

MEETING NOTICE AND AGENDA

COMMITTEE ON LOCAL GOVERNMENT FINANCE

Date and Time of Meeting: August 28, 2014 1:30 p.m.

Place of Meeting: Nevada State Legislative Building
401 South Carson Street
Room 2135
Carson City, Nevada

Video Conference To: Grant Sawyer State Office Building
555 East Washington Avenue
Room 4412E
Las Vegas, Nevada

This meeting will also be part of a teleconference. Please call the Department at (775) 684-2100 for the call-in number.

Action may be taken on the items indicated in **BOLD**:

1. ROLL CALL AND OPENING REMARKS
2. PUBLIC COMMENT (See Note 2)
In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.
3. **For Possible Action: Report from Subcommittee on Heart-Lung Regulations, LCB File No. R010-13**
4. **For Possible Action: Adoption of Permanent Regulations**

LCB File No. R010-13 (Heart-Lung Liability Reporting)
The regulation provides for appropriate financial reporting and liability disclosures of health care and disability benefits required by NRS Chapter 617 for local government public safety employees
5. **For Possible Action: REPORTS ON REGULATORY MATTERS**
(a) Report from Subcommittee on Definition of a Local Government; criteria for determination of whether an entity is a local government for purposes of the Local Government Budget and Finance Act, NRS Chapter 354; and recommendations
6. **For Possible Action: Report by Staff on Lincoln County financial condition; update on Nevada Tax Commission hearing held July 15, 2014**
7. BRIEFING TO AND FROM THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF
 - (a) Pershing County Hospital was recognized and received a national award
 - (b) Acquisition of Washoe County Division of Water Resources and South Truckee Meadows GID by Truckee Meadows Water Authority -- Anticipated completion date 12-31-14
 - (c) Report by Staff regarding 2004-2013 Audit Summaries Report
 - (d) Report by Staff regarding School Districts for which the ending fund balances have dropped for three consecutive fiscal years
 - (e) Recognition of Warner Ambrose upon his retirement
8. **For Possible Action: Discussion by Committee Regarding Matters Affecting the Committee**
9. **REVIEW AND APPROVAL OF MINUTES**
Committee on Local Government Finance Meeting – April 25, 2014

10. For Possible Action: Schedule Date and Review Agenda Topics for the Next Meeting

11. PUBLIC COMMENT (See Note 2)

In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.

12. For Possible Action: ADJOURNMENT

NOTE 1: Items on this agenda may be taken in a different order than listed. Items may be combined for consideration by the Committee on Local Government Finance. Items may be pulled or removed from the agenda at any time.

NOTE 2: Public comment may be made on any issue and any discussion of those items; provided that comment will be limited to areas relevant to and within the authority of the Committee on Local Government Finance. No action will be taken on any items raised in the public comment period. At the discretion of the Chairman, public comment may be received prior to action on individual agenda items. Public Comment may not be limited based on viewpoint. Prior to the commencement and conclusion of a contested case or a quasi judicial proceeding that may affect the due process rights of an individual, the committee may refuse to consider public comment. See NRS 233B.126.

NOTE 3: We are pleased to make accommodations for members of the public who are disabled. Please notify the Department of Taxation in writing, at 1550 College Parkway, Carson City, Nevada, 89706 or call (775) 684-2180 prior to the meeting.

NOTE 4: Materials and files for items on this agenda are maintained in the offices of the Department of Taxation located in Carson City, Nevada. Requests for copies of materials and files for items on this agenda may be made to:

Terry Rubald

Deputy Executive Director, Department of Taxation

1550 College Parkway

Carson City, NV 89706

Notice of this meeting was posted in the following Carson City, Nevada location: Department of Taxation 1550 College Parkway; Legislative Building, 401 South Carson Street; and Nevada State Library, 100 Stewart Street

Notice of this meeting was emailed for posting to the following locations: Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno; Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson; Department of Taxation, 555 E. Washington Street; Las Vegas; Clark County Office, 500 South Grand Central Parkway, Las Vegas. Notice of this meeting was also posted on the Internet through the Department of Taxation website at www.tax.nv.gov, on the Legislative website at www.leg.state.nv.us and on the Department of Administration website at <https://notice.nv.gov/>.

AGENDA ITEM 4

ADOPTION OF PERMANENT REGULATIONS

**LCB FILE NO. R010-13
(HEART-LUNG LIABILITY REPORTING)**

**SECOND REVISED PROPOSED REGULATION OF
THE COMMITTEE ON LOCAL GOVERNMENT FINANCE**

LCB File No. R010-13

August 22, 2014

EXPLANATION – Matter in *italics* is new; matter in brackets ~~[omitted material]~~ is material to be omitted.

AUTHORITY: §§1-16, NRS 354.107.

A REGULATION relating to governmental financial administration; requiring local governments to provide a total discounted estimated actuarial liabilities report concerning certain obligations; providing standards and requirements for actuarial studies; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Chapter 617 of NRS sets forth various provisions concerning occupational diseases of firefighters and police officers. Under existing regulations, local governments are required to use and submit certain budget forms as provided by the Department of Taxation. (NAC 354.100)

Section 9 of this regulation requires the Department to include with those forms a form concerning occupational disease obligations that have been paid by local governments as the result of claims made by eligible persons pursuant to chapter 617 of NRS. **Section 10** of this regulation requires each local government which employs public safety employees for whom occupational disease obligations may be incurred to file a report concerning the local government's total discounted estimated actuarial liabilities associated with such obligations on the form prescribed by the Department. **Section 13** of this regulation sets forth the information that is required to be included in the report concerning such obligations. **Section 14** of this regulation sets forth additional information that is required to be included in the report if the local government participates in an association of self-insured public employers.

Section 11 of this regulation requires that the Department compile in summarized form the information submitted by each local government pursuant to **section 10** in an annual report. **Section 11** also requires the Department to publish the annual report on its Internet website. **Section 12** of this regulation provides that certain actuarial liabilities are not required to be reported in the financial statements of a local government unless otherwise required by the Governmental Accounting Standards Board.

Section 16 of this regulation establishes the manner in which the total discounted estimated actuarial liability for occupational disease obligations must be computed. **Section 16** also sets forth certain requirements concerning the performance and content of an actuarial study.

Section 1. Chapter 354 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 16, inclusive, of this regulation.

Sec. 2. *As used in sections 2 to 16, inclusive, of this regulation, unless the context otherwise requires, the words and terms defined in sections 3 to 8, inclusive, of this regulation have the meanings ascribed to them in those sections.*

Sec. 3. *“Actuarial study” means a report prepared and signed by an actuary who is designated as an Associate of the Society of Actuaries or has a similar credential from a similar professional organization of actuaries.*

Sec. 4. *“Funded ratio” means the ratio of the total reserves established by the local government divided by the total discounted estimated actuarial liability arising from occupational disease obligations.*

Sec. 5. *“Occupational disease obligation” means the total cost of any financial or monetary liability associated with the payment of a claim for compensation for an occupational disease described in NRS 617.453, 617.455, 617.457 and 617.485.*

Sec. 6. *“Pay-as-you-go funding” means any amount funded annually by a local government employer that chooses to pay for occupational disease obligations only when the occupational disease obligations become due and payable.*

Sec. 7. *“Prefunding plan” means payments to an internal service fund or other designated fund to build reserves to pay for the total discounted estimated actuarial liabilities arising from occupational disease obligations.*

Sec. 8. *“Public safety employee” means a person subject to an occupational disease described in NRS 617.453, 617.455, 617.457 and 617.485.*

Sec. 9. *The Department shall include in the budget forms required by NAC 354.100 a form requiring information on the occupational disease obligations that have been paid as the result of claims made by eligible persons.*

Sec. 10. *The governing body of a local government which employs public safety employees for whom occupational disease obligations may be incurred must file a report concerning the local government's total discounted estimated actuarial liabilities associated with such occupational disease obligations on a form prescribed by the Department. The form must be submitted as part of the tentative budget required by NRS 354.596.*

Sec. 11. *The information submitted by each local government pursuant to sections 10 and 13 of this regulation must be compiled by the Department in an annual report in summarized form. The Department shall publish the report on its Internet website.*

Sec. 12. *Except as otherwise required pursuant to the statements issued by the Governmental Accounting Standards Board, discounted estimated actuarial liabilities determined by an actuary are not required to be reported in the financial statements of a local government.*

Sec. 13. *1. The report filed pursuant to section 10 of this regulation must include, at a minimum:*

(a) For a local government employer that is self-insured through a prefunding plan or pay-as-you-go funding:

(1) An explanation of whether the occupational disease obligations are funded through a prefunding plan or pay-as-you-go funding;

(2) The number of eligible persons for whom the occupational disease obligations may be incurred, separately subtotaled for current and former public safety employees;

(3) The number and amount of known and accepted claims paid by the local government net of reinsurance during the immediately preceding 10 years, if available, and separately stated for eligible persons;

(4) The total discounted estimated actuarial liability for occupational disease obligations, separately stated for eligible persons;

(5) The basis for the total discounted estimated actuarial liability, such as an actuarial study, including the date the actuarial study was prepared, the frequency of preparation of an actuarial study and whether the actuarial study separately reported for eligible persons;

(6) A 10-year history of payments made for occupational disease obligations and reserves established and identification of the funds from which such payments were made or to which reserves were contributed;

(7) The funded ratio of the present value of contributions plus investment return compared to the present value of the total discounted estimated actuarial liabilities; and

(8) How the full and complete actuarial study may be obtained.

(b) For a local government employer that is insured through an association of self-insured public employers or any private insurer, proof of a requirement by the local government employer that the association of self-insured public employers or the private insurer provide to the Department the information required by subparagraphs (2) to (7), inclusive, of paragraph (a). A copy of the local government's letter, notice or other communication requiring the association of self-insured public employers or the private insurer to provide the information must be submitted to the Department as part of the tentative budget required by NRS 354.596.

(c) For a local government employer that is insured through an association of self-insured public employers, an indication by the local government employer that it required the

association to provide to the Department a current list of public employers who are members of the association.

2. A local government employer that has been both self-insured through a prefunding plan or pay-as-you-go funding and insured through an association of self-insured public employers or any private insurer during the immediately preceding 10-year reporting period must ensure that the information required by subsection 1 is provided to the Department for:

(a) The years during which the local government was self-insured; and

(b) The years during which the local government was insured through an association of self-insured public employers or by a private insurer.

3. A local government employer having less than 10 years of historical records for purposes of providing the information required by subsection 1 must provide the information for as many years as the records have been maintained. The first report submitted pursuant to this section and each subsequent report must identify the number of years of information reported, if less than 10 years, until 10 years of information is obtained. A local government which reports historical information for less than 10 years must begin maintaining the information required by subsection 1 until 10 years of information is continuously available.

Sec. 14. *A local government employer that is insured through an association of self-insured public employers must include in the report filed pursuant to section 10 of this regulation information regarding where the most recent actuarial study conducted pursuant to section 16 of this regulation and the funding report of the association of self-insured public employers plan may be obtained.*

Sec. 15. *1. To determine the total discounted estimated actuarial liabilities associated with occupational disease obligations that have been paid as the result of claims made by*

eligible persons, the best practice for an actuarial valuation must consider and define the following inputs:

(a) Participant demographic data, including, without limitation, current age, gender, service retirement, terminations with benefit eligibility, salary increases and the percent married and percent survivors of the eligible persons for whom occupational disease obligations have been incurred;

(b) Reasonable assumptions concerning the interest rate, health care inflation rates, general inflation rates and decrement rates, such as the mortality rates for heart disease in the general population; and

(c) Claims experience which considers historical information based on actual claims incurred by the local government employer, including subsequent employment of public safety employees, and which considers the last injurious exposure rule.

2. As used in this section, “last injurious exposure rule” means full liability being assigned to a single local government employer or insurer for an occupational disease resulting from the claimant’s exposure to injurious stimuli during a local government employer or insurer’s coverage period, even if the most recent exposure was not the primary or triggering cause for the disease.

Sec. 16. 1. *The total discounted estimated actuarial liability for occupational disease obligations must, at a minimum, be computed using the probability of occurrence over a 30-year period, using confidence levels of 50 percent and 75 percent.*

2. An actuarial study must:

(a) If it establishes the total discounted estimated actuarial liability, be performed at least once every 5 years;

(b) Identify the type of occupational disease obligation and the eligible persons for whom the occupational disease obligation may be incurred;

(c) Document the results of an actuarial valuation of employer-provided payments for occupational disease obligations; and

(d) Include the results of the discount process used to determine the present value of the payments.

3. A projection of new employees that may be hired over the 30-year period is not required for an actuarial study.

AGENDA ITEM 6

**REPORT BY STAFF ON LINCOLN
COUNTY FINANCIAL CONDITION;**

**UPDATE ON NEVADA TAX COMMISSION
HEARING HELD JULY 15, 2014**

P.O. BOX 218

LINCOLN COUNTY
OFFICE OF
LESLIE BOUCHER
RECORDER AND AUDITOR
PIOCHE, NV 89043

PHONE 962-8076
FAX 962-5482

I want to clarify the financial status of Lincoln County General Fund. Commissioner Paul Donohue made a statement at the January 6, 2014 County Commission meeting and at a Nevada Tax Commission meeting in July of 2014 concerning a possible deficit in the Lincoln County General Fund. The issue in January 2014 was not a budget or fund deficit problem; it was a cash flow issue.

Lincoln County attempts to pay all of its expenditures on a timely basis. The major expense of the general fund is payroll, which is generally the same amount each month. Service and supplies expenses are not as consistent each month. In January 2014 the county had not received the second quarter of the centrally assessed property taxes. Property tax and consolidated tax are the main sources of revenue for the general fund. As the County Auditor, in January 2014, I was informing the Commission of the cash issue and letting them know if they removed the extra cash that had been received from the department of defense, I would not pay all of the bills that were due until additional cash was received from property taxes and consolidated tax. I was informing them that payroll would be covered and that we would wait to pay the accounts payable until additional cash was received.

Heidi De'Angelo

From: Leslie Boucher <recorderauditor@co.lincoln.nv.us>
Sent: Wednesday, July 16, 2014 1:18 PM
To: Heidi De'Angelo
Subject: RE:
Attachments: Heidi - cash balance_20140716121243.tif; heidi - resol. revised_20140716121756.tif; heidi - resol - 2014-01_20140716122130.tif; heidi-supplemental_20140716125136.tif; heidi - supplement_20140716122509.pdf; heidi - unapportioned_20140716122941.tif

Heidi,

On January 6, 2014 the commissioners had a resolution on the agenda to move monies collected from the Federal Government deposited in General County to the Lincoln Land Act Fund. Cash balance included the Government monies deposited 01/02/14 \$384,087.90 expenses included a total of \$200,185.89 estimated remaining cash balance of \$183,902.01. The Commissioners want to move the funds collected from the Federal Government (\$224,960) out of General County to the Land Act Fund. The Treasurer & I was concerned about a cash flow problem and requested that the funds stay in General County. So on the January 21, 2014 meeting a new resolution 204-01 was presented. The 1.8 million is in misc. unapportion (931 on the cash balance report).

From: Heidi De'Angelo [<mailto:hdeangelo@tax.state.nv.us>]
Sent: Tuesday, July 15, 2014 2:52 PM
To: Leslie Boucher
Subject:

Leslie,

I was at the meeting today Nevada Tax Commission, I was wondering if you could tell me where the 1.8 million in back taxes from USAF was deposited. The commissioner claimed that he was happy they received the money as the county would have been \$45,000 in the hole. I don't see any indication that Lincoln County was in trouble. If you can advise me at all, I'd appreciate it.

Thank you.

Heidi N. De'Angelo

Budget Analyst

Department of Taxation

Division of Local Government Services

(775) 684-2065

(775) 684-2020 Fax

hdeangelo@tax.state.nv.us



Be not inhospitable to strangers lest they be angels in disguise.

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1/6/2013 GENERAL COUNTY (001)	DATE 1/3/14	384,087.90	TRANSPORTATION (011) CASH BALANCE	58,787.20	NUTRITION (037) CASH BALANCE	142,604.51
RECEIPTS NOT POSTED	expenses		RECEIPTS NOT POSTED		RECEIPTS NOT POSTED	
SUBTOTAL		0.00	SUBTOTAL	0.00	SUBTOTAL	\$ -
TOTAL REVENUE		384,087.90	TOTAL REVENUE	58,787.20	TOTAL REVENUE	142,604.51
EXPENDITURES			EXPENDITURES		EXPENDITURES	
ACCOUNTS PAYABLE	12/16/13	51,983.34	ACCOUNTS PAYABLE	1,917.43	ACCOUNTS PAYABLE	5,687.80
ESTIMATED PAYROLL	1/6/13	148,202.55	ESTIMATED PAYROLL	4,100.34	ESTIMATED PAYROLL	5,875.74
TOTAL EST. EXPENDITURES		200,185.89		6,017.77		11,563.54
ESTIMATED CASH BALANCE AFTER EXPENDITURES		183,902.01		52,769.43		131,040.97

LINCOLN COUNTY
PUBLIC BUDGET ACCOUNTING
BREAKDOWN OF TOTAL CASH BALANCES
FOR THE MONTH OF JANUARY

	BEGINNING BALANCE	FISCAL YEAR 2014 EXPENDITURES	RECEIPTS	TRANSFERS DEBITS-CREDITS	ENDING BALANCE
000-	.00	.00	.00	.00	.00
001- GENERAL COUNTY	365,495.81	.00	18,592.09	.00	384,087.90
002- WATER DISTRICT FUND	.00	.00	.00	.00	.00
003- MUSEUM	50,262.10	.00	2,042.63	.00	52,304.73
004- FLOOD CONTROL	15,525.26	.00	.00	.00	15,525.26
005- AGRICULTURAL EXTENSION	27,893.32	.00	3,521.72	.00	31,415.04
006- COUNTY LIBRARY	58,405.15	.00	.00	.00	58,405.15
007- RECORDER/TECHNOLOGY	13,332.38	.00	.00	.00	13,332.38
008- REGIONAL DEVELOPMENT	113,480.51	.00	.00	.00	113,480.51
009- ROADS	654,363.51	.00	.00	.00	654,363.51
010- INDIGENT	206,128.77	.00	12,642.96	.00	218,771.73
011- TRANSPORTATION	58,787.20	.00	.00	.00	58,787.20
012- IN-LIEU TAX	1,794,201.78	.00	.00	.00	1,794,201.78
013- CAPITAL PROJECT	116,670.25	.00	14,791.22	.00	131,461.47
014- MSHCP	34,615.05	.00	.00	.00	34,615.05
015- PAH. VAL. FIRE DISTRICT	11,558.21	.00	4,253.14-	.00	7,305.07
016- ALAMO TOWN	3,130.45	.00	1,903.91-	.00	1,226.54
017- PANACA TOWN	51,168.60	.00	1,410.47-	.00	49,758.13
018- PIOCHE TOWN	60,254.00	.00	3,314.09-	.00	56,939.91
019- PPU - SEWER	27,042.68	.00	.00	.00	27,042.68
020- PIOCHE FIRE DISTRICT	127,071.27	.00	1,884.51-	.00	125,186.76
021- STATE	87,330.40	.00	46,147.09	.00	133,477.49
022- CALIENTE CITY	1,372.79	.00	6,826.87-	.00	5,454.08-
023- COUNTY GRANT	88,904.06	.00	2,665.00	.00	91,569.06
024- GENETIC MARKER TESTING	1,484.00	.00	123.00	.00	1,607.00
025- FISH & GAME	5,083.70	.00	.00	.00	5,083.70

Rept: PB2100.
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LINCOLN COUNTY
PUBLIC BUDGET ACCOUNTING
BREAKDOWN OF TOTAL CASH BALANCES
FOR THE MONTH OF JANUARY

