Parks and Recreation | Parks and Recreation Director, Recreation Operations Manager | No action has been taken in this area. There may be an opportunity to outsource the operations. A non-profit may be somewhat more immune to political influences in the operations of the facility especially in the setting of fees. However, the City would give up some control into the operations. A non-profit would still need to make money. The ability of another entity of being profitable would be compromised if the City insisted that the deep discounts afforded to use by non-profit organizations continue. | | | | | | |

Carson City
Internal Audit Findings Response Tracking

| Item No. | Report | BOS Acceptance /Approval | BOS Direction to Implement | Finding No. | Finding | Recommendation | Dept. | Owner | Remediation Plan (Course of Action & Expected Benefits) | Est. Cost | Est. Savings | Finding corrected? (Y, N, Partial) | Expected Compl. Date | Actual Compl. Date | Status Comments |
|----------|--------|--------------------------|----------------------------|-------------|---|---|---------------------------|---|--|-----------|--------------|------------------------------------|----------------------|--------------------|-----------------|
| 13 | CF | 1/17/2013 | Yes, specify direction | IV.C.1 | The Aquatic Facility receives a 50% General Fund subsidy. | Consider raising admissions fees. | Parks and Recreation | Parks and Recreation Director, Pool Manager | The City has reduced hours and services at the Aquatics Facility making it difficult to rationalize increasing fees. The existing fees are in line with other area aquatics facilities. Staff has felt that are fees are somewhat inelastic since they are in line with other facilities such as the Douglas County Aquatics Facility in Minden which is a newer and more attractive facility. | | | | | | |
| 14 | CF | 1/17/2013 | Yes, specify direction | IV.C.2 | Recreational leisure use of the Aquatic Facility is limited. | Market the outdoor pool for recreational use during the summer. | Parks and Recreation | Parks and Recreation Director, Pool Manager | Staff strives to strike a balance in the use of the pool by lap swimmers, recreational users and competitive swim clubs. Most of the use of the outdoor pool during the summer is recreational use. Additional marketing would require an increase in the budget for this purpose. | | | | | | |
| 15 | CF | 1/17/2013 | Yes, specify direction | IV.C.3 | The Aquatic Facility is not promoted on the Convention and Visitors Bureau website. | Collaborate with the Convention and Visitors Bureau to market the Aquatic Facility to residents and visitors. | Parks and Recreation, CVB | Parks and Recreation Director, CVB Director | The Aquatics Facility doesn't have many of the modern attractions that many newer leisure pools have such as lazy rivers, large slides, fountains, sprays and wave devices. The strongest attraction is the 50 meter pool that can host large competitive events. | | | | | | |
| 16 | CF | 1/17/2013 | Yes, specify direction | IV.D.1 | Ice Rink advertising revenues fell 47.6% from FY 10-11 to FY 11-12. | Continue to pursue advertising and sponsorship opportunities. | Parks and Recreation | Parks and Recreation Director, Recreation Manager | Ice Rink advertising revenues did increase during the 2011-12 skating season. Staff is hoping to improve this season. Sponsorship opportunities with entities such as the Downtown Business Association and the Chamber of Commerce have been ongoing. | | | | | | |
| 17 | CF | 1/17/2013 | Yes, specify direction | IV.D.2 | The Ice Rink is not available to rent for private events. | Explore revenue generating opportunities for renting the Ice Rink for events. | Parks and Recreation | Parks and Recreation Director, Recreation Manager | The Ice Rink is rented for special events. The Downtown Business Association and the Chamber as well as some private entities have rented the Rink for events. In addition, private and public entities are allowed to rent the warming tent for events. This has been very popular for events such as birthday parties. | | | | | | |

Carson City
Internal Audit Findings Response Tracking

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| 18 | Fleet | 7/18/2013 | Yes, specify direction | III.A.1 | The Fleet Services facility could be organized more efficiently. | Redesign the main shop to support better workflow, provide supervision, and restrict customer access to work areas. | Fleet | Fleet Manager | Fleet Services is currently in the design process for a small fleet building expansion and minor remodel of the existing facility, these changes will facilitate this recommendation. | | | | | | |
| 19 | Fleet | 7/18/2013 | Yes, specify direction | III.B.2 | Fleet Services' preventive maintenance program is underdeveloped. | Schedule the preventive maintenance workload for the entire year. | Fleet | Fleet Manager | The current software does not allow for this function. Fleet Services is evaluating new software programs and plan to proceed with the purchase of a new fleet software program that will provide us the ability to perform long range scheduling of preventive maintenance. | | | | | | |
| 20 | Fleet | 7/18/2013 | Yes, specify direction | III.B.3 | The preventive maintenance checklists used by Fleet Services are too general. | Redesign preventive maintenance checklists to reflect appropriate (manufacturer) inspections that are applicable to various classes of vehicles and equipment, as well as a progressive inspection process. | Fleet | Fleet Manager | The new software program referenced above will have predesigned check lists that can also be customized to reflect any special requirements for the vehicle from the equipment manufacture. | | | | | | |
| 21 | Fleet | 7/18/2013 | Yes, specify direction | III.B.4 | Most scheduled service intervals are too frequent. | Base service intervals according to vehicle manufacturer recommendations. | Fleet | Fleet Manager | Recommendation has been adopted. A new software program will also help improve the ability to track this information more efficiently in the future. | | | Y | | | |
| 22 | Fleet | 7/18/2013 | Yes, specify direction | III.B.5 | The current service request form is inadequate. | Develop a dedicated service request form that states time reported, estimated time to repair, and actual completed time. | Fleet | Fleet Manager | Functionality will be added with new software purchase. The new software has a service request form and the ability to provide estimated time to repair and also report on the actual time it took to complete the repair. Additionally, you can e-mail that estimate and the final report to the customer to improve reporting. | | | | | | |

Carson City
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| 23 | Fleet | 7/18/2013 | Yes, specify direction | III.B.6 | Fleet Services does not have a parts person to support the needs of mechanics. | Hire a full-time Storekeeper to perform all parts-related duties. | Fleet | Fleet Manager | This position would be difficult to fund and in reality due to the small size of our shop and the streamlining of our parts operation via the remodel the mechanics will spend far less time retrieving parts than they have in the past. We feel efficiencies will certainly be gained through the remodel and expansion and the use of the new software. We suggest holding off for a year or more to determine if this is feasible or necessary. | | | | | | |
| 24 | Fleet | 7/18/2013 | Yes, specify direction | III.B.7 | Parts are procured through ongoing purchase orders with several local vendors, and expenditures are expected to exceed budget by 22% this year. | Issue a request for proposals and award contracts with vendors to provide fleet parts with set prices and delivery criteria. | Fleet | Fleet Manager | Through the use of the new software we will produce an accurate parts inventory and this coupled with a year of parts use data should allow us to bid these parts with a high degree of accuracy. | | | | | | |
| 25 | Fleet | 7/18/2013 | Yes, specify direction | III.B.8 | Parts tracking and inventory are manual processes. | Include parts tracking and inventory in the requirements for the planned enhanced fleet management system. | Fleet | Fleet Manager | This recommendation will be easily accommodated with the use of the new software. | | | | | | |
| 26 | Fleet | 7/18/2013 | Yes, specify direction | III.B.9 | Repair services are procured on a case-by-case basis with local vendors, and expenditures are expected to exceed the budget by 66% this year. | Issue an RFP and award a contract to provide fleet repair services with local vendors with set prices, delivery criteria, and warranties. | Fleet | Fleet Manager | Fleet services is currently researching information in order to facilitate this recommendation. Several of the specific repair types could be contracted under this concept however other unique repairs will still require fleet to obtain repair quotes and go with the best price such as body damage repairs. | | | | | | |

Carson City
Internal Audit Findings Response Tracking

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| 27 | Fleet | 7/18/2013 | Yes, specify direction | III.B.10 | Not all fuel data is being captured. | Integrate fuel data from CFN reports into the planned enhanced fleet management system in order to compute average fuel consumption (mpg) by vehicle and by class, fuel cost per mile, and average total fuel cost by class. | Fleet | Fleet Manager | The new software will allow the integration of the fuel data report directly into the program and will track average fuel consumption by vehicle and by class; fuel cost and will allow reporting of the data in several different formats. | | | | | | |
| 28 | Fleet | 7/18/2013 | Yes, specify direction | III.C.11 | Mechanic staffing levels are not sufficient to support the number and type of vehicles that Fleet Services maintains. | Hire three additional mechanics, track and monitor non-wrenching hours, and establish a 70% performance productivity goal for mechanics. | Fleet | Fleet Manager | Unfortunately at this time we are unable to fund 3 additional staff, however we recognize the need for additional mechanics and we are working toward possibly adding 1 additional mechanic for bus repair. This position would be funded through the transit fund and will only be possible after the fleet expansion as we currently have no room for another mechanic within current facilities. To add more mechanics would require adding even more service bays to the facility which is not possible under current funding. | | | | | | |
| 29 | Fleet | 7/18/2013 | Yes, specify direction | III.C.12 | Fleet Services operates only one shift per day. | Add a swing shift or overlapping shift to better accommodate the schedules of fleet customers. | Fleet | Fleet Manager | The current fleet facility will not accommodate the additional mechanics we would need to run an overlapping shift and changing to a swing shift for just a mechanic or two would not be efficient. | | | | | | |

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| 30 | Fleet | 7/18/2013 | Yes, specify direction | III.C.13 | The fleet management function is currently performed on a part-time basis. | Create a full-time Fleet Manager position. | Fleet | Fleet Manager | We have adjusted the responsibilities of our current fleet manager who has many years of supervisory and managerial experience in the city. He is currently enrolled in the Rocky Mountain Fleet Managers associations "Fleet Manager" certification program and we are confident that with his skills and experience and the introduction of new software we will achieve improved efficiencies in managing our fleet. | | | Y | | | |
| 31 | Fleet | 7/18/2013 | Yes, specify direction | III.D.14 | The Fleet CIP may understate the need for vehicle replacement. | Incorporate more realistic replacement intervals, as well as salvage values, auction fees, and make-ready costs, into the City's long-range replacement plan. | Fleet, Finance | Fleet Manager, Finance Director | We fully support the idea of realistic replacement intervals. We will work with finance to attempt to find funding to accommodate this recommendation. | | | | | | |
| 32 | Fleet | 7/18/2013 | Yes, specify direction | III.D.15 | Vehicle replacement intervals are not optimized. | Adopt a methodology to support the replacement of vehicles and equipment based on the "optimum economic life point" of a unit. | Fleet, Finance | Fleet Manager, Finance Director | We fully support the idea of realistic replacement intervals. We will work with finance to attempt to find funding to accommodate this recommendation. | | | | | | |
| 33 | Fleet | 7/18/2013 | Yes, specify direction | III.D.16 | The decision to retain a fleet unit beyond its optimal replacement point has historically been a City department decision, not the decision of Fleet Services. | Establish a vehicle/equipment replacement fund to which customers contribute to the replacement cost of their units over time. | Fleet, Finance | Fleet Manager, Finance Director | We will explore this idea and evaluate all the mechanisms of funding available to the departments. And again, we will work with finance to attempt to find funding to accommodate this recommendation. | | | | | | |

Carson City
Internal Audit Findings Response Tracking

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| 34 | Fleet | 7/18/2013 | Yes, specify direction | III.D.17 | The City's fleet may be too large and underutilized. | Conduct a basic utilization review of the entire fleet, requiring departments to justify the need for each assignment, whether it be individually assigned or assigned as a sub-pool vehicle to the department. | Fleet | Fleet Manager | Moss Adams recently completed a utilization study that accomplished this recommendation. We will continue to evaluate utilization of each unit into the future. | | | Y | | | |
| 35 | Fleet | 7/18/2013 | Yes, specify direction | III.E.18 | The City uses two separate accounts to budget for fleet maintenance and repair and does not use a chargeback system. | Develop a comprehensive and accountable chargeback system that incorporates fleet replacement, overhead, and all operational costs. | Fleet, Finance | Fleet Manager, Finance Director | We will explore this idea and work with finance in order to account for these costs in the most efficient manner. | | | | | | |
| 36 | Fleet | 7/18/2013 | Yes, specify direction | III.E.19 | Fleet Services' hourly rate is low, and no markups are applied to parts, fuel, or commercial repair work. | Develop shop labor rates and markups/charges by appropriately allocating labor and overhead costs, including the functions of administration/asset management, maintenance/repair, fuel, parts, and commercial repair work. | Fleet | Fleet Manager | The shop labor rate will be adjusted in accordance with the most recent data and the new software will allow a very accurate tracking of all labor and will facilitate the appropriate distribution of cost for all associated functions. This will ensure proper allocation of charges for all work performed. | | | | | | |
| 37 | Fleet | 7/18/2013 | Yes, specify direction | III.E.20 | Fleet Services performs some non-fleet work for other City departments. | Discontinue the practice of performing non-fleet work for City departments. | Fleet | Fleet Manager | This is a reference to the fabrication work performed by the fleet shop. We have actually changed our practices to a degree and we are contracting with outside vendors for certain fabricating tasks, but fleet still pays for these costs. The ability of the departments to fully absorb this cost is questionable and we will work with finance to determine if costs can be transferred to the department requiring the work. | | | Y | | | |

Carson City
Internal Audit Findings Response Tracking

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| 38 | Fleet | 7/18/2013 | Yes, specify direction | III.F.21 | Comprehensive fleet management policies are not in place. | Establish a Vehicle and Equipment Committee to develop and oversee implementation of comprehensive administrative policies for vehicles and equipment. | Fleet | Fleet Manager | We will take this recommendation forward to the city manager. | | | | | | |
| 39 | Fleet | 7/18/2013 | Yes, specify direction | III.F.22 | Regular customer feedback is solicited; however, service level agreements with customers are not in place. | Develop service level agreements between Fleet Services and each of its City department customers. | Fleet | Fleet Manager | We are planning to study the feasibility of providing variable levels of services to our customers and will explore with them their desire to enter in to such an agreement and determine if it is cost effective for the city overall. | | | | | | |
| 40 | Fleet | 7/18/2013 | Yes, specify direction | III.F.23 | Fleet Services performance metrics are not currently in place. | Establish performance measures and monitor them with the goal of measuring performance against industry and shop standards. | Fleet | Fleet Manager | We support this recommendation and will move forward to begin to establish appropriate performance standards that are industry based. | | | | | | |
| 41 | Fleet | 7/18/2013 | Yes, specify direction | III.F.24 | Fleet Services does not generate any reports to management or its fleet customers. | Develop monthly management reports for Public Works Department, the City Manager, and all fleet customer departments. | Fleet | Fleet Manager | The new software provides a myriad of reporting and tracking capability that will prove invaluable for providing this information. | | | | | | |
| 42 | FWA | 7/18/2013 | Yes, specify direction | V.A | It is prudent business practice to have a FWA program. | Design FWA program, including roles responsibilities, and resources. | City Manager's office | City Manager | Direct the City Auditor to define an FWA program for the City. | | | Y | | | |
| 43 | FWA | 7/18/2013 | Yes, specify direction | V.B | FWA programs require a fraud hotline. | Establish a fraud hotline. | City Manager's office | City Manager | Direct the City Auditor to identify and evaluate internal and external hotline options. | | | Y | | | |

Carson City
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| 44 | FWA | 7/18/2013 | Yes, specify direction | | FWA policies and procedures are needed to guide ongoing program management and operations. | Establish policies and procedures for managing a FWA program | City Manager's office | City Manager | Direct the City Auditor to develop policies and procedures. | | | | | | |
| 45 | FWA | 7/18/2013 | Yes, specify direction | | City personnel need training on FWA program management and operations. | Provide training to elected officials, appointed officials, and staff. | City Manager's office | City Manager | Direct the City Auditor to provide training to the BOS, City management, and City staff. | | | | | | |
| 46 | FWA | 7/18/2013 | Yes, specify direction | | The Audit Committee and BOS need regular reporting on FWA program activities to evaluate program effectiveness. | Establish regular reporting protocols for updating the Audit Committee and BOS. | City Manager's office | City Manager | Incorporate into the City Auditor's work program regular reporting to the Audit Committee and BOS on FWA program activity. | | | | | | |
| 47 | | | | | | | | | | | | | | | |
| 48 | | | | | | | | | | | | | | | |

| | |
|-----------------|--|
| Reports: | |
| Golf | Carson City Community Facility Cost Recovery Study Eagle Valley Golf Course Final Report |
| PD | Carson City Public Defender Cost and Utilization Study Final Report |
| CF | Carson City Community Facility Cost Recovery Study Final Report |
| Fleet | Carson City Fleet Management Efficiency Study Final Report |
| FWA | Carson City Fraud, Waste, and Abuse Program Final Report |

Carson City Audit Committee
Agenda Report

Date Submitted: 01/31/2014

Agenda Date Requested: 02/11/2014

To: Chair and Members

From: Michael Bertrand, Chairman

Subject Title: For Possible Action: Discussion and possible action regarding the presentation, discussion and possible recommendations to the Board of Supervisors on the Fleet Management Utilization Study as provided by Moss Adams.

Summary: The Board of Supervisors approved the Fleet Management Utilization Study at their July 18, 2013 Board meeting. Moss Adams will present a draft of the study to the Audit Committee for discussion and possible recommendations to the Board of Supervisors.

Type of Action Requested: (check one)

- Resolution Ordinance
 Formal Action/Motion Other (Specify)

Does This Action Require A Business Impact Statement: Yes No

Recommended Committee Action: Will depend on discussion and possible recommendations.

Explanation for Recommended Committee Action: See Staff Summary

Applicable Statute, Code, Policy, Rule or Regulation:

Fiscal Impact: N/A.


Explanation of Impact: N/A

Funding Source: N/A

Alternatives: N/A

Supporting Material: Draft Fleet Management Utilization Study provided by Moss Adams

Prepared By: Nick Providenti

Reviewed By:  Date: 2/14/14
(Finance Director)

Board Action Taken:

Motion: _____

| | Member | Aye/Nay |
|----|--------|---------|
| 1) | _____ | _____ |
| 2) | _____ | _____ |
| 3) | _____ | _____ |
| 4) | _____ | _____ |
| 5) | _____ | _____ |

(Vote Recorded By)



FINAL REPORT FOR
CARSON CITY
FLEET UTILIZATION STUDY

January 30, 2014

Prepared by:

Moss Adams LLP

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Suite 2800

Seattle, WA 98104

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MOSS ADAMS LLP

Certified Public Accountants | Business Consultants

Acumen. Agility. Answers.

