Agenda Item No: 7.A

STAFF REPORT

Report To: Board of Supervisors **Meeting Date:** February 4, 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 22, 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 January 22, 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 01-22-21.pdf

Board Action Taken:

Motion: __________________ 1) _________________ Aye/Nay

2) _________________ __________

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(Vote Recorded By)

CONDITION OF THE TREASURY REPORT

CASH ACTIVITY BETWEEN 01/08/2021 & 01/22/2021

FUND	FUND NAME	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE	
101	GENERAL FUND	$ 26,319,508.62	$ 1,712,205.97	$ 3,721,972.82	$ 24,309,741.77	
201	AIRPORT FUND	(3,940.91)	3,940.98	-	0.07	
202	COOPERATIVE EXTENSION FUND	277,769.24	2,937.27	255.25	280,451.26	
208	SUPPLEMENTAL INDIGENT FUND	1,954,339.82	26,409.76	12,227.51	1,968,522.07	
210	CAPITAL PROJECTS FUND	5,751,751.20	11,481.89	97,406.34	5,665,826.75	
215	SENIOR CENTER FUND	485,915.62	11,481.89	20,886.24	476,511.27	
225	CARSON CITY TRANSIT FUND	(65,386.48)	1,600.00	10,420.35	(74,206.83)	1
230	LIBRARY GIFT FUND	56,161.07	1,284.00	3,110.00	54,335.07	
235	LANDSCAPE MAINTENANCE FUND	267,934.79	8,686.33	2,763.51	273,857.61	
236	ADMINISTRATIVE ASSESSMENT FUND	45,769.26	878.00	2,254.89	44,392.37	
240	TRAFFIC/TRANSPORTATION FUND	23,459.50	690.00	455.47	23,694.03	
245	CAMPO FUND	(23,750.63)	4,029.00	16,241.11	(35,962.74)	1
250	REGIONAL TRANSPORTATION FUND	518,004.19	956.34	167,734.69	351,225.84	
253	V & T INFRASTRUCTURE FUND	1,744,633.11	-	103,269.90	1,641,363.21	
254	QUALITY OF LIFE FUND	2,810,708.38	187,594.18	87,370.64	2,910,931.92	
256	STREET MAINTENANCE FUND	554,371.17	6,364.23	131,197.65	429,537.75	
275	GRANT FUND	1,478,939.67	68,975.91	915,542.38	632,373.20	
280	COMMISSARY FUND	226,905.59	13,557.33	10,990.72	229,472.20	
287	911 SURCHARGE FUND	1,121,179.16	77,745.52	23,337.91	1,175,586.77	
295	ARTS & CULTURE FUND	118,677.63	-	4.01	118,673.62	
310	INFRASTRUCTURE TAX FUND	947,562.44	-	64,886.28	882,676.16	
340	EXTRAORDINARY MAINTENANCE FUND	286,855.36	-	461.14	286,394.22	
350	RESIDENTIAL CONSTRUCTION TAX FUND	766,335.21	-	2,152.12	764,183.09	
410	DEBT SERVICE FUND	365,874.37	564,746.93	600.00	930,021.30	
501	AMBULANCE FUND	4,225,318.60	80,265.77	251,342.15	4,054,242.22	
505	STORMWATER FUND	2,135,571.42	65,817.62	47,685.47	2,153,703.57	
510	WASTEWATER FUND	16,612,913.21	508,597.92	1,652,169.77	15,469,341.36	
520	WATER FUND	15,126,758.22	432,233.43	1,517,866.49	14,041,125.16	
525	BUILDING PERMITS FUND	658,716.03	58,215.98	9,492.16	707,439.85	
530	CEMETERY FUND	386,441.16	9,782.64	2,243.47	393,980.33	
560	FLEET MANAGEMENT FUND	1,334,157.36	-	58,152.79	1,276,004.57	
570	GROUP MEDICAL INSURANCE FUND	105,995.72	733,200.09	532,944.35	306,251.46	
580	WORKERS COMPENSATION FUND	3,425,887.71	173,771.22	18,720.78	3,580,938.15	
590	INSURANCE FUND	666,763.94	-	123,141.20	543,622.74	
602	REDEVELOPMENT ADMINISTRATIVE FUND	30,490.10	250.00	4,774.27	25,965.83	
603	REDEVELOPMENT REVOLVING FUND	1,205,914.79	-	17,849.26	1,188,065.53	
604	REDEVELOPMENT TAX INCREMENT FUND	2,472,667.86	66,106.65	-	2,538,774.51	
730	SCHOOL DEBT FUND	12,895,606.55	103,608.45	-	12,999,215.00	
740	CARSON CITY TOURISM AUTHORITY	1,861,616.10	28,409.80	36,934.96	1,853,090.94	
748	CARSON CITY SCHOOL OPERATING FUND	2,177,357.11	172,245.70	1,649,189.72	700,413.09	
750	STATE OF NEVADA FUND	1,645,815.47	126,443.13	32.00	1,772,226.60	
752	RANGE IMPROVEMENT FUND	131.71	-	-	131.71	
756	EAGLE VALLEY WATER DISTRICT FUND	173.40	3.64	-	177.04	
760	WATER SUB-CONSERVANCY FUND	43,478.51	50,826.86	88,473.51	5,831.86	
765	FISH AND GAME FUND	4,608.70	-	-	4,608.70	
770	FORFEITURE ACCOUNT	93,070.42	-	-	93,070.42	
780	DOWNTOWN NEIGHBORHOOD IMPROV. DIST.	105,717.52	651.75	-	106,369.27	
793	CONTROLLER'S TRUST FUND	980.60	101.50	-	1,082.10	
850	CARSON CITY OPEB TRUST FUND	2,112,505.05	1,859.38	123,104.91	1,991,259.52	
TOTAL		**$ 115,358,234.64**	**$ 5,317,957.06**	**$ 11,529,658.19**	**$ 109,146,533.51**	

1 Temporary timing difference - waiting on grant reimbursements.