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	BEGINNING BALANCE	FISCAL YEAR 2014 EXPENDITURES	RECEIPTS	TRANSFERS DEBITS-CREDITS	ENDING BALANCE
026- HOSPITAL	1,013.88	.00	94,346.76	.00	95,360.64
027- AIRPORT CAPITAL PROJECT	2,423.16	.00	.00	.00	2,423.16
028- ROAD CAPITAL PROJECT	16,327.13	.00	.00	.00	16,327.13
029- RANGE #4 ELY	8,549.01	.00	.00	.00	8,549.01
030- RANGE #5 LAS VEGAS	14,451.77	.00	.00	.00	14,451.77
031- SB 371	.00	.00	25.00	.00	25.00
032- SCHOOL GENERAL	2,838.31	.00	264,128.76	.00	266,967.07
033- SCHOOL CAPITAL PROJECTS	.00	.00	.00	.00	.00
034- SCHOOL BI&R	49,762.66	.00	78,569.46	.00	128,332.12
035- PIOCHE TOWN GRANT	23,582.15	.00	.00	.00	23,582.15
036- PIOCHE TOWN BI&R	45,248.14	.00	.00	.00	45,248.14
037- LINCOLN CO. NUTRITION	124,467.63	.00	18,136.88	.00	142,604.51
038- MEDICAL INDIGENT COUNTY	172,303.48	.00	28,173.72	.00	200,477.20
039- LEGAL AID SERVICES	9,803.00	.00	178.00	.00	9,981.00
040- PIOCHE RECREATION PARK	.00	.00	.00	.00	.00
041- TAX TRUST FUND	9,948.92	.00	.00	.00	9,948.92
042- VEHICLE CAPITAL PROJECT	10,620.26	.00	.00	.00	10,620.26
043- MEDICAL SCHOLARSHIP	.00	.00	.00	.00	.00
044- COUNTY FAIR	5,084.89	.00	.00	.00	5,084.89
045- FAIR COMMITTEE CAP. PRO	35,358.99	.00	.00	.00	35,358.99
046- AMBULANCE FUND	134,049.16	.00	.00	.00	134,049.16
047- PANACA FIRE EMERGENCY F	21,097.52	.00	.00	.00	21,097.52
048- PIOCHE FIRE CAPITAL PRO	23,129.27	.00	.00	.00	23,129.27
049- BUILDING DEPT. ENT. FUN	50,146.99	.00	.00	.00	50,146.99
050- REGIONAL TRANSPORTATION	626,869.23	.00	.00	.00	626,869.23
051- FAIR & RECREATION	86,915.36	.00	4.75	.00	86,920.11

Rept: PB2100
Run: 01/03/14

LINCOLN COUNTY
PUBLIC BUDGET ACCOUNTING
BREAKDOWN OF TOTAL CASH BALANCES
FOR THE MONTH OF JANUARY

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	BEGINNING BALANCE	EXPENDITURES	RECEIPTS	TRANSFERS DEBITS-CREDITS	ENDING BALANCE
052- SPECIAL PROJECTS	1.40	.00	.00	.00	1.40
053- FORENSIC SERVICES	10,623.74	.00	.00	.00	10,623.74
054- ALAMO CAPITOL PROJECTS	4,811.31	.00	352.17	.00	5,163.48
055- PANACA CAPITOL PROJECTS	8,119.84	.00	704.34	.00	8,824.18
056- PIOCHE CAPITOL PROJECTS	10,151.24	.00	528.30	.00	10,679.54
057- CALIENTE CAPITOL PROJEC	11,163.65	.00	1,232.61	.00	12,396.26
058- RANGE #6 BATTLE MTN.	140.77	.00	.00	.00	140.77
059- ADMIN. ASSESSMENT FEES	26,881.83	.00	365.00	.00	27,246.83
060- THOMPSON OPERA HOUSE	85.70	.00	.00	.00	85.70
061- CHINA SPRING	565.64	.00	1,479.13	.00	2,044.77
062- RACHEL JONES MEM. CEM.	827.39	.00	.00	.00	827.39
063- RANGE # 7, UTAH	3,178.74	.00	.00	.00	3,178.74
064- DETENTION CENTER	462,527.00	.00	.00	.00	462,527.00
065- RANGE #1 ELKO	115.59	.00	.00	.00	115.59
066- PUBLIC LAND COMMISSION	.00	.00	.00	.00	.00
067- SOLID WASTE	74,112.71	.00	.00	.00	74,112.71
068- AMBULANCE CAP. PROJECT	69,913.62	.00	.00	.00	69,913.62
069- PUBLIC LAND TRUST	208.00	.00	.00	.00	208.00
070- ALAMO CLINIC	160.80	.00	14,967.31	.00	15,128.11
071- FORFEITURE FUND	33,724.34	.00	.00	.00	33,724.34
072- YOUTH ACTIVITIES COUNSE	6,007.28	.00	.00	.00	6,007.28
073- HOUSING AUTHORITY	15,330.81	.00	.00	.00	15,330.81
074- DOEA 1998	381,717.47	.00	.00	.00	381,717.47
075- STABILIZATION FUND	129,225.57	.00	.00	.00	129,225.57
076- STATE MEDICAL AGENCY	.00	.00	.00	.00	.00
077- M.S.H.C.P.- SECTION 7	851,815.36	.00	.00	.00	851,815.36

Rept: PB2100.
Run: 01/03/14

LINCOLN COUNTY
PUBLIC BUDGET ACCOUNTING
BREAKDOWN OF TOTAL CASH BALANCES
FOR THE MONTH OF JANUARY

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	BEGINNING BALANCE	FISCAL YEAR 2014 EXPENDITURES	RECEIPTS	TRANSFERS DEBITS-CREDITS	ENDING BALANCE
078- DEBT SERVICE (DETENTION	.28-	.00	.00	.00	.28-
079- LINCOLN COUNTY TV DIST.	.00	.00	.00	.00	.00
080- DISTRICT COURT TECHNOLO	5,040.00	.00	.00	.00	5,040.00
081- AIRPORT	5,253.45	.00	.00	.00	5,253.45
082- PANACA TOWN BUILDING FU	11,695.80	.00	.00	.00	11,695.80
083- COURT FACILITY FEES	64,078.08	.00	408.00	.00	64,486.08
084- LC WATER SPECIAL USE	1,339,309.62	.00	.00	.00	1,339,309.62
085- LC WATER CAPITAL PROJEC	77,797.87	.00	.00	.00	77,797.87
086- LC WATER PLANNING/DEV.	90,170.99	.00	.00	.00	90,170.99
087- LC WATER SPECIAL PROJEC	8,131.66	.00	.00	.00	8,131.66
088- LC WATER EMERG./DISATER	62,628.35	.00	.00	.00	62,628.35
089- LC WATER GRANT MATCH	82,184.95	.00	.00	.00	82,184.95
090- LC WATER GENERAL REIMB	196,399.26	.00	.00	.00	196,399.26
091- LC LAND ACT GENERAL	6,490.98	.00	.00	.00	6,490.98
092- LC LAND ACT CAPITAL PRO	29,442.95	.00	.00	.00	29,442.95
093- LC LAND ACT PLAN/DEVELO	211,505.50	.00	.00	.00	211,505.50
094- LC LAND ACT EDUCATION	123,200.67	.00	.00	.00	123,200.67
095- LC LAND ACT EMERG/DISAT	63,941.39	.00	.00	.00	63,941.39
096- LC LAND ACT GRANT MATCH	151.05	.00	.00	.00	151.05
097- LC LAND ACT SPECIAL USE	3,578,493.12	.00	.00	.00	3,578,493.12
098- TRI-CNTY WEED CONTROL	333,022.71	.00	1,588.27	.00	334,610.98
099- LCWD CAPITAL PROJECT	763,572.95	.00	.00	.00	763,572.95
100- LCWD PLAN/DEVELOPMENT	883,182.50	.00	.00	.00	883,182.50
101- LCWD SPECIAL PROJECT	611,909.00	.00	.00	.00	611,909.00
102- LCWD EMERGENCY/DIASTER	228,503.41	.00	.00	.00	228,503.41
103- LCWD RESOURCES FUND	2,714,179.58	.00	.00	.00	2,714,179.58

Rept: PB2100.
Run: 01/03/14

LINCOLN COUNTY
PUBLIC BUDGET ACCOUNTING
BREAKDOWN OF TOTAL CASH BALANCES
FOR THE MONTH OF JANUARY

Page 5
12:47:04

	BEGINNING BALANCE	FISCAL YEAR 2014 EXPENDITURES	RECEIPTS	TRANSFERS DEBITS-CREDITS	ENDING BALANCE
104- COYOTE SPRINGS GID	378,225.61	.00	103.43	.00	378,329.04
105- PUBLIC IMPROVEMENT FUND	140,759.71	.00	.00	.00	140,759.71
106- ASSESSOR'S TECHNOLOGY	6,980.36	.00	13,289.35	.00	20,269.71
107- LCWD COMMITMENT FEES	13,158.70	.00	.00	.00	13,158.70
108- PAN. FIRE OPERATING FUN	57,870.73	.00	2,503.23-	.00	55,367.50
109- LCWD GENERAL OPERATING	.48	.00	.00	.00	.48
110- PLANNING SPECIAL REVENU	23,887.57	.00	.00	.00	23,887.57
111- SLCHCP - GID	1,095,164.33	.00	3,349.05-	.00	1,091,815.28
112- BLM LAND FUND	.00	.00	.00	.00	.00
113- DRUG COURT	23,911.06	.00	312.00	.00	24,223.06
114- LCWD GEN. OPERATING FUN	225,217.59	.00	.00	.00	225,217.59
115- P.P.U. WATER	106,820.90	.00	.00	.00	106,820.90
116- P.P.U. - ELECTRICTIY	80,301.36	.00	.00	.00	80,301.36
117- PPU WATER CAPITAL	48,696.11	.00	.00	.00	48,696.11
118- PPU POWER CAPITAL	105,422.91	.00	.00	.00	105,422.91
119- PPU SEWER CAPITAL	34,045.46	.00	.00	.00	34,045.46
120- LCFPD - OPERATING	474,433.25	.00	85,576.84	.00	560,010.09
121- LCFPD - EMERGENCY	75,177.00	.00	.00	.00	75,177.00
122- COURT SECURITY FUND	5,221.44	.00	120.00	.00	5,341.44
123- DISTRICT CRT. ENRICHMEN	21,670.32	.00	594.00	.00	22,264.32
124- PROPERTY MANAGEMENT	59,207.79	.00	.00	.00	59,207.79
125- PIOCHE FIRE EMERGENCY	12,527.00	.00	.00	.00	12,527.00
126- COYOTE SPRINGS GID -FIR	20,161.73	.00	.00	.00	20,161.73
127- COYOTE SPR. GID-CAPITAL	158,114.18	.00	.00	.00	158,114.18
128- HCPM TRUST	115,564.78	.00	.00	.00	115,564.78
TOTALS	22,321,787.89	.00	680,264.52	.00	23,002,052.41

RESOLUTION NO. 2014-01

Revised

**RESOLUTION AUGMENTING THE LINCOLN COUNTY LAND ACT OF
2000 SPECIAL REVENUE FUND WITH THE INCREASE FROM POSSESSORY
USE TAXES OBTAINED FROM THE FEDERAL GOVERNMENT.**

WHEREAS, in 2005 the Board of Commissioners established a special revenue fund for the purpose of accounting for the disbursements from the Lincoln County Land Act of 2000 and restricted the expenditure of said monies to specific commitments;

WHEREAS, the Board of Commissioners designated the fund as the "Lincoln County Land Act of 2000 Special Revenue Fund";

WHEREAS, the Board of Commissioners established an account within the fund for capital projects entitled "the Lincoln County Land Act of 2000 Capital Projects Account" (Fund 092);

WHEREAS, the Board of Commissioners initially deposited three-hundred and fifty-thousand dollars (\$350,000.00) into the Capital Projects Account;

WHEREAS, the Board of Commissioners reserved the right to deposit additional monies from other sources into the Capital Projects Account;

WHEREAS, the Board of Commissioners also reserved the right to utilize funds from the Capital Projects Account throughout the County at its discretion and not just within the Lincoln County Land Act lands;

WHEREAS, the Board of Commissioners will receive increased revenues from the Federal Government for the possessory use of its facilities by private contractors within the County; and

WHEREAS, the Board of Commissioners finds it prudent to utilize this increase to construct new or to repair existing County facilities or to realize other capital projects within the County;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners for Lincoln County that the Lincoln County treasurer shall allocate to the Lincoln County Land Act of 2000 Special Revenue Fund, specifically the Capital Projects Account (Fund 0920), all monies received from the Federal Government, for possessory use taxes.

This resolution shall take effect immediately, but shall apply only to monies received after this 6th day of January 2014.

PASSED this 10th day of January, 2013, by the following vote:

AYES: Commissioner

E. E. Holt
Kenny Kelly
A. Paul Douglas
Bl. M. St. B.

NAYES: Commissioner

ABSENT: Commissioner

Paul Mathews

E. E. Holt
Chairman of the Board

ATTEST:

Paul Douglas
Clerk of said Board

#12-LIQUOR BOARD

This item was covered under separate agenda.

#13-MEADOW VALLEY WASH RIVER STUDY

This item concerns a presentation by Natural Channel Design, Inc., regarding the result from the Meadow Valley Wash River Study. This study was conducted for the Meadow Valley Wash Technical Review Team (MVWTRT) as directed by the LC Coordinated Resource Management Steering Committee. A power point presentation was offered. No action was taken on this item.

#14-JAIL TOUR

This item was tabled.

#15-NV ENERGY/ON LINE PROJECT

Mark Sullivan advised that the ON Line project has been energized and it's up and running. Northern NV service area is now connected with the southern area. A renewable energy pathway has been opened up and there are 13 projects in the works/completed. They are working on re-vegetation in various areas as well as cleanup that includes reseeding and putting topsoil back in. The roads are also being cleaned up and restored to as good/better condition. No action was taken on this item.

#16-PANACA TOWN BOARD

Adam made a motion to appoint Tyler Free to the Panaca Town Board; seconded by Kevin. Paul M. was absent for the vote. Motion carried.

#17-PAHRANAGAT LAKE ASSESSMENT

Adam made a motion to approve the special assessment for Pahrnagat Lake and its tributaries/Ash Springs in the amount of \$24,936.86; seconded by Paul D. Paul M. was absent for the vote. Motion carried.

#18-PAHRANAGAT LAKE ASSESSMENT

Adam made a motion to approve the special assessment for Pahrnagat Lake and its tributaries in the amount of \$20,332.93; seconded by Paul D. Paul M. was absent for the vote. Motion carried.

#19-ZERO TOLERANCE DRUG/ALCOHOL POLICY

Adam made a motion to approve the Zero Tolerance Drug and Alcohol Testing Policy for LC Transportation; seconded by Kevin. All voted in favor.

#20-ALAMO LANDING FIELD

Adam made a motion to approve and sign the LC, NV 2014 Extraordinary Circumstances form letter to the Federal Aviation Administration (FAA) to accompany the categorical exclusions for various actions projects at the Alamo landing field and the LC airport in Panaca; seconded by Kevin. Paul M. was absent for the vote. Motion carried.

#21-RESOLUTION #2014-01

If approved, the funds will go into capital projects account. Kevin advised that there are many needs within the county for capital improvements. Out of the general fund, 80% is spent for employee compensation. 20% went to services and supplies while capital outlay is 0%. Kevin would like to see the Board engage in capital projects that will benefit the county long-term. Kevin proposed that, since we have additional funds, and, rather than see them gobbled up by other purposes in the general fund, that these be put in a fund for capital projects that will benefit the citizenry in the future. Kevin would like to see a justice complex built. This complex would make money for the county in the long run. Kevin would also like to see an addition made to the LC Courthouse. Kevin made a motion to approve the resolution augmenting the LC Land Act of 2000 special revenue fund with the increase from possessory use taxes obtained from the federal government; seconded by Adam. Treasurer Shawn Frehner stated her concern is that the general fund will be in the red if these funds are removed from it. Shawn agrees that we need a plan for capital improvements, but she suggested that the funds be budgeted during the budget hearings and addressed at this time. If the county needs the money to stay

LINCOLN COUNTY COMMISSION
REGULAR SESSION
JANUARY 6, 2014

afloat locking it up will prevent it for use. Kevin stated that a portion of the funds from the Air Force are monies we should have been receiving all along. Kevin suggested that the funds that have historically come in can go into the general fund while the excess can be put into capital projects. Paul D. advised that the county budgeted knowing full well that by the end of this year we'd be broke and hard decisions would have to be made. \$224,960 went into the general fund today from the Air Force funds, but approximately \$56,000 of that will be paid to Ashely Hall & Associates. If not for these monies, we'd have been over \$40,000 in the red today. Paul D. commented that the minute the county goes in the red the state will come in. If our bills exceed what we have we must pay our bills. If the county was solvent and the numbers were good all the way around Paul D. would be in favor of this resolution. Paul D. suggested that the prior year's payment be used for capital projects, once it comes in. Kevin stated that if the Board doesn't force itself to make some changes $\frac{3}{4}$ million dollars will be piddled away every year in addition to the arrears. Paul D. said, by virtue of the budget we have now, we will be forced to make difficult decisions to address the budget woes in the coming budget hearings. Kevin reiterated the need to take advantage of this opportunity to the degree that we can. We must set a certain portion aside in capital projects where it can't be used for anything but capital projects. Adam asked what would've happened with the general fund if the Air Force money hadn't come in today. Recorder/Auditor Leslie Boucher stated that it is illegal to run a fund in the negative so bills wouldn't have been paid today. **Kevin amended his motion to approve the resolution, effective today (it will apply to future funds received, not current funds received); seconded by Adam.** Vaughn Higbee cautioned the Board about getting married to this money. There is nothing that says we will receive the arrears or even future funds. Shawn asked how the funds will be transferred when they come into general fund. All the money has to be apportioned and then it can be transferred after that. Daniel responded that it would be a simple fund transfer. **Paul M. was absent for the vote. Motion carried.**

#22-BROWNFIELDS COALITION ASSESSMENT

This item concerns participation in an application for grant funding in the amount of \$600,000 to the US Environmental Protection Agency for a Brownfields Coalition Assessment grant to conduct environmental site assessments and area-wide planning in support of renewable energy, transmission and economic development in the vicinity of identified Brownfields sites and to authorize the Chairman to sign a letter of commitment for submission with the application. This is a continuation of the Rural Desert Southwest Brownfields Coalition grant approved by the Board as a memorandum of understanding in 2011. **Kevin made a motion to approve; seconded by Paul D. Paul M. was absent for the vote. Motion carried.**

#23-LAKE VALLEY GROUNDWATER ASSESSMENT

This item was tabled.

#24-RESOLUTION #2014-02

Kevin made a motion to approve the resolution replacing the 2012 International Energy Conservation Code with the 2009 International Energy Conservation Code, to be included under Title 11 of the LC Code; seconded by Adam. Paul M. was absent for the vote. Motion carried.

#25-LAND DISPOSALS

Paul M. made a motion to approve a letter of request for disposal of Bureau of Land Management (BLM) managed land located within LC per LC Conservation, Recreation, and Development Act and the BLM Ely District Resource Management Plan (RMP); seconded by Kevin. All voted in favor.

#26-AID FOR SALARIED EMPLOYEES' WORKLOADS

This item concerns a plan of action to provide adequate help for salaried employees' workload and help for taking of vacation time accrued. Paul D. recommended that the Chairman be responsible for this; salaried employees will report to him when taking time off so Board members are aware of the need to fill in during the vacancy. Rick Stever was unable to take over 200 hours of vacation time as he hasn't any help to cover his office while he's gone. The Board is attempting to prevent employees losing their time accrued when the end of the year comes. The Board can't afford to pay for vacation time, so a plan needs to be made to help those who don't have assistants in order to allow them to take vacation time. Paul D. suggested that another fire chief can take over when Rick is gone. **Paul D. made a motion that the Chairman of the Board will work with all**

LINCOLN COUNTY COMMISSION
REGULAR SESSION
JANUARY 6, 2014

RESOLUTION NO. 2014-01

**RESOLUTION AUGMENTING THE LINCOLN COUNTY LAND ACT OF 2000
SPECIAL REVENUE FUND WITH THE INCREASE FROM POSSESSORY USE
TAXES OBTAINED FROM THE FEDERAL GOVERNMENT.**

WHEREAS, in 2005 the Board of Commissioners established a special revenue fund for the purpose of accounting for the disbursements from the Lincoln County Land Act of 2000 and restricted the expenditure of said monies to specific commitments;

WHEREAS, the Board of Commissioners designated the fund as the "Lincoln County Land Act of 2000 Special Revenue Fund";

WHEREAS, the Board of Commissioners established "the Lincoln County Land Act of 2000 Capital Projects Account" (Fund 092) within the Special Revenue Fund for capital projects;

WHEREAS, the Board of Commissioners initially deposited three-hundred and fifty-thousand dollars (\$350,000.00) into the Capital Projects Account;

WHEREAS, the Board of Commissioners reserved the right to deposit additional monies from other sources into the Capital Projects Account;

WHEREAS, the Board of Commissioners also reserved the right to utilize funds from the Capital Projects Account throughout the County at its discretion and not just within the Lincoln County Land Act lands;

WHEREAS, the Board of Commissioners will receive increased revenues from the Federal Government for the possessory use of its facilities by private contractors within the County; and

WHEREAS, the Board finds it prudent to utilize this increase to construct new or to repair existing County facilities or to realize other capital projects within the County;

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners for Lincoln County that the Lincoln County treasurer shall allocate to the Lincoln County Land Act of 2000 Special Revenue Fund, specifically the Capital Projects Account (Fund 092), all monies received from the Federal Government for possessory use taxes. This shall include only those funds that otherwise would be apportioned to the General County fund. This shall not include that portion sufficient to pay all fees or commissions owing to Ashley Hall and Associates, LLC, which shall remain or be apportioned to the General County fund for payment.