TABLE OF CONTENTS

| | | |
|-------------|---|-----------|
| I. | EXECUTIVE SUMMARY | 1 |
| | A. APPROACH AND METHODOLOGY | 1 |
| | B. RECOMMENDATIONS | 1 |
| II. | BACKGROUND, APPROACH, AND METHODOLOGY | 3 |
| | A. BACKGROUND | 3 |
| | B. STUDY APPROACH AND METHODOLOGY | 3 |
| III. | FLEET UTILIZATION ANALYSIS | 5 |
| | A. VEHICLE AND EQUIPMENT FUNCTIONAL CATEGORIES | 5 |
| | B. UTILIZATION CRITERIA | 7 |
| | C. VEHICLE COST ANALYSIS | 10 |
| IV. | FLEET REDUCTIONS, POOLING, AND REASSIGNMENTS | 14 |
| | A. FLEET REDUCTIONS | 14 |
| | B. VEHICLE POOL: CITY HALL | 14 |
| | C. VEHICLE POOL: SHOP LOANER POOL | 16 |
| | D. VEHICLE POOL: CENTRAL HEAVY EQUIPMENT | 17 |
| V. | VEHICLE ASSIGNMENT POLICIES | 20 |
| | A. DAILY TAKE-HOME AND STANDBY UNITS | 20 |
| | B. CAR ALLOWANCES | 21 |
| VI. | ESTIMATED COST SAVINGS | 22 |
| | APPENDICES | 23 |

I. EXECUTIVE SUMMARY

A. APPROACH AND METHODOLOGY

Carson City's municipal vehicle fleet consists of 489 units, ranging from sedans to construction equipment, that support a City staff of 669 employees. The current value of the fleet is estimated at approximately \$32 million. An efficiency study of Carson City's Fleet Services Division, completed in July 2013, recommended the City conduct a utilization study to maximize the efficiency of the municipal fleet.

The objectives of this utilization study are to quantify underutilization of units, identify opportunities for efficiency gains, and offer alternative means of transportation where appropriate. To accomplish these objectives, a utilization methodology was employed that 1) segregated vehicle and equipment classes into functional categories and 2) calculated the average miles/hours for each category, to which a formula was applied to arrive at a high, medium, and low use for each vehicle and piece of equipment in the fleet. Underutilized units were identified and became potential candidates for reassignment or disposal. These units were further evaluated in discussions with department representatives, during which suitable alternative means of transportation were explored. These include pooling, renting, leasing, or replacing with other more efficient and economical units.

B. RECOMMENDATIONS

The City's fleet management approach should be both efficient and customer-driven. While it is important that the fleet size remain in line with the best industry standards, it is equally important that the City's operating services are not adversely impacted by any reductions to the fleet. City departments provided input to assure that this balance would be achieved. By reducing the fleet, Carson City will achieve cost savings and benefits from both the one-time sale of surplus vehicles and equipment, as well as from eliminating ongoing operating, maintenance, and depreciation costs that are no longer necessary.

Implementing these recommendations translates to a potential savings of \$156,500 in the first year and \$915,000 over 10 years. Recommendations are presented below.

1. Align the City's fleet classification and description labeling system with industry best practice.
2. Update the utilization analysis in six months after initial recommendations have been implemented to reestablish a baseline and every two years thereafter.
3. Update guidelines and policies that support the most cost-effective means of transportation, and periodically update the cost analyses.
4. Reduce the fleet based on results of the utilization analysis.
5. Expand the central motor pool at City Hall by utilizing existing City vehicles and/or rental cars to provide access to vehicles that may be needed due to the surplus of underutilized vehicles.

6. Calculate rental rates to recover all ownership and operational costs of all motor pool units.
7. Train employees on the guidelines and policies regarding when to use a City vehicle, mileage reimbursement, or a rental vehicle.
8. Utilize the State of Nevada's rental car contract for rental vehicles to supplement the City pool when units are out of service due to extensive repair work or periods of peak demand.
9. Expand the shop loaner pool.
10. Establish a new heavy equipment pool, supplemented with rentals, to provide access to equipment that may be needed due to the surplus of underutilized equipment, and require all requests for heavy equipment rentals to be processed and approved through a single City source.
11. Develop rental rates to recoup all ownership and operational costs of each unit in the heavy equipment pool.
12. Revise the current vehicle take-home policy to add specific criteria relating to take-home and standby vehicle assignments. Review all vehicle take-home and current standby authorizations and justify approvals based on the new vehicle take-home policy.

A number of recommendations focus on more accurate tracking and distribution of fleet costs supported by the establishment of rental rates. We recognize that Carson City may choose to continue to utilize its current vehicle equivalent unit (VEU) methodology instead of instituting the additional administrative rigor required to achieve more accurate cost allocation.

II. BACKGROUND, APPROACH, AND METHODOLOGY

A. BACKGROUND

Carson City's municipal vehicle fleet consists of 489 units, ranging from sedans to construction equipment, that support a City staff of 669 employees. The current value of the fleet is estimated at approximately \$32 million. An efficiency study of Carson City's fleet, completed in July 2013, recommended the City conduct a utilization study to maximize the efficiency of the municipal fleet.

Over time, municipalities inevitably end up with vehicles that are not essential to their operations, causing the fleet to expand. This "fleet creep" typically goes undetected as years pass. There are typically multiple contributing factors, including keeping vehicles and equipment that have been replaced by newer units, adding "free" surplus equipment or grant-obtained vehicles to the fleet, and reassigning high-use units to low-use applications. A lack of economic incentives and policy guidelines for acquisition and usage of vehicles can further contribute to excess and underutilized vehicles.

B. STUDY APPROACH AND METHODOLOGY

The purpose of this study is to identify underutilized vehicles and equipment, recommend alternative methods for City transportation needs, and develop a citywide fleet utilization policy. There are two main components of a fleet utilization study, 1) utilization analysis and 2) vehicle cost analysis. Utilization analysis determines how much and how often vehicles and equipment are used. Vehicle cost analysis determines the most economical means of transportation by comparing the costs of an assigned City vehicle or piece of equipment with alternative means of transportation. Alternatives include departmental and centralized light-duty pooling, heavy equipment pooling, commercially available rental vehicles and equipment, and reimbursing employees to use their personal vehicles to conduct City business.

Each department's permanently assigned and temporary vehicle requirements were analyzed to determine how best to accomplish the City's business objectives utilizing one of the following means of transportation:

- Permanently assigned City vehicles
- Departmental pooling
- City-wide pooling
- Renting/leasing

Vehicle utilization is typically measured by miles driven on an annual basis. However, mileage alone is not always the best indicator of usage, since annual mileage varies by the type of vehicle. Functional categories have been defined to be used in conjunction with metered and non-metered units to develop utilization criteria that are unique to each functional category and the City. Additionally, the City's use of pooled vehicles and personal mileage reimbursement were evaluated.

In this study, vehicles and equipment are separated into the following eight functional categories (described in detail later in this report):

- General Use Vehicles
- Mobile Work-Station Vehicles
- Project or Short-term Fixed Duration Vehicles
- Specially Designed/Modified Emergency Vehicles
- Specially Designed/Modified Vehicles
- Construction/Allied Equipment
- Miscellaneous Equipment—Metered
- Miscellaneous Equipment—Non-Metered

The City's fleet inventory was then reconciled to the extent possible. Key objectives of this analysis were to identify underutilized units and units not being used as intended, and offer alternative, more economical means of transportation. To accomplish this, fleet usage criteria were established for new vehicle and equipment requests and annual usage standards for retaining units.

There were a few cases in which vehicles and equipment were either missing from Fleet Services' inventory listings or had been placed on the surplus list but appeared as active units. Several departments had transferred units to other departments without Fleet Services' knowledge. In many cases, mileage and hour usage is not tracked on a consistent basis, and, in some cases, it is not tracked at all. As a result, it is difficult to schedule maintenance and properly monitor usage.

Vehicle Utilization Data Collection and Analysis

Data on vehicle and equipment usage was obtained from the City's fleet information system and fueling reports. Fleet Services provided data that included each unit's make, model, year, current odometer and/or hour meter reading (as of October 2012), total months in service, total life-to-date miles/hours, and miles/hours utilization during the last 12 months.

Each department was asked to complete a questionnaire for each unit within their jurisdiction. The questionnaire was designed to determine each the intended use of each unit, the equipment and loads it transports, destinations, and frequency of use. A number of incomplete fleet questionnaires were returned, which resulted in follow-up phone calls and in-person interviews to obtain the information.

After reviewing the questionnaires, each unit was assigned to one of the eight functional categories. Usage data (hours or miles) were analyzed and minimum usage standards for each functional category were developed. Each unit was then classified as having high, medium, or low usage. Underutilized units were identified and interviews were conducted with key managers and supervisors to discuss their transportation requirements and explore alternative means of transportation. Based on the usage analyses and interviews, recommendations for reductions in the City's fleet were developed along with an estimate of the associated salvage value, annual maintenance and repair cost savings, and replacement cost savings.

III. FLEET UTILIZATION ANALYSIS

A. VEHICLE AND EQUIPMENT FUNCTIONAL CATEGORIES

Fleet management systems have classifications for the types of vehicles and equipment in the fleet. These are typically two, three, or four-digit alpha or numeric characters. Carson City's Fleet Services Division uses a four-digit classification system with the first two digits corresponding to the American Public Works Association (APWA) Vehicle and Equipment Classification System. A three-digit classification system is used for the Sheriff's units. Data collection for this study revealed several instances in which units were not appropriately classified, which impacted the ability to group like vehicles and equipment.

Many vehicle and equipment descriptions were found to be miss-labeled. For example, Unit 8301, a street sweeper belonging to Public Works, was labeled "ST Sweeper John's" denoting that the sweeper belonged to the Streets Maintenance Division and was operated by a City employee named John.

Most of the unit descriptions were not organized properly. For example, the City's typical description for a dump truck with a plow is *5 YD Dump Plow*. Industry best practice is that the unit description start with the general classification (Truck) followed by a more detailed description of the type of truck (Dump) followed by the size (5-YD) followed by a description of the any components/equipment that is attached to the truck (Plow). The entire description should read *Truck, Dump-5YD-Plow*.

1. Recommendation: Align the City's fleet classification and description labeling system with industry best practice.

The City should explore a more standardized classification and descriptive system such as those provided by APWA or the National Association of Fleet Administrators (NAFA). Improper vehicle classification impacts the ability to analyze the fleet. Due to improper classification, some units could be left out of the analysis or skew results. Linking the proper descriptions to appropriate classifications is vital to perform vehicle and equipment trend analysis, as well as for billing and benchmarking.

For the purposes of this study, the City's vehicle and equipment fleet was divided into eight functional categories under two broad classifications, General Use and Special Use. General Use contains three functional categories and Special Use contains five functional categories. Special Use vehicles are specially designed, outfitted, or configured for a single activity or are used solely in support of a single activity. Each of the functional categories is described below.

- **General Use Vehicles**

General use vehicles are those without special equipment that transport personnel and material. These vehicles are readily subject to rotation between high and low mileage assignments. Specific examples in the City's fleet include sedans, vans, SUVs, and light trucks.

- **Mobile Workstation Vehicles**

Mobile workstation vehicles transport craft workers, tools and equipment, which are needed for specialized work, and units that have specialized equipment installed. They normally have mileage criteria and may be rotated with other general use vehicles by transferring any specialized equipment at a minimal cost. Examples of equipment specific to these vehicles include two-way radio(s), cross-boxes, camper shells, utility bodies, mounted equipment, small cranes, hydraulic lift gates, racks, etc. Specific examples in the City's fleet include vans, light and medium trucks, and flatbed trucks.

- **Project or Short-Term Fixed Duration Vehicles**

Vehicles required for a specific project or activity for a fixed, short amount of time. They are typically rented or leased from local commercial rental agencies if they not readily available in the City's light- and heavy-duty equipment pools.

- **Specially Designed/Modified Emergency Vehicles and Equipment**

Some vehicles and equipment are unique to the function of emergency response and are outfitted or configured with radios, light bars, computers, etc. These vehicles support activities required by law or policy to be available at all times (standby) to respond to emergencies or unusual events. Examples include police patrol units, police motorcycles, fire apparatus, and ambulances.

- **Specially Designed/Modified Vehicles and Equipment**

Some vehicles and equipment are uniquely designed or modified for a particular job requirement. These are vehicles that are specially outfitted or configured for a single activity or used solely in support of a single activity. They have the following characteristics:

- Permanently installed features that cannot be economically used for any purpose other than the one for which they were designed; or
- Transfer of equipment to permit rotation with other vehicles would require extensive modification of the unit and/or adversely impact safety.

Examples include utility trucks, digger derricks, boom trucks, sewer cleaners, and street sweepers.

- **Construction/Allied Equipment**

Mobile equipment or other construction equipment that is designed for a specific use and has unique design features fall into this category. This equipment is typically measured in hourly usage rather than in mileage. This category of equipment normally cannot be utilized for general use. Examples include backhoes, loaders, tractors, graders, rollers, and auxiliary engines.

- **Miscellaneous Equipment - Metered**

Metered miscellaneous equipment has hour meters. Examples include generators, compressors, forklifts, gang mowers, and golf carts.

- **Miscellaneous Equipment - Non-Metered**

Non-metered miscellaneous equipment has no meters, but may include gas- or electric-powered riding and non-riding equipment. Examples include trailers and sprayers.

The City’s 489-unit fleet is broken down in Table 1 by the eight functional categories:

Table 1: Carson City Fleet Units by Functional Category

| No. | Functional Category | Units |
|-----|---|------------|
| | General Use | |
| 1 | General Use Vehicles | 14 |
| 2 | Mobile Work Station Vehicles | 131 |
| 3 | Project or Short-term Fixed Duration Vehicles | 0 |
| | Special Use | |
| 4 | Specially Designed/Modified Emergency Vehicles* | 141 |
| 5 | Specially Designed/Modified Vehicles | 57 |
| 6 | Construction/Allied Equipment | 53 |
| 7 | Miscellaneous Equipment - Metered | 10 |
| 8 | Miscellaneous Equipment - Non-Metered* | 83 |
| | Total | 489 |

*Note: Utilization standards were not computed for miscellaneous, non-metered equipment or six pieces of fire apparatus. Utilization criteria for fire apparatus (pumpers) would require additional analysis of factors such as response times and other safety issues, which are beyond the scope of this study.

B. UTILIZATION CRITERIA

Utilization criteria are developed in two steps. First, we developed an average use per vehicle and equipment for each class within each functional category. Second, we determine the minimum utilization standard required to justify the retention of each in the fleet. Recommended utilization criteria for each vehicle and equipment class are presented below.

Several factors impacted the ability to develop averages for some vehicle and equipment classifications. For example, “like year units” within the same functional category had odometer readings that varied considerably. This is partially as result of units are not being salvaged when they are due for replacement and being kept in the fleet as spares or pool units or are reassigned to other departments. As a result, it is difficult to compute the average miles and hours that these units are used.

Units Measured in Miles

The Fleet Services Division supplied mileage figures based on fueling reports generated by CFN Thomas Fuels. The data used as the basis for evaluating the mileage usage of each unit is presented in Appendix A.

All mileage type classes were assigned to one of five functional categories. Similar classes were grouped together, and average monthly miles were computed based on the last 12 months of usage. These figures were cross-checked with the average monthly usage over the life of each unit to identify any large variations. The usage criteria were then applied to the monthly miles to arrive at “Low-Use”, “Medium-Use”, and “High-Use” ranges for class groupings, as described in Table 2. These criteria became the basis for the justification range for all units that have mileage as their utilization criteria.

Table 2: Usage Criteria, Units Measured in Miles

| Category | Description |
|------------|--|
| High-Use | Use exceeds 80% of monthly average mileage |
| Medium-Use | Use falls between 50% and 80% of monthly average mileage |
| Low-Use | Use less than 50% of monthly average mileage |

For example, the annual average mileage for all “general purpose units” (sedans, light trucks) within the General Use Vehicle and Equipment Category was computed at 247 miles per month. By applying the usage criteria above, average high, medium, and low mileage usage ranges were developed by which to justify a unit. As a result, any unit averaging more than 197 miles per month (80% of 247 miles) would be considered “High-Use,” units averaging between 123 and 197 miles per month (between 50% and 80% of 247 miles) would be considered “Medium-Use,” and units averaging less than 123 miles per month (50% of 247 miles) would fall into the “Low-Use” category.

Units Measured by Hour Meters

Average vehicle usage based on hours was computed using the City’s manual fuel and Commercial Fuel Network (CFN) sites. Appendix B presents the data used as the basis for evaluating the hourly usage of each unit.

All units measured by hours were assigned to one of two functional categories: Construction/Allied Equipment or Miscellaneous Equipment - Metered. Similar classes were grouped together and their average monthly hours were computed based on the last 12 months of usage. These averages were crossed-checked with the average monthly usage over the life of the unit to identify any large variations. The usage criteria were applied to the monthly hours to arrive at “Low-Use,” Medium-Use” and “High-Use” ranges for class groupings, presented in Table 3. These criteria became the basis for the justification range for all units that have hours as their utilization criteria.

Table 3: Usage Criteria, Units Measured by Hour Meters

| Category | Description |
|------------|--|
| High-Use | Use exceeds 80% of monthly average hours |
| Medium-Use | Use falls between 50% and 80% of monthly average hours |
| Low-Use | Use averages less than 50% of monthly average hours |

For example, the annual average hours for all seven backhoes within the Construction/Allied Equipment category was calculated at 17.18 hours per month. By applying the usage criteria below to this average, the high, medium, and low ranges were developed. As a result, any unit that utilized more than 13.74 hours per month (17.18 hours x 80%) would be considered “High-Use,” any unit that utilized between 8.59 and 13.74 hours per month (17.18 hours x 50% - 17.18 hours x 80%) would be considered “Medium-Use,” and units under 8.59 hours per month (50% of 17.18 hours) would fall into the “Low-Use” category.

Usage Distribution of Current Fleet

The utilization criteria presented above was applied to the City’s current fleet, excluding non-metered units, to establish the usage distribution of the fleet. The results of the analysis, shown in Table 4, indicate that a number of vehicles and equipment in the fleet are underutilized.

Table 4: Summary of Carson City Fleet Usage

| Usage | Miles Metered | Hour Metered | Total Units |
|-----------------|---------------|--------------|-------------|
| High-Use | 226 | 21 | 247 |
| Medium-Use | 33 | 8 | 41 |
| Low-Use | 80 | 22 | 102 |
| Not Applicable* | 20 | 12 | 32 |
| Total | 359 | 63 | 422 |

*Note: Units not able to be classified due to insufficient or questionable data.

2. Recommendation: Update the utilization analysis in six months after initial recommendations have been implemented to reestablish a baseline and every two years thereafter.

The City should continue to track both miles and hours utilized for all vehicles and equipment in the fleet, and reevaluate the utilization criteria for low, medium, and high usage units on a regular basis. City-wide fleet leveling should occur on an annual basis, with in-depth utilization analysis every two years. The same functional categories outlined in this report are appropriate for all units unless their function has changed. During each update, Fleet Services should review the need for units that are not meeting the established usage criteria with department directors.

The formula for calculating low, medium, and high mileage and hourly utilization is constructed in a manner that allows annual review and adjustment. Elements of the formula, such as downtime and fueling time, can vary with changes in fleet age and maintenance practices, as well as vehicles and equipment that have been removed from service. An annual review of the calculations should be made, as appropriate.

Actual miles and hours per month per class should also be tracked during the next year. The percentage formula will remain the same, but adjustments to the annual miles and hours may be made based on the average for each vehicle and equipment classification.

C. VEHICLE COST ANALYSIS

Cities may provide necessary transportation by assigning city-owned vehicles, making pooled vehicles available, renting or leasing from commercial agencies, or reimbursing employees for the use of their vehicles. The costs of these alternatives were evaluated using two methods, including 1) breakeven analysis and 2) mileage reimbursement analysis, to help determine which alternative to use depending on the miles driven.

