

# 29th Annual Report

June 30, 1972



Office of  
**FISCAL ANALYST**  
Carson City, Nevada

BULLETIN NO. 100



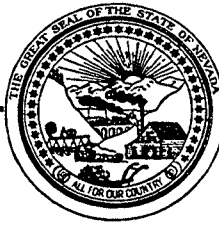
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STATE OF NEVADA  
LEGISLATIVE COUNSEL BUREAU  
CARSON CITY, NEVADA 89701

LEGISLATIVE COMMISSION  
JOHN FRANSWAY, Senator, *Chairman*  
INTERIM FINANCE COMMITTEE  
ROY YOUNG, Assemblyman, *Chairman*



ARTHUR J. PALMER, *Director*

CLINTON E. WOOSTER, *Legislative Counsel*  
EARL T. OLIVER, *Fiscal Analyst*

November 29, 1972

GOVERNOR O'CALLAGHAN  
MEMBERS OF THE LEGISLATURE  
DIRECTOR LEGISLATIVE COUNSEL BUREAU

In accordance with the provisions of NRS 218.830, we have prepared this annual report which contains among other things:

(a) The substance of our State agency audit reports presented to the Legislative Commission.

Completed audit assignments as authorized by the Legislative Commission. The reports cover:

- (1) The financial and budgetary transactions of the state departments and agencies.
- (2) Administrative compliance with laws and regulations covering the operations and programs of these departments and agencies.

All audit reports are reviewed with department or agency heads prior to presentation to the Legislative Commission. Implementation of accounting improvements are reviewed with the agencies as a result of post audit follow-up procedures.

(b) Specific recommendations to the Legislature for the amendment or enactment of laws designed to improve the functioning or reduce the cost of State government.

Recommended legislation is a result of our audit assignments. The Legal Division of the Legislative Counsel Bureau will draft the necessary bills to be presented to committees of the 1973 session of the Nevada Legislature for their consideration.

(c) A summary of our periodic money counts of the State Treasury which were accomplished during this past period.

Such counts have been performed as required by NRS 353.060 on the dates indicated and an affidavit covering each money count is on file in the office of the Secretary of State.

Respectfully submitted,

A handwritten signature in cursive script that reads "Earl T. Oliver".

EARL T. OLIVER, C.P.A.  
Fiscal Analyst

ETO:mc

LEGISLATIVE COMMISSION

SENATE

B. MAHLON BROWN  
CARL F. DODGE  
JOHN FRANSWAY \*\*  
JAMES I. GIBSON \*  
EMERSON F. TITLOW  
C. CLIFTON YOUNG

ASSEMBLY

KEITH ASHWORTH  
JOSEPH E. DINI, JR.  
VIRGIL GETTO  
ZELVIN D. LOWMAN  
DONALD R. MELLO  
ROY L. TORVINEN

\* Chairman 1971-72  
\*\* Chairman 1972-73

INTERIM FINANCE COMMITTEE

SENATE

B. MAHLON BROWN, JOHN FRANSWAY, JAMES I. GIBSON,  
LEN HARRIS, FLOYD R. LAMB \*, ARCHIE POZZI,  
EMERSON F. TITLOW

ASSEMBLY

EILEEN B. BROOKMAN, RANDALL VICTOR CAPURRO,  
KENT M. HAFEN, NORMAN TY HILBRECHT, MELVIN HOWARD,  
C.W. CORKY LINGENFELTER, DONALD R. MELLO,  
JACK SCHOFIELD, WILLIAM D. SWACKHAMMER, FRANK YOUNG,  
ROY YOUNG \*\*

\* Chairman 1969-71

\*\* Chairman 1971-73



## INTRODUCTION AND GENERAL COMMENTS

The Fiscal and Auditing Division of the Legislative Counsel Bureau was created to provide fiscal information and an impartial post audit program of Nevada's executive and judicial branches of State government, and to insure accountability for the property and finances of the Legislature.

The Division's activities are financed entirely by general fund appropriations. The audit program authority and subsequent reports are reviewed by the Legislative Commission at their periodic public meetings. Every audit report is mailed immediately upon presentation to each member of the Legislature, the Governor, Lieutenant Governor, and the Secretary of State.

A reference listing of Nevada Revised Statutes pertaining to the Division is reproduced at the back of this report as Appendix A.

The Division has been organized into three sections as follows:

Fiscal

Auditing

Accounting

INTRODUCTION AND GENERAL COMMENTS  
(Continued)

The Division staff consists of the following positions and personnel:

FISCAL ANALYST

Earl T. Oliver

CHIEF DEPUTY FISCAL ANALYST

John F. Dolan

CHIEF DEPUTY LEGISLATIVE AUDITOR

John R. Crossley

DEPUTY LEGISLATIVE AUDITORS

Wendell P. Taylor  
Eugene F. Walkama  
Robert O. Dimmick  
Ronald C. Swirczek  
Michael L. Medema  
Randyl D. Webb  
Robert W. Tripp