This resolution shall take effect immediately, but shall apply only to monies received after this 6th day of January 2014.

PASSED this 21st day of January, 2013, by the following vote:

AYES: Commissioner

EELHt f
James Phyll
Paul Mathews
Al Mathews

NAYES: Commissioner

A. Paul Longhine

ABSENT: Commissioner

none

EELHt f
Chairman of the Board

ATTEST:

Ba Hoff
Clerk of said Board

#24-NEVADA ASSOCIATION OF COUNTIES (NACO)

There was some discussion about who should attend. **Kevin made a motion to approve any Commissioner, as assigned by the Chair, to attend NACO meetings; seconded by Adam. All voted in favor.**

#25-RESOLUTION #2014-01

This item concerns clarification of the above listed resolution, which augments funds obtained from the Federal Government. Treasurer Shawn Frehner asked for specifics concerning this resolution. Daniel drafted a new resolution to resolve the problems. This new resolution specifies that we will first pay Ashley Hall & Associates and then transfer the remaining. **Kevin made a motion to replace the prior resolution with this one just crafted by the DA; seconded by Paul M.** Adam read the resolution into the record. Paul D. agrees with the resolution in principle but he's leery considering the risk of employees that haven't had a raise in four years. Vaughn stated this isn't a possessory use tax. This resolution applies only to possessory use. If it is every found not to be possessory use, Daniel advised that Vaughn would be protected. This resolution only concerns apportionment and transfer afterwards. According to Daniel, if the funds are ever deemed to be anything but possessory use then it will revert back. **Paul D. is opposed. Motion carries.**

#26-LANDFILL HOST FEES

Adam addressed this item, which concerns a resolution or ordinance to charge host fees for landfills located in LC pursuant to Title 10, Chapter 4 of the LC Code. We have Class I, Class II, and Class III landfills in our county. We need to get all of the landfills on the same page. Adam stated there are private industries as well as government subsidized. There are different aspects to consider with regards to private/government subsidized. The host fees should mostly apply to household waste. The county is subsidizing approximately \$50,000 per year; a host fee would help offset this cost. Host fees are assigned in the Recology contract but there are two other landfills to consider. Adam commented that the county is losing revenue. This would poise us to deal with Western Elite's (WE) Class I landfill; they should pay a host fee for bringing that type of waste in. The host fee would be negotiated with each entity and could be based on tonnage. Paul D. agreed with Adam. Adam asked for direction from the Board on this issue so that he might take it back to the landfill board for review. Paul M. asked how these fees might affect the relationship we have with Mesquite as it would impact the Mesquite landfill. Residential garbage, including sewer, is included with Enterprise's fees. Adam feels that WE is going to get their Class I permit. The question is what the county should do to help itself before the permit goes into effect. There is a statute in NRS that says the state regulates all solid waste, except the county can charge fees. These fees can be charged by resolution. Adam suggested the fees be broken down based on the class of the landfill. Daniel advised that we don't want to mix franchise fees with host fees. Paul M. would like to see Mesquite involved in the discussion of these fees. Paul D. and Adam will meet with the Mesquite Mayor. Daniel advised the Board that they can have different tiers but they have to be uniform. Adam suggested that something addressing private versus government subsidized be included. The landfill committee will work on this issue. No action was taken.

#27-COMMISSIONER REPORTS

COMMISSIONER KEVIN PHILLIPS attended the Quad State meeting last Friday. Clark County has told USFW that they will not write anymore checks for tortoise. Kevin will attend the implementation and monitoring committee meeting tomorrow morning. Kevin will attend meetings in Carson City on Friday. **COMMISSIONER ED HIGBEE** attended the Lincoln Day breakfast up in Ely. Ed attended a teleconference with Senator Horsford's Office. **COMMISSIONER ADAM KATSCHKE** did the jail tour as well as went to Winnemucca for a sage grouse meeting. Adam attended a PILT conference call with Congressman Horsford's Office, who is encouraging us to write a letter concerning what we would have to eliminate if we didn't have PILT. Nye County is closing Senior Nutrition, animal shelters, and two jails. Included in the letter should be language that states that it should be based on acreage. Adam will be in Las Vegas tomorrow for the I-11 meeting. Adam will attend the workforce board meeting next week. Adam suggested that we need to fight for some of these projects to come through the county so we can get some of the revenue, including I-11. Adam asked when budget meetings will be held. Paul M. will work with Recorder/Auditor Leslie Boucher and Auditor Dan McArthur to set dates. **COMMISSIONER PAUL DONOHUE** advised that he and Shane Cheeney met with all of the town boards. Room Tax will hold a meeting tomorrow.

LINCOLN COUNTY COMMISSION
REGULAR SESSION
JANUARY 21, 2014

Year: 2014 District: 5.0 Lincoln County Fire District

Tax #	Description	Rate	Amount	Account Number	% of Total
01	General Co.	1.0326	224,969.13	001-000-31030-000	34.4372
02	Ag Extension	.0100	2,178.68	005-000-31030-000	.3335
03	Co Indigent	.0359	7,821.41	010-000-31030-000	1.1973
04	Cap Projects	.0420	9,150.40	013-000-31030-000	1.4007
05	St Indigent	.0100	2,178.67	021-213-31115-000	.3335
06	St Acc Ind	.0150	3,268.00	021-213-31114-000	.5003
07	State	.1700	37,037.33	021-213-31030-000	5.6695
08	Hospital	.2679	58,366.48	026-000-31030-000	8.9345
09	School Gen	.7500	163,400.00	032-000-31030-000	25.0125
10	School Bond	.2231	48,606.05	034-000-31030-000	7.4404
11	Spec Indgt	.0800	17,429.33	038-000-31030-000	2.6680
12	Alamo Cap Prj	.0010	217.87	054-000-31030-000	.0334
13	Panaca Cap Pj	.0020	435.73	055-000-31030-000	.0667
14	Pioche Cap Pr	.0015	326.80	056-000-31030-000	.0500
15	Caliente Cap	.0035	762.53	057-000-31030-000	.1167
16	China Sprgs	.0042	915.04	061-000-31030-000	.1401
17	Alamo Clinic	.0425	9,259.33	070-000-31030-000	1.4174
18	Museum	.0058	1,263.63	003-000-31030-000	.1934
19	Library	.0000	.00	006-000-31030-000	.0000
20	Nutrition	.0515	11,220.13	037-000-31030-000	1.7175
30	LCFD-OPERATE	.2500	54,466.67	120-000-31030-000	8.3375
Total:		2.9985	653,273.21		

Treasurer Receipt
LINCOLN COUNTY TREASURER
SHAWN FREHNER

NO. 10617
Date: 01/02/14

P O BOX 416
PIOCHE, NV 89043

Received From:

LINCOLN COUNTY ASSESSOR

For: DECEMBER 2013 REPORT

****664,651.71

Fund	Fund Description	Account	Description	Amount
001	GENERAL COUNTY	001-000-31110-000	PERS. PROP. TAX CURRENT	210,340.60CR
005	AGRICULTURAL EXTENSION	005-000-31110-000	PERS. PROP. TAX CURRENT	2,037.01CR
010	INDIGENT	010-000-31110-000	PERS. PROP. TAX CURRENT	7,312.83CR
013	CAPITAL PROJECT	013-000-31110-000	PERS. PROP. TAX CURRENT	8,555.41CR
021	STATE	021-213-31115-000	MEDICAL INDIGENT #3241	2,036.97CR
021	STATE	021-213-31114-000	IND. ACCIDENT #3245	3,055.50CR
021	STATE	021-213-31110-000	PERS. PROP. TAX CURRENT	34,628.94CR
026	HOSPITAL	026-000-31110-000	PERS. PROP. TAX CURRENT	54,571.19CR
032	SCHOOL GENERAL	032-000-31110-000	PERS. PROP. TAX CURRENT	152,774.96CR
034	SCHOOL BI&R	034-000-31110-000	PERS. PROP. TAX CURRENT	45,445.41CR
038	MEDICAL INDIGENT COUNTY	038-000-31110-000	PERS. PROP. TAX CURRENT	16,295.98CR
054	ALAMO CAPITOL PROJECTS	054-000-31110-000	PERS. PROP. TAX CURRENT	203.70CR
055	PANACA CAPITOL PROJECTS	055-000-31110-000	PERS. PROP. TAX CURRENT	407.40CR
056	PIOCHE CAPITOL PROJECTS	056-000-31110-000	PERS. PROP. TAX CURRENT	305.58CR
057	CALIENTE CAPITOL PROJECT	057-000-31110-000	PERS. PROP. TAX CURRENT	712.97CR
061	CHINA SPRINGS YOUTH CAMP	061-000-31110-000	PERS. PROP. TAX CURRENT	855.56CR
070	ALAMO CLINIC	070-000-31110-000	PERS. PROP. TAX CURRENT	8,657.25CR
003	MUSEUM	003-000-31110-000	PERS. PROP. TAX CURRENT	1,181.48CR
037	LINCOLN CO. NUTRITION	037-000-31110-000	PERS. PROP. TAX CURRENT	10,490.58CR
015	PAH.VALLEY FIRE DISTRICT	015-000-31110-000	PERS. PROP. TAX CURRENT	11.48CR
016	ALAMO TOWN	016-000-31110-000	PERS. PROP. TAX CURRENT	3.79CR
017	PANACA TOWN	017-000-31110-000	PERS. PROP. TAX CURRENT	.21CR
018	PIOCHE TOWN	018-000-31110-000	PERS. PROP. TAX CURRENT	5.03CR
020	PIOCHE FIRE DISTRICT	020-000-31110-000	PERS. PROP. TAX CURRENT	2.47CR
022	CALIENTE CITY	022-000-31110-000	PERS. PROP. TAX CURRENT	584.40CR
108	PAN. FIRE OPERATING FUND	108-000-31110-000	PERS. PROP. TAX CURRENT	33.79CR
120	LCFPD-OPERATING	120-000-31110-000	PERS. PROP. TAX CURRENT	50,666.65CR
104	COYOTE SPRINGS GID	104-000-31110-000	PERS. PROP. TAX CURRENT	133.00CR
001	GENERAL COUNTY	001-000-34030-000	6% COLLECTION FEE	39,868.01CR
106	ASSESSOR TECHNOLOGY	106-000-36040-000	2% COLLECTION FEE	13,289.35CR
021	STATE	021-213-33200-000	LAKE VALLEY	99.91CR
001	GENERAL COUNTY	001-000-34050-000	TAX PENALTIES & COSTS	20.30CR
021	STATE	021-210-34016-000	SALES TAX	64.00CR

Receipt No. 10617 Fiscal Year: 2014

****664,651.71

Bank	Bank Description	Amount
936	ASSESSOR UNAPPORTIONED	664,651.71

Receipt No. 10617 Fiscal Year: 2014 Bank Account Total:

****664,651.71

Total Cash: *****.00
Total Checks: *****.00
Total Non Cash: *****.00
Credit Cards: *****.00
Total Other: *****.00

Treasurer



Deputy

County Ad Valorem Taxes Paid

Tax #	Description	Rate	Account Number	Total	Collection Fee	Net Amount
01	General Co.	1.0326	001-000-31030-000	228,631.08	18,290.48	210,340.60
02	Ag Extension	.0100	005-000-31030-000	2,214.14	177.13	2,037.01
03	Co Indigent	.0359	010-000-31030-000	7,948.72	635.89	7,312.83
04	Cap Projects	.0420	013-000-31030-000	9,299.36	743.95	8,555.41
05	St Indigent	.0100	021-213-31115-000	2,214.10	177.13	2,036.97
06	St Acc Ind	.0150	021-213-31114-000	3,321.19	265.69	3,055.50
07	State	.1700	021-213-31030-000	37,640.16	3,011.22	34,628.94
08	Hospital	.2679	026-000-31030-000	59,316.52	4,745.33	54,571.19
09	School Gen	.7500	032-000-31030-000	166,059.74	13,284.78	152,774.96
10	School Bond	.2231	034-000-31030-000	49,397.19	3,951.78	45,445.41
11	Spec Indgt	.0800	038-000-31030-000	17,713.03	1,417.05	16,295.98
12	Alamo Cap Prj	.0010	054-000-31030-000	221.41	17.71	203.70
13	Panaca Cap Pj	.0020	055-000-31030-000	442.83	35.43	407.40
14	Pioche Cap Pr	.0015	056-000-31030-000	332.13	26.55	305.58
15	Caliente Cap	.0035	057-000-31030-000	774.95	61.98	712.97
16	China Sprgs	.0042	061-000-31030-000	929.95	74.39	855.56
17	Alamo Clinic	.0425	070-000-31030-000	9,410.05	752.80	8,657.25
18	Museum	.0058	003-000-31030-000	1,284.21	102.73	1,181.48
20	Nutrition	.0515	037-000-31030-000	11,402.80	912.22	10,490.58
21	Pahr Fire	.2334	015-000-31030-000	12.48	1.00	11.48
22	Alamo Town	.4508	016-000-31030-000	4.12	.33	3.79
23	Panaca Town	.0774	017-000-31030-000	.23	.02	.21
24	Pioche Town	.2969	018-000-31030-000	5.47	.44	5.03
25	Pioche Fire	.1463	020-000-31030-000	2.69	.22	2.47
26	Caliente City	.9115	022-000-31030-000	635.22	50.82	584.40
27	Coyote Spring	.9115	104-000-31030-000	144.56	11.56	133.00
28	Panaca Fire	.1873	108-000-31030-000	36.72	2.93	33.79
30	LCFD-OPERATE	.2500	120-000-31030-000	55,072.45	4,405.80	50,666.65

Total Ad Valorem Taxes Paid: 664,467.50 53,157.36 611,310.14

6% Collection Fee: 001-000-34030-000 39,868.01

2% Collection Fee: 106-000-36040-000 13,289.35

County Special Assessments Paid

Asmt #	Description	Account Number	Total
32	Lake Valley	021-213-33200-000	99.91

Total Special Assessments Paid: 99.91

Penalties/Interest Paid: 001-000-34050-000 20.30

	Ad Valorem Taxes	Special Assessments	Penalties/Interest	All Payments
Totals:	664,467.50	99.91	20.30	664,587.71

#..... OT 000157
ty Loc... SUPPLIMENTAL TAX PAYMENT 2013-14
ed to..... U.S DEPT OF THE AIR FORCE
DET 1 AFEREG/FM
PO BOX 528
MERCURY, NV 89023

Parcel #:
District: 5.0

Payment Date... 4/07/14 Payer... U.S DEPT OF THE AIR FORCE

Outstanding Taxes:

<u>Prior Year</u>	<u>Tax</u>	<u>Penlty/Intrst</u>	<u>Total</u>	<u>Amount Paid</u>	<u>Total Due</u>
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No Prior Year Taxes

Current Year

, No Taxes Owning ,

Inst1

Inst2

Inst3 326,636.61

326,636.61

326,636.61

.00

Inst4 326,636.60

326,636.60

326,636.60

.00

Totls 653,273.21

.00

653,273.21

653,273.21

F5=Notes F9=Adj Pmts F10=Amend
F12=Cancl F13=Hist F14=Prt Sumry F17=AcctInq

Dep 12/31/13

11/2/14 apporportioned per Assessor's Dec 2013
report

TO THE HONORABLE BOARD OF COUNTY COMMISSIONERS IN AND FOR THE STATE
OF NEVADA

The following is a report of the fees collected or received by me personally, or by deputies. For the services rendered
as. LINCOLN COUNTY ASSESSOR

During the month ending November, A. D. 2013 ____-. To-wit:

January 2, 2014

SALES TAX	\$	64.00
TRIP PERMIT	\$	
2012-2013 Special Assessment (Lake Valley)	\$	99.91
2013-2014		
ALAMO	\$	28.80
CALIENTE	\$	2,346.60
GENERAL COUNTY	\$	607,695.58
PAH. VALLEY FIRE	\$	121.43
PANACA	\$	8.16
PIOCHE	\$	54.08
PIOCHE FIRE	\$	-0-
Coyote Springs	\$	534.03
Panaca Fire	\$	521.46
TRIP PERMIT	\$	-0-
6% collection fee	\$	39,868.01
2% Collection fee	\$	13,289.35
Special Assessment (Lake Valley Water)	\$	
Penalties	\$	20.30
TOTAL	\$	664,651.71

COUNTY OF LINCOLN]
STATE OF NEVADA] ss:

MELANIE K. MCBRIDE being first duly sworn, deposed and say that
She is duly qualified and acting LINCOLN COUNTY ASSESSOR
in and for the County of Lincoln, State of Nevada. That the following state-
ment if fees collected is full, true and complete and sets forth all fees collec-
ted or received by him. On account of service rendered in said office.
During the period of time in said statement named.

