



## STAFF REPORT

**Report To:** Board of Supervisors **Meeting Date:** October 7, 2021

**Staff Contact:** Sheri Russell, 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 September 24, 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

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### **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 September 24, 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:**

**Is it currently budgeted?**

**Explanation of Fiscal Impact:** N/A

**Alternatives**

N/A

**Attachments:**

[BOS Cash Report 09-24-2021.pdf](#)

**Board Action Taken:**

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

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

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

Aye/Nay

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(Vote Recorded By)

# CONDITION OF THE TREASURY REPORT

CASH ACTIVITY BETWEEN 09/03/2021 & 09/24/2021

FUND	FUND NAME	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
101	GENERAL FUND	\$ 24,319,068.69	\$ 978,647.37	\$ 4,400,540.42	\$ 20,897,175.64
201	AIRPORT FUND	0.07	-	-	0.07
202	COOPERATIVE EXTENSION FUND	211,959.08	2,252.57	326.01	213,885.64
208	SUPPLEMENTAL INDIGENT FUND	2,137,116.38	20,237.42	12,538.48	2,144,815.32
210	CAPITAL PROJECTS FUND	11,879,360.71	8,799.07	162,473.22	11,725,686.56
215	SENIOR CENTER FUND	435,895.60	8,799.09	25,884.60	418,810.09
225	CARSON CITY TRANSIT FUND	200,811.05	500,745.00	28,712.55	672,843.50
230	LIBRARY GIFT FUND	46,700.49	88.00	-	46,788.49
235	LANDSCAPE MAINTENANCE FUND	376,745.15	713.58	6,111.32	371,347.41
236	ADMINISTRATIVE ASSESSMENT FUND	52,344.22	1,589.00	593.69	53,339.53
237	S. CARSON NEIGHBORHOOD IMPROV. DIST.	25,407.34	2,873.53	14,125.00	14,155.87
240	TRAFFIC/TRANSPORTATION FUND	20,319.12	530.00	416.22	20,432.90
245	CAMPO FUND	(200,246.43)	60,432.24	20,153.92	(159,968.11) <sup>1</sup>
250	REGIONAL TRANSPORTATION FUND	1,355,921.41	2,015,682.95	130,155.70	3,241,448.66
253	V & T INFRASTRUCTURE FUND	2,244,480.81	-	24,434.94	2,220,045.87
254	QUALITY OF LIFE FUND	4,146,983.01	1,650.00	103,552.39	4,045,080.62
256	STREET MAINTENANCE FUND	1,175,019.85	-	108,850.65	1,066,169.20
275	GRANT FUND	11,946,103.23	90,743.59	481,374.76	11,555,472.06
280	COMMISSARY FUND	175,282.81	7,152.37	13,983.10	168,452.08
287	911 SURCHARGE FUND	1,050,410.69	-	81,877.19	968,533.50
310	INFRASTRUCTURE TAX FUND	1,284,237.17	-	-	1,284,237.17
340	EXTRAORDINARY MAINTENANCE FUND	3,208,481.44	-	177.07	3,208,304.37
350	RESIDENTIAL CONSTRUCTION TAX FUND	738,950.48	15,300.00	-	754,250.48
410	DEBT SERVICE FUND	1,328,193.21	-	-	1,328,193.21
501	AMBULANCE FUND	3,662,172.25	209,916.83	216,326.84	3,655,762.24
505	STORMWATER FUND	2,507,471.70	93,968.82	20,818.19	2,580,622.33
510	WASTEWATER FUND	18,945,336.48	1,032,141.42	348,907.29	19,628,570.61
520	WATER FUND	16,618,058.22	1,346,060.45	288,532.89	17,675,585.78
525	BUILDING PERMITS FUND	780,068.20	138,672.51	14,500.53	904,240.18
530	CEMETERY FUND	432,640.12	17,882.40	5,872.01	444,650.51
560	FLEET MANAGEMENT FUND	1,454,393.48	-	84,442.05	1,369,951.43
570	GROUP MEDICAL INSURANCE FUND	352,970.35	362,959.18	605,695.70	110,233.83
580	WORKERS COMPENSATION FUND	3,757,043.51	26,757.65	34,364.91	3,749,436.25
590	INSURANCE FUND	1,121,856.66	3,519.08	40,638.82	1,084,736.92
602	REDEVELOPMENT ADMINISTRATIVE FUND	57,925.48	-	13,753.48	44,172.00
603	REDEVELOPMENT REVOLVING FUND	2,411,819.02	234.02	24,232.01	2,387,821.03
604	REDEVELOPMENT TAX INCREMENT FUND	1,511,890.34	29,294.07	-	1,541,184.41
730	SCHOOL DEBT FUND	10,568,555.50	83,541.44	-	10,652,096.94
740	CARSON CITY TOURISM AUTHORITY	2,212,156.36	215,693.21	46,895.93	2,380,953.64
748	CARSON CITY SCHOOL OPERATING FUND	4,162,755.36	131,980.61	4,162,755.36	131,980.61
750	STATE OF NEVADA FUND	1,761,592.96	205,629.12	51,231.66	1,915,990.42
752	RANGE IMPROVEMENT FUND	243.11	-	-	243.11
756	EAGLE VALLEY WATER DISTRICT FUND	33,134.74	293.96	-	33,428.70
760	WATER SUB-CONSERVANCY FUND	145,353.06	27,223.00	191,109.92	(18,533.86) <sup>2</sup>
765	FISH AND GAME FUND	7,118.06	-	-	7,118.06
770	FORFEITURE ACCOUNT	72,031.03	-	-	72,031.03
780	DOWNTOWN NEIGHBORHOOD IMPROV. DIST.	155,526.19	216.94	11,160.00	144,583.13
793	CONTROLLER'S TRUST FUND	17,875.79	-	-	17,875.79
850	CARSON CITY OPEB TRUST FUND	2,711,432.72	4,927.02	124,712.85	2,591,646.89
<b>TOTAL</b>		<b>\$ 143,620,966.27</b>	<b>\$ 7,647,147.51</b>	<b>\$ 11,902,231.67</b>	<b>\$ 139,365,882.11</b>

<sup>1</sup> Timing difference - awaiting grant reimbursements.

<sup>2</sup> Timing difference - awaiting reimbursement of payroll expense.