

AMENDED
MEETING NOTICE AND AGENDA

COMMITTEE ON LOCAL GOVERNMENT FINANCE SUBCOMMITTEE

Date and Time of Meeting: **October 18, 2019, 1:00 p.m.**

Place of Meeting: **Nevada Department of Taxation
Large Conference Room
1550 College Parkway
Carson City, Nevada**

Video Conference To: **Nevada Department of Taxation
Training Room
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada**

This Agenda was amended to correct the location address.

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: REVIEW AND ADOPTION OF AGENDA AS SUBMITTED OR REVISED**
4. **FOR POSSIBLE ACTION: REVIEW OF RULES OF PRACTICE REQUIRED BY NRS 233B.050 AND DISCUSSION AND CONSIDERATION OF ANY RECENT CHANGES TO GASB AND DETERMINE IF FURTHER GUIDANCE IS NECESSARY**
 - (a) **To determine if regulations or guidance is needed to provide clarification on fund balance in regards to restricted vs unrestricted ending fund balance**
 - (b) **To discuss GASB 84 and any other recent accounting changes in GASB that may require regulation or guidance**
5. **FOR POSSIBLE ACTION: SCHEDULE DATE AND REVIEW AGENDA TOPICS FOR THE NEXT MEETING**
6. **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.
7. **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:

Jeff Mitchell, Deputy Director
Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706

Persons who wish to continue to receive notice of meetings must renew the request every six months after the first request is made because "[a] request for notice lapses 6 months after it is made." NRS 241.020(3)(c).

Notice of this meeting was posted in the following Carson City, Nevada location: Department of Taxation 1550 College Parkway 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/>.