Melanie K. McBride

Subscribed and sworn to before me

This 2 day of January 2014

Marie Blende

Mannor Simpson
Deputy Treasurer
1-2-14 TR#10617

JOURNAL VOUCHER ENTRIES

Date: 02/28/14

Number: 2100 ✓

<u>DEBITS</u>			<u>CREDITS</u>		<u>EXPLANATION</u>
	<u>Fund</u>	<u>Amount</u>		<u>Fund</u>	<u>Amount</u>
1.	911	\$165.23	11.	936	\$165.23
2.	911	\$5,472.14	12.	915	\$5,472.14
3.	911	\$50.00	13.	931	\$50.00
4.	911	\$1,017.60	14.	915	\$1,017.60
5.	911	\$731.86	15.	936	\$731.86
6.	911	\$6,550.87	16.	915	\$6,550.87
7.	911	\$19,997.95	17.	940	\$19,997.95
8.	911	\$12,766.72	18.	915	\$12,766.72
9.	910	\$26,698.00	19.	915	\$26,698.00
10.	915	\$299.00	20.	910	\$299.00
Total		<u>\$73,749.37</u>	Total		<u>\$73,749.37</u>

JOURNAL VOUCHER ENTRIES

Date: 02/28/14

Number: 2101 ✓

<u>DEBITS</u>			<u>CREDITS</u>		<u>EXPLANATION</u>
	<u>Fund</u>	<u>Amount</u>		<u>Fund</u>	<u>Amount</u>
1.	911	\$9,067.81	11.	915	\$9,067.81
2.	911	\$656.05	12.	936	\$656.05
3.	911	\$22,038.66	13.	940	\$22,038.66
4.	911	\$7,776.80	14.	915	\$7,776.80
5.	911	\$10,319.25	15.	934	\$10,319.25
6.	910	\$14.00	16.	934	\$14.00
7.	911	\$1,874,000.00	17.	931	\$1,874,000.00
8.	911	\$29,981.92	18.	915	\$29,981.92
9.	911	\$6,700.77	19.	940	\$6,700.77
10.	911	\$20,565.33	20.	915	\$20,565.33
Total		<u>\$1,981,120.59</u>	Total		<u>\$1,981,120.59</u>

LINCOLN COUNTY TREASURER
TREASURER'S ACCOUNTING
FUND BALANCE SUMMARY
FOR 02/2014

ACT TP	DESCRIPTION	BEGINNING BAL	RECEIPTS	DISBURSEMENTS	OTHER	BALANCE	PBA FUND BAL	DIFFERENCE
001 F	GENERAL COUNTY	386,011.81-	557,050.40-	286,850.36	.00	656,211.85-	656,211.85	
002 F	WATER DISTRICT FUND	.00	.00	.00	.00	.00	.00	
003 F	MUSEUM	50,857.93-	2,052.00-	2,467.00	.00	50,442.93-	50,442.93	
004 F	FLOOD CONTROL	15,525.26-	.00	.00	.00	15,525.26-	15,525.26	
005 F	AGRICULTURAL EXTENSI	31,711.51-	3,537.92-	4,303.26	.00	30,946.17-	30,946.17	
006 F	COUNTY LIBRARY	55,650.31-	122.46-	5,203.25	.00	50,569.52-	50,569.52	
007 F	RECORDER TECHNOLOGY	13,507.23-	322.95-	1,684.00	.00	12,146.18-	12,146.18	
008 F	REGIONAL DEVELOPMENT	111,022.29-	3,775.24-	.00	.00	114,797.53-	114,797.53	
009 F	ROADS	708,884.66-	129,608.22-	103,012.64	.00	735,480.24-	735,480.24	
010 F	INDIGENT	221,321.27-	12,701.38-	2,339.01	.00	231,683.64-	231,683.64	
011 F	TRANSPORTATION	53,895.74-	20,512.00-	11,152.64	.00	63,255.10-	63,255.10	
012 F	IN-LIEU TAX	1,756,547.41-	.00	21,304.00	.00	1,735,243.41-	1,735,243.41	
013 F	CAPITAL PROJECT	135,507.97-	14,859.55-	10,250.00	.00	140,117.52-	140,117.52	
014 F	MSHCP	34,237.13-	27.76-	273.88	.00	33,991.01-	33,991.01	
015 F	PAH.VALLEY FIRE DIST	19,468.38-	5,860.18-	15,954.39	.00	9,374.17-	9,374.17	
016 F	ALAMO TOWN	8,425.73-	2,850.16-	4,213.92	.00	7,061.97-	7,061.97	
017 F	PANACA TOWN	52,985.38-	10,029.03-	1,899.64	.00	61,114.77-	61,114.77	
018 F	PIOCHE TOWN	64,544.78-	5,736.42-	9,452.72	.00	60,828.48-	60,828.48	
019 F	PPU- SEWER	13,469.66-	5,895.07-	5,485.32	.00	13,879.41-	13,879.41	
020 F	PIOCHE FIRE DISTRICT	127,009.83-	3,380.05-	2,485.97	.00	127,903.91-	127,903.91	
021 F	STATE	51,981.34-	26,970.43-	14,845.86	.00	64,105.91-	64,105.91	
022 F	CALIENTE CITY	13,927.56-	5,660.22-	13,927.56	.00	5,660.22-	5,660.22	
023 F	COUNTY GRANT	144,029.31-	89,115.34-	105,881.64	.00	127,263.01-	127,263.01	
024 F	GENETIC MARKER TEST	.00	835.00-	.00	.00	835.00-	835.00	
025 F	FISH & GAME	5,040.70-	.00	447.23	.00	4,593.47-	4,593.47	
026 F	HOSPITAL	148,991.71-	94,782.70-	148,991.71	.00	94,782.70-	94,782.70	
027 F	AIRPORT CAPITAL PROJ	2,429.16-	.00	.00	.00	2,429.16-	2,429.16	
028 F	ROAD CAPITAL PROJECT	16,309.80-	13.23-	.00	.00	16,323.03-	16,323.03	

LINCOLN COUNTY TREASURER
TREASURER'S ACCOUNTING
FUND BALANCE SUMMARY
FOR 02/2014

ACT TP	DESCRIPTION	BEGINNING BAL	RECEIPTS	DISBURSEMENTS	OTHER	BALANCE	PBA FUND BAL	DIFFERENCE
029 F	RANGE #4-ELY	7,272.41-	5.90-	.00	.00	7,278.31-	7,278.31	
030 F	RANGE #5-LAS VEGAS	14,436.43-	11.70-	.00	.00	14,448.13-	14,448.13	
031 F	SB 371	.00	50.00-	50.00	.00	.00	.00	
032 F	SCHOOL GENERAL	417,195.30-	265,349.06-	417,195.30	.00	265,349.06-	265,349.06	
033 F	SCHOOL CAPITAL PROJE	.00	.00	.00	.00	.00	.00	
034 F	SCHOOL BI&R	82,586.70-	78,999.51-	.00	.00	161,586.21-	161,586.21	
035 F	PIOCHE TOWN GRANT	25,244.83-	20.46-	.00	.00	25,265.29-	25,265.29	
036 F	PIOCHE TOWN BI&R	57,452.10-	2,859.58-	1,729.00	.00	58,582.68-	58,582.68	
037 F	LINCOLN CO. NUTRITIO	146,949.68-	22,751.62-	18,329.84	.00	151,371.46-	151,371.46	
038 F	MEDICAL INDIGENT COU	206,135.34-	28,471.07-	9,082.80	.00	225,523.61-	225,523.61	
039 F	LEGAL AID SERVICES	9,581.00-	181.00-	.00	.00	9,762.00-	9,762.00	
040 F	PIOCHE REC PARK	.00	.00	.00	.00	.00	.00	
041 F	TAX TRUST FUND	9,938.36-	8.06-	.00	.00	9,946.42-	9,946.42	
042 F	VEHICLE CAPITAL PROJ	8,705.26-	.00	.00	.00	8,705.26-	8,705.26	
043 F	MEDICAL SCHOLARSHIP	.00	.00	.00	.00	.00	.00	
044 F	COUNTY FAIR	4,079.50-	3.31-	.00	.00	4,082.81-	4,082.81	
045 F	FAIR COMM CAP PROJEC	35,482.99-	.00	.00	.00	35,482.99-	35,482.99	
046 F	AMBULANCE FUND	112,646.10-	91.34-	4,238.67	.00	108,498.77-	108,498.77	
047 F	PANACA FIRE EMERGENC	21,075.12-	17.09-	.00	.00	21,092.21-	21,092.21	
048 F	PIOCHE FIRE CAP PROJ	23,104.71-	18.73-	.00	.00	23,123.44-	23,123.44	
049 F	BUILDING DEPT ENTERP	50,842.54-	3,283.19-	8,902.62	.00	45,223.11-	45,223.11	
050 F	REGIONAL TRANSPORTAT	635,416.35-	7,511.24-	150.00	.00	642,777.59-	642,777.59	
051 F	FAIR & RECREATION	90,029.65-	1,935.60-	765.26	.00	91,199.99-	91,199.99	
052 F	SPECIAL PROJECTS	1.40-	.00	.00	.00	1.40-	1.40	
053 F	FORENSIC SERVICES	10,414.74-	25.00-	.00	.00	10,439.74-	10,439.74	
054 F	ALAMO CAPITOL PROJEC	5,363.20-	353.78-	494.60	.00	5,222.38-	5,222.38	
055 F	PANACA CAPITOL PROJE	9,221.07-	707.60-	.00	.00	9,928.67-	9,928.67	
056 F	PIOCHE CAPITOL PROJE	11,292.21-	827.44-	.00	.00	12,119.65-	12,119.65	

LINCOLN COUNTY TREASURER
TREASURER'S ACCOUNTING
FUND BALANCE SUMMARY
FOR 02/2014

ACT TP	DESCRIPTION	BEGINNING BAL	RECEIPTS	DISBURSEMENTS	OTHER	BALANCE	PBA FUND BAL	DIFFERENCE
057 F	CALIENTE CAPITOL PRO	13,081.21-	1,238.30-	.00	.00	14,319.51-	14,319.51	
058 F	RANGE #6-BATTLE MTN	140.77-	.00	.00	.00	140.77-	140.77	
059 F	ADMIN ASSESS FEES	29,250.60-	2,719.72-	2,237.02	.00	29,733.30-	29,733.30	
060 F	THOMPSON OPERA HOUSE	85.70-	.00	.00	.00	85.70-	85.70	
061 F	CHINA SPRINGS YOUTH	2,886.58-	1,485.96-	8,158.00	.00	3,785.46	3,785.46-	
062 F	RACHEL JONES MEM. CE	827.39-	.00	.00	.00	827.39-	827.39	
063 F	RANGE 7 UTAH	3,178.74-	.00	.00	.00	3,178.74-	3,178.74	
064 F	DETENTION CENTER	267,285.63-	207,983.80-	164,523.75	.00	310,745.68-	310,745.68	
065 F	RANGE #1 - ELKO	115.59-	.00	.00	.00	115.59-	115.59	
066 F	PUBLIC LANDS COMMISS	.00	.00	.00	.00	.00	.00	
067 F	SOLID WASTE	141,678.93-	29,381.32-	24,086.90	.00	146,973.35-	146,973.35	
068 F	AMB CAPITAL PROJECT	70,034.62-	.00	.00	.00	70,034.62-	70,034.62	
069 F	PUBLIC LANDS TRUST	208.00-	.00	.00	.00	208.00-	208.00	
070 F	ALAMO CLINIC	23,613.02-	15,036.43-	23,613.02	.00	15,036.43-	15,036.43	
071 F	DRUG FORFEITURE FUND	30,828.54-	25.00-	.00	.00	30,853.54-	30,853.54	
072 F	YOUTH ACTIVITIES COU	6,007.28-	.00	.00	.00	6,007.28-	6,007.28	
073 F	HOUSING AUTHORITY	15,703.10-	2,742.73-	876.12	.00	17,569.71-	17,569.71	
074 F	DOEA 1998	363,556.39-	294.78-	7,388.75	.00	356,462.42-	356,462.42	
075 F	STABILIZATION FUND	129,088.38-	104.67-	.00	.00	129,193.05-	129,193.05	
076 F	STATE MEDICAL AGENCY	.00	.00	.00	.00	.00	.00	
077 F	MSHCP-SECTION 7	850,911.01-	689.93-	.00	.00	851,600.94-	851,600.94	
078 F	DEBT SERVICE/DETENTI	.28	.00	.00	.00	.28	.28-	
079 F	TV DISTRICT ASSESSME	1,520.31-	.00	1,520.31	.00	.00	.00	
080 F	DISTRIC COURT TECHNO	5,040.00-	.00	.00	.00	5,040.00-	5,040.00	
081 F	AIRPORT	4,624.79-	600.00-	382.08	.00	4,842.71-	4,842.71	
082 F	PANACA TOWN BLDG FUN	11,683.39-	1,579.93-	.00	.00	13,263.32-	13,263.32	
083 F	COURT FACILITY FEES	66,527.05-	2,953.94-	.00	.00	69,480.99-	69,480.99	
084 F	LC WATER SPECIAL USE	1,337,887.71-	1,084.78-	.00	.00	1,338,972.49-	1,338,972.49	

LINCOLN COUNTY TREASURER
TREASURER'S ACCOUNTING
FUND BALANCE SUMMARY
FOR 02/2014

ACT TP	DESCRIPTION	BEGINNING BAL	RECEIPTS	DISBURSEMENTS	OTHER	BALANCE	PBA FUND BAL	DIFFERENCE
085 F	LC WATER CAPITAL PRO	77,715.28-	63.01-	.00	.00	77,778.29-	77,778.29	
086 F	LC WATER PLANNING/DE	90,075.26-	73.03-	.00	.00	90,148.29-	90,148.29	
087 F	LC WATER SPECIAL PRO	8,123.02-	6.58-	.00	.00	8,129.60-	8,129.60	
088 F	LC WATER EMERG/DISAS	62,561.85-	50.73-	.00	.00	62,612.58-	62,612.58	
089 F	LC WATER GRANT MATCH	82,097.70-	66.56-	.00	.00	82,164.26-	82,164.26	
090 F	LC WATER GENERAL REI	196,190.75-	159.07-	.00	.00	196,349.82-	196,349.82	
091 F	LC LAND ACT GENERAL	6,484.09-	5.26-	.00	.00	6,489.35-	6,489.35	
092 F	LC LAND ACT CAPITAL	29,411.69-	23.85-	.00	.00	29,435.54-	29,435.54	
093 F	LC LAND ACT PLAN/DEV	211,280.95-	171.31-	.00	.00	211,452.26-	211,452.26	
094 F	LC LAND ACT EDUCATIO	123,069.87-	99.78-	.00	.00	123,169.65-	123,169.65	
095 F	LC LAND ACT EMERG/DI	63,873.50-	51.79-	.00	.00	63,925.29-	63,925.29	
096 F	LC LAND ACT GRANT MA	151.05-	.00	.00	.00	151.05-	151.05	
097 F	LC LAND ACT SPECIAL	3,577,216.94-	5,423.47-	.00	.00	3,582,640.41-	3,582,640.41	
098 F	TRI-COUNTY WEED CONT	312,710.85-	66,419.94-	45,982.99	.00	333,147.80-	333,147.80	
099 F	LCWD CAPITAL PROJECT	766,616.95-	.00	.00	.00	766,616.95-	766,616.95	
100 F	LCWD PLAN/DEVELOPMEN	886,702.50-	.00	1,775.00	.00	884,927.50-	884,927.50	
101 F	LCWD SPECIAL PROJECT	614,348.00-	.00	.00	.00	614,348.00-	614,348.00	
102 F	LCWD EMERGENCY/DIAST	229,414.41-	.00	.00	.00	229,414.41-	229,414.41	
103 F	LCWD RESOURCES FUND	2,699,762.10-	28,101.79-	.00	.00	2,727,863.89-	2,727,863.89	
104 F	COYOTE SPRINGS GID	397,298.09-	343.04-	1,500.00	.00	396,141.13-	396,141.13	
105 F	PUBLIC IMPROVEMENT F	140,610.27-	114.01-	.00	.00	140,724.28-	140,724.28	
106 F	ASSESSOR TECHNOLOGY	20,684.73-	107.14-	.00	.00	20,791.87-	20,791.87	
107 F	LCWD COMMITMENT FUND	.30	.00	.00	.00	.30	.30-	
108 F	PAN. FIRE OPERATING	60,402.89-	663.88-	1,021.68	.00	60,045.09-	60,045.09	
109 F	LCWD GENERAL OPERATI	.48-	.00	.00	.00	.48-	.48	
110 F	PLANNING DEPT	16,742.35-	653.57-	4,852.05	.00	12,543.87-	12,543.87	
111 F	SLCHCP - GID	1,091,172.74-	957.12-	.00	.00	1,092,129.86-	1,092,129.86	
112 F	BLM LAND FUND	.00	.00	.00	.00	.00	.00	

LINCOLN COUNTY TREASURER
TREASURER'S ACCOUNTING
FUND BALANCE SUMMARY
FOR 02/2014

ACT TP	DESCRIPTION	BEGINNING BAL	RECEIPTS	DISBURSEMENTS	OTHER	BALANCE	PBA FUND BAL	DIFFERENCE
113 F	DRUG COURT	23,621.84-	690.00-	.00	.00	24,311.84-	24,311.84	
114 F	LCWD GEN. OPERATING	210,324.25-	30,303.04-	11,599.85	.00	229,027.44-	229,027.44	
115 F	PPU WATER	106,283.39-	6,935.65-	9,042.14	.00	104,176.90-	104,176.90	
116 F	PPU ELECTRICITY	48,357.99-	85,122.70-	68,781.09	.00	64,699.60-	64,699.60	
117 F	PPU WATER CAP PROJEC	44,015.39-	2,827.70-	1,820.20	.00	45,022.89-	45,022.89	
118 F	PPU POWER CAP PROJEC	112,155.38-	6,123.34-	1,400.00	.00	116,878.72-	116,878.72	
119 F	PPU SEWER CAP PROJEC	35,465.37-	1,487.54-	1,025.00	.00	35,927.91-	35,927.91	
120 F	LCFPD-OPERATING	516,663.20-	83,527.32-	544.67	.00	599,645.85-	599,645.85	
121 F	LCFPD-EMERGENCY	75,293.00-	.00	.00	.00	75,293.00-	75,293.00	
122 F	COURT SECURITY FUND	5,342.90-	104.33-	.00	.00	5,447.23-	5,447.23	
123 F	DISTRICT COURT ENRIC	22,241.32-	766.03-	.00	.00	23,007.35-	23,007.35	
124 F	PROPERTY MANAGEMENT	56,553.44-	.00	6,266.31	.00	50,287.13-	50,287.13	
125 F	PIOCHE FIRE EMERGENC	12,543.00-	.00	.00	.00	12,543.00-	12,543.00	
126 F	COYOTE SPRINGS GID F	21,350.32-	17.31-	.00	.00	21,367.63-	21,367.63	
127 F	COYOTE SPRINGS CAP P	156,134.32-	126.60-	.00	.00	156,260.92-	156,260.92	
128 F	HCPM TRUST	115,442.08-	93.61-	.00	.00	115,535.69-	115,535.69	
SUBTOTAL		22,940,030.50-	1,998,781.38-	1,621,761.02	.00	23,317,050.86-		
900 B	NV BANK & TRUST	.00	.00	.00	.00	.00	.00	
901 B	NB&T-SNPLMA	.00	.00	.00	.00	.00	.00	
905 B	NV BNK & TRUST MONEY	758,400.69	78,618.82	.00	1,051.30-	835,968.21	.00	
910 B	BANK OF AMERICA SAVI	3,077,619.39	1,382,533.32	.00	1,897,900.15-	2,562,252.56	.00	
911 B	BANK OF AMERICA CHEC	2,108,688.24	2,687.00	1,621,761.02-	4,743,036.62	5,232,650.84	.00	
912 B	WELLS FARGO CHECKING	.00	.00	.00	.00	.00	.00	
913 B	WELLS FARGO SAVINGS	.00	.00	.00	.00	.00	.00	
915 B	CASH IN TREASURER OF	19,100.11	777,665.25	.00	766,756.00-	30,009.36	.00	
920 I	INVESTMENTS	.00	.00	.00	.00	.00	.00	
921 I	MELLON INVESTMENT	11,119,067.65	14,606.84	.00	.00	11,133,674.49	.00	

LINCOLN COUNTY TREASURER
TREASURER'S ACCOUNTING
FUND BALANCE SUMMARY
FOR 02/2014

ACT TP	DESCRIPTION	BEGINNING BAL	RECEIPTS	DISBURSEMENTS	OTHER	BALANCE	PBA FUND BAL	DIFFERENCE
922 I	LCWD-MELLON INVESTME	8,580.41	.00	.00	.00	8,580.41	.00	
923 I	LCWD-BOFA INVESTMENT	5,051,075.36	28,101.79	.00	.00	5,079,177.15	.00	
924 I	WELLS FARGO INVESTME	998,977.16	3,993.27	.00	.00	1,002,970.43	.00	
SUBTOTAL		23,141,509.01	2,288,206.29	1,621,761.02-	2,077,329.17	25,885,283.45		
930 UA	UNAPPORTIONED TAX	64,785.18-	417,601.85-	.00	.00	482,387.03-	.00	
931 UA	MISC UNAPPORTIONED	1,496.53	.00	.00	1,941,081.01-	1,939,584.48-	.00	
932 UA	INTEREST UNAPPORTION	126.31-	126.31	.00	119.79-	119.79-	.00	
933 UA	SHERIFF UNAPPORTIONE	.00	.00	.00	.00	.00	.00	
934 UA	RECORDER UNAPPORTION	3,168.80-	5,733.30	.00	12,939.75-	10,375.25-	.00	
935 UA	NUTRITION UNAPPORTIO	.00	.00	.00	.00	.00	.00	
936 UA	ASSESSOR UNAPPORTION	7,516.09-	7,516.09	.00	4,843.86-	4,843.86-	.00	
937 UA	M.V. AMBULANCE UNAPP	12,577.42-	.00	.00	557.91-	13,135.33-	.00	
938 UA	FAIR BOARD UNAPPORTI	.00	.00	.00	.00	.00	.00	
939 UA	BUILDING DEPT UNAPPO	.00	.00	.00	.00	.00	.00	
940 UA	PIOCHE PUBLIC UTILIT	111,625.44-	111,625.44	.00	110,055.30-	110,055.30-	.00	
941 UA	UNAPPORTIONED PV FIR	.00	.00	.00	.00	.00	.00	
942 UA	CLERK UNAPPORTIONED	3,175.80-	3,175.80	.00	7,731.55-	7,731.55-	.00	
SUBTOTAL		201,478.51-	289,424.91-	.00	2,077,329.17-	2,568,232.59-		
TOTAL		.00	.00	.00	.00	.00		