Breakeven analysis is utilized to determine the point at which an enterprise moves from a loss to a profit position. In fleet management, this is the point at which a fleet can own, operate, and maintain a vehicle more economically than reimbursing a City employee to drive a personally owned vehicle, use a City motor pool unit, or provide a commercial rental vehicle.

Mileage reimbursement for use of a personal vehicle on City business is tied to the Internal Revenue Service (IRS) rate. A city's vehicle use policy is a formal policy that establishes procedures for the assignment of city vehicles. It also addresses take home vehicles and mileage reimbursement for employees using their personal vehicles for city business.

In fiscal year 2012-13, a total of \$12,614 was paid in mileage reimbursement, according to the Finance Department records. This represents a total of approximately 23,000 miles based on the City's mileage reimbursement rate, which ranged between \$0.555/mile and \$0.565/mile during this period. Finance records did not show how the number of trips or destinations City employees traveled correlated to using personal vehicles.

Breakeven Analysis: Monthly Cost Comparison

Vehicles assigned to City administration currently average about 247 miles per month. A sedan that averages 247 miles per month costs the City approximately \$186 per month to own and operate or about \$0.75 per mile. By reimbursing an employee to use their personal vehicle at the rate of \$0.565 per mile, the City’s cost would be approximately \$140 per month would for a savings of approximately \$46 per month at this mileage threshold. Using those assumptions, it is less expensive to pay personal mileage than provide an assigned vehicle until usage reaches 499 miles per month, at which time it becomes more economical to drive a City-assigned vehicle.

A full breakeven analysis is presented in Appendix H, which shows the costs for the City to own and operate a Ford Fusion compared with the cost of reimbursing employees using their own personal vehicle. Maintenance, repair, fuel, and acquisition costs were based on actual historical operating costs incurred, according to fleet management records.

Using recent fuel costs and the latest IRS reimbursement rates, costs per month using the mileage thresholds are presented in Exhibit 1 of Appendix I. The analysis shows that it is more economical for the City to reimburse employee personal car usage up to 499 miles per month. This approach is appropriate for City passenger vehicles that are not equipped for first-responder activities.

Table 5: Monthly Breakeven Point for a City-Owned Vehicle Compared to Personal Car Reimbursement

| Miles per Month | City Assigned Vehicle-Ford Fusion Ownership and Operational Costs | Cost to Reimburse For Use of Personal Car at \$0.565/mile |
|-----------------|---|---|
| 100 | \$129.42 | \$56.50 |
| 200 | \$167.62 | \$113.00 |
| 247 | \$185.57 | \$139.56 |
| 300 | \$205.82 | \$169.50 |
| 400 | \$244.02 | \$226.00 |
| 499 | \$281.83 | \$281.94 |
| 500 | \$282.22 | \$282.50 |
| 600 | \$320.42 | \$339.00 |
| 700 | \$358.62 | \$395.50 |

Note: Figures in BLUE reflect the average monthly miles traveled by Carson administrative vehicles and their corresponding costs. Figures in RED reflect breakeven miles at which reimbursement costs begin to exceed Carson's costs.

Breakeven Analysis: Single Trip Cost Comparison

The cost comparison for single trips is shown in Table 6, using the mileage thresholds presented in Appendix I and recent fuel costs and the latest IRS reimbursement rates. The analysis demonstrates that for a single roundtrip of less than ten miles it is more economical for the City to reimburse an employee for mileage (see figures highlighted in blue). For roundtrips of more than 419 miles, it is more economical for the City to rent a commercially available vehicle (see figures highlighted in red). Between ten and 419 miles (roundtrip), it is more economical to use a City vehicle. For example, trips to Las Vegas would qualify as a destination where it would be more economical to rent a car than use a City vehicle or pay mileage reimbursement.

Table 6: Single Trip Breakeven Point for a City-Owned Vehicle Compared to Personal Car Reimbursement

| Roundtrip Miles Traveled Daily | City Pool Vehicle-Chevrolet Impala Ownership and Operational Costs | Cost to Reimburse For Use of Personal Car at \$0.565/mile | Enterprise Daily Rental Costs For Full Size Sedan (includes fuel) |
|--------------------------------|--|---|---|
| 5 | \$4.37 | \$2.83 | \$35.01 |
| 10 | \$5.44 | \$5.65 | \$35.71 |
| 20 | \$7.58 | \$11.30 | \$37.11 |
| 30 | \$9.72 | \$16.95 | \$38.51 |
| 40 | \$11.86 | \$22.60 | \$39.91 |
| 50 | \$14.00 | \$28.25 | \$41.31 |
| 100 | \$24.70 | \$56.50 | \$48.31 |
| 200 | \$46.10 | \$113.00 | \$62.31 |
| 300 | \$67.50 | \$169.50 | \$76.31 |
| 400 | \$88.90 | \$226.00 | \$90.31 |
| 419 | \$92.97 | \$236.74 | \$92.97 |
| 500 | \$110.30 | \$282.50 | \$104.31 |

3. Recommendation: Update guidelines and policies that support the most cost-effective means of transportation, and periodically update the cost analyses.

The City should update vehicle use and mileage reimbursement policies to more effectively manage travel-related costs. Depending on the situation, it may be to the City’s advantage for employees to use their private vehicles, use City motor pool units (which would increase the average monthly pool vehicle mileage), or make better use of existing permanently-assigned department vehicles as opposed to retaining low use City vehicles identified in this report. Given increasing fuel costs and the impact on vehicle costs, annually updating the breakeven analysis is appropriate.

With direct mileage reimbursement, the City only pays for transportation when a private vehicle is driven compared to the total costs associated with owning a vehicle that may not be utilized consistently. Motor pools, which are discussed below, are commonly used in government and corporate fleets to minimize the size of the fleet and maximize the use of existing Fleet vehicles. However, in some cases the City may want to have employees identified by driving in vehicles with City markings.

IV. FLEET REDUCTIONS, POOLING, AND REASSIGNMENTS

A. FLEET REDUCTIONS

4. Recommendation: Reduce and reassign the fleet based on results of the utilization analysis.

Fleet reductions can be accomplished by selling or reassigning underutilized units to a vehicle or equipment pool. A total of 27 vehicles and equipment were identified as candidates for reduction, reassignment, or pooling based on a review of utilization data, information obtained from the fleet survey, and interviews with the various City departments. Of the 27 units:

- Thirteen (13) units are recommended for disposal.
- Five (5) units are recommended for reassignment to a new central heavy equipment pool at the Corporation Yard.
- Four (4) units are recommended to be reassigned and added to the existing vehicle pool at City Hall.
- Five (5) units are recommended for designation as shop loaner vehicles, adding to the two existing shop loaner pool.

The specific vehicles and equipment to be disposed, pooled, and reassigned are listed in Appendix J. Before any surplus vehicles and equipment are sold, the City should evaluate whether they are in better condition than comparable higher-use units and make replacements accordingly. Please note in Appendix J comments provided by the City indicating a contrary viewpoint to our recommendations regarding disposition of some of the vehicles. These comments were provided subsequent to the review of vehicle disposition recommendations with the City, completion of our analysis, and preparation of the draft report. City management will need to decide what course of action they want to take regarding each vehicle.

B. VEHICLE POOL: CITY HALL

Carson City operates a small, centralized motor pool consisting of one sedan located in the parking garage at City Hall. Additionally, there are several department pools that employees draw from at various other sites. No one is responsible for dispatching the pool vehicle. Rather, City employees access the keys to the vehicle on a self-serve basis, and they are responsible for recording their name, department, and the date and time the vehicle was checked out and returned. Mileage and destinations are not recorded. Based on the limited amount of data available, this vehicle was checked out a total of 63 times during one year (July 2012–July 2013) for an average of five times per month. During that time, a total of 1,202 miles were recorded, an average of 19 miles per trip.

It is unclear why this vehicle is not utilized more frequently. City employees may prefer being reimbursed for using their own personal cars rather than drive the seven-year-old Impala. Sometimes an improperly maintained, cleaned, and/or fueled vehicle can deter ridership.

City employees who use the pool car are not charged for its use. Consequently, Fleet Services bears the ownership and operating costs associated with this vehicle. In fiscal year 2012–13, it cost Fleet Services approximately \$1,157 to own and operate this car. This is not a best practice, as it adds to the Fleet Services Division’s overhead, which in turn drives up the shop labor rate.

5. Recommendation: Expand the central motor pool at City Hall, utilizing existing City vehicles and/or rental cars to provide access to vehicles that may be needed due to the surplusing of underutilized vehicles.

Based on discussions with City departments during this study, some expressed a willingness to give up their assigned vehicle and use a pool vehicle if they could be assured that the pool vehicle was always available and convenient to access. Carson City has several options to consider in expanding the centralized motor pool at City Hall, including:

- Transfer some newer model units from those assigned units being given up by City departments to the central pool. Based on limited usage data from the current City Hall pool log and interviews with fleet customers, it is estimated that a total of five vehicles will be required. However, the pool can be supplemented with rental vehicles if the need arises. Specific vehicles recommended for reassignment are identified in Table 7.

Table 7: Proposed Central Motor Pool Units

| Unit Number | Year/Type | Department |
|-------------|-------------|-----------------------|
| 2223 | 2006/SUV | Community Development |
| 2213 | 2005/SUV | Community Development |
| 5322 | 2003/Pickup | Parks and Recreation |
| 1107 | 2006/Sedan | Assessor |
| 1229 | 2006/Sedan | Existing Pool Vehicle |

- Purchase a variety of new or lightly used vehicles to place in the pool. It is important to keep in mind that most of the pool vehicles recommended in the first option are somewhat older units with low mileage. Fleet customers are reluctant to use a pool with older units, especially if they are not kept clean and fueled, and they may revert to using assigned units, which is clearly a more expensive option.
- Utilize a local commercial rental car agency to supply pool vehicles on demand. The practice of utilizing commercial rental vehicles has become increasingly popular among public agencies. Advantages to this option include:
 - Broad choice of vehicle classes (compact, intermediate, standard, full-size, cargo vans, SUVs, 4x4 pickups, and passenger vans).
 - Delivery and pickup of vehicles by the rental agency.
 - Access to new, low-mileage vehicles.

- Vehicles are always clean and fully fueled.
- 24-hour road service.
- Choice of daily, weekly, or monthly rates.

6. Recommendation: Calculate rental rates to recover ownership and operational costs of all pool units.

Regardless of the method chosen, City employees who use a pool vehicle should be required to pay a fee. This fee should include all vehicle ownership and operating costs, as well as the administrative and dispatching costs of running a pool along with shuttling, fueling, and cleaning costs associated with the pool program. Furthermore, Fleet Services should consider developing a graduated rental scale that incorporates half-day, weekly, and monthly rates.

7. Recommendation: Train employees on guidelines and policies covering when to use a City vehicle, mileage reimbursement, or a rental vehicle.

It is important to note that expanding the motor pool will require the City to appoint someone at City Hall to check vehicles in and out and be responsible for keeping detailed records about usage, which will need to be analyzed on a regular basis. Pool utilization should be monitored for six to 12 months to determine the appropriate number and type of units required to meet City employee needs. Daily use statistics should be tracked, including but not limited to:

- Department and name of person checking out unit
- Date and time of check out, and return date and time
- Miles driven
- Reason for loaning out unit
- Number of times a pool unit is requested but not available

Mileage use criteria can be used to determine when it is most economical for the City to have an employee use a pool vehicle, receive mileage reimbursement, or use a commercial rental vehicle. Automated pooling technologies are also available.

8. Recommendation: Utilize the State of Nevada's rental car contract for rental vehicles to supplement the City pool when units are out of service due to extensive repair work or for peak needs.

The State of Nevada has contracts with Enterprise, Hertz, and National to provide a variety of sedans, pickup trucks, SUVs, and vans. If this method is chosen, the City could piggyback on this contract to secure the best rates with a local rental car agency. Doing so would eliminate many of the costs associated with setting up an in-house central motor pool.

C. VEHICLE POOL: SHOP LOANER POOL

Currently, Fleet Services owns two vehicles that it loans to Fleet customers who have their city vehicles in for maintenance and repair work. A third unit (Unit 5125) is used as a shop truck for various tasks (meetings, parts pickup, and training). Best fleet management practices emphasize that the size and

makeup of shop loaner pools have a direct correlation to the productivity and efficiency of a fleet’s operation. For example, an excess number of pool vehicles might suggest that maintenance and repair work is not being accomplished in a timely manner. Consequently, the costs associated with keeping a large number of pool units on hand will ultimately add to the costs of the Fleet operation and drive up overhead.

9. Recommendation: Expand the shop loaner pool.

Based on the number of vehicles that are recommended for elimination from departments located at the Corporation Yard, the shop loaner pool should be increased from two to seven units, including Unit 5125. Specific vehicles recommended for reassignment are listed in Table 8.

Table 8: Proposed Shop Motor Pool Units

| Unit Number | Year/Type | Department |
|-------------|-------------|------------------------------|
| 5321 | 2002/Pickup | Sewer |
| 2208 | 1998/SUV | Public Works |
| 5512 | 2001/Pickup | Health and Human Services |
| 5104 | 1990/Pickup | Parks and Recreation |
| 2211 | 1998/SUV | Fleet (existing loaner) |
| 1101 | 2004/Sedan | Fleet (existing loaner) |
| 5125 | 2007/Pickup | Fleet (existing parts truck) |

Fleet customers should not be expected to pay for shop loaner vehicles unless their vehicles are being repaired as a result of operator negligence or abuse. The operational costs associated with these types of pool cars would then become part of Fleet Services’ overhead.

D. VEHICLE POOL: CENTRAL HEAVY EQUIPMENT

Carson City does not operate a heavy equipment pool. Some departments at the City’s Corporation Yard will occasionally share construction-type equipment with one another. City departments rarely share equipment with other public agencies, and there is very little need to rent equipment from local equipment rental firms.

10. Recommendation: Establish a new heavy equipment pool, supplemented with rentals, to provide access to equipment that may be needed due to the surplus of underutilized equipment, and require all requests for heavy equipment rentals to be processed and approved through a single City source.

The recommended surplus of seven pieces of heavy equipment (see Appendix J) may necessitate the sharing of vehicles to meet the needs of those departments which lost vehicles. Departments could either develop a system for sharing vehicles or establish a heavy equipment pool, which is a best

practice. The advantage of a heavy equipment pool is the ability to track usage and allocate costs based on usage.

One of the drawbacks of the City’s current practice is that the entire cost for maintaining and replacing the equipment is absorbed by the department/division to which the unit is assigned. One way to spread the ownership and maintenance costs fairly among the user divisions is to place the equipment in a pool that is administered by a central fleet operation. In this way, City departments can draw from this pool on an as-needed basis and pay only for the time they use the equipment.

An opportunity exists to establish a central heavy equipment pool at the Corporation Yard. Some equipment is specialized and does not lend itself to various applications. However, a number of heavy-duty units are not specialized and qualify to be placed into an equipment pool. Units recommended to be assigned to the central heavy equipment pool are identified in Table 9. Each department agreed that the units shown in Table 9 could be moved to a heavy equipment pool.

Table 9: Proposed Heavy Equipment Pool Units

| Unit Number | Year/Type | Department |
|-------------|---------------------|----------------------|
| 6424 | 1994 Dump Truck | Parks & Recreation |
| 7801 | 1993 Loader | Parks Maintenance |
| 8113 | 2000 Backhoe | Public Works-Water |
| 8501 | 1999 Air Compressor | Public Works-Water |
| 6016 | 1996 Flatbed Truck | Public Works-Streets |

The City should monitor pool utilization during the next six months to determine the best type and number of units required to meet the needs of customers. This can be accomplished by tracking daily use, including:

- Department and name of person checking out unit
- Date and time of check out, and return date and time
- Miles driven
- Reason for loaning unit
- Number of times a pool unit is requested but not available

Renting equipment on an as-needed basis makes sense when compared with purchasing equipment that might otherwise sit idle for a good part of the year. This is considered a best fleet management practice. The City should establish contracts with local equipment rental firms in order to fulfill requests for equipment not available from the heavy equipment pool.

All requests for rental equipment should be approved through a single source such as the Fleet Manager, rather than each department making their own decision. Designating one person with

responsibility for renting equipment will ensure that all requests can be met from the heavy equipment pool or through a commercial vendor with whom Fleet Services has a contract.

11. Recommendation: Develop rental rates to recoup all ownership and operational costs of each unit in the heavy equipment pool.

Regardless of the method chosen, City employees who use a pool vehicle should be required to pay a fee. This fee should include all vehicle ownership and operating costs, as well as the administrative and dispatching costs of running a pool along with shuttling, fueling, and cleaning costs associated with the pool program. Furthermore, Fleet Services should consider developing a graduated rental scale that incorporates half-day, weekly, and monthly rates.

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V. VEHICLE ASSIGNMENT POLICIES

A. DAILY TAKE-HOME AND STANDBY UNITS

Carson City's vehicle use policy contains general guidelines regarding permanently assigned take home units and use of standby units. However, it does not provide specific criteria by which to justify a City vehicle to be taken home.

Fourteen (14) City vehicles are currently designated as "permanently-assigned take-home units." Questionnaires revealed that one unit, vehicle number 5502, a pickup belonging to the Landfill Supervisor, exceeds the primary duty station-to-home criteria (20 miles radius) set forth in the City's vehicle use policy. It travels 23 miles and is used for a small number of callouts at only one to two per month.

There are also 14 vehicles that are designated as "standby take-home units" that are driven by City employees who are "on-call" on a rotational basis. One of these units, vehicle number 6600, a bucket truck belonging to a Signal Technician assigned to Streets Maintenance, exceeds the 20-mile radius (station-to-home). According to data contained in the Fleet Utilization Questionnaire, it travels 25 miles to home.

The number of monthly callouts for "standby take home units" ranges from 0 to 12 instances per month. Half of these units are called out less than three times per month, which calls into question whether these units should be taken home at all.

12. Recommendation: Revise the current vehicle take-home policy to add specific criteria relating to take-home and standby vehicle assignments. Review all vehicle take-home and current standby authorizations, and justify approvals based on the new vehicle take-home policy.

A good vehicle take-home policy should stipulate that all requests be economically justified in terms of typical performance indicators, including miles traveled (total and work specific), usage (actual hours of use), and downtime, standby, and utilization percentages. To economically justify a unit, each request should be evaluated in terms of comparing the costs of taking a City vehicle home with reimbursing an employee for using their own vehicle, drawing a vehicle from the pool, or renting a vehicle. The costs of these alternatives have been identified in this report.

Part of the justification for taking City vehicles home on a regular or standby basis should be based on a minimum number of callouts over a period of time. Appendix F lists all City permanently-assigned take-home units and standby take-home units in the City fleet (excluding Police and Fire) and the daily station-to-home miles and number of estimated callouts per month for each unit.

City departments should be responsible for tracking the number, type, and miles traveled on callouts, and Fleet Services should be responsible for reviewing and monitoring this usage on a quarterly basis in order to assure that it complies with the City's vehicle take-home policy.

B. CAR ALLOWANCES

The City's Vehicle Use Policy states that: *The City Manager may authorize a vehicle allowance in place of an assigned vehicle, when it is judged to be in the best interest of the City.* Currently, 27 City employees receive a car allowance. Except for the Sheriff, all employees receive \$300 per month.

