



## STAFF REPORT

**Report To:** Board of Supervisors **Meeting Date:** March 17, 2022

**Staff Contact:** Sheri Russell, Chief Financial Officer

**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 March 4, 2022, per NRS 251.030 and NRS 354.290. (Sheri Russell, srussell@carson.org)

Staff Summary: NRS 251.030 requires the Chief Financial Officer (for the purpose of the statute acting as the County Auditor) to report to the Board of Supervisors, at each regular meeting thereof, the condition of each fund in the treasury. NRS 354.290 requires the County Auditor to report to the Board of Supervisors a statement of revenues and expenditures based on the accounts and funds as were used in the budget. A more detailed accounting is available on the City's website – [www.carson.org](http://www.carson.org).

**Agenda Action:** Formal Action / Motion **Time Requested:** Consent

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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 March 4, 2022.

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 03-04-2022.pdf](#)

**Board Action Taken:**

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

- 1) \_\_\_\_\_
- 2) \_\_\_\_\_

Aye/Nay

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(Vote Recorded By)

# CONDITION OF THE TREASURY REPORT

CASH ACTIVITY BETWEEN 02/18/2022 & 03/04/2022

FUND	FUND NAME	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	ENDING BALANCE
101	GENERAL FUND	\$ 27,421,313.48	\$ 4,948,394.97	\$ 3,752,438.09	\$ 28,617,270.36
201	AIRPORT FUND	0.07	71,363.64	71,363.64	0.07
202	COOPERATIVE EXTENSION FUND	292,704.16	5,870.36	32,149.07	266,425.45
208	SUPPLEMENTAL INDIGENT FUND	3,183,836.34	52,737.29	12,163.76	3,224,409.87
210	CAPITAL PROJECTS FUND	13,203,418.11	1,145,322.52	331,351.59	14,017,389.04
215	SENIOR CENTER FUND	478,266.51	22,929.42	18,342.11	482,853.82
225	CARSON CITY TRANSIT FUND	443,528.71	-	5,852.06	437,676.65
230	LIBRARY GIFT FUND	48,145.12	86.00	-	48,231.12
235	LANDSCAPE MAINTENANCE FUND	417,768.15	2,028.30	34.70	419,761.75
236	ADMINISTRATIVE ASSESSMENT FUND	42,338.48	1,246.00	434.28	43,150.20
237	S. CARSON NEIGHBORHOOD IMPROV. DIST.	9,277.48	4,962.81	-	14,240.29
240	TRAFFIC/TRANSPORTATION FUND	23,187.83	135.00	351.95	22,970.88
245	CAMPO FUND	(166,432.92)	7,573.51	8,566.56	(167,425.97) <sup>1</sup>
250	REGIONAL TRANSPORTATION FUND	2,941,014.42	400.00	178,826.44	2,762,587.98
253	V & T INFRASTRUCTURE FUND	2,220,458.37	170,304.79	87,309.04	2,303,454.12
254	QUALITY OF LIFE FUND	4,402,798.21	341,545.38	95,400.87	4,648,942.72
256	STREET MAINTENANCE FUND	1,042,536.84	340,604.82	184,621.22	1,198,520.44
275	GRANT FUND	9,194,520.05	497,197.10	352,373.13	9,339,344.02
280	COMMISSARY FUND	166,528.97	-	3,782.59	162,746.38
287	911 SURCHARGE FUND	1,134,231.24	67,156.00	16,692.12	1,184,695.12
310	INFRASTRUCTURE TAX FUND	1,520,577.10	170,380.57	65,303.45	1,625,654.22
340	EXTRAORDINARY MAINTENANCE FUND	3,020,129.48	-	-	3,020,129.48
350	RESIDENTIAL CONSTRUCTION TAX FUND	810,428.07	13,000.00	-	823,428.07
410	DEBT SERVICE FUND	1,592,249.44	669,681.41	854,709.38	1,407,221.47
501	AMBULANCE FUND	3,691,137.29	70,530.72	138,820.67	3,622,847.34
505	STORMWATER FUND	1,682,926.69	78,020.34	51,390.39	1,709,556.64
510	WASTEWATER FUND	22,622,995.12	721,035.26	245,722.47	23,098,307.91
520	WATER FUND	17,522,138.66	547,355.27	877,457.09	17,192,036.84
525	BUILDING PERMITS FUND	977,822.47	55,349.16	60,182.12	972,989.51
530	CEMETERY FUND	557,350.81	3,480.60	2,776.95	558,054.46
560	FLEET MANAGEMENT FUND	1,362,637.17	-	83,438.33	1,279,198.84
570	GROUP MEDICAL INSURANCE FUND	164,087.17	369,458.81	558,072.69	(24,526.71) <sup>2</sup>
580	WORKERS COMPENSATION FUND	3,641,488.04	89,627.06	124,985.52	3,606,129.58
590	INSURANCE FUND	1,403,226.86	7,270.52	15,760.76	1,394,736.62
602	REDEVELOPMENT ADMINISTRATIVE FUND	340,152.41	-	8,493.51	331,658.90
603	REDEVELOPMENT REVOLVING FUND	2,298,703.32	234.02	714,121.00	1,584,816.34
604	REDEVELOPMENT TAX INCREMENT FUND	1,271,128.30	134,011.77	-	1,405,140.07
730	SCHOOL DEBT FUND	12,893,246.17	215,913.95	-	13,109,160.12
740	CARSON CITY TOURISM AUTHORITY	2,742,382.21	27,090.20	30,477.82	2,738,994.59
748	CARSON CITY SCHOOL OPERATING FUND	1,677,728.19	343,930.09	1,449,641.26	572,017.02
750	STATE OF NEVADA FUND	730,482.94	175,843.88	40,996.00	865,330.82
752	RANGE IMPROVEMENT FUND	131.71	-	-	131.71
756	EAGLE VALLEY WATER DISTRICT FUND	87.58	22.55	-	110.13
760	WATER SUB-CONSERVANCY FUND	(16,562.39)	39,769.32	25,899.25	(2,692.32) <sup>3</sup>
765	FISH AND GAME FUND	7,118.06	-	-	7,118.06
770	FORFEITURE ACCOUNT	96,670.72	-	7,856.48	88,814.24
780	DOWNTOWN NEIGHBORHOOD IMPROV. DIST.	132,244.96	737.00	12,960.00	120,021.96
793	CONTROLLER'S TRUST FUND	2,715.31	-	-	2,715.31
850	CARSON CITY OPEB TRUST FUND	2,705,673.60	48,815.66	119,797.33	2,634,691.93
<b>TOTAL</b>		<b>\$ 151,950,537.08</b>	<b>\$ 11,461,416.07</b>	<b>\$ 10,640,915.69</b>	<b>\$ 152,771,037.46</b>

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

<sup>2</sup> Timing difference - medical insurance invoice paid before payroll withholdings posted.

<sup>3</sup> Timing difference - awaiting posting of payroll reimbursement.