JOURNAL VOUCHER ENTRIES

Date: 02/28/14

Number: 2100 ✓

<u>DEBITS</u>			<u>CREDITS</u>		<u>EXPLANATION</u>
	<u>Fund</u>	<u>Amount</u>		<u>Fund</u>	<u>Amount</u>
1.	911	\$165.23	11.	936	\$165.23
2.	911	\$5,472.14	12.	915	\$5,472.14
3.	911	\$50.00	13.	931	\$50.00
4.	911	\$1,017.60	14.	915	\$1,017.60
5.	911	\$731.86	15.	936	\$731.86
6.	911	\$6,550.87	16.	915	\$6,550.87
7.	911	\$19,997.95	17.	940	\$19,997.95
8.	911	\$12,766.72	18.	915	\$12,766.72
9.	910	\$26,698.00	19.	915	\$26,698.00
10.	915	\$299.00	20.	910	\$299.00
Total		<u>\$73,749.37</u>	Total		<u>\$73,749.37</u>

JOURNAL VOUCHER ENTRIES

Date: 02/28/14

Number: 2101 ✓

<u>DEBITS</u>			<u>CREDITS</u>		<u>EXPLANATION</u>
	<u>Fund</u>	<u>Amount</u>		<u>Fund</u>	<u>Amount</u>
1.	911	\$9,067.81	11.	915	\$9,067.81
2.	911	\$656.05	12.	936	\$656.05
3.	911	\$22,038.66	13.	940	\$22,038.66
4.	911	\$7,776.80	14.	915	\$7,776.80
5.	911	\$10,319.25	15.	934	\$10,319.25
6.	910	\$14.00	16.	934	\$14.00
7.	911	\$1,874,000.00	17.	931	\$1,874,000.00
8.	911	\$29,981.92	18.	915	\$29,981.92
9.	911	\$6,700.77	19.	940	\$6,700.77
10.	911	\$20,565.33	20.	915	\$20,565.33
Total		<u>\$1,981,120.59</u>	Total		<u>\$1,981,120.59</u>

LINCOLN COUNTY TREASURER
TREASURER'S ACCOUNTING
FUND BALANCE SUMMARY
FOR 02/2014

ACT TP	DESCRIPTION	BEGINNING BAL	RECEIPTS	DISBURSEMENTS	OTHER	BALANCE	PBA FUND BAL	DIFFERENCE
001 F	GENERAL COUNTY	386,011.81-	557,050.40-	286,850.36	.00	656,211.85-	656,211.85	
002 F	WATER DISTRICT FUND	.00	.00	.00	.00	.00	.00	
003 F	MUSEUM	50,857.93-	2,052.00-	2,467.00	.00	50,442.93-	50,442.93	
004 F	FLOOD CONTROL	15,525.26-	.00	.00	.00	15,525.26-	15,525.26	
005 F	AGRICULTURAL EXTENSI	31,711.51-	3,537.92-	4,303.26	.00	30,946.17-	30,946.17	
006 F	COUNTY LIBRARY	55,650.31-	122.46-	5,203.25	.00	50,569.52-	50,569.52	
007 F	RECORDER TECHNOLOGY	13,507.23-	322.95-	1,684.00	.00	12,146.18-	12,146.18	
008 F	REGIONAL DEVELOPMENT	111,022.29-	3,775.24-	.00	.00	114,797.53-	114,797.53	
009 F	ROADS	708,884.66-	129,608.22-	103,012.64	.00	735,480.24-	735,480.24	
010 F	INDIGENT	221,321.27-	12,701.38-	2,339.01	.00	231,683.64-	231,683.64	
011 F	TRANSPORTATION	53,895.74-	20,512.00-	11,152.64	.00	63,255.10-	63,255.10	
012 F	IN-LIEU TAX	1,756,547.41-	.00	21,304.00	.00	1,735,243.41-	1,735,243.41	
013 F	CAPITAL PROJECT	135,507.97-	14,859.55-	10,250.00	.00	140,117.52-	140,117.52	
014 F	MSHCP	34,237.13-	27.76-	273.88	.00	33,991.01-	33,991.01	
015 F	PAH.VALLEY FIRE DIST	19,468.38-	5,860.18-	15,954.39	.00	9,374.17-	9,374.17	
016 F	ALAMO TOWN	8,425.73-	2,850.16-	4,213.92	.00	7,061.97-	7,061.97	
017 F	PANACA TOWN	52,985.38-	10,029.03-	1,899.64	.00	61,114.77-	61,114.77	
018 F	PIOCHE TOWN	64,544.78-	5,736.42-	9,452.72	.00	60,828.48-	60,828.48	
019 F	PPU- SEWER	13,469.66-	5,895.07-	5,485.32	.00	13,879.41-	13,879.41	
020 F	PIOCHE FIRE DISTRICT	127,009.83-	3,380.05-	2,485.97	.00	127,903.91-	127,903.91	
021 F	STATE	51,981.34-	26,970.43-	14,845.86	.00	64,105.91-	64,105.91	
022 F	CALIENTE CITY	13,927.56-	5,660.22-	13,927.56	.00	5,660.22-	5,660.22	
023 F	COUNTY GRANT	144,029.31-	89,115.34-	105,881.64	.00	127,263.01-	127,263.01	
024 F	GENETIC MARKER TEST	.00	835.00-	.00	.00	835.00-	835.00	
025 F	FISH & GAME	5,040.70-	.00	447.23	.00	4,593.47-	4,593.47	
026 F	HOSPITAL	148,991.71-	94,782.70-	148,991.71	.00	94,782.70-	94,782.70	
027 F	AIRPORT CAPITAL PROJ	2,429.16-	.00	.00	.00	2,429.16-	2,429.16	
028 F	ROAD CAPITAL PROJECT	16,309.80-	13.23-	.00	.00	16,323.03-	16,323.03	

LINCOLN COUNTY TREASURER
TREASURER'S ACCOUNTING
FUND BALANCE SUMMARY
FOR 02/2014

ACT TP	DESCRIPTION	BEGINNING BAL	RECEIPTS	DISBURSEMENTS	OTHER	BALANCE	PBA FUND BAL	DIFFERENCE
029 F	RANGE #4-ELY	7,272.41-	5.90-	.00	.00	7,278.31-	7,278.31	
030 F	RANGE #5-LAS VEGAS	14,436.43-	11.70-	.00	.00	14,448.13-	14,448.13	
031 F	SB 371	.00	50.00-	50.00	.00	.00	.00	
032 F	SCHOOL GENERAL	417,195.30-	265,349.06-	417,195.30	.00	265,349.06-	265,349.06	
033 F	SCHOOL CAPITAL PROJE	.00	.00	.00	.00	.00	.00	
034 F	SCHOOL BI&R	82,586.70-	78,999.51-	.00	.00	161,586.21-	161,586.21	
035 F	PIOCHE TOWN GRANT	25,244.83-	20.46-	.00	.00	25,265.29-	25,265.29	
036 F	PIOCHE TOWN BI&R	57,452.10-	2,859.58-	1,729.00	.00	58,582.68-	58,582.68	
037 F	LINCOLN CO. NUTRITIO	146,949.68-	22,751.62-	18,329.84	.00	151,371.46-	151,371.46	
038 F	MEDICAL INDIGENT COU	206,135.34-	28,471.07-	9,082.80	.00	225,523.61-	225,523.61	
039 F	LEGAL AID SERVICES	9,581.00-	181.00-	.00	.00	9,762.00-	9,762.00	
040 F	PIOCHE REC PARK	.00	.00	.00	.00	.00	.00	
041 F	TAX TRUST FUND	9,938.36-	8.06-	.00	.00	9,946.42-	9,946.42	
042 F	VEHICLE CAPITAL PROJ	8,705.26-	.00	.00	.00	8,705.26-	8,705.26	
043 F	MEDICAL SCHOLARSHIP	.00	.00	.00	.00	.00	.00	
044 F	COUNTY FAIR	4,079.50-	3.31-	.00	.00	4,082.81-	4,082.81	
045 F	FAIR COMM CAP PROJEC	35,482.99-	.00	.00	.00	35,482.99-	35,482.99	
046 F	AMBULANCE FUND	112,646.10-	91.34-	4,238.67	.00	108,498.77-	108,498.77	
047 F	PANACA FIRE EMERGENC	21,075.12-	17.09-	.00	.00	21,092.21-	21,092.21	
048 F	PIOCHE FIRE CAP PROJ	23,104.71-	18.73-	.00	.00	23,123.44-	23,123.44	
049 F	BUILDING DEPT ENTERP	50,842.54-	3,283.19-	8,902.62	.00	45,223.11-	45,223.11	
050 F	REGIONAL TRANSPORTAT	635,416.35-	7,511.24-	150.00	.00	642,777.59-	642,777.59	
051 F	FAIR & RECREATION	90,029.65-	1,935.60-	765.26	.00	91,199.99-	91,199.99	
052 F	SPECIAL PROJECTS	1.40-	.00	.00	.00	1.40-	1.40	
053 F	FORENSIC SERVICES	10,414.74-	25.00-	.00	.00	10,439.74-	10,439.74	
054 F	ALAMO CAPITOL PROJEC	5,363.20-	353.78-	494.60	.00	5,222.38-	5,222.38	
055 F	PANACA CAPITOL PROJE	9,221.07-	707.60-	.00	.00	9,928.67-	9,928.67	
056 F	PIOCHE CAPITOL PROJE	11,292.21-	827.44-	.00	.00	12,119.65-	12,119.65	

LINCOLN COUNTY TREASURER
TREASURER'S ACCOUNTING
FUND BALANCE SUMMARY
FOR 02/2014

ACT TP	DESCRIPTION	BEGINNING BAL	RECEIPTS	DISBURSEMENTS	OTHER	BALANCE	PBA FUND BAL	DIFFERENCE
057 F	CALIENTE CAPITOL PRO	13,081.21-	1,238.30-	.00	.00	14,319.51-	14,319.51	
058 F	RANGE #6-BATTLE MTN	140.77-	.00	.00	.00	140.77-	140.77	
059 F	ADMIN ASSESS FEES	29,250.60-	2,719.72-	2,237.02	.00	29,733.30-	29,733.30	
060 F	THOMPSON OPERA HOUSE	85.70-	.00	.00	.00	85.70-	85.70	
061 F	CHINA SPRINGS YOUTH	2,886.58-	1,485.96-	8,158.00	.00	3,785.46	3,785.46-	
062 F	RACHEL JONES MEM. CE	827.39-	.00	.00	.00	827.39-	827.39	
063 F	RANGE 7 UTAH	3,178.74-	.00	.00	.00	3,178.74-	3,178.74	
064 F	DETENTION CENTER	267,285.63-	207,983.80-	164,523.75	.00	310,745.68-	310,745.68	
065 F	RANGE #1 - ELKO	115.59-	.00	.00	.00	115.59-	115.59	
066 F	PUBLIC LANDS COMMISS	.00	.00	.00	.00	.00	.00	
067 F	SOLID WASTE	141,678.93-	29,381.32-	24,086.90	.00	146,973.35-	146,973.35	
068 F	AMB CAPITAL PROJECT	70,034.62-	.00	.00	.00	70,034.62-	70,034.62	
069 F	PUBLIC LANDS TRUST	208.00-	.00	.00	.00	208.00-	208.00	
070 F	ALAMO CLINIC	23,613.02-	15,036.43-	23,613.02	.00	15,036.43-	15,036.43	
071 F	DRUG FORFEITURE FUND	30,828.54-	25.00-	.00	.00	30,853.54-	30,853.54	
072 F	YOUTH ACTIVITIES COU	6,007.28-	.00	.00	.00	6,007.28-	6,007.28	
073 F	HOUSING AUTHORITY	15,703.10-	2,742.73-	876.12	.00	17,569.71-	17,569.71	
074 F	DOEA 1998	363,556.39-	294.78-	7,388.75	.00	356,462.42-	356,462.42	
075 F	STABILIZATION FUND	129,088.38-	104.67-	.00	.00	129,193.05-	129,193.05	
076 F	STATE MEDICAL AGENCY	.00	.00	.00	.00	.00	.00	
077 F	MSHCP-SECTION 7	850,911.01-	689.93-	.00	.00	851,600.94-	851,600.94	
078 F	DEBT SERVICE/DETENTI	.28	.00	.00	.00	.28	.28-	
079 F	TV DISTRICT ASSESSME	1,520.31-	.00	1,520.31	.00	.00	.00	
080 F	DISTRIC COURT TECHNO	5,040.00-	.00	.00	.00	5,040.00-	5,040.00	
081 F	AIRPORT	4,624.79-	600.00-	382.08	.00	4,842.71-	4,842.71	
082 F	PANACA TOWN BLDG FUN	11,683.39-	1,579.93-	.00	.00	13,263.32-	13,263.32	
083 F	COURT FACILITY FEES	66,527.05-	2,953.94-	.00	.00	69,480.99-	69,480.99	
084 F	LC WATER SPECIAL USE	1,337,887.71-	1,084.78-	.00	.00	1,338,972.49-	1,338,972.49	

LINCOLN COUNTY TREASURER
TREASURER'S ACCOUNTING
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ACT TP	DESCRIPTION	BEGINNING BAL	RECEIPTS	DISBURSEMENTS	OTHER	BALANCE	PBA FUND BAL	DIFFERENCE
085 F	LC WATER CAPITAL PRO	77,715.28-	63.01-	.00	.00	77,778.29-	77,778.29	
086 F	LC WATER PLANNING/DE	90,075.26-	73.03-	.00	.00	90,148.29-	90,148.29	
087 F	LC WATER SPECIAL PRO	8,123.02-	6.58-	.00	.00	8,129.60-	8,129.60	
088 F	LC WATER EMERG/DISAS	62,561.85-	50.73-	.00	.00	62,612.58-	62,612.58	
089 F	LC WATER GRANT MATCH	82,097.70-	66.56-	.00	.00	82,164.26-	82,164.26	
090 F	LC WATER GENERAL REI	196,190.75-	159.07-	.00	.00	196,349.82-	196,349.82	
091 F	LC LAND ACT GENERAL	6,484.09-	5.26-	.00	.00	6,489.35-	6,489.35	
092 F	LC LAND ACT CAPITAL	29,411.69-	23.85-	.00	.00	29,435.54-	29,435.54	
093 F	LC LAND ACT PLAN/DEV	211,280.95-	171.31-	.00	.00	211,452.26-	211,452.26	
094 F	LC LAND ACT EDUCATIO	123,069.87-	99.78-	.00	.00	123,169.65-	123,169.65	
095 F	LC LAND ACT EMERG/DI	63,873.50-	51.79-	.00	.00	63,925.29-	63,925.29	
096 F	LC LAND ACT GRANT MA	151.05-	.00	.00	.00	151.05-	151.05	
097 F	LC LAND ACT SPECIAL	3,577,216.94-	5,423.47-	.00	.00	3,582,640.41-	3,582,640.41	
098 F	TRI-COUNTY WEED CONT	312,710.85-	66,419.94-	45,982.99	.00	333,147.80-	333,147.80	
099 F	LCWD CAPITAL PROJECT	766,616.95-	.00	.00	.00	766,616.95-	766,616.95	
100 F	LCWD PLAN/DEVELOPMEN	886,702.50-	.00	1,775.00	.00	884,927.50-	884,927.50	
101 F	LCWD SPECIAL PROJECT	614,348.00-	.00	.00	.00	614,348.00-	614,348.00	
102 F	LCWD EMERGENCY/DIAST	229,414.41-	.00	.00	.00	229,414.41-	229,414.41	
103 F	LCWD RESOURCES FUND	2,699,762.10-	28,101.79-	.00	.00	2,727,863.89-	2,727,863.89	
104 F	COYOTE SPRINGS GID	397,298.09-	343.04-	1,500.00	.00	396,141.13-	396,141.13	
105 F	PUBLIC IMPROVEMENT F	140,610.27-	114.01-	.00	.00	140,724.28-	140,724.28	
106 F	ASSESSOR TECHNOLOGY	20,684.73-	107.14-	.00	.00	20,791.87-	20,791.87	
107 F	LCWD COMMITMENT FUND	.30	.00	.00	.00	.30	.30-	
108 F	PAN. FIRE OPERATING	60,402.89-	663.88-	1,021.68	.00	60,045.09-	60,045.09	
109 F	LCWD GENERAL OPERATI	.48-	.00	.00	.00	.48-	.48	
110 F	PLANNING DEPT	16,742.35-	653.57-	4,852.05	.00	12,543.87-	12,543.87	
111 F	SLCHCP - GID	1,091,172.74-	957.12-	.00	.00	1,092,129.86-	1,092,129.86	
112 F	BLM LAND FUND	.00	.00	.00	.00	.00	.00	

LINCOLN COUNTY TREASURER
TREASURER'S ACCOUNTING
FUND BALANCE SUMMARY
FOR 02/2014

ACT TP	DESCRIPTION	BEGINNING BAL	RECEIPTS	DISBURSEMENTS	OTHER	BALANCE	PBA FUND BAL	DIFFERENCE
113 F	DRUG COURT	23,621.84-	690.00-	.00	.00	24,311.84-	24,311.84	
114 F	LCWD GEN. OPERATING	210,324.25-	30,303.04-	11,599.85	.00	229,027.44-	229,027.44	
115 F	PPU WATER	106,283.39-	6,935.65-	9,042.14	.00	104,176.90-	104,176.90	
116 F	PPU ELECTRICITY	48,357.99-	85,122.70-	68,781.09	.00	64,699.60-	64,699.60	
117 F	PPU WATER CAP PROJEC	44,015.39-	2,827.70-	1,820.20	.00	45,022.89-	45,022.89	
118 F	PPU POWER CAP PROJEC	112,155.38-	6,123.34-	1,400.00	.00	116,878.72-	116,878.72	
119 F	PPU SEWER CAP PROJEC	35,465.37-	1,487.54-	1,025.00	.00	35,927.91-	35,927.91	
120 F	LCFPD-OPERATING	516,663.20-	83,527.32-	544.67	.00	599,645.85-	599,645.85	
121 F	LCFPD-EMERGENCY	75,293.00-	.00	.00	.00	75,293.00-	75,293.00	
122 F	COURT SECURITY FUND	5,342.90-	104.33-	.00	.00	5,447.23-	5,447.23	
123 F	DISTRICT COURT ENRIC	22,241.32-	766.03-	.00	.00	23,007.35-	23,007.35	
124 F	PROPERTY MANAGEMENT	56,553.44-	.00	6,266.31	.00	50,287.13-	50,287.13	
125 F	PIOCHE FIRE EMERGENC	12,543.00-	.00	.00	.00	12,543.00-	12,543.00	
126 F	COYOTE SPRINGS GID F	21,350.32-	17.31-	.00	.00	21,367.63-	21,367.63	
127 F	COYOTE SPRINGS CAP P	156,134.32-	126.60-	.00	.00	156,260.92-	156,260.92	
128 F	HCPM TRUST	115,442.08-	93.61-	.00	.00	115,535.69-	115,535.69	
SUBTOTAL		22,940,030.50-	1,998,781.38-	1,621,761.02	.00	23,317,050.86-		
900 B	NV BANK & TRUST	.00	.00	.00	.00	.00	.00	
901 B	NB&T-SNPLMA	.00	.00	.00	.00	.00	.00	
905 B	NV BNK & TRUST MONEY	758,400.69	78,618.82	.00	1,051.30-	835,968.21	.00	
910 B	BANK OF AMERICA SAVI	3,077,619.39	1,382,533.32	.00	1,897,900.15-	2,562,252.56	.00	
911 B	BANK OF AMERICA CHEC	2,108,688.24	2,687.00	1,621,761.02-	4,743,036.62	5,232,650.84	.00	
912 B	WELLS FARGO CHECKING	.00	.00	.00	.00	.00	.00	
913 B	WELLS FARGO SAVINGS	.00	.00	.00	.00	.00	.00	
915 B	CASH IN TREASURER OF	19,100.11	777,665.25	.00	766,756.00-	30,009.36	.00	
920 I	INVESTMENTS	.00	.00	.00	.00	.00	.00	
921 I	MELLON INVESTMENT	11,119,067.65	14,606.84	.00	.00	11,133,674.49	.00	

LINCOLN COUNTY TREASURER
TREASURER'S ACCOUNTING
FUND BALANCE SUMMARY
FOR 02/2014

ACT TP	DESCRIPTION	BEGINNING BAL	RECEIPTS	DISBURSEMENTS	OTHER	BALANCE	PBA FUND BAL	DIFFERENCE
922 I	LCWD-MELLON INVESTME	8,580.41	.00	.00	.00	8,580.41	.00	
923 I	LCWD-BOFA INVESTMENT	5,051,075.36	28,101.79	.00	.00	5,079,177.15	.00	
924 I	WELLS FARGO INVESTME	998,977.16	3,993.27	.00	.00	1,002,970.43	.00	
SUBTOTAL		23,141,509.01	2,288,206.29	1,621,761.02-	2,077,329.17	25,885,283.45		
930 UA	UNAPPORTIONED TAX	64,785.18-	417,601.85-	.00	.00	482,387.03-	.00	
931 UA	MISC UNAPPORTIONED	1,496.53	.00	.00	1,941,081.01-	1,939,584.48-	.00	
932 UA	INTEREST UNAPPORTION	126.31-	126.31	.00	119.79-	119.79-	.00	
933 UA	SHERIFF UNAPPORTIONE	.00	.00	.00	.00	.00	.00	
934 UA	RECORDER UNAPPORTION	3,168.80-	5,733.30	.00	12,939.75-	10,375.25-	.00	
935 UA	NUTRITION UNAPPORTIO	.00	.00	.00	.00	.00	.00	
936 UA	ASSESSOR UNAPPORTION	7,516.09-	7,516.09	.00	4,843.86-	4,843.86-	.00	
937 UA	M.V. AMBULANCE UNAPP	12,577.42-	.00	.00	557.91-	13,135.33-	.00	
938 UA	FAIR BOARD UNAPPORTI	.00	.00	.00	.00	.00	.00	
939 UA	BUILDING DEPT UNAPPO	.00	.00	.00	.00	.00	.00	
940 UA	PIOCHE PUBLIC UTILIT	111,625.44-	111,625.44	.00	110,055.30-	110,055.30-	.00	
941 UA	UNAPPORTIONED PV FIR	.00	.00	.00	.00	.00	.00	
942 UA	CLERK UNAPPORTIONED	3,175.80-	3,175.80	.00	7,731.55-	7,731.55-	.00	
SUBTOTAL		201,478.51-	289,424.91-	.00	2,077,329.17-	2,568,232.59-		
TOTAL		.00	.00	.00	.00	.00		

Heidi De'Angelo

From: Leslie Boucher <recorderauditor@co.lincoln.nv.us>
Sent: Wednesday, July 16, 2014 2:36 PM
To: Heidi De'Angelo
Subject: RE:
Attachments: heidi-central assessed_20140716143007.tif

Heidi,

I am sending a cash receipt for central assessed/cwip/car. Please note that the county received the 2nd and 3rd payment 02/13/2014 normally would have received the 2nd installment at an early date this contributed to our cash flow problem.