Many cities offer upper management a choice between a monthly car allowance and a city vehicle. Typically, car allowances range between \$250 and \$500 per month.

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VI. ESTIMATED COST SAVINGS

By disposing of 13 of the 27 vehicles and equipment that were identified as potential candidates for reduction, pooling, and/or reassignment, the City can leverage the proceeds and achieve ongoing cost avoidance. Initial revenues are derived from the sale of the surplus vehicles and cost avoidance comes from not being charged for annual maintenance and fuel costs.

Estimated one-year and 10-year cost savings associated with the recommendations in this report are presented in Table 10. Replacement costs are based on recommended replacement intervals, which the City may not be adhering to.

Table 10: Summary of Surplus Cost Savings

| Savings and Cost Avoidance | First Year | Over 10 Years |
|---|------------------|------------------|
| Operational costs (includes fuel) | \$38,000 | \$380,000 |
| Replacement | \$53,500 | \$535,000 |
| One-time income from disposal of 13 units | \$65,000 | N/A |
| TOTAL | \$156,500 | \$915,000 |

As noted previously, additional savings will be realized by those fleet customers that have given up their vehicles and equipment to be placed in the heavy equipment pool, shop loaner pool, and central City Hall pool. Some of these savings could be offset by charges imposed for renting out units. If the disposal of any of these units is deferred, the City should not replace them or similar units until the department concludes its review of the recommendations contained in this report.

APPENDICES

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APPENDIX A, ALL DEPARTMENTS METERED UNITS
(Excluding Police, Fire, Take-Home, Standby and Pool Units)

| Unit # | Model Year | Make | Model | Unit Description | Class | Department | Division | Odometer (miles/hours) | Functional Category | L/M/H |
|--------|------------|------|-----------------|-------------------------|-------|-------------------------|------------------------|------------------------|---------------------|-------|
| 2219 | 2003 | GMC | BLAZER | DA BLAZER | 22 | District Attorney | District Attorney | 38,516 | 1 | L |
| 1228 | 2001 | GMC | LUMINA | DA LUMINA | 12 | District Attorney | District Attorney | 72,440 | 1 | L |
| 5512 | 2001 | GMC | CK2500 | HE PICKUP 4X4 | 55 | Health | Health Administration | 64,267 | 1 | L |
| 2216 | 2001 | GMC | S15 | PA S15 BLAZER | 22 | Parks and Recreation | Administration: Parks | 38,368 | 1 | M |
| 1140 | 2008 | FMC | FUSION | HE FUSION | 11 | Health | Health Administration | 16,953 | 1 | H |
| 1107 | 2006 | GMC | MALIBU | AS MALIBU | 11 | Assessor | Assessor | 26,400 | 1 | H |
| 1108 | 2007 | FMC | TAURUS | HE TAURUS | 11 | Health | Health Administration | 21,908 | 1 | H |
| 4206 | 1992 | FMC | F350 | SD TV VAN | 42 | Public Works | Stormwater | 24,794 | 2 | L |
| 4012 | 1997 | FMC | G8 | LB MERCURY VILLAGER | 40 | Library | Library | 39,245 | 2 | L |
| 4200 | 2005 | FMC | MARATHON VAN | SM CAMERA VAN | 42 | Public Works | Sewer | 2,021 | 2 | L |
| 4104 | 1995 | FMC | | JV VAN | 41 | Juvenile | Juvenile Probation | 73,759 | 2 | L |
| 4001 | 2004 | GMC | EXPRESS VAN | BM VAN | 40 | Parks and Recreation | Facilities Maintenance | 35,453 | 2 | M |
| 4108 | 2000 | GMC | C2500 | BM CHEV VAN | 41 | Parks and Recreation | Facilities Maintenance | 96,379 | 2 | H |
| 4003 | 2004 | GMC | VENTURE | IS VENTURE VAN | 40 | Administrative Services | Automation | 17,642 | 2 | H |
| 4005 | 2007 | GMC | UPLANDER | JAC MINNI VAN | 40 | Public Works | Transportation | 45,537 | 2 | H |
| 4100 | 2005 | GMC | CG23406 | REC VAN | 42 | Parks and Recreation | Recreation | 35,186 | 2 | H |
| 4109 | 2007 | GMC | EXPRESS VAN | REC VAN | 41 | Parks and Recreation | Recreation | 31,002 | 2 | H |
| 4011 | 2000 | GMC | EXPRESS | BM CHEV VAN 1/2 TON | 40 | Parks and Recreation | Facilities Maintenance | 67,838 | 2 | H |
| 4106 | 1997 | FMC | CLUB WAGON | VAN @ PARKS | 41 | Parks and Recreation | Park Maintenance | 104,157 | 2 | H |
| 1139 | 2000 | GMC | MALIBU | JV CHEV MALIBU | 11 | Juvenile | Juvenile Probation | 93,974 | 2 | L |
| 2218 | 2003 | GMC | BLAZER | JV BLAZER | 22 | Juvenile | Juvenile Probation | 69,879 | 2 | L |
| 1227 | 2000 | GMC | IMPALA | JV IMPALA | 12 | Juvenile | Juvenile Probation | 90,634 | 2 | L |
| 1200 | 2005 | FMC | CROWN VICTORIA | JV CROWN VICTORIA | 12 | Juvenile | Juvenile Probation | 36,373 | 2 | L |
| 1201 | 2006 | GMC | IMPALA | JV IMPALA | 12 | Juvenile | Juvenile Probation | 29,547 | 2 | L |
| 1202 | 2006 | GMC | IMPALA | JV IMPALA | 12 | Juvenile | Juvenile Probation | 43,835 | 2 | M |
| 2229 | 2007 | GMC | CT15506 | JV TRAIL BLAZER | 22 | Juvenile | Juvenile Probation | 89,163 | 2 | H |
| 2235 | 2006 | CHR | XLT | ALT SENT DURANGO XLT | 22 | Justice Court | Alternative Sentencing | 0 | 2 | L |
| 402 | 2004 | GMC | IMPALA | ALT SENT IMPALA | 12 | Justice Court | Alternative Sentencing | 81,315 | 2 | L |
| 926 | 1999 | FMC | CROWN VICTORIA | ALT SENT CROWN VIC | 13 | Justice Court | Alternative Sentencing | 92,172 | 2 | H |
| 2236 | 2006 | CHR | XLT | ALT SENT DUNANGO XLT | 22 | Justice Court | Alternative Sentencing | 96,318 | 2 | H |
| 5601 | 1992 | CHR | D350 | WM PIUP UT HYD TRUCK | 56 | Public Works | Water | 26,182 | 2 | L |
| 6303 | 2006 | FMC | F550 | PW FAST ATTACK CREW CAB | 63 | Public Works | Water | 8,710 | 2 | L |
| 5307 | 1994 | GMC | CK1500 | ST PICKUP ON CALL | 53 | Parks and Recreation | Park Maintenance | 116,600 | 2 | L |
| 2208 | 1998 | GMC | BLAZER | ST BLAZER AT EN | 22 | Public Works | Street | 62,471 | 2 | L |
| 5322 | 2003 | GMC | SILVERADO 1500 | BM PICKUP 4X4 | 53 | Parks and Recreation | Facilities Maintenance | 18,596 | 2 | L |
| 5530 | 2011 | FMC | F250 XLT 4X4 9C | SIGNAL MAINT PICKUP | 55 | Public Works | Street | 4,439 | 2 | L |
| 5320 | 2002 | FMC | F150 | HE PICKUP 4X4 | 53 | Health | Health Administration | 42,822 | 2 | L |

| Unit # | Model Year | Make | Model | Unit Description | Class | Department | Division | Odometer (miles/hours) | Functional Category | L/M/H |
|--------|------------|------|----------------|--------------------------|-------|----------------------|------------------------|------------------------|---------------------|-------|
| 5702 | 1998 | GMC | CK3500 | SM 1TON 4X4 UTILITY BODY | 57 | Public Works | Sewer | 85,919 | 2 | L |
| 5318 | 2000 | FMC | F150 | LF PICKUP 4X4 | 53 | Public Works | Landfill | 141,001 | 2 | L |
| 5025 | 1996 | FMC | RANGER | CE PICKUP | 50 | Parks and Recreation | Park Maintenance | 59,726 | 2 | L |
| 2233 | 2008 | FMC | XLT 4X4 | JAC EXPLORER @PW | 22 | Public Works | Transportation | 17,550 | 2 | L |
| 5419 | 1997 | GMC | CK2500 | SM PICKUP WTH SHELL | 54 | Parks and Recreation | Facilities Maintenance | 62,711 | 2 | L |
| 5301 | 2004 | GMC | CK1500 | WM PICKUP THICKE MIKE | 53 | Public Works | Water | 65,016 | 2 | L |
| 5218 | 1989 | CHR | D100 | SM PICKUP | 52 | Parks and Recreation | Facilities Maintenance | 54,349 | 2 | M |
| 5100 | 2006 | GMC | COLORADO | PE PICKUP FRANKS | 50 | Public Works | Parking Enforcement | 27,309 | 2 | M |
| 5011 | 1990 | FMC | RANGER | PA FORD PICKUP | 50 | Parks and Recreation | Park Maintenance | 74,560 | 2 | M |
| 2228 | 2007 | GMC | BLAZER | ST BLAZER @ EN | 22 | Public Works | Street | 37,260 | 2 | M |
| 5020 | 1991 | FMC | RANGER | CE PICKUP | 50 | Parks and Recreation | Cemetery | 100,585 | 2 | M |
| 5231 | 1994 | GMC | CK1500 | PA PICKUP | 52 | Parks and Recreation | Park Maintenance | 100,778 | 2 | M |
| 5232 | 1996 | FMC | F150 | PA PICKUP | 52 | Parks and Recreation | Park Maintenance | 87,451 | 2 | M |
| 5233 | 2000 | FMC | SUPER CAB | PA PICKUP | 52 | Parks and Recreation | Park Maintenance | 115,845 | 2 | M |
| 5120 | 1999 | GMC | S-15 | ST PICKUP 4X4 AT EN | 51 | Public Works | Street | 93,245 | 2 | M |
| 5704 | 2000 | GMC | 3500 | PA 1TON 4X4 UTILITY BODY | 57 | Parks and Recreation | Park Maintenance | 78,555 | 2 | M |
| 5302 | 2005 | GMC | K1500 | PA PICKUP SCOTTS | 53 | Parks and Recreation | Park Maintenance | 30,625 | 2 | M |
| 5401 | 2004 | GMC | CK2500 | PA PICKUP UTILITY BODY | 54 | Parks and Recreation | Park Maintenance | 47,125 | 2 | M |
| 5313 | 1998 | GMC | CK1500 | ST PICKUP TOMASCO | 53 | Public Works | Street Maintenance | 69,350 | 2 | M |
| 5238 | 2002 | FMC | F150 | PA PICKUP | 52 | Parks and Recreation | Park Maintenance | 56,024 | 2 | M |
| 5015 | 1990 | FMC | RANGER | PA PICKUP | 50 | Parks and Recreation | Park Maintenance | 49,832 | 2 | M |
| 5501 | 2004 | GMC | CK2500 | SM PICKUP URBAN WISE | 55 | Public Works | Sewer | 60,868 | 2 | M |
| 5403 | 2006 | GMC | C2500 | PA PICKUP | 54 | Parks and Recreation | Park Maintenance | 25,756 | 2 | M |
| 5109 | 1995 | GMC | S-10 | PA PICKUP | 51 | Parks and Recreation | Park Maintenance | 59,813 | 2 | M |
| 5703 | 1999 | GMC | K3500 | SM 1TON 4X4 UTILITY BODY | 57 | Public Works | Sewer | 91,954 | 2 | M |
| 2205 | 2006 | GMC | TAHOE | OPEN SPACE TAHOE | 22 | Parks and Recreation | Open Space | 36,222 | 2 | M |
| 5026 | 1997 | GMC | SONOMA | PA PICKUP | 50 | Parks and Recreation | Park Maintenance | 81,799 | 2 | M |
| 5511 | 2001 | FMC | F250 | WWTP PICKUP UTILITY BODY | 55 | Sewer | Wastewater Plant | 68,373 | 2 | H |
| 5315 | 1998 | GMC | CK1500 | ST SIGN SHOP PICKUP | 53 | Public Works | Street | 107,861 | 2 | H |
| 5423 | 2008 | FMC | SUPER DUTY XLT | SM PICKUP UTILITY BODY | 54 | Parks and Recreation | Facilities Maintenance | 26,540 | 2 | H |
| 5230 | 1992 | GMC | CK1500 | PA PICKUP | 52 | Parks and Recreation | Park Maintenance | 9,833 | 2 | H |
| 5234 | 2000 | GMC | SILVERADO | PA CHEV PICKUP 1/2 TON | 52 | Parks and Recreation | Park Maintenance | 112,761 | 2 | H |
| 5420 | 1998 | GMC | C-20 | ST PICKUP | 54 | Public Works | Street | 97,601 | 2 | H |
| 5510 | 2000 | GMC | CK2500 | ST PICKUP 4X4 CHARLES | 55 | Public Works | Street | 108,185 | 2 | H |
| 2226 | 2006 | GMC | CT1506 | WM TRAIL BLAZER ENGEN | 22 | Public Works | Water | 34,413 | 2 | H |
| 5304 | 2007 | FMC | F150-XLT 4X4 | WM PICKUP ARGELLA | 53 | Public Works | Water | 29,810 | 2 | H |
| 5121 | 2000 | FMC | RANGER | WM PICKUP 4X4 GORDON TOM | 51 | Public Works | Water | 73,486 | 2 | H |
| 6103 | 2008 | FMC | F350XL | WM PUP EXT CAB UT REYNA | 61 | Public Works | Water | 35,945 | 2 | H |
| 5404 | 2006 | GMC | C2500 | SM PICKUP | 54 | Parks and Recreation | Facilities Maintenance | 31,158 | 2 | H |
| 5305 | 2007 | FMC | XLT | ST PICKUP CREW CAB | 53 | Public Works | Street | 56,614 | 2 | H |
| 5127 | 2008 | FMC | RANGER | SM RANGER | 51 | Public Works | Sewer | 39,921 | 2 | H |
| 4710 | 2011 | FMC | F150 XL SUPCAB | SD PICKUP KEVIN | 47 | Public Works | Stormwater | 12,573 | 2 | H |

| Unit # | Model Year | Make | Model | Unit Description | Class | Department | Division | Odometer (miles/hours) | Functional Category | L/M/H |
|--------|------------|------|-----------------|---------------------------|-------|-------------------------|------------------------|------------------------|---------------------|-------|
| 5418 | 1990 | GMC | C1500 | BM PICKUP | 54 | Parks and Recreation | Facilities Maintenance | 115,150 | 2 | H |
| 5318 | 2001 | GMC | CK1500 | PA PICKUP 4X4 | 53 | Parks and Recreation | Park Maintenance | 89,068 | 2 | H |
| 5507 | 1998 | FMC | F250 | BM PICKUP 4X4 | 55 | Parks and Recreation | Facilities Maintenance | 55,549 | 2 | H |
| 5422 | 2000 | GMC | C2500 | BM CHEV PICKUP | 54 | Parks and Recreation | Facilities Maintenance | 70,455 | 2 | H |
| 5122 | 2000 | FMC | RANGER | SS PICKUP KEVIN MCCOY | 51 | Community Development | Code Enforcement | 132,824 | 2 | H |
| 5524 | 2008 | FMC | F250 XLT | EC PU EXTCAB KEN PECK | 55 | Public Works | Sewer | 36,370 | 2 | H |
| 5421 | 1998 | GMC | C1500 | ST PICKUP | 54 | Public Works | Street | 115,853 | 2 | H |
| 2203 | 2004 | GMC | BLAZER | PU BLAZER PURCHASING | 22 | Administrative Services | Purchasing | 54,968 | 2 | H |
| 5235 | 2000 | GMC | 1500 | PA CHEV PICKUP | 52 | Parks and Recreation | Park Maintenance | 54,757 | 2 | H |
| 5105 | 2008 | FMC | F350 XL | WM PUPEXT CAB SHINE | 51 | Public Works | Water | 25,957 | 2 | H |
| 5206 | 2007 | FMC | XLT | PA PICKUP | 52 | Parks and Recreation | Park Maintenance | 34,731 | 2 | H |
| 5201 | 2006 | GMC | C1500 | PA PICKUP | 52 | Parks and Recreation | Park Maintenance | 49,213 | 2 | H |
| 5125 | 2007 | GMC | YC3 | ES PICKUP | 51 | Public Works | Fleet Management | 39,420 | 2 | H |
| 5236 | 2001 | GMC | C15903 | PA PICKUP | 52 | Parks and Recreation | Park Maintenance | 79,154 | 2 | H |
| 5124 | 2007 | GMC | YC3 | WM PICKUP MTR RDR TRUJELL | 51 | Public Works | Water | 60,356 | 2 | H |
| 5515 | 2006 | FMC | SUPER DUTY XLT | PA PICKUP CREW CAB | 55 | Parks and Recreation | Park Maintenance | 34,900 | 2 | H |
| 5402 | 2005 | GMC | 2500 | BM PICKUP UTILITY DICKS | 54 | Parks and Recreation | Facilities Maintenance | 57,457 | 2 | H |
| 5104 | 2006 | FMC | F350 XL | WM PUPEXT CAB UT REID | 51 | Public Works | Water | 33,270 | 2 | H |
| 5521 | 2006 | FMC | F250 XLT | WM PICKUP EXT CAB JOST | 55 | Public Works | Water | 44,253 | 2 | H |
| 5200 | 2006 | GMC | C1500 | PA PICKUP | 52 | Parks and Recreation | Park Maintenance | 59,850 | 2 | H |
| 2217 | 2002 | GMC | BLAZER LS | WM BLAZER MTR UNIT RUJZ | 22 | Public Works | Water | 93,750 | 2 | H |
| 5522 | 2006 | FMC | F250 XLT | WM PICKUP EXT CAB CROW | 55 | Public Works | Water | 58,102 | 2 | H |
| 5126 | 2007 | GMC | YC3 | WM PICKUP MTR RDR TRUJELL | 51 | Public Works | Water | 70,495 | 2 | H |
| 2227 | 2006 | GMC | CT15505 | ST BLAZER @ PW FLATT | 22 | Public Works | Street Maintenance | 62,548 | 2 | H |
| 5300 | 2004 | GMC | CK1500 | WM PICKUP CATLETT | 53 | Public Works | Water | 55,549 | 2 | H |
| 5317 | 2001 | GMC | CK1500 | WM PICKUP 4X4 MATHIESEN | 53 | Public Works | Water | 124,821 | 2 | H |
| 5319 | 2002 | FMC | F150 | WM PU EXT CAB VOELTZ | 53 | Public Works | Water | 115,525 | 2 | H |
| 5513 | 2002 | GMC | WITH LIFT GATE | WM PICKUP COLLIER | 55 | Public Works | Water | 142,432 | 2 | H |
| 5237 | 2001 | GMC | C15903 | PA PICKUP | 52 | Parks and Recreation | Park Maintenance | 90,011 | 2 | H |
| 5015 | 1996 | FMC | F350 | ST FLATBED | 50 | Public Works | Street | 43,750 | 2 | M |
| 5415 | 1993 | GMC | | ST FLAT BED TRUCK | 54 | Public Works | Street | 44,359 | 2 | H |
| 5204 | 2002 | GMC | C-30 | ST FLATBED PICKUP | 52 | Public Works | Street | 52,557 | 2 | H |
| 5015 | 1999 | GMC | C3500 | ST DUMP TRUCK | 50 | Public Works | Street | 75,755 | 5 | M |
| 5301 | 2003 | FOR | F450 | WM 1.5 TON DUMP& PLOW | 53 | Public Works | Water | 52,247 | 5 | M |
| 5101 | 2002 | GMC | K3500 | PA DUMP TRUCK 4X4 | 51 | Parks and Recreation | Park Maintenance | 37,593 | 5 | H |
| 5302 | 2003 | FOR | F450 | WM 1.5 TON DUMP& PLOW | 53 | Public Works | Water | 52,534 | 5 | H |
| 5307 | 2006 | FMC | RUGBY DUMP BODY | SM 1.5 TON DUMP TRUCK | 53 | Public Works | Sewer | 32,157 | 5 | H |
| 5304 | 2007 | FMC | F450 | ST 1.5 TON DUMP TRUCK | 53 | Public Works | Street | 30,555 | 5 | H |
| 5305 | 2006 | FMC | RUGBY DUMP BODY | ST 1.5 TON DUMP TRUCK | 53 | Public Works | Street | 39,750 | 5 | H |
| 5411 | 1984 | FMC | F700 | LF TRUCK | 54 | Public Works | Landfill | 55,535 | 5 | L |
| 5430 | 1997 | IHC | 2574 | LF DUMP TRUCK | 54 | Public Works | Landfill | 71,552 | 5 | L |
| 5412 | 1993 | IHC | 4700 | ST FLAT BED DUMP | 54 | Public Works | Street | 48,449 | 5 | H |
| 5424 | 1994 | GMC | | PA DUMP TRUCK PLOW | 54 | Parks and Recreation | Park Maintenance | 41,511 | 5 | L |

