Agenda Item No: 8.A



STAFF REPORT

Report To: Board of Supervisors Meeting Date: January 21, 2021

Staff Contact: Sheri Russell, Chief Financial Officer (srussell@carson.org)

Agenda Title: For Possible Action: Discussion and possible action regarding the report on the condition

of each fund in the treasury and the statements of receipts and expenditures through

January 8, 2021, per NRS 251.030 and NRS 354.290. (Sheri Russell,

srussell@carson.org)

Staff Summary: NRS 251.030 requires the Chief Financial Officer (for the purpose of the statute acting as the County Auditor) to report to the Board of Supervisors, at each regular meeting thereof, the condition of each fund in the treasury. NRS 354.290 requires the County Auditor to report to the Board of Supervisors a statement of revenues and expenditures based on the accounts and funds as were used in the budget. A more

detailed accounting is available on the City's website – www.carson.org.

Agenda Action: Formal Action / Motion Time Requested: Consent

Proposed Motion

I move to accept the report.

Board's Strategic Goal

Efficient Government

Previous Action

N/A

Background/Issues & Analysis

A "Condition of the Treasury Report" is attached indicating the beginning balance, receipts, disbursements, and the ending balance of each cash account for every fund in the City as of January 8, 2021.

It is important to note that there will always be timing differences with these balances - for example, while all departments take deposits to the bank on a daily basis, there is usually a delay between when the reports are prepared and when they are entered into the system.

Applicable Statute, Code, Policy, Rule or Regulation

NRS 251.030 and 354.290

Financial Information

Is there a fiscal impact? No

If yes, account name/number:

Explanation of Fiscal Impact: N/A		
Alternatives N/A		
Attachments: BOS Cash Report 01-08-21.pdf		
Board Action Taken: Motion:	1) 2)	Aye/Nay
(Vote Recorded By)		

Is it currently budgeted? No

CONDITION OF THE TREASURY REPORT

CASH ACTIVITY BETWEEN 12/24/2020 & 01/08/2021

FUND	FUND NAME	BEGINNIN BALANCI	Е	RECEI	PTS	DIS	BURSEMENTS	ENDING BALANCE
	GENERAL FUND	\$ 19,112,4	20.13	\$ 7,15	6,567.55	\$	1,754,294.88	\$ 24,514,692.80
201 A	AIRPORT FUND	385,0	93.61		-		385,093.54	0.07
202	COOPERATIVE EXTENSION FUND	248,6	20.08	21	1,233.65		-	269,853.73
208	SUPPLEMENTAL INDIGENT FUND	1,689,4	27.26	190),839.86		10,792.93	1,869,474.19
210	CAPITAL PROJECTS FUND	5,742,6	29.48	82	2,973.30		59,767.66	5,765,835.12
215	SENIOR CENTER FUND	396,2	27.28	82	2,973.31		16,544.34	462,656.25
225	CARSON CITY TRANSIT FUND	(145,6	62.05)	356	5,215.00		262,659.55	(52,106.60)
230 I	LIBRARY GIFT FUND	59,0	98.44		365.00		-	59,463.44
235 I	LANDSCAPE MAINTENANCE FUND	250,8	20.80	15	5,091.00		34.43	265,877.37
236 A	ADMINISTRATIVE ASSESSMENT FUND	44,6	49.26		693.00		-	45,342.26
240 1	TRAFFIC/TRANSPORTATION FUND	23,1	43.16		390.00		398.53	23,134.63
245	CAMPO FUND	(16,3	29.05)		-		4,461.58	(20,790.63)
250 F	REGIONAL TRANSPORTATION FUND	(2,860,1	64.33)	4,246	5,580.11		840,718.98	545,696.80
253 V	V & T INFRASTRUCTURE FUND	1,587,3	78.28	153	3,853.75		-	1,741,232.03
254	QUALITY OF LIFE FUND	2,556,7	04.49	307	7,705.47		45,689.37	2,818,720.59
256 S	STREET MAINTENANCE FUND	301,9	71.86	460	,961.09		143,545.04	619,387.91
275	GRANT FUND	2,570,4	98.10	233	3,896.68		1,069,019.69	1,735,375.09
280	COMMISSARY FUND	230,5	36.55		_		3,326.10	227,210.45
287	911 SURCHARGE FUND	1,121,7		19	9,044.00		16,587.11	1,124,255.59
295 A	ARTS & CULTURE FUND	118.4	37.97		-		3.85	118,434.12
	INFRASTRUCTURE TAX FUND		59.02	153	3,805.21		191,061.04	950,003.19
	EXTRAORDINARY MAINTENANCE FUND		17.48		-		38,862.12	286,855.36
	RESIDENTIAL CONSTRUCTION TAX FUND		26.28	1	,000.00		-	849,926.28
	DEBT SERVICE FUND		23.65		-			365,123.65
	AMBULANCE FUND	3,343,6		924	1,303.04		126,545.38	4,141,425.25
	STORMWATER FUND	1,921,9			2,279.85		38,027.32	1,956,228.75
	WASTEWATER FUND	16,632,7			5,214.00		443,592.39	16,725,356.17
	WASTEWATER FORD WATER FUND	15,158,7			2,623.06		518,742.44	15,082,651.34
	BUILDING PERMITS FUND		62.54		3,717.95		9,865.45	720,015.04
	CEMETERY FUND		86.15		7,687.64		2,494.39	378,379.40
	FLEET MANAGEMENT FUND	1,371,4			,007.04		63,790.93	1,307,626.42
	GROUP MEDICAL INSURANCE FUND		17.07		371.45		169,999.53 7.984.08	111,588.99
	WORKERS COMPENSATION FUND	3,430,9			-		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	3,422,941.90
	INSURANCE FUND		43.80		-		10,585.50	682,858.30
	REDEVELOPMENT ADMINISTRATIVE FUND		75.19		70.00		5,132.00	34,813.19
	REDEVELOPMENT REVOLVING FUND	1,301,7		2.11	-		97,193.12	1,204,547.15
	REDEVELOPMENT TAX INCREMENT FUND	1,958,6			2,237.79		-	2,200,923.01
	SCHOOL DEBT FUND	11,792,3			9,382.22		110 500 05	12,531,694.15
	CARSON CITY TOURISM AUTHORITY	1,938,6			5,379.73		112,798.97	1,842,227.43
	CARSON CITY SCHOOL OPERATING FUND		14.39		4,714.51		-	1,649,028.90
	STATE OF NEVADA FUND	1,136,3		390),122.33		-	1,526,422.98
	RANGE IMPROVEMENT FUND		31.71				-	131.71
	EAGLE VALLEY WATER DISTRICT FUND		59.82		4.76		-	164.58
	WATER SUB-CONSERVANCY FUND		15.00)	71	1,491.36		21,775.28	22,401.08
	FISH AND GAME FUND		08.70		-		-	4,608.70
	FORFEITURE ACCOUNT	-	79.45		-		-	92,879.45
	DOWNTOWN NEIGHBORHOOD IMPROV. DIST.		48.43	2	2,140.15		-	106,588.58
	CONTROLLER'S TRUST FUND		80.60		-		-	980.60
	CARSON CITY OPEB TRUST FUND	1,992,9	28.38		,313.42		10,335.52	2,111,906.28
TAL		\$ 100,608,5	24.84	\$ 18,317	7,241.24	\$	6,481,723.04	\$ 112,444,043.04

¹ Temporary timing difference - waiting on grant reimbursements.