Leslie

From: Heidi De'Angelo [<mailto:hdeangelo@tax.state.nv.us>]
Sent: Tuesday, July 15, 2014 2:52 PM
To: Leslie Boucher
Subject:

Leslie,

I was at the meeting today Nevada Tax Commission, I was wondering if you could tell me where the 1.8 million in back taxes from USAF was deposited. The commissioner claimed that he was happy they received the money as the county would have been \$45,000 in the hole. I don't see any indication that Lincoln County was in trouble. If you can advise me at all, I'd appreciate it.

Thank you.

Heidi N. De'Angelo

Budget Analyst

Department of Taxation

Division of Local Government Services

(775) 684-2065

(775) 684-2020 Fax

hdeangelo@tax.state.nv.us



Be not inhospitable to strangers lest they be angels in disguise.

This e-mail and any attachments are intended only for those to which it is addressed and may contain information which is privileged, confidential and prohibited from disclosure and unauthorized use under applicable law. If you are not the intended recipient of this e-mail, you are hereby notified that any use, dissemination, or copying of this e-mail or the information contained in this e-mail is strictly prohibited by the sender. If you have received this transmission in error, please return the material received to the sender and delete all copies from your system.

Treasurer's Receipt
LINCOLN COUNTY TREASURER
SHAWN FREHNER

No. 10769
Date: 02/13/14

P O BOX 416
PIOCHE, NV 89043

Received From:

STATE OF NEVADA
DEPT OF TRANSPORTATION

For: CENTRAL ASSESSED/CWIP/CAR

**1,001,322.30

Fund Fund Description	Account	Description	Amount
001 GENERAL COUNTY	001-000-31300-000	CONSTRUCTION IN PROGRESS	363,946.07CR
005 AGRICULTURAL EXTENSION	005-000-31300-000	CONSTRUCTION IN PROGRESS	3,521.83CR
010 INDIGENT	010-000-31300-000	CONSTRUCTION IN PROGRESS	12,643.47CR
013 CAPITAL PROJECT	013-000-31300-000	CONSTRUCTION IN PROGRESS	14,791.80CR
021 STATE	021-213-31115-000	CONSTRUCTION IN PROGRESS	3,521.87CR
021 STATE	021-213-31114-000	CONSTRUCTION IN PROGRESS	5,282.77CR
026 HOSPITAL	026-000-31300-000	CONSTRUCTION IN PROGRESS	94,350.56CR
032 SCHOOL GENERAL	032-000-31300-000	CONSTRUCTION IN PROGRESS	264,139.24CR
034 SCHOOL B&R	034-000-31300-000	CONSTRUCTION IN PROGRESS	78,572.61CR
038 MEDICAL INDIGENT COUNTY	038-000-31300-000	CONSTRUCTION IN PROGRESS	28,174.85CR
054 ALAMO CAPITOL PROJECTS	054-000-31300-000	CONSTRUCTION IN PROGRESS	352.17CR
055 PANACA CAPITOL PROJECTS	055-000-31300-000	CONSTRUCTION IN PROGRESS	704.36CR
056 PIOCHE CAPITOL PROJECTS	056-000-31300-000	CONSTRUCTION IN PROGRESS	528.28CR
057 CALIENTE CAPITOL PROJECT	057-000-31300-000	CONSTRUCTION IN PROGRESS	1,232.66CR
061 CHINA SPRINGS YOUTH CAMP	061-000-31300-000	CONSTRUCTION IN PROGRESS	1,479.19CR
070 ALAMO CLINIC	070-000-31300-000	CONSTRUCTION IN PROGRESS	14,967.87CR
003 MUSEUM	003-000-31300-000	CONSTRUCTION IN PROGRESS	2,042.67CR
037 LINCOLN CO. NUTRITION	037-000-31300-000	CONSTRUCTION IN PROGRESS	18,137.59CR
015 PAH.VALLEY FIRE DISTRICT	015-000-31300-000	CONSTRUCTION IN PROGRESS	1,174.86CR
016 ALAMO TOWN	016-000-31300-000	CONSTRUCTION IN PROGRESS	650.51CR
017 PANACA TOWN	017-000-31300-000	CONSTRUCTION IN PROGRESS	83.39CR
018 PIOCHE TOWN	018-000-31300-000	CONSTRUCTION IN PROGRESS	766.36CR
020 PIOCHE FIRE DISTRICT	020-000-31300-000	CONSTRUCTION IN PROGRESS	625.93CR
022 CALIENTE CITY	022-000-31300-000	CONSTRUCTION IN PROGRESS	5,545.16CR
104 COYOTE SPRINGS GID	104-000-31300-000	CONSTRUCTION IN PROGRESS	20.90CR
108 PAN. FIRE OPERATING FUND	108-000-31300-000	CONSTRUCTION IN PROGRESS	593.89CR
111 SLCHCP - GID	111-000-31300-000	CONSTRUCTION IN PROGRESS	72.38CR
120 LCFPD-OPERATING	120-000-31300-000	CONSTRUCTION IN PROGRESS	83,399.06CR

Receipt No. 10769 Fiscal Year: 2014

**1,001,322.30

Bank Bank Description	Amount
910 BANK OF AMERICA SAVINGS	1,001,322.30

Receipt No. 10769 Fiscal Year: 2014 Bank Account Total:

**1,001,322.30

Non-Cash Amount 1,001,322.30

Total Cash: *****.00
Total Checks: *****.00
Total Non Cash: **1,001,322.30
Credit Cards: *****.00
Total Other: *****.00



Treasurer

Deputy

STATE OF NEVADA
OFFICE OF THE CONTROLLER
CARSON CITY NV 89701

DIRECT DEPOSIT ADVICE
130-00-DEPARTMENT OF TAXATION

9376129

DESCRIPTION	VOUCHER NUMBER	VOUCHER DATE	INVOICE NUMBER	INVOICE AMOUNT
13-14 PRIVATE CARLINES	130PC1477	01/30/14		10,230.54
13-14 2ND & 3RD QTR SECURED	130PX4206	01/30/14		842,290.55
13-14 UNSECURED	130PX4223	01/30/14		148,801.21

T40267400

LINCOLN, COUNTY OF

DIRECT DEPOSIT ADVICE TOTAL:

\$1,001,322.30



STATE OF NEVADA
OFFICE OF THE CONTROLLER
CARSON CITY NV 89701
(775) 684-5750

ACCOUNTS PAYABLE
DIRECT DEPOSIT ADVICE

9376129

DATE
02/04/14

WARRANT AMOUNT
*****\$1,001,322.30

One million one thousand three hundred twenty two and 30/100 Dollars

DEPOSIT TO THE ACCOUNT OF:
T40267400
LINCOLN, COUNTY OF
LINCOLN COUNTY TREASURER
PO BOX 416
PIOCHE NV 89043

THE DATE THESE FUNDS WILL BE CREDITED TO YOUR
ACCOUNT IS THE ABOVE DATE PLUS 2 BUSINESS DAYS.

NOT NEGOTIABLE

SMFREHNER@LINCOLNNV.COM

910

9376129
130-00

9000

KATE MARSHALL
STATE TREASURER
101 N CARSON ST STE 4
CARSON CITY NV 89701-4786

FIRST-CLASS AUTO
U.S. POSTAGE
PAID ONE OUNCE
CARSON CITY, NV
PERMIT NO. 15

T40267400
LINCOLN, COUNTY OF
LINCOLN COUNTY TREASURER
PO BOX 416
PIOCHE NV 89043

ENTITY: Lincoln County

QUARTER ENDING: 3/31/2014

DATE PREPARED: 5/13/2014

QUESTIONS REGARDING ECONOMIC CONDITIONS

- Yes No Since the last filing:
1. ☐ ☒ Has any employer that accounts for 15 % or more of the employment in the area closed or significantly reduced operations since the previous report? If yes, please provide details on page 2.
 2. ☐ ☒ Has your entity experienced a cumulative increase or decrease of 10% or more in population or assessed valuation in the past two years? If yes, please provide details on page 2.
 3. ☐ ☒ Has there been any significant event(s) in the region which could affect your entity positively? If yes, please provide details on page 2.
 4. ☐ ☒ Has there been any significant event(s) in the region which could affect your entity negatively? If yes, please provide details on page 2.
 5. ☐ ☒ Has anything significant occurred which could affect your expected level of revenues? If yes, please provide details on page 2.

QUESTIONS REGARDING OPERATIONS

6. ☐ ☒ Has the ending fund balance in your general (principal operating) fund had an unexplained, unbudgeted, or unanticipated decline for the past two fiscal years? If yes, please provide details on page 2.
7. ☒ ☐ Has the entity entered into any new debt arrangements since the previous report? If yes, please provide details on page 2.
8. ☐ ☒ Has the entity borrowed money to pay for current operations? If yes, please provide details on page 2.
9. ☐ ☒ Has the entity made an interfund loan(s) to pay for current operations? If yes, please provide details on page 2.
10. ☐ ☒ Has the entity failed to pay timely any contributions to governmental agencies for the benefits of its employees, (for example, PERS, Workmen's Comp or Federal taxes)? If yes, please provide details on page 2.
11. ☐ ☒ Has the entity failed to make timely payments for debt service, to vendors or others? If yes, please provide details on page 2.
12. ☐ ☒ Has the entity augmented the appropriated expenses for any proprietary fund since the previous report? If yes, please provide details on page 2.

13. Cash and cash equivalents (unaudited) as of quarter ending 3/31/2014
(Enterprise Fund(s) Only)

Prior Year Current Year

-38,501.58 189,714.16

14. General Fund Ending Balance (unaudited) as of quarter ending 3/31/2014

Prior Year Current Year

627,014.82 864,554.03

15. Cash and cash equivalents (unaudited) as of quarter ending 3/31/2014
(General Fund Only)

Prior Year Current Year

708,695.94 773,104.00

Handwritten:
Budgeted
100%
funded

DETAILS OF POSITIVE RESPONSES TO QUESTIONS ON PAGE 1

1-6. _____

	Date	Type	Amount
7.	10/4/2013	Medium Term Financing	90,000.00

	Date	Lender	Amount
8.			

	Date	From Fund	To Fund	Amount
9.				

10-11. _____

	Date	Fund	Amount
12.			

	Prior Year	Current Year
13-15. Cash Equivalents		
Building Dept. Ent. Fund	52,055.33	42,651.92
Detention Center	-100,685.87	147,062.24
Consolidated tax for February and March not included in total (Question 14 and 15)		

PREPARED BY: Leslie Boucher / Lincoln County Auditor
 Name/Title

Leslie Boucher
 Signature

PERSON SIGNING CERTIFIES ALL INFORMATION PROVIDED IS TRUE & CORRECT FOR THE PERIOD INDICATED.

REVIEWED BY: Amy Elmer / Lincoln County Deputy Auditor
 Name/Title

Amy Elmer Deputy
 Signature

ENTITY: Lincoln County

QUARTER ENDING: 12/31/2013

DATE PREPARED: 2/24/2014

QUESTIONS REGARDING ECONOMIC CONDITIONS

*1099's in
Postcard*

- | | Yes | No | Since the last filing: |
|----|--------------------------|-------------------------------------|---|
| 1. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Has any employer that accounts for 15 % or more of the employment in the area closed or significantly reduced operations since the previous report? If yes, please provide details on page 2. |
| 2. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Has your entity experienced a cumulative increase or decrease of 10% or more in population or assessed valuation in the past two years? If yes, please provide details on page 2. |
| 3. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Has there been any significant event(s) in the region which could affect your entity positively? If yes, please provide details on page 2. |
| 4. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Has there been any significant event(s) in the region which could affect your entity negatively? If yes, please provide details on page 2. |
| 5. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Has anything significant occurred which could affect your expected level of revenues? If yes, please provide details on page 2. |

QUESTIONS REGARDING OPERATIONS

- | | | | |
|-----|-------------------------------------|-------------------------------------|---|
| 6. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Has the ending fund balance in your general (principal operating) fund had an unexplained, unbudgeted, or unanticipated decline for the past two fiscal years? If yes, please provide details on page 2. |
| 7. | <input checked="" type="checkbox"/> | <input type="checkbox"/> | Has the entity entered into any new debt arrangements since the previous report? If yes, please provide details on page 2. |
| 8. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Has the entity borrowed money to pay for current operations? If yes, please provide details on page 2. |
| 9. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Has the entity made an interfund loan(s) to pay for current operations? If yes, please provide details on page 2. |
| 10. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Has the entity failed to pay timely any contributions to governmental agencies for the benefits of its employees, (for example, PERS, Workmen's Comp or Federal taxes)? If yes, please provide details on page 2. |
| 11. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Has the entity failed to make timely payments for debt service, to vendors or others? If yes, please provide details on page 2. |
| 12. | <input type="checkbox"/> | <input checked="" type="checkbox"/> | Has the entity augmented the appropriated expenses for any proprietary fund since the previous report? If yes, please provide details on page 2. |

13. Cash and cash equivalents (unaudited) as of quarter ending 12/31/2013
(Enterprise Fund(s) Only)

<u>Prior Year</u>	<u>Current Year</u>
<u>-45,039.10</u>	<u>512,673.99</u>

14. General Fund Ending Balance (unaudited) as of quarter ending 12/31/2013

<u>Prior Year</u>	<u>Current Year</u>
<u>289,354.53</u>	<u>435,328.37</u>

15. Cash and cash equivalents (unaudited) as of quarter ending 12/31/2013
(General Fund Only)

<u>Prior Year</u>	<u>Current Year</u>
<u>389,281.56</u>	<u>358,666.87</u>

DETAILS OF POSITIVE RESPONSES TO QUESTIONS ON PAGE 1

1-6. _____

Date	Type	Amount
10/4/2013	Medium Term Financing	90,000.00

Date	Lender	Amount

Date	From Fund	To Fund	Amount

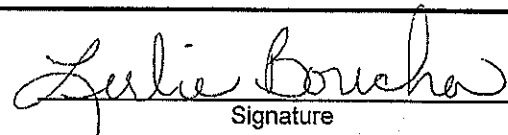
10-11. _____

Date	Fund	Amount

13-15.

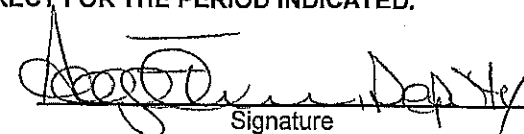
Cash Equivalents	Prior Year	Current Year
Building Dept. Ent. Fund	32,224.51	50,146.99
Detention Center	-80,263.61	462,527.00
Consolidated tax for November and December not included in total (Question 14 and 15)		

PREPARED BY: Leslie Boucher / Lincoln County Auditor
 Name/Title


 Signature

PERSON SIGNING CERTIFIES ALL INFORMATION PROVIDED IS TRUE & CORRECT FOR THE PERIOD INDICATED.

REVIEWED BY: Amy Elmer / Lincoln County Deputy Auditor
 Name/Title


 Signature

ENTITY: Lincoln County

QUARTER ENDING: 9/30/2013

DATE PREPARED: 11/26/2013

QUESTIONS REGARDING ECONOMIC CONDITIONS

- Yes No Since the last filing:
1. ☐ ☒ Has any employer that accounts for 15 % or more of the employment in the area closed or significantly reduced operations since the previous report? If yes, please provide details on page 2.
2. ☐ ☒ Has your entity experienced a cumulative increase or decrease of 10% or more in population or assessed valuation in the past two years? If yes, please provide details on page 2.
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QUESTIONS REGARDING OPERATIONS

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12. ☐ ☒ Has the entity augmented the appropriated expenses for any proprietary fund since the previous report? If yes, please provide details on page 2.

13. Cash and cash equivalents (unaudited) as of quarter ending 9/30/2013
(Enterprise Fund(s) Only)

<u>Prior Year</u>	<u>Current Year</u>
<u>-48,630.35</u>	<u>210,119.79</u>

14. General Fund Ending Balance (unaudited) as of quarter ending 9/30/2013

<u>Prior Year</u>	<u>Current Year</u>
<u>347,216.91</u>	<u>470,485.14</u>

15. Cash and cash equivalents (unaudited) as of quarter ending 9/30/2013
(General Fund Only)

<u>Prior Year</u>	<u>Current Year</u>
<u>480,174.22</u>	<u>237,078.15</u>

DETAILS OF POSITIVE RESPONSES TO QUESTIONS ON PAGE 1

1-6. _____

7.

Date

Type

Amount

8.

Date

Lender

Amount

9.

Date

From Fund

To Fund

Amount

10-11. _____

12.

Date

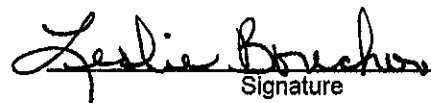
Fund

Amount

13-15.

Cash Equivalents	Prior Year	Current Year
Building Dept. Ent. Fund	52,055.33	64,420.25
Detention Center	-100,685.87	145,699.54
Consolidated tax for August and September not included in total (Question 14 and 15)		

PREPARED BY: Leslie Boucher / Lincoln County Auditor
 Name/Title


 Signature

PERSON SIGNING CERTIFIES ALL INFORMATION PROVIDED IS TRUE & CORRECT FOR THE PERIOD INDICATED.