| Unit # | Model Year | Make | Model | Unit Description | Class | Department | Division | Odometer (miles/hours) | Functional Category | L/M/H |
|--------|------------|------|-----------------|---------------------------|-------|----------------------|------------------------|------------------------|---------------------|-------|
| 8414 | 1991 | IHC | 4900 | PA DUMP TRUCK | 54 | Parks and Recreation | Park Maintenance | 4,923 | 5 | L |
| 8428 | 1997 | IHC | 4900 | WM 5 YD DUMP / PLOW | 54 | Public Works | Water | 41,139 | 5 | L |
| 8405 | 2006 | IHC | 7500 HT570 H&K | ST SANDER FLOW DUMP | 54 | Public Works | Street | 25,783 | 5 | L |
| 8403 | 2006 | IHC | 7500 HT570 | ST SANDER FLOW DUMP | 54 | Public Works | Street | 31,408 | 5 | L |
| 8406 | 2006 | IHC | 7500 HT570 | ST SANDER FLOW DUMP | 54 | Public Works | Street | 25,065 | 5 | L |
| 8409 | 2006 | IHC | 7500 HT570 | ST SANDER FLOW DUMP | 54 | Public Works | Street | 20,414 | 5 | L |
| 8408 | 2006 | IHC | 7500 HT570 | ST SANDER FLOW DUMP | 54 | Public Works | Street | 21,182 | 5 | L |
| 8407 | 2006 | IHC | 7500 HT570 | ST SANDER FLOW DUMP | 54 | Public Works | Street | 25,225 | 5 | L |
| 8402 | 2006 | IHC | 7500 HT570 | ST SANDER FLOW DUMP | 54 | Public Works | Street | 33,104 | 5 | M |
| 8404 | 2006 | IHC | 7500 HT570 | ST SANDER FLOW DUMP | 54 | Public Works | Street | 24,481 | 5 | M |
| 8401 | 2006 | IHC | 7500 HT570 | ST SANDER FLOW DUMP | 54 | Public Works | Street | 35,955 | 5 | H |
| 8434 | 2009 | IHC | 7600 | ST DUMP SANDER FLOW | 54 | Public Works | Street | 17,180 | 5 | H |
| 8433 | 2009 | IHC | 7600 | ST DUMP SANDER FLOW | 54 | Public Works | Street | 19,206 | 5 | H |
| 8431 | 2004 | IHC | 7300 DT465 | WM 5 YARD DUMP PLOW | 54 | Public Works | Water | 39,290 | 5 | H |
| 8413 | 2000 | KEN | T800B | ST KENWORTH T800 TRACTOR | 54 | Public Works | Street | 116,120 | 5 | N/A |
| 8432 | 2007 | PET | 367 | LF 367 PETERBILT TRACTOR | 54 | Public Works | Street | 33,782 | 5 | N/A |
| 8617 | 2007 | VO | A40D | LF VOLVO HAULTRUCK A40D | 66 | Public Works | Landfill | 0 | 5 | L |
| 8607 | 1992 | FMC | | BM BUCKET TRUCK | 66 | Parks and Recreation | Facilities Maintenance | 77,507 | 5 | L |
| 8603 | 2004 | FL | ALTEC BUCKET | ST TREE BUCKET TRUCK | 66 | Public Works | Street | 5,326 | 5 | L |
| 8606 | 1994 | GMC | GK-3500 | ST TRASH COMPACTOR | 66 | Public Works | Street | 95,121 | 5 | H |
| 8614 | 2001 | IHC | 2674 | ST PATCH TRUCK | 66 | Public Works | Street | 48,081 | 5 | H |
| 8613 | 2001 | GMC | W4500 | ST STAKE BED PAINT TRUCK | 66 | Public Works | Street | 83,745 | 5 | H |
| 8601 | 2005 | GMC | HEIL 4000 | PA HEIL GARBAGE COMPACTOR | 66 | Parks and Recreation | Park Maintenance | 112,113 | 5 | H |
| 8604 | 2007 | PET | 340 | LF ROLL OFF TRUCK | 66 | Public Works | Landfill | 100,500 | 5 | H |
| 8704 | 2001 | KEN | T800 | LF WATER TRUCK | 67 | Public Works | Landfill | 50,740 | 5 | L |
| 8014 | 1995 | GMC | GK-3500 | LF LUBE TRUCK | 60 | Public Works | Landfill | 60,114 | 5 | L |
| 8701 | 1982 | FMC | F700 | PA WATER TRUCK | 67 | Parks and Recreation | Park Maintenance | 80,816 | 5 | H |
| 8705 | 2006 | IHC | 3600 GALLON | ST WATER TRUCK | 67 | Public Works | Street Maintenance | 14,789 | 5 | H |
| 4230 | 2009 | FMC | F450 SUPER DUTY | JAC BUS | 42 | Public Works | Transportation | 71,532 | 5 | L |
| 4229 | 2009 | FMC | F450 SUPER DUTY | JAC BUS | 42 | Public Works | Transportation | 79,777 | 5 | M |
| 4233 | 2009 | GMC | ELDORADO NATION | JAC BUS KODIAK | 42 | Public Works | Transportation | 77,446 | 5 | M |
| 4235 | 2010 | GMC | ELDORADO NATION | JAC BUS KODIAK | 42 | Public Works | Transportation | 85,162 | 5 | H |
| 4234 | 2009 | GMC | ELDORADO NATION | JAC BUS KODIAK | 42 | Public Works | Transportation | 97,096 | 5 | H |
| 4231 | 2009 | GMC | ELDORADO NATION | JAC BUS KODIAK | 42 | Public Works | Transportation | 106,776 | 5 | H |
| 4232 | 2009 | GMC | ELDORADO NATION | JAC BUS KODIAK | 42 | Public Works | Transportation | 95,337 | 5 | H |
| 4219 | 2003 | FMC | SUPERDUTY CL100 | REC TRANSIT BUS | 45 | Parks and Recreation | Recreation | 180,690 | 5 | L |
| 4238 | 2012 | GMC | EXPRESS VAN | JAC TRANSIT BUS | 45 | Public Works | Transportation | 9,750 | 5 | M |
| 4228 | 2007 | FMC | STARCRAFT | JAC BUS | 45 | Public Works | Transportation | 108,276 | 5 | H |
| 4237 | 2012 | GMC | EXPRESS VAN | JAC TRANSIT BUS | 45 | Public Works | Transportation | 11,127 | 5 | H |
| 4226 | 2007 | FMC | STARCRAFT | JAC BUS | 45 | Public Works | Transportation | 108,936 | 5 | H |
| 4239 | 2012 | GMC | EXPRESS VAN | JAC TRANSIT BUS | 45 | Public Works | Transportation | 12,283 | 5 | H |
| 4236 | 2011 | IHC | MAX FORCE 7 | JAC BUS INTERNATIONAL | 45 | Public Works | Transportation | 39,781 | 5 | H |

| Unit # | Model Year | Make | Model | Unit Description | Class | Department | Division | Odometer (miles/hours) | Functional Category | L/MIH |
|--------|------------|------|-----------------|---------------------------|-------|----------------------|------------------------|------------------------|---------------------|-------|
| 5414 | 1991 | IHC | 4900 | PA DUMP TRUCK | 54 | Parks and Recreation | Park Maintenance | 4,923 | 5 | L |
| 5428 | 1997 | IHC | 4900 | WM 5 YD DUMP / PLOW | 54 | Public Works | Water | 41,139 | 5 | L |
| 5405 | 2006 | IHC | 7500 HT570 H&K | ST SANDER FLOW DUMP | 54 | Public Works | Street | 28,783 | 5 | L |
| 5403 | 2006 | IHC | 7500 HT570 | ST SANDER FLOW DUMP | 54 | Public Works | Street | 31,408 | 5 | L |
| 5406 | 2006 | IHC | 7500 HT570 | ST SANDER FLOW DUMP | 54 | Public Works | Street | 26,065 | 5 | L |
| 5409 | 2006 | IHC | 7500 HT570 | ST SANDER FLOW DUMP | 54 | Public Works | Street | 20,414 | 5 | L |
| 5408 | 2006 | IHC | 7500 HT570 | ST SANDER FLOW DUMP | 54 | Public Works | Street | 21,182 | 5 | L |
| 5407 | 2006 | IHC | 7500 HT570 | ST SANDER FLOW DUMP | 54 | Public Works | Street | 28,225 | 5 | L |
| 5402 | 2006 | IHC | 7500 HT570 | ST SANDER FLOW DUMP | 54 | Public Works | Street | 33,104 | 5 | M |
| 5404 | 2006 | IHC | 7500 HT570 | ST SANDER FLOW DUMP | 54 | Public Works | Street | 24,481 | 5 | M |
| 5401 | 2006 | IHC | 7500 HT570 | ST SANDER FLOW DUMP | 54 | Public Works | Street | 38,965 | 5 | H |
| 5434 | 2009 | IHC | 7800 | ST DUMP SANDER PLOW | 54 | Public Works | Street | 17,180 | 5 | H |
| 5433 | 2009 | IHC | 7800 | ST DUMP SANDER PLOW | 54 | Public Works | Street | 19,206 | 5 | H |
| 5431 | 2004 | IHC | 7300 DT486 | WM 5 YARD DUMP PLOW | 54 | Public Works | Water | 39,290 | 5 | H |
| 5413 | 2000 | KEN | T800B | ST KENWORTH T800 TRACTOR | 54 | Public Works | Street | 116,120 | 5 | N/A |
| 5432 | 2007 | PET | 367 | LF 367 PETERBILT TRACTOR | 54 | Public Works | Street | 33,782 | 5 | N/A |
| 5517 | 2007 | VO | A40D | LF VOLVO HAULTRUCK A40D | 56 | Public Works | Landfill | 0 | 5 | L |
| 5507 | 1992 | FMC | | BM BUCKET TRUCK | 56 | Parks and Recreation | Facilities Maintenance | 77,507 | 5 | L |
| 5503 | 2004 | FL | ALTEC BUCKET | ST TREE BUCKET TRUCK | 56 | Public Works | Street | 5,326 | 5 | L |
| 5508 | 1994 | GMC | CK-3500 | ST TRASH COMPACTOR | 56 | Public Works | Street | 96,121 | 5 | H |
| 5514 | 2001 | IHC | 2574 | ST PATCH TRUCK | 56 | Public Works | Street | 48,081 | 5 | H |
| 5513 | 2001 | GMC | W4500 | ST STAKE BED PAINT TRUCK | 56 | Public Works | Street | 83,745 | 5 | H |
| 5501 | 2005 | GMC | HEIL 4000 | PA HEIL GARBAGE COMPACTOR | 56 | Parks and Recreation | Park Maintenance | 112,113 | 5 | H |
| 5504 | 2007 | PET | 340 | LF ROLL OFF TRUCK | 56 | Public Works | Landfill | 100,500 | 5 | H |
| 5704 | 2001 | KEN | T800 | LF WATER TRUCK | 57 | Public Works | Landfill | 50,740 | 5 | L |
| 5814 | 1995 | GMC | CK-3500 | LF LUBE TRUCK | 58 | Public Works | Landfill | 60,114 | 5 | L |
| 5701 | 1982 | FMC | F700 | PA WATER TRUCK | 57 | Parks and Recreation | Park Maintenance | 80,816 | 5 | H |
| 5705 | 2006 | IHC | 3600 GALLON | ST WATER TRUCK | 57 | Public Works | Street Maintenance | 14,789 | 5 | H |
| 4230 | 2009 | FMC | F450 SUPER DUTY | JAC BUS | 42 | Public Works | Transportation | 71,532 | 5 | L |
| 4229 | 2009 | FMC | F450 SUPER DUTY | JAC BUS | 42 | Public Works | Transportation | 79,777 | 5 | M |
| 4233 | 2009 | GMC | ELDORADO NATION | JAC BUS KODIAK | 42 | Public Works | Transportation | 77,446 | 5 | M |
| 4235 | 2010 | GMC | ELDORADO NATION | JAC BUS KODIAK | 42 | Public Works | Transportation | 86,162 | 5 | H |
| 4234 | 2009 | GMC | ELDORADO NATION | JAC BUS KODIAK | 42 | Public Works | Transportation | 97,098 | 5 | H |
| 4231 | 2009 | GMC | ELDORADO NATION | JAC BUS KODIAK | 42 | Public Works | Transportation | 106,778 | 5 | H |
| 4232 | 2009 | GMC | ELDORADO NATION | JAC BUS KODIAK | 42 | Public Works | Transportation | 98,337 | 5 | H |
| 4219 | 2003 | FMC | SUPERDUTY CL100 | REC TRANSIT BUS | 45 | Parks and Recreation | Recreation | 180,690 | 5 | L |
| 4236 | 2012 | GMC | EXPRESS VAN | JAC TRANSIT BUS | 45 | Public Works | Transportation | 9,750 | 5 | M |
| 4228 | 2007 | FMC | STARCRAFT | JAC BUS | 45 | Public Works | Transportation | 108,278 | 5 | H |
| 4237 | 2012 | GMC | EXPRESS VAN | JAC TRANSIT BUS | 45 | Public Works | Transportation | 11,127 | 5 | H |
| 4226 | 2007 | FMC | STARCRAFT | JAC BUS | 45 | Public Works | Transportation | 108,938 | 5 | H |
| 4239 | 2012 | GMC | EXPRESS VAN | JAC TRANSIT BUS | 45 | Public Works | Transportation | 12,263 | 5 | H |
| 4238 | 2011 | IHC | MAX FORCE 7 | JAC BUS INTERNATIONAL | 45 | Public Works | Transportation | 39,781 | 5 | H |

APPENDIX B

ALL DEPARTMENTS HOUR METERED UNITS

Excluding Police and Fire

| Unit # | Model Year | Make | Model | Unit Description | Class | Department | Division | Odometer (miles/hours) | Functional Category | L/M/H |
|--------|------------|------|----------------------|---------------------------|-------|----------------------|-------------------------|------------------------|---------------------|-------|
| 7703 | 1980 | FMC | 1600 | PA TRACTOR | 77 | Parks and Recreation | Park Maintenance | 2,881 | 6 | L |
| 7709 | 2000 | NEW | TN65S | PA TRACTOR | 77 | Parks and Recreation | Park Maintenance | 1,917 | 6 | L |
| 7706 | 1991 | JOH | 2355 | PA TRACTOR | 77 | Parks and Recreation | Park Maintenance | 1,633 | 6 | L |
| 7704 | 1974 | FMC | 3400 | PA TRACTOR | 77 | Parks and Recreation | Park Maintenance | 3,969 | 6 | L |
| 7711 | 2004 | NEW | TN60DA | PA NEW HOLLAND TRACTOR | 77 | Parks and Recreation | Park Maintenance | 713 | 6 | M |
| 7708 | 1996 | NEW | DA5PWX | PA TRACTOR | 77 | Parks and Recreation | Park Maintenance | 1,556 | 6 | H |
| 7707 | 1991 | FMC | 1520 | PA TRACTOR | 77 | Parks and Recreation | Park Maintenance | 3,263 | 6 | H |
| 7713 | 2009 | NEW | T5060 | PA NEW HOLLAND TRACTOR | 77 | Parks and Recreation | Park Maintenance | 315 | 6 | H |
| 7801 | 1993 | MEL | 743-B | PA BOBCAT LOADER 743-B | 78 | Parks and Recreation | Park Maintenance | 1,391 | 6 | N/A |
| 7803 | 2007 | ING | 531115593 | ST SKID STEER LOADER S300 | 78 | Public Works | Street Maintenance | 1,209 | 6 | N/A |
| 7905 | 2006 | CAT | 826G | LF COMPACTOR 826G | 79 | Health | Landfill Administration | 13,803 | 6 | N/A |
| 7907 | 2012 | ALJ | ALJON ADVANTAGE | LF ALJON COMPACTOR | 79 | Health | Landfill Administration | 1,190 | 6 | N/A |
| 7901 | 2007 | VO | EC290B-LC | ST EXCAVATOR EC290B-LC | 79 | Public Works | Street Maintenance | 1,544 | 6 | N/A |
| 7902 | 1999 | JOH | 230LC | LF EXCAVATOR 230LC | 79 | Health | Landfill Administration | 7,915 | 6 | N/A |
| 7903 | 2001 | CAT | D8R 11 | LANDFILL DOZER D8R11 | 79 | Health | Landfill Administration | 11,000 | 6 | N/A |
| 7906 | 2007 | KOM | D275 WITH/LF | LF DOZER D275 | 77 | Health | Landfill Administration | 3,826 | 6 | N/A |
| 8005 | 2007 | VO | G946 | ST MOTOR GRADER G946 | 80 | Public Works | Street Maintenance | 2,371 | 6 | N/A |
| 8000 | 2006 | CAT | 143H ALL WHEEL DRIVE | LF MOTOR GRADER 143H | 80 | Health | Landfill Administration | 2,269 | 6 | N/A |
| 8110 | 1996 | CAS | SUPER L SER 1 | PA BACKHOE 580 SUP L | 81 | Parks and Recreation | Park Maintenance | 4,224 | 6 | L |
| 8113 | 2000 | JOH | 410E | WM 410E BACKHOE | 81 | Water | Maintenance | 1,779 | 6 | L |
| 8107 | 1992 | CAS | TURBO 4X4 | LF BACKHOE 590 TURBO | 81 | Health | Landfill Administration | 5,010 | 6 | M |
| 8112 | 1997 | CAS | SUPER L | CE BACKHOE SUP L | 81 | Parks and Recreation | Cemetery | 3,010 | 6 | M |
| 8114 | 2007 | CAS | 590SM SER 2 | WM 590 BACKHOE W/THUMB | 81 | Water | Maintenance | 2,163 | 6 | H |
| 8116 | 2007 | CAS | 590 SUPERM SER2 | WM 590 BACKHOE W/THUMB | 81 | Water | Maintenance | 1,908 | 6 | H |
| 8115 | 2007 | CAS | 590 SUPERM SER2 | ST 590 BACKHOE W/THUMB | 81 | Public Works | Street Maintenance | 2,396 | 6 | H |
| 7702 | 1991 | CAS | 580 SUPER K | PA LOADER | 82 | Parks and Recreation | Park Maintenance | 5,439 | 6 | L |
| 7712 | 2003 | CAS | 570MXT TURBO | WWTP LOADER WITH DRAG | 82 | Sewer | Wastewater Plant | 1,251 | 6 | L |
| 8200 | 2004 | JOH | 644J LOADER | ST 644J LOADER 3.75YRD | 82 | Public Works | Street Maintenance | 5,490 | 6 | L |
| 8202 | 2007 | VO | L70E | ST L70E LOADER 2.9 YRD | 82 | Public Works | Street Maintenance | 3,450 | 6 | M |
| 8203 | 2007 | VO | L150E | LF L150 LOADER | 82 | Health | Landfill Administration | 7,913 | 6 | H |
| 8201 | 2004 | CAT | 966G | LF 966G WASTE HANDLER | 82 | Health | Landfill Administration | 19,204 | 6 | H |
| 8300 | 2005 | FL | A8000 | SD SWEEPER | 83 | Storm Water Drainage | Maintenance | 2,969 | 6 | L |
| 8301 | 2005 | FL | | ST SWEEPER JOHN'S | 83 | Public Works | Street Maintenance | 6,936 | 6 | H |
| 8304 | 2008 | INT | 4300M7 500X | ST TYMCO SWEEPER RICHARD | 83 | Public Works | Street Maintenance | 1,413 | 6 | H |
| 8303 | 2010 | IHC | TYMCO 500X | ST TYMCO SWEEPER ROBERT | 83 | Public Works | Street Maintenance | 2,166 | 6 | H |
| 8411 | 2011 | INT | SUPER PRODUCTS | SM JET RODDER RED CAMEL | 84 | Sewer | Maintenance | 1,025 | 6 | L |