REVIEWED BY: Amy Elmer / Lincoln County Deputy Auditor
 Name/Title


 Signature

AGENDA ITEM 7(a)

**BRIEFING TO AND FROM THE
COMMITTEE ON LOCAL
GOVERNMENT FINANCE AND LOCAL
GOVERNMENT FINANCE STAFF**

**PERSHING COUNTY HOSPITAL WAS RECOGNIZED
AND RECEIVED A NATIONAL AWARD**



NATIONAL RURAL HEALTH RESOURCE CENTER

Rural Route

April 16, 2014

In this Issue

Welcome & Farewell

CAH Recognition

**Notes from Dave Dietz,
FORHP**

Flex NCC Grant

Regulatory Updates

**2014 National Flex
Conference Webinar
Series**

**Federal Grant Writing
Manual**

Medicare ACOs

**Rural Access to
Emergency Devices**

RHPI Spotlight

Open Position in WI

New TASC Resources

Flex Program Forum

The Center Blog

Webinar Playbacks

Save the Dates

Dear Colleagues,

Happy Spring to you all! It's that time of year when I know you are hard at work on your Flex non-competing continuation grant applications. Be sure to utilize the many helpful [Flex NCC grant resources](#) available to you, including the hot-off-the-press [Federal Grant Writing Manual](#). Contact [TASC](#) if you need additional technical assistance.

Last week, TASC welcomed several Flex Program staff members from around the country to our offices in Duluth, MN for the biannual Flex Program Workshop. The next one will be held in October with the exact dates to be determined. We encourage all new Flex staff to attend but also the more experienced colleagues who might want a refresher course on the many aspects of the Flex program and/or who may have tips to share with the newbies. If you are interested in attending the next Flex Workshop, please contact [Nicole Clement](#).

As you probably know by now, there will be no face-to-face annual Flex Conference this year. However, TASC and the Federal Office of Rural Health Policy are working hard to bring you the [2014 National Flex Conference Webinar Series](#) that will replace the sessions historically held in person. These will start in May and run through August. [Registration](#) is now open.

This month, we are excited to publish an article highlighting the first of two critical access hospitals (CAHs) chosen to receive certificates for demonstrating successful financial turnaround. Be sure to read about the excellent work being done at [Pershing General Hospital in Nevada](#).

TASC, a program of the National Rural Health Resource Center (The Center), will be launching a new website this month. We have heard your feedback and made many improvements to the look, feel, structure and navigation. Please watch for the changes to appear in the next week or two, and give us your feedback.

Social Media

Quick Links

[Grants.gov](#)
[NOSORH](#)
[RAC](#)
[FORHP](#)
[FMT](#)
[CMS](#)
[RHSATA](#)

TASC Website Quick Links

[TASC Home](#)
[Events](#)
[Flex Coordinator Manual](#)
[Flex Program Forum](#)
[Resources](#)
[Staff](#)
[State Flex Profiles](#)
[On Center Blog](#)

New Staff or Contact Info Changes?



Do you have new staff in your State Flex Program or changes to your contact information?

If so, please email [TASC!](#)

Do you ever wish there was a quick and easy way to find out what other Flex program staff are doing across the country? You're in luck! Ask and answer questions and share ideas and resources with each other on the [Flex Program Forum](#) on the TASC website. Be sure to bookmark this page for quick access later, and sign up to receive e-mail notifications when new items are posted. If you need help using the forum, contact [Nicole Clement](#) at TASC.

Be sure to check the [TASC Events page](#) for information on all upcoming events. You will also find presentations and recordings from past events, including the MBQIP Refresher, Flex Grant Guidance Technical Assistance call (requires login), the TASC 90 webinar on Setting a Context for Emerging Oversight and Analysis of CAHs and the MBQIP Refresher. Also, check out the webinar playbacks and call recordings from other programs, like SHIP and RHPI. These are loaded with valuable information for you and your CAHs.

Until next month, get outside and enjoy this long-awaited Spring!

Take care,

Margo Kulseth



Welcome & Farewell

We bid a fond farewell to **Kate Payne**, long-time Flex Coordinator in Iowa.

CAH Recognition Certificate Recipient for April: Pershing General Hospital in Nevada

Congratulations to Pershing General Hospital in Lovelock, Nevada, recipient of the Critical Access Hospital (CAH) Recognition Certificate for financial turnaround from the National

Rural Health Resource Center (The Center) and Technical Assistance and Services Center (TASC). Pershing was nominated by [Nevada](#) Flex Coordinator, [John Packham](#), who pointed out the following ways they are deserving of recognition by meeting the certificate criteria.

On January 31, 2011, Pershing General Hospital (PGH), a district-owned, 20-bed CAH in western Nevada, received their annual independent financial audit for the year ended June 30, 2010 and heard the two words no organization wants to hear: "going concern". The audit revealed the following measures of financial performance and condition: Net loss for the year of \$114,000, net assets of a negative \$127,000, three days of cash on hand, and an accounts payable (AP) turnover of 80 days.

Flash forward to December 17, 2013 and the issuance of their independent financial audit for the year ended June 30, 2013. The going concern was already one year removed and PGH could now boast the following indicators of improved financial health: Net income for the year of \$1 million, net assets of \$1.3 million, 62 days of cash on hand, AP turnover of 46 days, and net accounts receivable days of 42. This financial turnaround not only removed

the audit going concern, it also eliminated discussion of a possible takeover of the facility by the State of Nevada, which would have led to the closure of the hospital and the loss of the only 24-7 emergency care for a 60 mile radius.

The dramatic turnaround at PGH began with a top-to-bottom facility assessment by hospital administration of unprofitable service lines and a comprehensive review of community health

needs. PGH then pursued an aggressive strategy of managing expenses and aligning services with identified community needs.

Finally, attention was focused on promoting the facility as the first choice for care for community residents and stemming the outmigration for services available locally. These efforts led to strengthened primary-care, emergency, and long term care services at PGH. These strategies also resulted in the addition of two mid-level providers and a primary care physician to bolster outpatient services provided by the hospital, as well as an increase in the nursing home average daily census from 17 to 20, producing an annual increase in net patient revenue of approximately \$250,000.

A key component of the turnaround at PGH has been the implementation of objective and understandable financial management tools. This change in management practice and accountability included monthly financial reporting and analysis for both internal and external users, a budget development and management process that included input from all departments, and ongoing board education.

The final piece to the turnaround has been the full implementation and utilization of the Nevada Rural Hospital Revenue Cycle Initiative - a program developed as result of a collaboration between Nevada Rural Hospital Partners and the Nevada Flex Program (Nevada State Office of Rural Health). This initiative has developed tools to improve registration accuracy, charge capture, and denials/contract management. The current program at PGH, as demonstrated by AR days, is currently performing at a best practices level and has been an important contributor to the turnaround. The revenue-cycle tools and financial practices refined at PGH are resources now available to any requesting Nevada rural hospitals.



Nevada Flex Coordinator John Packham and State Office Director Gerald Ackerman present the certificate to hospital CEO Patti Bianchi

John Packham, Flex Coordinator, and Gerald Ackerman, State Office Director, presented the certificate to hospital Chief Executive Officer (CEO), Patti Bianchi, and the board of directors on March 26, 2014. "It is critical that health care delivered in Pershing County is affordable, high quality, and necessary to the good health of the entire community," said Patti Bianchi. "Pershing General Hospital is committed to financial stability, which is key to sustaining access to health services for the community, including 24-7 emergency care for the residents of Pershing County." State Office Director Gerald Ackerman notes, "Closure of rural hospitals can be devastating to rural and frontier communities, denying local citizens timely access to emergency, inpatient, outpatient, long term care and sometimes even ambulance services."

For more information, contact:

[John Packham](#)

Flex Coordinator, Nevada

775-784-1235

Notes from Dave Dietz, FORHP

Dear Flex Coordinators,

It's been a privilege to work closely with all of you over the last two years. So many of you are doing outstanding work, and I truly feel that all of you are doing innovative work in at least one particular core area. With Kristi Martinsen's experience and guidance during this interim period, all of you will be prepared to embark upon what will be a great adventure, the next phase/competitive cycle of Flex. I wish all of you the best of luck in the future, and I hope to work again with the Flex program. I sincerely believe it's one of the most effective improvement programs in the federal government.

Announcements



Dave Dietz

AGENDA ITEM 7(d)

BRIEFING TO AND FROM THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF

**REPORT BY STAFF REGARDING SCHOOL
DISTRICTS FOR WHICH THE ENDING FUND
BALANCES HAVE DROPPED FOR THREE
CONSECUTIVE FISCAL YEARS**



Nevada Department of Taxation
Committee on Local Government Finance
1550 College Parkway, Suite 115
Carson City, Nevada 89706

May 27, 2014

RECEIVED

JUN 03 2014

State of Nevada
Department of Taxation

Dear Committee on Local Government Finance,

The purpose of this letter is to comply with **NRS 387.3045 Report of decline in ending fund balance of general fund of school district**. As such, Carson City School District reports a reduction for three consecutive years in the ending fund balance of its general fund. An explanation for this condition follows.

Beginning with the fiscal year of 2003 Carson City School District began strategically increasing its general fund reserves. We believed that austere times would be experienced by the State and we sought to prepare the District financially to maintain our programs, services, and personnel levels as needed to service our student enrollment. In Fiscal Year 2010 Carson City School District had accumulated \$17,149,057 in its general fund reserves. When the Nevada Legislative Special session concluded in February 2010 the DSA appropriation for FY 2011 was reduced to \$5,957 per pupil. At that time and with the approval of the Board of Trustees, Carson City School District used approximately \$3,200,000 of unreserved ending fund balance to offset the revenue loss. The unreserved balance was also available to offset further reductions in DSA per pupil allocations during the 2012-2013 biennium.

With the State economy still catching up and as part of its financial and operational planning, Carson City School District has, with approval from its Board of Trustees, elected to strategically use the General Fund's reserves to lessen the impact of lost revenues on our operations. Our Board has directed staff to maintain no less than 8.3% of its annual expenditures in reserve and begin re-building reserves as economic conditions permits. During the past several years, Carson City School District has been able to maintain the needed programs while adjusting staffing levels each year during natural periods of transition such as retirements or resignations.

If you have any questions pertaining to this explanation, I invite you to contact me at 775-283-2100.

Sincerely,

Richard W. Stokes, Superintendent

C: Susanne Etter, Chief Auditor
 David Silva, District Auditor
 Carson City School District Trustees
 Andrew J. Feuling, Director of Fiscal Services

BUSINESS & FINANCE DIVISION

5100 West Sahara Avenue • Las Vegas, NV 89146 • (702) 799-5445 • FAX (702) 855-3112



CLARK COUNTY

SCHOOL DISTRICT

BOARD OF SCHOOL TRUSTEES

Erin E. Cranor, President
Dr. Linda E. Young, Vice President
Patrice Tew, Clerk
Stavan Corbett, Member
Carolyn Edwards, Member
Chris Garvey, Member
Deanna L. Wright, Member

Pat Skorkowsky, Superintendent

June 5, 2014

RECEIVED

JUN 05 2014

STATE OF NEVADA
DEPARTMENT OF TAXATION

State of Nevada Department of Taxation
Attn: Committee on Local Government Finance
1550 E. College Pkwy., Suite 115
Carson City, NV 89706

Dear Committee:

Pursuant to Nevada Revised Statute (NRS) 387.3045, the Clark County School District (District) is required to provide the Committee on Local Government Finance a written explanation if the District has had three consecutive years of declining fund balance. This letter serves as the required document.

In fiscal year 2009 through 2012, the District noted three years of declining fund balance. This was due to economic challenges that existed in both the national and local economies which resulted in declining revenues.

Please note that from FY2012 to FY2013, the District's fund balance increased and is projected to increase the following year as well. We hope this trend continues as the economy begins to strengthen.

If you have any questions regarding this information, please do not hesitate to contact me by phone at (702) 799-5445, or by e-mail at jmcintosh@interact.ccsd.net.

Sincerely,

A handwritten signature in blue ink, appearing to read "James McIntosh", written in a cursive style.

James McIntosh
Chief Financial Officer

CLARK COUNTY SCHOOL DISTRICT

GENERAL FUND

ENDING FUND BALANCE FROM FISCAL YEAR 1999-00

Fiscal Year	Ending Fund Balance	Increase (Decrease) over prior year	Percentage of Change
1998-99	29,631,239		
1999-00	18,124,688	(11,506,551)	-38.83%
2000-01	18,305,616	180,928	1.00%
2001-02	34,309,350	16,003,734	87.43%
2002-03	47,087,631	12,778,281	37.24%
2003-04	108,293,548	61,205,917	129.98%
2004-05	155,579,223	47,285,675	43.66%
2005-06	151,163,773	(4,415,450)	-2.84%
2006-07	155,623,283	4,459,510	2.95%
2007-08	163,474,529	7,851,246	5.05%
2008-09	167,310,793	3,836,264	2.35%
2009-10	145,055,694	(22,255,099)	-13.30%
2010-11	96,620,752	(48,434,942)	-33.39%
2011-12	76,982,721	(19,638,031)	-20.32%
2012-13	92,596,487	15,613,766	20.28%
2013-14		(92,596,487)	-100.00%
2014-15		0	#DIV/0!

AGENDA ITEM 9

REVIEW AND APPROVAL OF MINUTES

APRIL 25, 2014

**COMMITTEE ON LOCAL
GOVERNMENT FINANCE MEETING**

DRAFT
Minutes of the Meeting
COMMITTEE ON LOCAL GOVERNMENT FINANCE
April 25, 2014
10:00 a.m.

The meeting was held at the Nevada State Legislative Building located at 401 South Carson Street, Room 3137, Carson City, Nevada, and video-conferenced to the Grant Sawyer State Office Building located at 555 East Washington Avenue, Room 4412, Las Vegas, Nevada.

COMMITTEE MEMBERS PRESENT:

Marvin Leavitt, Chairman
John Sherman, Vice Chairman
Andrew Clinger
Beth Kohn-Cole
Julia Teska
Marty Johnson
George Stevens
Mary Walker

COMMITTEE MEMBERS ABSENT:

Alan Kalt
Mark Vincent
Jeff Zander

COUNSEL TO COMMITTEE

Dawn Buoncristiani

DEPT OF TAXATION STAFF PRESENT:

Terry Rubald
Kelly Langley
Warner Ambrose
Heidi De'Angelo
Penny Hampton
Susan Lewis
Janie Ware

MEMBERS OF THE PUBLIC PRESENT:

Name	Representing
Scott Nash	Bank of America
David Pauley	Bank of America
Greg Titus	Bank of America
Al Kramer	Carson City Treasurer
Lori Chatwood	State Treasurer's Office
Darren Adair	City of North Las Vegas
Debbie Barton	City of North Las Vegas
Jeff Buchanan	City of North Las Vegas
Jan Fullmer	City of North Las Vegas
Ryann Juden	City of North Las Vegas
Sandra Morgan	City of North Las Vegas
Jeff Cronk	City of Sparks
Jeffrey Share	Clark County Finance Dept.
Bridget McNally	Clark County Water Reclamation District
Bruce Snyder	EMRB
Stephen Walsh	Fitch, Inc.
James DeHaven	Las Vegas Review Journal
Cy Ryan	Las Vegas Sun
Peter Bianchini	Mesirow Financial
Cole Richinn	Moore & Van Allen Law
Geoff Dornan	Nevada Appeal
Bob Barengo	Nevada Tax Commission
Leonard Cardinale	North Las Vegas Police Supervisors Association
Michael Sullivan	Town of Pahrump

1. Roll Call and Opening Remarks

Chairman Marvin Leavitt called the meeting to order at 10:03 a.m. Warner Ambrose, Budget Analyst, Department of Taxation, took roll call and stated there were eight members present, and there is a quorum.

2. Public Comment

There was no public comment.

3. For Possible Action: City of North Las Vegas Financial Condition

- (a) Report by City on financial condition for FY 2014 including revenue, expenditures and cash flow analysis;**
- (b) Report by City on tentative budget and financial plan for FY 2015**
 - 1) Status of negotiations on CBAs**
 - 2) Explanation of general assumptions and plans as requested during March 7th CLGF meeting; Report from City on plan to alleviate financial difficulties currently experienced by City**
 - 3) Report on other litigation/judgments**
 - 4) Report on any new or increased taxes, licenses, or service fees contemplated in the budget**
- (c) Consideration of Recommendations to tentative budget and financial plan by Department/CLGF**

Chairman Leavitt expressed appreciation and congratulations to those who have worked very diligently on behalf of the City, the State and the labor groups to reach agreement on these contracts. It makes a huge difference on the City's situation going forward. Chairman Leavitt expressed appreciation to the Governor and his staff, the administration of North Las Vegas, the Department of Taxation staff and all of the labor groups.

Jeff Buchanan, City Manager, City of North Las Vegas, stated on behalf of Mayor John Lee, all of the City Council Members, himself and all of his executive staff, first and foremost, they want to thank this body, Chairman Leavitt and the rest of his team for the willingness to work with their City through these trying times. The Mayor would love to have been here today; unfortunately he was unable to make it. Mr. Buchanan made a few comments on his behalf. He thanked the Speaker of the Assembly and the Governor's office for their assistance during this time. The bargaining groups have made tremendous sacrifices, and the City of North Las Vegas has worked hand-in-hand with their executive team to come to some tentative agreements. The tentative agreements are not complete but are really close. All of the adjustments and agreements were made so the City can preserve services in the community. The City is not out of the woods yet. There are some long-term challenges but they have met the short-term challenges with the agreements that are in place. It is really important for the City to continue to work closely with the bargaining groups. The bargaining groups have been exemplary in how they have come to the table and worked through these trying times. Mr. Buchanan introduced Darren Adair, Acting Director of Finance, Sandra Morgan, City Attorney and Ryann Juden, Executive Government Affairs Liaison, with the City of North Las Vegas.

Chairman Leavitt stated he spoke with Mayor Lee a week ago, and he indicated he would be unable to be here today. Chairman Leavitt told him that would be fine, and we would recognize he had a prior commitment.

Member Beth Kohn-Cole recused herself due to conflicts of interest with the unions.

Member Johnson wanted to disclose he owned a small amount of bonds from the City of North Las Vegas which are paid through the water and sewer revenues. Since it is a very small amount, it should not impact any decision, action taken or his voting.

Chairman Leavitt asked a few questions to establish some matters for the record. Regarding the proposed agreement with the unions, he asked if the result of that agreement is reflected in the tentative budget, both in the current year, the subsequent year and the next fiscal year.

Darren Adair stated the financial impact of the tentative agreements has been reflected in the details of the tentative budget.

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Chairman Leavitt asked if they have payments reflected for all maturing principal and interest on all debt in the tentative budget.

Darren Adair responded that they do. They have payments in May and June which are set aside, and they are prepared in this current year and the next year to meet those obligations.

Chairman Leavitt asked if they have money reflected as payments for all contracts they have with the City in the tentative budget.

Darren Adair responded that to the best of their knowledge, they have reflected all of the contracts. One of the benefits of this whole process is that most of the contracts and obligations which otherwise might not be readily noticeable have come forward on their own to make sure they were included in the consideration.

Chairman Leavitt asked if they believe that the revenue and expenditures shown in the tentative budget will leave them with a cash balance sufficient to pay their obligations and payroll so they will not have a cash flow problem at any time during the year.

Darren Adair responded that the tentative budget was prepared with an ending balance of 8%. The City Council allowed them, by resolution, to go down to 6%. It is anticipated that during the year they may drop below 8% and get close to a 6% balance. The tentative budget does contemplate being able to meet all of their obligations as they currently know them and being able to be almost back up to an 8% ending fund balance in the general fund by the end of the fiscal year.

Chairman Leavitt stated that just recently the results of a lawsuit regarding Fifth Street and eminent domain came from the Supreme Court. He asked if someone would comment on where they stand on that lawsuit and if it is reflected in the tentative budget regarding how they plan to proceed.

Sandra Morgan stated the matter was still in pending litigation. It is currently at the Supreme Court. The City has filed a petition for rehearing, and the Supreme Court has asked the respondents in that case to respond. She stated it was not budgeted. Since it is still pending, she is not comfortable having anyone else comment on it.

Chairman Leavitt asked for clarification that it was not budgeted in the current year or next year regarding the end disposition on the lawsuit.

Sandra Morgan responded that was correct.

Darren Adair responded that they are aware of it, and they are in contemplation of the options they may have to address as a City.

Chairman Leavitt asked Mr. Adair to continue with his presentation. He was finished with his preliminary questions regarding the substance of the basic document.

Darren Adair stated the most notable thing they have to report is that they were able to reach tentative agreements in business points with their collective bargaining groups. They were able to get the tentative budget about three minutes before it was due. In the budget, it contains comparative information of the prior year as well as where they anticipate being at the end of this year. The main thing to point out is that the ending fund balance in the general fund would be returning to 8%, which is where the City Council's resolution, which is a one-year resolution, would require them to be by the end of the fiscal year. Also, Mr. Adair pointed out that as you go through the line items, the costs in comparison to where they are this year and the prior year, are fairly flat with a few exceptions. The fact that it is staying flat indicates what the City has

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accomplished in the previous two years by resolution and cost-cutting measures voluntarily established this year through the collective bargaining groups coming forward.

Sandra Morgan stated that on the agenda, under 3(b), it does have status and negotiations on collective bargaining agreements (CBAs). As Mr. Adair pointed out, they have reached tentative agreements, but they cannot discuss the details of those agreements because they are not sure if the collective bargaining units have actually voted on those. It is reflected in the budget, but is actually scheduled for final City Council approval for ratification of those agreements on May 7th. She wanted the Committee and the Chairman to understand why they cannot go into detail on those.

Darren Adair stated there has been a lot of discussion around the seven-year projection, the \$17.8 million structural deficit or deficit in the forecast for FY 2015. Shortly after the presentation in early January, they learned of the ruling from the District Court about the two previous resolutions and their impact. They had \$17.8 million that they knew was forecasted, and that forecast was very detailed. Going out seven years, it gets a little less accurate. They had a \$23 million anticipated settlement there, but about \$16.1 million of that was calculated as being related to pay increases that had been suspended during that two year period of time. There was also an estimate of what might be prejudgment interest that had not been finalized. The combination of those amounts was about \$34.9 million which they were trying to solve for FY 2015. Mr. Adair outlined some of the items in solving for that number. Through the settlement reached in these tentative agreements, it included the settlement of that ruling and liability. There was a \$9.4 million savings. That savings was \$10.4 million. That would be a \$17.1 million potential liability that they had minus the \$7.7 million ultimate amounts that were settled with the collective bargaining groups. They had \$5.6 million used in that settlement process. In the general fund at the end of the year, they still anticipated having about \$5.5 million that was anticipated to be used from the general fund for the general fund portion of the settlement with a total of \$7.7 million. There was also \$2.1 million in the ending fund balance in Fund 288, which is the More Cops Fund. This was going to be used only for those portions of the settlement that would be paid out to sworn officers. During the budgeting process, they were able to take what they had, which they thought was a fairly tight number for 2015 and the seven-year projection, meet with the respective department heads, help them understand the nature of the situation, and reduce another \$2.6 million dollars out of their operating budgets. They had been holding on to many of their positions through a Critical Needs Committee, reviewing all of the positions as they became vacated and determining if those positions were absolutely critical for the City to rehire. They were able to get some vacancy savings rather than being required to make cuts in other positions, and that was approximately \$4.8 million and included 42 positions.

Chairman Leavitt asked if comparing what is funded in the tentative budget with the staff currently on board showed a reduction from that number in the tentative budget or if it shows funding for everyone on board.

Darren Adair responded that the tentative budget reflects the current staffing. Their goal is to maintain this. Mr. Adair believes the City Manager's goal is to try to preserve jobs and services for their citizens. They felt that although a number of the positions that had been vacated during this fiscal year were critical to the City, they could, through sharing the responsibilities, manage through that process. It left a remaining hole of \$10.4 million that they needed to resolve, and that \$10.4 million went to the respective collective bargaining groups. They discussed an approximate pro rata portion of that with each of them and asked them to work with them to identify how the benefits and salaries could be adjusted to make up the difference. A good portion of the \$10.4 million was made up by freezing holiday and sick pay banks, which was part of the resolutions in the past. What was accomplished through resolution the previous two years was accomplished voluntarily on the part of the collective bargaining groups through the tentative agreements. That accounted for the \$34.9 million hole they were trying to resolve. The budget contains a small contingency amount of about \$500,000 for unexpected things during the year. That is the customary balance amount the City has put in the past and does not give a lot of wiggle room, but they do believe that they can execute on that budget.

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Chairman Leavitt asked if the budget provides for maintaining the new large park at its current level.

Darren Adair responded that they do have a contract for the maintenance and servicing of that park and the contract is included.

Chairman Leavitt inquired why there was a very substantial increase in jail costs.

Darren Adair stated that a couple years ago, the City of North Las Vegas, in an effort to share services with the City of Las Vegas to reduce costs for the City of North Las Vegas, entered into a contract for detention services. That contract provides for increases in the daily bed costs or housing costs for the inmates.

Chairman Leavitt stated he wanted to discuss the enterprise funds and the \$32 million coming out to supplement the revenue of the general fund.

Darren Adair responded that they have been concerned about that fund and have spent time analyzing it. It was anticipated there would be a very close to the minimum financial covenant for cash balances and reserves. That is still the case. The timing of that is approximately two or three years out from now when they are projecting to go slightly below the amount necessary to meet the covenant. Historically, they have been achieving a little better than their budget. At the waste water facility, they run the staff lean. The engineering group there is continually looking for opportunities to extend the life of the capital replacement items such as membranes and pumps. They believe they can maintain above the covenant. Once they get off of the payment transfers in 2021, the fund becomes very healthy and the reserve starts to build up fairly quickly. At the last meeting the Committee asked for their analysis on that reserve. They have engaged a firm to provide the reserve study. They expect to get a draft presentation in the next week and a half and a final presentation in about two weeks. They would be happy to provide the Committee with the results of the reserve study. They believe with the rate increases set by resolution through their City Council and the forecast to continue use of that subsidy, although tight, if they do not decrease it, it will be sustainable through 2021.

Chairman Leavitt asked if they had a severe maintenance problem, would there be resources to maintain it properly and keep operating in this current year.

Darren Adair stated they were concerned that if there was a catastrophic event or requirement to replace infrastructure, collection systems, etc. for the sewer system or water system, they would be challenged and without the ability to raise capital. In anticipation of that, they are working closely with some of their significant vendors regarding contracts and vendor financing. They have been holding staffing to minimum levels and have made reorganization decisions which amount to some additional savings at the waste water facility. This will help minimize the risk.

Chairman Leavitt asked if they plan to increase any services charges, license fees, taxes, etc.

Darren Adair responded that the tentative budget does include an increase. Through the shared services process and partnering with the City of Las Vegas, they were able to identify some best practices and fee structures. The City went through a fee comparison study and the process of approving those changes in the fee structure. They have also looked at some efficiencies they can do on the collection process. The Director of their Business Licensing Division identified the potential for about \$1,700,000 million in revenue increase. In the budget, they took into consideration about one third of that in the next year as they ramp up towards increasing those revenues.

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Mr. Adair added that there are a number of other small things pertaining to building, licensing, animal control and shelter services. They have worked closely with the Animal Foundation, and there are some smaller revenues being collected on their behalf.

Chairman Leavitt stated he felt it was quite an achievement to get the tentative budget within the timeframe due to the level of staffing in their finance area.

Darren Adair responded he personally felt it was nothing short of a miracle. Staff worked long hours and over the weekend. They had assistance from former staff that are now working with other municipalities. They had assistance from some of the City of Las Vegas staff through Mr. Vincent's help. They felt they had included everything they were aware of in their budget and felt very comfortable with it.

Chairman Leavitt commented, for the purpose of the record, in the estimating of revenues for property taxes and consolidated taxes, the City of North Las Vegas used estimated revenues provided by the Department of Taxation.

Darren Adair responded that it was an interesting process. He thought they might need to look at what the City was able to do in the way of increasing revenues, including property taxes. It was his understanding that might avail the City about \$7 million or \$8 million even after abatements, close to \$12 million on a gross basis. Mr. Vincent and his staff helped run a more detailed model with the exact parcel information. They became aware that it was going to be substantially less, around \$1.5 million to the general fund. That would primarily be from the more mature parts of the City. They felt they needed to pursue the other options.

Chairman Leavitt commented that the current situation in the state regarding property taxes and a big problem for all governments, including schools, is the huge drop in assessed valuation and the huge drop in revenues coming from those. The way the caps work now with the limits on growth from prior years, it appears we will never get back to where we were prior to the big drop in assessed valuation. This is something that needs to be considered by the Legislature. Otherwise, we are looking at property taxes not maintaining the historical role as far as revenues for both local governments, schools, cities, counties and special districts.

Vice Chairman Sherman asked for more clarification on the property tax issue. He asked about the absolute property tax rate that was included in the analysis -- the increase.

Darren Adair stated they had responded back to the Department of Taxation in the normal process, as required, asking for the 30.5 cent consideration. The full amount was available. The challenge was the decision, and options were being considered. They needed to understand the impact if they stayed where they were. The calculation of the abatements and caps is a fairly complex process so they had to ask for a quick revision from the Department of Taxation. Most of that information was coming in last week. They reviewed the information with what they put in their tentative budget, and are comfortable with the numbers.

Vice Chairman Sherman asked if the Clark County Treasurer ran pro forma revenue calculations on tentative budgets for the purposes of determining the gross and the net after abatement. He asked if the Clark County Treasurer ran pro formas for this proposed tax rate increase.

Darren Adair responded that they did. He understands that is the process, and they followed that process when they requested consideration of the full tax increase. They had done the calculation and included it in the calculations they do for all tax-receiving entities. They asked them what other scenarios might look like. This is not a quick process. The Assessor's Office provided updated information about a week ago.

Vice Chairman Sherman asked what the yield from the 30.5 cent rate increase would be in gross and net of abatement.

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Darren Adair responded he did not have those numbers at this time. He believes the numbers would have a \$12 million gross related to the gross increase in taxes as related to the 30.5 cent increase and net of all of the abatements. He believes that actual increase to the City was going to be \$1.1 million.

Terry Rubald stated in the information she has, the initial pro forma projection was based on an entity combined tax rate of 1.4637 and would have generated \$48,130,000. The second tax rate that was submitted was the rate of 1.1637, and that was expected to generate \$45,694,000. The difference between those two would have been \$2,436,092.

Vice Chairman Sherman stated, in looking at the general fund on Page 53 of the packet, he noticed in the estimate of current year ending June 30, 2014, there are two numbers anticipated, hours and benefits and anticipated savings. He asked for an explanation because that is over \$4 million.

Darren Adair clarified that this was in the current year. He explained they had held positions, staffing vacancies during the current year and across the board in many of the departments. Some were layoffs that were done and made public. Some were just vacancies that were not filled. In balancing the budget for the year, they anticipated they needed to have the vacancy savings. That was part of the creation of the ending fund balance that was available for the settlement with the collective bargaining groups.

Vice Chairman Sherman stated that typically those spending numbers and net of any anticipated savings are included in the line items of the various categories. He is hoping they are not double counting savings and that those savings are included in the salary/benefit accounts.

Darren Adair responded that he is absolutely certain they are not double counted.

Chairman Leavitt stated he noticed, when looking at the revenue from licenses and fees, the exact same amounts between the two years.

Darren Adair responded that when going through the budgeting process, they sat down with the department heads and went through these. The City has placed a great deal of emphasis in the last two or three years on expense reduction and a little less focus on revenue generation. In the last couple of months, the City Council and the Mayor have directed them to focus on revenue sources. The primary focus of the Shared Services' efforts was to identify opportunities that they may have missed regarding revenue as well as efficiencies on the expenditure side. The 2,600-acre residential area in Park Highlands is picking up and moving forward. Those increases were not specifically included in the revenue numbers. What they did include in the projections of revenue numbers were reasonable growth rates which they have been historically experiencing over the last two or three years. Not all the details, but their ideas for revenue generation have been reflected in the budget.

Member Clinger commended the staff of the City of North Las Vegas. The work they have done over the last few months has been tremendous. He had the opportunity to spend some time with Mayor Lee, Manager Buchanan and the rest of the senior staff. He came away highly impressed. It gives him confidence, as a member of this Committee, that we have the right people in place to help solve this problem. Member Clinger asked what the timing is on coming back to this Committee to ask for approval of transfers from the enterprise funds. He asked if there was any worry or impact to cash flow waiting for those approvals.

Darren Adair stated they are not currently asking for additional funds beyond the \$32 million. They hope to develop a plan in the near future with increased revenues to reduce the \$32 million. In their seven-year forecast, they forecast needing the \$32 million as an essential part of their budget to balance their outflows for the foreseeable future. Beyond that \$32 million, there are no immediate plans to re-approach this Committee about additional funds. Their goal is to do just the opposite, to wean themselves off of that plan by 2021.

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Chairman Leavitt asked what changes they anticipate between the tentative budget and the final budget.

Darren Adair responded they are putting together a detailed seven-year forecast. One thing that might have an impact would be additional information with respect to revenues. He has been working with Mr. Vincent and appreciates Mr. Clinger's comments and his visit. There were a number of things that came out of that visit which gave them ideas, but he does not anticipate anything right now that would materially change this budget. They have been through it over and over again. They appreciate the opportunity to be in front of this body and have the benefit of the Committee's thoughts and observations. At this time, the tentative budget looks pretty close to what they might present as a final budget.

Chairman Leavitt stated on April 21st, Department of Taxation sent them a letter with a number of questions. He recommended they look these over and send their answers back to the Department. The Department will give the answers to the members of the Committee.

Darren Adair responded that they did receive the letter and came prepared today to respond to every one of the questions.

Chairman Leavitt stated the questions were technical, and we do not need to take time to go over them today unless Terry Rubald has a particular concern.

Terry Rubald responded that mailing in the responses would be sufficient. Most of the bigger questions have been addressed today.

Darren Adair stated that they would send it after this meeting.

Chairman Leavitt commented that it appears to him, through the changes and agreements the City of North Las Vegas has entered into, they have made it through June 30, 2015. He asked what they currently have on the horizon for the next fiscal year that is different than this one.

Darren Adair clarified that Chairman Leavitt was referring to 2015-2016. He stated when they put together the seven-year forecast, they had a \$17.8 million deficit in the 2015 Fiscal Year. In 2016, they expect that it will be a little bit less. The goal going into discussions with the collective bargaining groups was to develop a plan that would allow them to get through the next two years. Beyond those two years, 2015 and 2016, they knew the principal payments under their debt obligations were going to take a spike up. They start to go up in the next year, materially, leaving them with a shortfall. He recalls this being around \$6 or \$7 million which they would need to address in the years following. The concession agreements discussed primarily address this next year, and in some cases, the following year. For the groups that would be revisiting their contracts during that two-year period of time, they will be negotiating those and trying and including them on the impact of the years following. Beyond the two years, they are going to work with some of the suggestions they have received to date and with the State Legislature to address concerns. What they have right now primarily addresses the two years, and in that two years, they will need to adhere strictly to the budget they have. They do not foresee anything in that 24-month period of time, if they are able to maintain where they are right now, that would prevent them from making it through the second year.

Chairman Leavitt asked what happens to their debt payments in the second year. He asked if the payment will go up in the next fiscal year.

Darren Adair responded that there are some bonds that will begin having principal and interest payments in 2015. There are some that will take a significant jump about 18 months after that. They have hardworking staff looking at every revenue opportunity.

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Chairman Leavitt commented that according to the press, they have a new development on the horizon.

Sandra Morgan stated they are currently in negotiations for Park Highlands Development. It was a development agreement they entered into with a master developer back in 2006. This developer, like many others, then went into bankruptcy. It was announced at their last City Council meeting that they would be splitting those developments into two, and it would still be the largest master-planned community in the City of North Las Vegas. The developers came to the meeting and stated they were both very eager to finalize the development agreement. They hope to finalize it in June and start building as soon as possible. This is definitely a positive for the City.

Chairman Leavitt stated with what they have done and the agreement they have made, they have kept the wolf away from the door for another year.

Member Clinger asked if the Committee members received a copy of the letter sent to the City of North Las Vegas, and if not, would it be possible to get a copy. He also asked about the source of the questions.

Chairman Leavitt stated they are technical questions about the budget from the Department of Taxation to the City of North Las Vegas. When they submitted it to the City, they gave him a copy of it. He believes the Department would be willing to provide all of the members of the Committee a copy right now.

Terry Rubald responded that she had a copy here, and will make sure everyone gets an electronic copy as well.

Member Clinger stated he was not sure if the questions were from Department staff or other members of the Committee.

Terry Rubald responded that they were strictly questions from staff.

Chairman Leavitt stated he appreciated their candor. This has not always been the case. We get along much better when you are straightforward with us and let us know the exact situation. We appreciate that.

Vice Chairman Sherman recommended a six-month follow-up to see how they are doing midway through the fiscal year.

Chairman Leavitt agreed.

Darren Adair responded that they would be grateful for the opportunity to come back and report to this body.

4. For Possible Action: REPORTS ON REGULATORY MATTERS

(a) Update on Legislative Commission Action File No. R010-13 -- Heart-Lung Liability Reporting

Terry Rubald stated the heart-lung regulations were presented to the Legislative Commission on March 28th. However, after some comments by Speaker Kirkpatrick, Assemblyman Daley, and Senator Settlemeyer, the Commission moved to defer the regulations until the next Legislative Commission. All of the testimony is on Page 107 of the exhibit packet. Essentially, Assemblyman Daley expressed concern over use of the term, "compensation and medical benefits" as well as concern about an unfunded mandate on local governments. Ms. Rubald believes this has to do with the actuarial study. Senator Settlemeyer wanted to check with his Douglas County local governments to see if they concur with the regulations. Speaker Kirkpatrick discussed the difficulty some employees have had with receiving payments in a timely manner and wanted to know what

kind of enforcement would be available. We at the Department would like to seek your guidance as to how to proceed.

Vice Chairman Sherman stated he attended that meeting and had conversations with both Terry Rubald and some interested parties, the Nevada Taxpayer's Association and PACT. He recommended having one more meeting of the subcommittee on this matter to possibly recommend changes to the proposed regulation to accommodate these concerns. He asked the Committee to grant approval for one more subcommittee meeting, address these issues and bring the matter back before the Legislative Commission, as requested.

Chairman Leavitt stated this would be a good idea. When reading the objections of Speaker Kirkpatrick, her objections seem to deal with the actual implementation of the Act and not as much with the reporting situation.

Vice Chairman Sherman stated that information could be transmitted to Speaker Kirkpatrick to address the issue. It is our conclusion, too, that it is really the Chapter 617 Act itself and its implementation and not this regulation.

Chairman Leavitt stated from the wording, it sounded like she was having concerns about the payment of claims, which is obviously not part of this.

Chairman Leavitt stated if there was no objection, he would like to have another subcommittee meeting on this regulation. At our next meeting, we can report on the results of that subcommittee meeting.

(b) Recommendations on updating NRS 354.644 et seq, Delinquent Documents and Payments; Technical Financial Assistance; Severe Financial Emergency

Terry Rubald stated at the last meeting, Vice Chairman Sherman indicated an interest in reviewing the severe financial emergency statutes. The Department is very interested in doing that as well, and we have several proposals in mind. She has been working on a draft and would like to get the Committee's thoughts on it to see if we could submit a Bill Draft Request (BDR) through the agency that would be comprehensive.

Chairman Leavitt asked when she would be able to submit a BDR.

Terry Rubald responded that she was ready to share the draft before the next meeting.

Chairman Leavitt asked that she send a copy out to all of the members, and we will put it on the agenda for the next meeting.

Terry Rubald stated she would do that.

5. REVIEW AND APPROVAL OF MINUTES
For Possible Action: CLGF Meeting – March 7, 2014

Vice Chairman Sherman moved to approve the March 7, 2014 minutes with a second from Member Johnson. The motion passed, and the minutes were approved as submitted.

6. For Possible Action: Schedule Date and Review Agenda Topics for the Next Meeting

Chairman Leavitt suggested a meeting around the first part of August.

Vice Chairman Sherman agreed.

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Chairman Leavitt commented that it was probably too early to set a date.

The other Committee members were in agreement with the approximate date of the next meeting.

Terry Rubald stated between now and August she will be working with Member Walker on the subject of the definition of a local government.

Chairman Leavitt asked Terry Rubald if she was satisfied with the direction we took with the City of North Las Vegas situation this morning, from the Department's point of view.

Terry Rubald responded yes, absolutely. She thought the questions were comprehensive. The City of North Las Vegas has worked hard on producing a balanced budget. She was very glad to see there were no plugged numbers. She stated Chairman Leavitt asked all the right questions.

7. Public Comment

There were no comments from the public.

8. For Possible Action: ADJOURNMENT

The meeting was adjourned at 11:12 a.m.