| Unit # | Model Year | Make | Model | Unit Description | Class | Department | Division | Odometer (miles/hours) | Functional Category | L/M/H |
|--------|------------|------|---------------|---------------------------|-------|----------------------|-------------------------|------------------------|---------------------|-------|
| 8408 | 2001 | SP | LT7500 | SM JET RODDER CAMEL | 84 | Sewer | Maintenance | 5,280 | 6 | L |
| 8410 | 2006 | INT | VAC-CON | SD JET RODDER | 84 | Storm Water Drainage | Maintenance | 2,933 | 6 | M |
| 8406 | 1996 | GMC | CK-3500 | SM SEWER RODDER | 84 | Sewer | Maintenance | 7,744 | 6 | H |
| 8409 | 2006 | IHC | 2U2080736 | WM VACUUM EXCAVATOR | 84 | Water | Maintenance | 3,617 | 6 | H |
| 8402 | 2005 | FMC | F450 | SM SEWER RODDER | 84 | Sewer | Maintenance | 8,186 | 6 | H |
| 8502 | 1990 | SUL | 185Q | SM AIR COMPRESSOR | 85 | Sewer | Maintenance | 793 | 6 | L |
| 8508 | 2007 | ING | P185WJT | WM AIR COMPRESSOR P185 | 85 | Water | Maintenance | 650 | 6 | L |
| 8501 | 1999 | HOK | PDS185S | WM AIR COMPRESSOR | 85 | Water | Maintenance | 871 | 6 | M |
| 8505 | 1999 | SU | D210Q6JD | LF AIR COMPRESSOR | 85 | Health | Landfill Administration | 1,878 | 6 | M |
| 8507 | 2007 | ING | P250WJD | ST AIR COMPRESSOR P250 | 85 | Public Works | Street Maintenance | 11,124 | 6 | H |
| 8603 | 1990 | CLK | 4000-LB LIFT | WM FORKLIFT | 86 | Water | Maintenance | 1,075 | 6 | L |
| 8606 | 1993 | CLK | GPX20 | PA FORKLIFT | 86 | Parks and Recreation | Park Maintenance | 1,630 | 6 | M |
| 8600 | 2006 | CAS | 588 | FS FORK LIFT | 86 | Public Works | Fleet Management | 563 | 6 | H |
| 8605 | 1986 | NA | | WWTP FORKLIFT | 86 | Sewer | Wastewater Plant | 5,440 | 6 | H |
| 8607 | 2003 | DAE | G20E-3 | WM DAEWOO FORKLIFT | 86 | Water | Maintenance | 614 | 6 | H |
| 8700 | 2010 | VO | SD70D | ST VIBRATORY ROLLER | 87 | Public Works | Street Maintenance | 181 | 6 | N/A |
| 8705 | 1997 | ING | DD22 | ST ROLLER | 87 | Public Works | Street Maintenance | 2,332 | 6 | N/A |
| 9017 | 1996 | LIN | | LF WELDER | 90 | Health | Landfill Administration | 305 | 7 | L |
| 9009 | 1990 | PER | 200+ | PA BRUSH CHIPPER | 90 | Parks and Recreation | Park Maintenance | 1,833 | 7 | L |
| 8812 | 1999 | AL | ML4HAOMXRV | WM MAX-LITE 4 LAMP TRAIL | 88 | Water | Maintenance | 1,676 | 7 | L |
| 8816 | 1999 | PT | PV200T | WM TRAILER MOUNTED VACUUM | 88 | Water | Maintenance | 39 | 7 | L |
| 8823 | 2002 | PT | PV350 | WM TRAILER MOUNTED VACUUM | 88 | Water | Maintenance | 295 | 7 | L |
| 9010 | 2008 | VER | BC1800XL | ST CHIPPER VERMEER | 88 | Public Works | Street Maintenance | 1,084 | 7 | H |
| 8862 | 2011 | CP | CRACK PRO 260 | ST CRACK SEALER | 88 | Public Works | Street Maintenance | 1,388 | 7 | H |
| 9021 | 1999 | HON | TRX450SX | HE HONDA ATV | 90 | Health | Health Administration | 1,597 | 7 | L |
| 9022 | 2000 | HON | TRX450SX | HE HONDA ATV | 90 | Health | Health Administration | 186 | 7 | L |
| 9024 | 2007 | KUB | RTV900 | WWTP KUBOTA | 35 | Sewer | Wastewater Plant | 1,490 | 7 | H |

APPENDIX C

ALL DEPARTMENTS NON-METERED UNITS

Excluding Police and Fire

| Unit # | Model Year | Make | Model | Unit Description | Class | Department | Division | Odometer (miles/hours) | Functional Category |
|--------|------------|------|-----------------|--------------------------|-------|-----------------------|-----------------------|------------------------|---------------------|
| 8819 | 2001 | WW | | AC HORSE TRAILER | 88 | Animal Services | Animal Services | 0 | 8 |
| 8830 | 2005 | CAR | XP85242 | AC ADOPTION TRAILER | 88 | Animal Services | Animal Services | 0 | 8 |
| 8839 | 2005 | INT | 10' CARGO | AC COVERED TRAILER | 88 | Animal Services | Animal Services | 0 | 8 |
| 8844 | 2006 | CHA | SIGN TRAILER | CD CHEAP SIGN TRAILER | 88 | Community Development | Planning | 0 | 8 |
| 8817 | 2006 | FR | 8.5X20 FT | HE TRAILER CLINIC | 88 | Health | Health Administration | 0 | 8 |
| 8832 | 2006 | INT | CARGO | HE TRAILER HOMELESS | 88 | Health | Health Administration | 0 | 8 |
| 8840 | 2008 | FR | ORBL716TA2 | HE TRAILER SILVER | 88 | Health | Health Administration | 0 | 8 |
| 8843 | 2006 | PC | | HE TRAILER HOSPITAL | 88 | Health | Health Administration | 0 | 8 |
| 8847 | 2008 | FR | CN2C612SA3 | HE TRAILER PORT SHOWERS | 88 | Health | Health Administration | 0 | 8 |
| 8853 | 2009 | INT | CARGO 1716TA2 | HE TRAILER PHP GENERATOR | 88 | Health | Health Administration | 0 | 8 |
| 8801 | 1980 | ABC | | PA ELE COVERED TRAILER | 88 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8802 | 2003 | DIT | | PA DITCH WITCH TRAILER | 88 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8807 | 2005 | DAR | 16FT. BY 4FT. | PA EQUIPMENT TRAILER | 88 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8810 | 1991 | SPM | CF14 | PA VENDING TRAILER | 88 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8822 | 2002 | CTI | | PA 2AXLE COVERED TRAILER | 88 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8835 | 2007 | INT | COVERED UTILITY | PA COVERED UTILITY TRL | 88 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8837 | 2007 | HYD | 3000 PSI | PA PREASURE WASHER TRL | 88 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8865 | 2007 | FAB | HD20-10K | PA TRAILER STAGE | 88 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8842 | 2008 | INT | 1CC10216TA2 | FS TRAILER SILVER | 88 | Public Works | Fleet Management | 0 | 8 |
| 8815 | 2000 | CIR | SS422 | ST SIDEDUMP TRAILER 42' | 88 | Public Works | Street Maintenance | 0 | 8 |
| 8833 | 2007 | DAR | 8FT TRAILER | ST DARGO TRAILER | 88 | Public Works | Street Maintenance | 0 | 8 |
| 8838 | 2007 | TK | | ST SIDE DUMP TRAILER | 88 | Public Works | Street Maintenance | 0 | 8 |
| 8845 | 2008 | INT | 1CC10217TA2 | ST TRAILER BOOTHS | 88 | Public Works | Street Maintenance | 0 | 8 |
| 8848 | 2009 | DOO | FLATBED | ST PORTA POTTY | 88 | Public Works | Street Maintenance | 0 | 8 |
| 8849 | 2007 | AME | | ST MESSAGE BOARD | 88 | Public Works | Street Maintenance | 0 | 8 |
| 8850 | 2007 | AME | | ST MESSAGE BOARD | 88 | Public Works | Street Maintenance | 0 | 8 |
| 8851 | 2007 | AME | | ST MESSAGE BOARD | 88 | Public Works | Street Maintenance | 0 | 8 |
| 8852 | 2007 | AME | | ST MESSAGE BOARD | 88 | Public Works | Street Maintenance | 0 | 8 |
| 8858 | 2009 | AME | | ST MESSAGE BOARD | 88 | Public Works | Street Maintenance | 0 | 8 |
| 8859 | 2009 | AME | | ST MESSAGE BOARD | 88 | Public Works | Street Maintenance | 0 | 8 |
| 8860 | 2009 | AME | | ST MESSAGE BOARD | 88 | Public Works | Street Maintenance | 0 | 8 |
| 8861 | 2011 | IRN | PAN 2 W | ST PORTA POTTY TRAILER | 88 | Public Works | Street Maintenance | 0 | 8 |
| 8863 | 2011 | AME | | ST MESSAGE BOARD | 88 | Public Works | Street Maintenance | 0 | 8 |
| 8846 | 2009 | INT | 1CC10216TA2 | SM TRAILER MCANDREWS | 88 | Public Works | Street Maintenance | 0 | 8 |
| 8808 | 1991 | SHL | | WWTP BOAT TRAILER | 88 | Sewer | Wastewater Plant | 0 | 8 |

| Unit # | Model Year | Make | Model | Unit Description | Class | Department | Division | Odometer (miles/hours) | Functional Category |
|--------|------------|------|-----------------|---------------------------|-------|----------------------|------------------------|------------------------|---------------------|
| 8825 | 2005 | TBL | 2 HOPPER BAGGER | SD SAND BAGGER | 88 | Storm Water Drainage | Maintenance | 0 | 8 |
| 8826 | 2005 | WAN | WSLCR5-4MH | SD LIGHT TOWER | 88 | Storm Water Drainage | Maintenance | 0 | 8 |
| 8827 | 2005 | WAN | WSLCR5-4MH | SD LIGHT TOWER | 88 | Storm Water Drainage | Maintenance | 0 | 8 |
| 8857 | 2010 | INT | LOAD RUNNER | SD CARGO TRAILER | 88 | Storm Water Drainage | Maintenance | 0 | 8 |
| 8803 | 2003 | LT | | WM BORE MACHINE TRAILER | 88 | Water | Maintenance | 0 | 8 |
| 8809 | 1991 | MNM | | WM CONE TRAILER | 88 | Water | Maintenance | 0 | 8 |
| 8820 | 2001 | NA | 6700 GALLONS | WM WATER TANK TRAILER | 88 | Water | Maintenance | 0 | 8 |
| 8831 | 2006 | DAR | 10FT TRAILER | WM DARGO TRAILER | 88 | Water | Maintenance | 0 | 8 |
| 8836 | 2006 | TRA | 5' X 8' NO GATE | WM CHLORINE TRAILER | 88 | Water | Maintenance | 0 | 8 |
| 8841 | 2008 | INT | 1LRD10216TA2 | WM TRAILER TRENCH | 88 | Water | Maintenance | 0 | 8 |
| 8938 | 2003 | KRO | | HE ATV TRAILER | 89 | Animal Services | Animal Services | 0 | 8 |
| 8947 | 2009 | UNK | CARGO MATE | ALT SENT TRAILER | 89 | Justice Court | Alternative Sentencing | 0 | 8 |
| 8904 | 1970 | HM | | PA TRAILER 1AXLE W/RAMP | 89 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8908 | 1991 | CAC | | PA TRAILER WITH RAMP | 89 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8909 | 1991 | HMD | | PA TRAILER | 89 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8910 | 1985 | NA | STAGE.MOBIL | PA STAGE TRAILER | 89 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8918 | 1995 | NA | | PA BLEACHER TRAILER | 89 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8919 | 1995 | A-Z | | PA TRAILER | 89 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8927 | 2000 | JAC | DFT-B-165 | PA UTILITY TRAILER | 89 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8929 | 2000 | BUB | | PA UTILITY TRAILER | 89 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8930 | 2000 | BUB | | PA UTILITY TRAILER | 89 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8932 | 1970 | HM | | PA UTILITY 2 WHEEL 2 RAMP | 89 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8933 | 1970 | HM | | PA TRAILER 2WHEEL W/RAMP | 89 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8934 | 1970 | HM | | PA UTILITY 2 WHEEL W/RAMP | 89 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8935 | 2002 | C+B | 5'X 8' | PA UTILITY TRAILER W/RAMP | 89 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8936 | 2002 | C+B | 6'X10' | PA UTILITY TRAILER W/RAMP | 89 | Parks and Recreation | Park Maintenance | 0 | 8 |
| 8922 | 1997 | TOW | T-12DDT | ST TRAILER | 89 | Public Works | Street Maintenance | 0 | 8 |
| 8923 | 1998 | WLS | EW-122 | ST TRAILER | 89 | Public Works | Street Maintenance | 0 | 8 |
| 8925 | 1999 | BIG | 30SV-8 VANGUARD | ST TRAILER | 89 | Public Works | Street Maintenance | 0 | 8 |
| 8926 | 2000 | KAL | KSHRG-35T | ST LOWBOY TRAILER | 89 | Public Works | Street Maintenance | 0 | 8 |
| 8937 | 2003 | ECO | MP1229DE | ST ECONOLINE TRAILER | 89 | Public Works | Street Maintenance | 0 | 8 |
| 8945 | 2007 | EN | TRAK 6' X 10 | ST TRAILER BARACADE | 89 | Public Works | Street Maintenance | 0 | 8 |
| 8946 | 2007 | TK | TK110HDG | ST LOWBOY TRAILER 55TON | 89 | Public Works | Street Maintenance | 0 | 8 |
| 8901 | 2003 | IW | | SD TRAILER 2AXLE W/RAMP | 89 | Storm Water Drainage | Maintenance | 0 | 8 |
| 8902 | 2004 | BST | | SD TRAILER 1 AXLE | 89 | Storm Water Drainage | Maintenance | 0 | 8 |
| 8911 | 2005 | HOL | HCC40KT | SD TRANSPORT TRAILER | 89 | Storm Water Drainage | Maintenance | 0 | 8 |
| 8912 | 2005 | HOL | HCC40KT | SD TRANSPORT TRAILER | 89 | Storm Water Drainage | Maintenance | 0 | 8 |
| 8913 | 2005 | HOL | HCC40KT | SD TRANSPORT TRAILER | 89 | Storm Water Drainage | Maintenance | 0 | 8 |
| 8914 | 2005 | HOL | HCC40KT | SD TRANSPORT TRAILER | 89 | Storm Water Drainage | Maintenance | 0 | 8 |
| 8814 | 1987 | NU | | WM BOBCAT TRENCH TRAILER | 89 | Water | Maintenance | 0 | 8 |
| 8916 | 1993 | PAL | T-40 | WM TOWMASTER TRAILER | 89 | Water | Maintenance | 0 | 8 |

| Unit # | Model Year | Make | Model | Unit Description | Class | Department | Division | Odometer (miles/hours) | Functional Category |
|--------|------------|------|-----------------|----------------------|-------|----------------------|------------------------|------------------------|---------------------|
| 8921 | 1997 | TOW | T-40 | WM TOWMASTER TRAILER | 89 | Water | Maintenance | 0 | 8 |
| 9019 | 1999 | PBM | PBMDTRHYD5210CH | ST SPRAY RIG | 90 | Public Works | Street Maintenance | 0 | 8 |
| 9025 | 2010 | WAU | WK800 W/CUMMINS | ST SNOW BLOWER | 90 | Public Works | Street Maintenance | 0 | 8 |
| 9016 | 1976 | LIN | 250 KW | WM WELDER | 90 | Water | Maintenance | 0 | 8 |
| 9115 | 1999 | KRO | | BM WATER TRAILER | 91 | Parks and Recreation | Facilities Maintenance | 0 | 8 |
| 9116 | 1999 | KRO | | BM WATER TRAILER | 91 | Parks and Recreation | Facilities Maintenance | 0 | 8 |
| 9117 | 1999 | KRO | | BM WATER TRAILER | 91 | Parks and Recreation | Facilities Maintenance | 0 | 8 |

DRAFT

APPENDIX D

FIRE DEPARTMENT METERED AND NON-METERED UNITS

| Unit # | Model Year | Make | Model | Unit Description | Class | Department | Division | Odometer (miles/hours) | Functional Category | L/M/H |
|--------|------------|------|----------------|---------------------------|-------|------------|---------------------|------------------------|---------------------|-------|
| 5311 | 1996 | GMC | CK1500 | FD PICKUP | 53 | Fire | Operations | 81,263 | 4 | L |
| 2221 | 2006 | GMC | TAHOE | FD BC TAHOE | 21 | Fire | Operations | 50,357 | 4 | L |
| 2215 | 1997 | GMC | CK1500 | AMB SURBURBAN | 22 | Fire | Ambulance | 100,290 | 4 | H |
| 2212 | 2000 | FMC | EXPEDITION | FD FORD EXPEDITION | 22 | Fire | Prevention | 77,495 | 4 | H |
| 5520 | 2008 | FMC | F250 XLT | FD PICKUP EXTENDED CAB | 55 | Fire | Training | 32,837 | 4 | H |
| 2230 | 2007 | GMC | CK1500 | FD TAHOE STACY | 22 | Fire | Administration | 28,077 | 4 | H |
| 5514 | 2002 | GMC | 2500HD | FD PICKUP 4X4 | 55 | Fire | Operations | 47,520 | 4 | H |
| 5517 | 2008 | FMC | SUPER CAB XLT | FD PICKUP SUPER CAB | 55 | Fire | Prevention | 36,655 | 4 | H |
| 2225 | 2006 | GMC | CT15506 | FD TRAIL BLAZER | 22 | Fire | Prevention | 20,936 | 4 | H |
| 2224 | 2007 | GMC | SUBURBAN | FD SURBURBAN | 22 | Fire | Operations | 42,919 | 4 | H |
| 2222 | 2006 | GMC | CK1500 | FD TAHOE | 22 | Fire | Operations | 63,183 | 4 | H |
| 3011 | 2002 | FMC | F366ROADRANGER | AMB AMBULANCE F366 | 30 | Fire | Ambulance | 125,134 | 4 | L |
| 3004 | 2005 | FOR | ROAD RESCUE | AMB AMBULANCE | 30 | Fire | Ambulance | 121,927 | 4 | L |
| 3003 | 2005 | FOR | ROAD RESCUE | AMB AMBULANCE | 30 | Fire | Ambulance | 131,083 | 4 | L |
| 3016 | 2012 | FMC | F450 XLT AEV | AMB AMBULANCE F450 | 30 | Fire | Ambulance | 7,421 | 4 | M |
| 3013 | 2007 | FMC | F363 | AMB AMBULANCE | 30 | Fire | Ambulance | 91,558 | 4 | H |
| 3012 | 2007 | FMC | F363 | AMB AMBULANCE | 30 | Fire | Ambulance | 95,396 | 4 | H |
| 3015 | 2012 | FMC | F350 | AMB AMBULANCE F350 | 30 | Fire | Ambulance | 25,583 | 4 | H |
| 9023 | 2005 | POL | RANGER | FD POLARIS RANGER | 35 | Fire | Operations | 145 | 4 | N/A |
| 4202 | 2012 | FMC | E350 | FD VAN W/WHEEL CHAIR LIFT | 42 | Fire | Wheel Chair Program | 17,788 | 4 | L |
| 4201 | 2012 | FMC | E350 | FD VAN W/WHEEL CHAIR LIFT | 42 | Fire | Wheel Chair Program | 21,371 | 4 | M |
| 4203 | 2007 | GMC | UPLANDER | FD VAN /WHEEL CHAIR RAMP | 42 | Fire | Wheel Chair Program | 44,470 | 4 | H |
| 5528 | 2008 | GMC | SILVERADO | FD PICKUP CREW CAB | 55 | Fire | Operations | 12,818 | 4 | L |
| 5518 | 2008 | FMC | SUPER CAB XLT | FD PICKUP SUPER CAB | 55 | Fire | Training | 21,607 | 4 | L |
| 5712 | 2006 | FMC | F350 | FD FAST ATTACK PU | 57 | Fire | Operations | 64,701 | 4 | H |
| 5707 | 2000 | FMC | F350 | FD PICKUP 1TON 4X4 | 57 | Fire | Prevention | 220,000 | 4 | H |
| 7009 | 1998 | FL | H-1189 | FD FERRAHA FIRE TRUCK PUM | 70 | Fire | Operations | 3,687 | 4 | N/A |
| 7008 | 1996 | 3D | IMPERIAL T-964 | FD PEM FAB FIRE TRUCK PUM | 70 | Fire | Operations | 4,159 | 4 | N/A |
| 7007 | 1993 | HI | | FD FIRE TRUCK PUMPER | 70 | Fire | Operations | 10,951 | 4 | N/A |
| 7010 | 2002 | PRC | QUANTUM | FD FIRE TRUCK PUMPER | 70 | Fire | Operations | 8,497 | 4 | N/A |
| 7011 | 2007 | PRC | QUANTUM TAK4 | FD FIRE TRUCK PUMPER | 70 | Fire | Operations | 6,200 | 4 | N/A |
| 7012 | 2007 | PRC | QUANTUM TAK4 | FD FIRE TRUCK PUMPER | 70 | Fire | Operations | 5,966 | 4 | N/A |
| 6706 | 2003 | INT | 5600 | FD WATER TENDER | 71 | Fire | Operations | 2,012 | 4 | L |
| 7105 | 2000 | IHC | 4800 | FD BRUSH TRUCK 4X4 | 71 | Fire | Operations | 1,822 | 4 | L |
| 7107 | 2002 | IHC | 480 | FD BRUSH TRUCK 4X4 | 71 | Fire | Operations | 1,312 | 4 | L |
| 7106 | 2001 | IHC | 4800 4X4 | FD BRUSH TRUCK 4X4 | 71 | Fire | Operations | 1,651 | 4 | L |
| 7109 | 1994 | INT | 4800 | FD BRUSH TRUCK | 71 | Fire | Operations | 4,614 | 4 | M |

| Unit # | Model Year | Make | Model | Unit Description | Class | Department | Division | Odometer (miles/hours) | Functional Category | L/M/H |
|--------------------|------------|------|-----------------|--------------------------|-------|------------|----------------|------------------------|---------------------|-------|
| 7108 | 1996 | IHC | MASTER B 113502 | FD BRUSH TRUCK | 71 | Fire | Operations | 80,862 | 4 | H |
| 3001 | 2005 | PRC | PIERCE SABER | FD HAZE MAT COMMAND | 73 | Fire | Operations | 598 | 4 | N/A |
| 7300 | 2004 | PRC | T300 ENCORE | FD AIR LIGHT GEN TRUCK | 73 | Fire | Operations | 1,373 | 4 | N/A |
| 3000 | 2004 | PRC | SABER | FD RESCUE SQUAD PIERCE | 73 | Fire | Operations | 8,496 | 4 | N/A |
| 7303 | 2004 | LDV | MCC24LLS260-03 | FD MOBILE COMMAND CENTER | 73 | Fire | Operations | 4,557 | 4 | N/A |
| NON-METERED | | | | | | | | | | |
| 8854 | 2009 | INT | VICT610SAFS | FD TRAILER EMER MANAG | 88 | Fire | Administration | 0 | 4 | |
| 8855 | 2009 | INT | VICT610SAFS | FD TRAILER EMER MANAG | 88 | Fire | Administration | 0 | 4 | |
| 8866 | 2013 | CO | 7X14 COVER W/RA | FD RANGER TRAILER | 88 | Fire | Operations | 0 | 4 | |
| 8834 | 2007 | SC | | FIRE SAFETY TRAILER | 88 | Fire | Prevention | 0 | 4 | |
| 8920 | 1994 | CUT | | FD HM TRAILER | 89 | Fire | Operations | 0 | 4 | |
| 8928 | 1999 | NUC | 181UHY 7000GVWR | FD TRENCH TRAILER | 89 | Fire | Operations | 0 | 4 | |
| 8931 | 2000 | INT | 8X24 FEET | FD CAR HAULER TRAILER | 89 | Fire | Operations | 0 | 4 | |
| 8940 | 2006 | FAB | | FD DUMP TRAILER C1 | 89 | Fire | Prevention | 0 | 4 | |
| 8941 | 2006 | FAB | | FD DUMP TRAILER C2 | 89 | Fire | Prevention | 0 | 4 | |
| 8942 | 2006 | FAB | | FD DUMP TRAILER C3 | 89 | Fire | Prevention | 0 | 4 | |
| 8944 | 2007 | FAB | PT712 | FD DUMP TRAILER C4 | 89 | Fire | Prevention | 0 | 4 | |

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APPENDIX E

SHERIFF DEPARTMENT METERED AND NON-METERED UNITS

| Unit # | Model Year | Make | Model | Unit Description | Class | Department | Division | Odometer (miles/hours) | Functional Category | L/M/H |
|--------|------------|------|-----------------|---------------------------|-------|------------|------------------|------------------------|---------------------|-------|
| 400 | 1994 | HON | ACCORD | SO UNDER COVER CAR | 11 | Sheriff | Investigations | 128,603 | 4 | L |
| 201 | 2002 | GMC | CAVALIER | SO DARE ADMIN CAVALIER | 10 | Sheriff | Administration | 76,155 | 4 | L |
| 15 | 2000 | FMC | F150 | SO DARE PICKUP | 52 | Sheriff | Administration | 131,825 | 4 | L |
| 808 | 1998 | FMC | CROWN VICTORIA | SO CORONER CROWN VIC | 13 | Sheriff | Investigations | 59,495 | 4 | L |
| 700 | 2007 | GMC | SUBURBAN | SO LAB SURBURBAN | 22 | Sheriff | Investigations | 16,309 | 4 | L |
| 5711 | 2006 | GMC | SILVERADO K3500 | SO TRANSPORT FOR JAIL | 57 | Sheriff | Detention | 134,150 | 4 | L |
| 208 | 2002 | GMC | IMPALA | SO ADMIN IMPALA | 12 | Sheriff | Administration | 85,200 | 4 | L |
| 310 | 2003 | GMC | IMPALA | SO IMPALA PATROL | 12 | Sheriff | Investigations | 82,342 | 4 | M |
| 525 | 2005 | GMC | IMPALA | SO CIVIL IMPALA | 12 | Sheriff | General Services | 53,582 | 4 | H |
| 314 | 2003 | FMC | TAURUS | SO DET TAURUS | 11 | Sheriff | Investigations | 69,678 | 4 | H |
| 212 | 2002 | FMC | TAURUS | SO DET TAURUS | 11 | Sheriff | Investigations | 88,617 | 4 | H |
| 122 | 2001 | GMC | LUMINA | SO LUMINA CIVIL | 11 | Sheriff | General Services | 76,617 | 4 | H |
| 220 | 2012 | GMC | K1500 | SO TAHOE DET | 13 | Sheriff | Investigations | 7,272 | 4 | H |
| 111 | 2011 | GMC | CK1500 | SO TAHOE SUV | 21 | Sheriff | Administration | 15,753 | 4 | H |
| 800 | 2008 | FMC | FUSION | SO ADMIN FUSION | 11 | Sheriff | Administration | 46,660 | 4 | H |
| 221 | 2012 | GMC | K1500 | SO TAHOE DET | 13 | Sheriff | Investigations | 9,396 | 4 | H |
| 801 | 2008 | FMC | FUSION | SO DETENTION FUSION | 11 | Sheriff | Detention | 30,418 | 4 | H |
| 606 | 2006 | FMC | TAURUS | SO TAURUS DET | 11 | Sheriff | Investigations | 70,686 | 4 | H |
| 607 | 2006 | FMC | TAURUS | SO TAURUS DET | 11 | Sheriff | Investigations | 80,413 | 4 | H |
| 720 | 2007 | FMC | TAURUS | SO INVEST TAURUS | 11 | Sheriff | Investigations | 43,021 | 4 | H |
| 313 | 2003 | FMC | TAURUS | SO DET TAURUS | 11 | Sheriff | Investigations | 71,367 | 4 | H |
| 500 | 2005 | GMC | CK2500 | SO INVEST SURBURBAN | 22 | Sheriff | Investigations | 104,368 | 4 | H |
| 2234 | 1997 | FMC | EXPEDITION | SO S@R EXPEDITION | 22 | Sheriff | Operations | 81,600 | 4 | L |
| 5529 | 2001 | FMC | F250 | SO PICKUP SEARCH&RESCUE | 55 | Sheriff | Operations | 103,723 | 4 | L |
| 301 | 1993 | JEP | CHEROKEE | SEARCH & RESCUE JEEP | 11 | Sheriff | Operations | 135,202 | 4 | L |
| 202 | 1992 | JEP | CHEROKEE | SEARCH & RESCUE JEEP | 11 | Sheriff | Operations | 147,771 | 4 | L |
| 302 | 1993 | JEP | CHEROKEE | SEARCH AND RESCUE JEEP | 20 | Sheriff | Operations | 145,998 | 4 | L |
| 115 | 2001 | AMC | CHEROKEE | SO VIP JEEP | 13 | Sheriff | Operations | 87,537 | 4 | H |
| 118 | 2001 | FMC | TAURUS | SO TAURUS | 13 | Sheriff | Operations | 79,883 | 4 | H |
| 807 | 1998 | AMC | CHEROKEE | SO VIP 4x4 | 22 | Sheriff | Operations | 94,419 | 4 | H |
| 901 | 1999 | DOD | DURANGO | VIP DODGE DURANGO | 22 | Sheriff | Operations | 123,822 | 4 | H |
| 503 | 2005 | GMC | CK2500 | SO VIP TAHOE | 22 | Sheriff | Operations | 143,316 | 4 | H |
| 406 | 2004 | GMC | TAHOE | SO PATROL TAHOE | 22 | Sheriff | Patrol | 106,672 | 4 | L |
| 603 | 2006 | GMC | TAHOE | SO PATROL TAHOE | 22 | Sheriff | Patrol | 72,019 | 4 | L |
| 403 | 2004 | GMC | IMPALA | SO PATROL IMPALA | 12 | Sheriff | Patrol | 102,809 | 4 | L |
| 621 | 2006 | GMC | IMPALA | SO PATROL IMPALA | 13 | Sheriff | Patrol | 42,880 | 4 | L |
| 721 | 2007 | FMC | EXPEDITION XLT | SO EXPEDITION PATROL DOG | 22 | Sheriff | Patrol | 47,950 | 4 | M |
| 817 | 2008 | GMC | IMPALA | SO PATROL IMPALA SLICKTOP | 13 | Sheriff | Patrol | 45,042 | 4 | M |
| 516 | 2005 | GMC | IMPALA | SO JAIL IMPALA | 12 | Sheriff | Patrol | 82,212 | 4 | M |

| Unit # | Model Year | Make | Model | Unit Description | Class | Department | Division | Odometer (miles/hours) | Functional Category | L/M/H |
|--------------------|------------|------|-----------------|----------------------------------|-------|------------|----------------|------------------------|---------------------|-------|
| 517 | 2005 | GMC | IMPALA | SO PATROL IMPALA | 12 | Sheriff | Patrol | 110,396 | 4 | M |
| 627 | 2006 | GMC | IMPALA | SO SLICK TOP IMPALA | 13 | Sheriff | Patrol | 48,492 | 4 | M |
| 522 | 2005 | GMC | IMPALA | SO PATROL IMPALA | 12 | Sheriff | Patrol | 104,590 | 4 | M |
| 219 | 2012 | GMC | K1500 | SO TAHOE PATROL | 13 | Sheriff | Patrol | 8,796 | 4 | M |
| 626 | 2006 | GMC | IMPALA | SO PATROL IMPALA | 13 | Sheriff | Patrol | 128,118 | 4 | M |
| 222 | 2012 | GMC | IMPALA | SO IMPALA SLICK TOP | 13 | Sheriff | Patrol | 11,035 | 4 | H |
| 812 | 2008 | GMC | CK1500 | SO TAHOE PATROL SUV | 21 | Sheriff | Patrol | 69,231 | 4 | H |
| 625 | 2006 | GMC | IMPALA | SO PATROL IMPALA | 13 | Sheriff | Patrol | 104,593 | 4 | H |
| 620 | 2006 | GMC | IMPALA | SO PATROL IMPALA | 13 | Sheriff | Patrol | 108,985 | 4 | H |
| 624 | 2006 | GMC | IMPALA | SO PATROL IMPALA | 13 | Sheriff | Patrol | 131,638 | 4 | H |
| 506 | 2005 | GMC | TAHOE | SO DET TAHOE | 22 | Sheriff | Patrol | 86,182 | 4 | H |
| 622 | 2006 | GMC | IMPALA | SO PATROL IMPALA | 13 | Sheriff | Patrol | 132,742 | 4 | H |
| 623 | 2006 | GMC | IMPALA | SO PATROL IMPALA | 13 | Sheriff | Patrol | 127,150 | 4 | H |
| 518 | 2005 | GMC | IMPALA | SO PATROL IMPALA | 12 | Sheriff | Patrol | 108,752 | 4 | H |
| 813 | 2008 | GMC | CK1500 | SO TAHOE PATROL SUV | 21 | Sheriff | Patrol | 58,957 | 4 | H |
| 214 | 2012 | GMC | K1500 | SO TAHOE PATROL | 13 | Sheriff | Patrol | 14,814 | 4 | H |
| 815 | 2008 | GMC | IMPALA | SO PATROL IMPALA | 13 | Sheriff | Patrol | 94,689 | 4 | H |
| 405 | 2004 | GMC | IMPALA | SO OPERATIONS IMPALA | 12 | Sheriff | Patrol | 106,565 | 4 | H |
| 814 | 2008 | GMC | CK1500 | SO TAHOE PATROL SUV | 21 | Sheriff | Patrol | 85,679 | 4 | H |
| 604 | 2006 | GMC | CK1500 | SO PATROL TAHOE | 13 | Sheriff | Patrol | 127,824 | 4 | H |
| 11 | 2010 | GMC | CK1500 | SO TAHOE PATROL SUV | 21 | Sheriff | Patrol | 41,986 | 4 | H |
| 722 | 2007 | FMC | EXPEDITION XLT | SO EXPEDITION PATROL DOG | 22 | Sheriff | Patrol | 104,906 | 4 | H |
| 501 | 2005 | GMC | CK2500 | SO PATROL TAHOE | 22 | Sheriff | Patrol | 143,677 | 4 | H |
| 502 | 2005 | GMC | CK2500 | SO PATROL TAHOE DOG | 22 | Sheriff | Patrol | 149,232 | 4 | H |
| 218 | 2012 | GMC | K1500 | SO TAHOE PATROL | 13 | Sheriff | Patrol | 23,312 | 4 | H |
| 216 | 2012 | GMC | K1500 | SO TAHOE PATROL | 13 | Sheriff | Patrol | 22,502 | 4 | H |
| 217 | 2012 | GMC | K1500 | SO TAHOE PATROL | 13 | Sheriff | Patrol | 23,751 | 4 | H |
| 816 | 2008 | GMC | IMPALA | SO PATROL IMPALA | 13 | Sheriff | Patrol | 83,858 | 4 | H |
| 611 | 2006 | HD | FLHTPI | SO HARLEY DAVIDSON MC | 35 | Sheriff | Motor Patrol | 30,201 | 4 | M |
| 612 | 2006 | HD | FLHTPI | SO HARLEY DAVIDSON MC | 35 | Sheriff | Motor Patrol | 24,590 | 4 | M |
| 613 | 2006 | HD | FLHTPI | SO HARLEY DAVIDSON MC | 35 | Sheriff | Motor Patrol | 21,761 | 4 | M |
| 614 | 2006 | HD | FLHTPI | SO HARLEY DAVIDSON MC | 35 | Sheriff | Motor Patrol | 32,081 | 4 | H |
| 615 | 2006 | HD | FLHTPI | SO HARLEY DAVIDSON MC | 35 | Sheriff | Motor Patrol | 40,551 | 4 | H |
| 616 | 2006 | HD | FLHTPI | SO HARLEY DAVIDSON MC | 35 | Sheriff | Motor Patrol | 39,398 | 4 | H |
| 315 | 2013 | KTM | 500 XCW | SO KTM | 35 | Sheriff | Operations | 13 | 4 | N/A |
| 531 | 2005 | POL | RANGER | SO POLARIS RANGER | 35 | Sheriff | Operations | 286 | 4 | N/A |
| 532 | 2005 | POL | RANGER | SO POLARIS RANGER | 35 | Sheriff | Operations | 86,185 | 4 | N/A |
| 410 | 2004 | GMC | GRAND PRIX | TRI NET GRAND PRIX | 13 | Sheriff | Trinet Grant | 129,646 | 4 | N/A |
| 213 | 2002 | DOD | DAKOTA | TRINET DAKOTA | 51 | Sheriff | Trinet Grant | 115,857 | 4 | N/A |
| 401 | 1954 | GMC | | SO PARADE CAR ADMIN | 13 | Sheriff | Administration | 291 | 4 | N/A |
| 101 | 1991 | IHC | | SO SORT VAN INT. (armored truck) | 90 | Sheriff | Operations | 76,818 | 4 | N/A |
| NON-METERED | | | | | | | | | | |
| 8813 | 2005 | FLE | | SO TRAILER OFFICE | 89 | Sheriff | Investigations | 0 | 4 | |
| 8828 | 2006 | INT | 12FT2AXLE CARGO | SO TRAILER DUI | 88 | Sheriff | Operations | 0 | 4 | |

| Unit # | Model Year | Make | Model | Unit Description | Class | Department | Division | Odometer (miles/hours) | Functional Category | L/M/H |
|--------|------------|------|-------------|-----------------------|-------|------------|------------|------------------------|---------------------|-------|
| 8824 | 2005 | ZIE | F-816 | SO ZIEMAN ATV TRAILER | 88 | Sheriff | Operations | 0 | 4 | |
| 8856 | 2000 | FTH | 8550-7621 | SO HORSE TRAILER | 88 | Sheriff | Operations | 0 | 4 | |
| 8864 | 2012 | PSC | | SO MRU SPEED MONITOR | 88 | Sheriff | Operations | 0 | 4 | |
| 8805 | 2004 | FTH | | SO SWAT TRAILER | 88 | Sheriff | Operations | 0 | 4 | |
| 8943 | 2007 | INT | 16 FT CARGO | SO CARGO TRAILER | 89 | Sheriff | Operations | 0 | 4 | |
| 8905 | 1993 | EXC | | SO RANGE TRAILER | 89 | Sheriff | Operations | 0 | 4 | |
| 8906 | 2005 | INT | 5FT. X 15FT | SO TRAILER EQUIPMENT | 89 | Sheriff | Operations | 0 | 4 | |

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APPENDIX F

PERMANENTLY ASSIGNED TAKE-HOME UNITS AND STANDBY UNITS

Excluding Police and Fire

PERMANENTLY ASSIGNED TAKE-HOME UNITS

| Unit # | Model Year | Make | Model | Unit Description | Class | Department | Division | Odometer (miles/hours) | Functional Category | Daily Commuter Mileage To/From Work Site (one way) | Frequency of Callouts/Month | L/M/H |
|--------|------------|------|----------------|---------------------------|-------|-------------------|-------------------------|------------------------|---------------------|--|-----------------------------|-------|
| 2209 | 2005 | GMC | CT15506 | DA BLAZER | 22 | District Attorney | District Attorney | 61,620 | 1 | 1.0 | 0 | M |
| 5502 | 2006 | GMC | SILVERADO | LF PICKUP ALLEN | 55 | Health | Landfill Administration | 61,145 | 2 | 23.0 | 2 | H |
| 2202 | 2002 | GMC | K1500 | LF TAHOE COOLEY | 22 | Health | Landfill Administration | 97,106 | 2 | 4.0 | 5 | H |
| 2231 | 2007 | GMC | CK1500 | WM TAHOE SCHULZ | 22 | Water | Maintenance | 62,426 | 2 | 4.5 | 5 | H |
| 5123 | 2001 | GMC | SONOMA 3DR | ACPU W/SHELL TONY BAKER | 51 | Animal Services | Animal Services | 70,229 | 2 | 4.0 | 7 | M |
| 5504 | 2006 | FMC | F250 | AC TRANSPORT PICKUP | 55 | Animal Services | Animal Services | 76,459 | 2 | 3.5 | 7 | H |
| 5519 | 2008 | FMC | SUPER DUTY XLT | AC PICKUP STANDARD CAB | 55 | Animal Services | Animal Services | 80,482 | 2 | 1.0 | 7 | H |
| 5526 | 2008 | FMC | F250 XLT | SM PU EXTENDED CAB ROYAL | 55 | Sewer | Maintenance | 39,533 | 2 | 2.0 | 8 | H |
| 5527 | 2008 | FMC | F250 XLT | ST PU EXTENDED CAB JUSTIN | 55 | Public Works | Street Maintenance | 49,495 | 2 | 2.2 | 8 | H |
| 2204 | 2004 | GMC | TAHOE | WM TAHOE RITS | 22 | Water | Maintenance | 62,854 | 2 | 2.0 | 12 | L |
| 5516 | 2008 | FMC | SUPER DUTY XLT | ST PICKUP CREW CAB RICKS | 55 | Public Works | Fleet Maintenance | 85,455 | 2 | 1.5 | 12 | H |
| 5708 | 2008 | FMC | F350 XLT | WM PICKUP CREWCAB NICKS | 57 | Water | Maintenance | 84,298 | 2 | 4.0 | 14 | H |
| 5523 | 2008 | FMC | F250 XLT | WM PICKUP EXT CAB BRANDON | 55 | Water | Maintenance | 40,409 | 2 | 4.0 | 15 | M |
| 2232 | 2008 | GMC | CK1500 | ST TAHOE CURTIS | 22 | Public Works | Street Maintenance | 67,293 | 2 | 1.3 | 18 | H |

STANDBY TAKE-HOME UNITS

| Unit # | Model Year | Make | Model | Unit Description | Class | Department | Division | Odometer (miles/hours) | Functional Category | Daily Commuter Mileage To/From Work Site (one way) | Frequency of Callouts/Month | L/M/H |
|--------|------------|------|-----------------|---------------------------|-------|---------------|-------------------------|------------------------|---------------------|--|-----------------------------|-------|
| 5116 | 1999 | CHR | AN5L61 | WWTP PICKUP ON CALL | 51 | Sewer | Maintenance | 88,580 | 2 | 10.0 | 2 | M |
| 5323 | 2007 | FMC | XLT | WM PICKUP KELLYS HALE | 53 | Water | Maintenance | 46,746 | 2 | 5.0 | 2 | H |
| 6600 | 2004 | FMC | AT37G 772690757 | ST SIGNAL BUCKET TRUCK | 66 | Public Works | Street Maintenance | 52,004 | 5 | 25.0 | 2 | H |
| 6605 | 2001 | FMC | ARM LIFT BUCKET | ST SIGNAL BUCKET TRUCK | 66 | Public Works | Street Maintenance | 121,321 | 5 | 14.6 | 2 | H |
| 5709 | 2010 | FMC | F350 | FS PICKUP TONY'S | 57 | Public Works | Fleet Management | 14,720 | 2 | 2.0 | 3 | M |
| 5321 | 2002 | FMC | F150 | WWTP PICKUP 4X4 | 53 | Sewer | Wastewater Plant | 37,080 | 2 | 10.0 | 3 | M |
| 505 | 2005 | GMC | CK2500 | ALT SENT TAHOE | 22 | Justice Court | Alternative Sentencing | 98,049 | 2 | 3.0 | 5 | H |
| 409 | 2004 | GMC | TAHOE | ALT SENTENCING TAHOE | 22 | Justice Court | Alternative Sentencing | 108,594 | 2 | 3.0 | 5 | H |
| 5508 | 2000 | GMC | CK2500 | WWTP PICKUP 4X4 KOTSULL | 55 | Sewer | Wastewater Plant | 68,676 | 2 | 3.5 | 6 | H |
| 6106 | 2008 | FMC | F350 XL | WWTP PU EXTENDED CAB UTIL | 61 | Sewer | Wastewater Plant | 27,273 | 2 | 10.0 | 6 | H |
| 5705 | 2001 | GMC | SILVERADO K3500 | WM UT 4X4 PU JAY ALLISON | 57 | Water | Maintenance | 66,600 | 2 | 15.0 | 6 | H |
| 5706 | 2002 | GMC | SILVERADO K3500 | FS PICKUP 4X4 | 57 | Public Works | Fleet Management | 33,361 | 2 | 5.0 | 10 | L |
| 5309 | 1995 | FMC | F150 | ST SIGNAL MAINT PICKUP | 53 | Public Works | Street Maintenance | 69,117 | 2 | 2.0 | 12 | L |
| 5525 | 2008 | FMC | F250 XLT | EC PU EXTCAB MARK IRWIN | 55 | Health | Landfill Administration | 35,038 | 2 | 6.0 | 0-4 | H |

STANDBY UNITS

| Unit # | Model Year | Make | Model | Unit Description | Class | Department | Division | Odometer (miles/hours) | Functional Category | Daily Commuter Mileage To/From Work Site (one way) | Frequency of Callouts/Month | L/M/H |
|--------|------------|------|-----------------|-----------------------|-------|-----------------------|-------------------------|------------------------|---------------------|--|-----------------------------|-------|
| 5112 | 1998 | GMC | SONOMA | LF PICKUP | 51 | Health | Landfill Administration | 74,534 | 2 | N/A | N/A | L |
| 2223 | 2006 | GMC | CT15506 | BS BLAZER | 22 | Community Development | Building & Safety | 51,363 | 1 | N/A | N/A | L |
| 2213 | 2005 | GMC | CT15506 | BS TRAIL BLAZER | 22 | Community Development | Building & Safety | 43,199 | 1 | N/A | N/A | H |
| 2207 | 2006 | GMC | TRAIL BLAZER LS | PA BLAZER PARK RANGER | 20 | Parks and Recreation | Park Maintenance | 120,883 | 2 | N/A | N/A | H |

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APPENDIX G

FLEET SERVICES POOL UNITS

| Unit # | Model Year | Make | Model | Unit Description | Class | Department | Division | Odometer (miles/hours) | Functional Category | L/M/H |
|--------|------------|------|--------|-----------------------|-------|--------------|------------------|------------------------|---------------------|-------|
| 5104 | 1990 | GMC | S-15 | AC PICKUP | 51 | Public Works | Fleet Management | 97,887 | 1 | L |
| 1101 | 2004 | GMC | MALIBU | MALIBU | 11 | Public Works | Fleet Management | 52,241 | 1 | M |
| 1229 | 2006 | GMC | IMPALA | FS IMPALA @ CITY HALL | 12 | Public Works | Fleet Management | 55,910 | 1 | H |
| 2211 | 1998 | GMC | BLAZER | WATER WATCH BLAZER | 22 | Public Works | Fleet Management | 62,990 | 1 | H |

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APPENDIX H

BREAKEVEN POINT ANALYSIS

COMPARISON: CITY ASSIGNED VEHICLE VERSUS PERSONAL MILEAGE REIMBURSEMENT

| Miles per Month | City Assigned Vehicle-Ford Fusion Ownership and Operational Costs* | Cost to Reimburse For Use of Personal Car at \$0.565/mile |
|-----------------|--|---|
| 100 | \$129.42 | \$56.50 |
| 200 | \$167.62 | \$113.00 |
| 247 | \$185.57 | \$139.56 |
| 300 | \$205.82 | \$169.50 |
| 400 | \$244.02 | \$226.00 |
| 499 | \$281.83 | \$281.94 |
| 500 | \$282.22 | \$282.50 |
| 600 | \$320.42 | \$339.00 |
| 700 | \$358.62 | \$395.50 |

Figures in BLUE reflect the average monthly miles traveled by Carson administrative vehicles and their corresponding costs.

Figures in RED reflect breakeven miles at which reimbursement costs begin to exceed Carson's costs.

CARSON COSTS*

| | |
|--|------------------|
| Ownership Costs | |
| Cost of 2008 Ford Fusion | \$18,243 |
| Less Salvage Value (10%) | <u>(\$1,824)</u> |
| Total | \$16,419 |
| Divide by Life of Vehicle (Months) | 180 |
| Replacement Cost/Month | \$91 |
| Operational Costs (Maintenance, Repair, and Fuel) | |
| Cost Per Mile for Maintenance, Repair, and Fuel | \$0.382 |

APPENDIX I

DAILY COST COMPARISON

POOL VEHICLE VERSUS MILEAGE REIMBURSEMENT VERSUS RENTAL (Exhibit 1)

| Roundtrip Miles Traveled Daily | City Pool Vehicle-Chevrolet Impala Ownership and Operational Costs* | Cost to Reimburse For Use of Personal Car at \$0.565/mile | Enterprise Daily Rental Costs For Full Size Sedan (includes fuel) |
|--------------------------------|---|---|---|
| 5 | \$4.37 | \$2.83 | \$35.01 |
| 10 | \$5.44 | \$5.65 | \$35.71 |
| 20 | \$7.58 | \$11.30 | \$37.11 |
| 30 | \$9.72 | \$16.95 | \$38.51 |
| 40 | \$11.86 | \$22.60 | \$39.91 |
| 50 | \$14.00 | \$28.25 | \$41.31 |
| 100 | \$24.70 | \$56.50 | \$48.31 |
| 200 | \$46.10 | \$113.00 | \$62.31 |
| 300 | \$67.50 | \$169.50 | \$76.31 |
| 400 | \$88.90 | \$226.00 | \$90.31 |
| 419 | \$92.97 | \$236.74 | \$92.97 |
| 500 | \$110.30 | \$282.50 | \$104.31 |

Figures in BLUE reflect mileage point in which reimbursement costs begin to exceed Carson pool costs. Figures in RED reflect mileage point at which Carson pool costs begin to exceed cost of renting a vehicle.

CARSON COSTS* (Exhibit 2)

| Ownership Costs | | |
|---|---------------|------------------|
| Cost of 2006 Chevrolet Impala | | \$14,982 |
| Less Salvage Value (10%) | | <u>(\$1,498)</u> |
| Total | | \$13,484 |
| Divide by Life of Vehicle (Months) | | 180 |
| Ownership Cost/Month | | \$75 |
| Ownership Cost/Day | | \$3.30 |
| Operational Costs (Maintenance, Repair, and Fuel) | | |
| Maintenance & Repairs | Cost Per Mile | \$0.074 |
| Fuel | Cost per mile | \$0.140 |
| Total Cost Per Mile for Maintenance, Repairs and Fuel | | \$0.214 |

APPENDIX J

VEHICLE AND EQUIPMENT REDUCTION RECOMMENDATIONS

| No. | Department | Division | Unit Number | Description | Disposition |
|-----|----------------------|--------------------|-------------|------------------------|-------------------------------------|
| 1 | PUBLIC WORKS | FLEET SERVICES | 5125 | PICKUP | Re-assign to Shop Loaner Pool |
| 2 | PUBLIC WORKS | STREET MAINTENANCE | 5321 | SUV | Re-assign to Shop Loaner Pool |
| 3 | PUBLIC WORKS | STREET MAINTENANCE | 2208 | SUV | Re-assign to Shop Loaner Pool |
| 4 | HEALTH | HEALTH ADMIN | 5512 | PICKUP | Re-assign to Shop Loaner Pool |
| 5 | PARKS & REC | PARKS | 5104 | PICKUP | Re-assign to Shop Loaner Pool |
| 6 | COMM DEVELOP | BUILDING & SAFETY | 2213 | SUV | Re-assign to City Hall Central Pool |
| 7 | COMM DEVELOP | BUILDING & SAFETY | 2223 | SUV | Re-assign to City Hall Central Pool |
| 8 | PARKS & REC | FACILITIES MAINT | 5322 | PICKUP | Re-assign to City Hall Central Pool |
| 9 | ASSESSOR | | 1107 | SEDAN | Re-assign to City Hall Central Pool |
| 10 | PUBLIC WORKS | STREET MAINTENANCE | 6016 | FLATBED TRUCK | Re-assign to Heavy Equipment Pool |
| 11 | WATER | MAINTENANCE | 8501 | AIR COMPRESSOR | Re-assign to Heavy Equipment Pool |
| 12 | WATER | MAINTENANCE | 8113 | BACKHOE | Re-assign to Heavy Equipment Pool |
| 13 | PARKS & REC | PARK MAINTENANCE | 6424 | DUMP TRUCK/PLOW | Re-assign to Heavy Equipment Pool |
| 14 | PARKS & REC | PARK MAINTENANCE | 7801 | LOADER | Re-assign to Heavy Equipment Pool |
| 15 | PARKS & REC | PARK MAINTENANCE | 8110 | BACKHOE | Surplus |
| 16 | PARKS & REC | PARK MAINTENANCE | 7702 | LOADER | Surplus |
| 17 | PARKS & REC | PARK MAINTENANCE | 9009 | BRUSH CHIPPER | Surplus |
| 18 | PARKS & REC | PARK MAINTENANCE | 8606 | FORKLIFT | Surplus |
| 19 | PARKS & REC | PARK MAINTENANCE | 7708 | TRACTOR | Surplus |
| 20 | PARKS & REC | PARK MAINTENANCE | 7704 | TRACTOR | Surplus |
| 21 | ANIMAL SERVICES | ANIMAL SERVICES | 8938 | ATV TRAILER | Surplus |
| 22 | PUBLIC WORKS | STREET MAINTENANCE | 5120 | PICKUP | Surplus |
| 23 | DISTRICT ATTORNEY | DISTRICT ATTORNEY | 1228 | SEDAN | Surplus |
| 24 | HEALTH | HEALTH ADMIN | 9021 | ATV | Surplus |
| 25 | HEALTH | LANDFILL | 5112 | PICKUP | Surplus |
| 26 | WATER | MAINTENANCE | 8816 | TRAILER MOUNTED VACUUM | Surplus |
| 27 | STORM WATER DRAINAGE | MAINTENANCE | 4206 | VAN | Surplus |

City Comments:

- Item #8, vehicle needs to remain assigned to the Facilities Maintenance Supervisor
- Item #13, vehicle needs to remain assigned to Park Maintenance for projects and snow removal
- Item #14, equipment needs to remain assigned to Park Maintenance for special projects and use at the fairgrounds
- Item #15, equipment needs to remain assigned to Park Maintenance to load trucks in the Corporate Yard and for off-site projects
- Item #16, equipment needs to remain assigned to Park Maintenance to load trucks in the Corporate Yard and for special projects
- Item #17, should go to equipment pool
- Item #18, equipment needs to remain assigned to Park Maintenance for daily operational needs
- Item #19, equipment needs to remain assigned to Park Maintenance for repair and maintenance projects
- Item #20, equipment needs to remain assigned to Park Maintenance for use at the fairgrounds when the other tractor is being used for special projects

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MOSS ADAMS LLP

Certified Public Accountants | Business Consultants

Acumen. Agility. Answers.