DEPUTY LEGISLATIVE ACCOUNTANT

Nadean M. Reed

DEPUTY LEGISLATIVE ACCOUNTANT TRAINEE

Kathie Mengler

SECRETARY

Marilynn Coursey

(1) SUMMARY OF DIVISION'S ACCOUNTABLE  
TIME AND COSTS  
FOR THE YEAR ENDED JUNE 30, 1972

	<u>Hours</u>	<u>Percent</u>	<u>Value</u>
<b>TIME OFF</b>			
Annual Leave	742		\$ 5,823
Sick Leave	884		6,744
Holidays	848		6,653
<u>Totals Time Off</u>	<u>2,474</u>	<u>11.8% 11.7%</u>	<u>\$19,220</u>
 <b>ADMINISTRATIVE TIME</b>			
Administration	2,631		\$20,964
Training	584		4,979
Professional Service	21		217
Other Non-Chargeable	196		1,665
<u>Totals Administrative Time</u>	<u>3,432</u>	<u>16.4% 16.9%</u>	<u>\$27,825</u>
 <b>AUDIT TIME</b>			
Administration	2,817		\$21,052
Agriculture	29		244
Commerce	240		2,104
Computer Facility	605		5,088
Conservation	2,384		18,267
Controller	453		3,687
Law Enforcement Assistance	761		5,889
Board of Examiners	30		213
Fish and Game	171		1,442
Governor	9		67
Health, Welfare and Rehabilitation	966		7,604
Legislative Counsel Bureau	119		952
Museum	200		1,469
Public Service Commission	125		1,006
State Treasury Money Count	542		4,273
<u>Totals Audit Time</u>	<u>9,451</u>	<u>45.2% 44.7%</u>	<u>\$73,357</u>
 <b>COMMITTEE SERVICES TIME</b>			
Governor's Efficiency Study	62		\$ 616
Interim Finance Committee	195		1,717
Legislative Commission	103		956
<u>Totals Committee Time</u>	<u>360</u>	<u>1.7% 2.0%</u>	<u>\$ 3,289</u>

	<u>Hours</u>	<u>Percent</u>		<u>Value</u>
<b>SUBCOMMITTEE SERVICE TIME</b>				
Conflict of Interest	7			\$ 43
Economic Aid - Welfare	115			1,129
Election Laws	6			40
Environmental Control	52			398
Fish and Game	81			571
Highway Safety	9			75
Juvenile Offenders Facilities	92			868
Legislative Rules	2			11
Municipal Governments	140			1,381
Nevada Industrial Commission	16			105
Public Employees Retirement System	108			945
Senior Citizens Tax Relief	146			1,165
Subdivision Laws	117			813
<u>Totals Subcommittee Service Time</u>	<u>891</u>	<u>4.3%</u>	<u>4.6%</u>	<u>\$ 7,544</u>
<b>ACCOUNTING TIME</b>				
<u>General Accounting</u>	<u>2,899</u>	<u>13.8%</u>	<u>12.2%</u>	<u>\$20,010</u>
<b>FISCAL SERVICES TIME</b>				
Analysis of Budget Issues	60			\$ 596
Monitor Budget Execution	83			819
Revenue Analysis	163			1,620
Review Budget Process	165			1,626
Special Requests - Research	76			755
<u>Totals Fiscal Services Time</u>	<u>547</u>	<u>2.6%</u>	<u>3.3%</u>	<u>\$ 5,416</u>
<b>OTHER SERVICE TIME</b>				
Special Projects and Requests	680			\$ 5,792
State Accounting System	199			1,707
<u>Totals Other Service Time</u>	<u>879</u>	<u>4.2%</u>	<u>4.6%</u>	<u>\$ 7,499</u>
<u>Totals Division Time</u>	<u>20,933</u>	<u>100.0%</u>	<u>100.0%</u>	<u>\$164,160</u>

NOTE: (1) Data presented covers the 20 payroll periods from October 1, 1971 through June 23, 1972. We feel these values are representative of this Divisions present annual activity.

## FISCAL

In Nevada, the Legislature wields the power of the purse under Article 4, Section 19, of the Constitution which specifies, "No money shall be drawn from the Treasury but in consequence of appropriations made by law."

The Fiscal Services Section in the Fiscal and Auditing Division was organized in the fall of 1971 to assist the members of the legislature with their fiscal and budget review responsibilities. The section's services include revenue reporting and estimating, and analysis of budget process. These services have been available for several years shortly before and during legislative sessions. However, between sessions fiscal services dwindled to a minimum and the Division's work effort was devoted almost exclusively to the post audit function. The position of Chief Deputy Fiscal Analyst was created to provide a fulltime position for fiscal services. This position has developed a broader, more continuous review of the fiscal activities of the various state agencies and programs.

STATE OF NEVADA  
 GENERAL FUND  
 WHERE THE STATE DOLLARS COME FROM  
1969-73

<u>REVENUE</u>	<u>ACTUAL</u>			<u>ESTIMATED</u>
	<u>1969-70</u>	<u>1970-71</u>	<u>1971-72</u>	<u>1972-73</u>
<b>TAXES</b>				
Gaming Taxes	\$ 33,430,852	\$ 35,415,925	\$ 39,600,047	\$ 44,400,000
Casino Entertainment Tax	6,042,380	6,506,190	7,183,765	7,600,000
Sales Taxes	33,570,040	35,280,980	40,535,512	45,000,000
Liquor Tax	4,511,618	4,734,740	5,420,053	5,900,000
Property Tax	4,336,803	4,790,460	5,238,960	5,850,000
Insurance Taxes	2,942,456	3,512,150	4,003,405	4,400,000
Real Estate Transfer Tax	560,207	485,395	476,853	520,000
<u>Total Taxes</u>	<u>\$ 85,394,356</u>	<u>\$ 90,725,840</u>	<u>\$102,458,595</u>	<u>\$113,670,000</u>
% Increase	--	6.2%	12.9%	10.9%
<b>LICENSES</b>	<u>\$ 1,995,489</u>	<u>\$ 1,921,356</u>	<u>\$ 2,186,997</u>	<u>\$ 2,300,000</u>
<b>FEEES AND FINES</b>	<u>\$ 342,746</u>	<u>\$ 697,836</u>	<u>\$ 873,544</u>	<u>\$ 900,000</u>
<b>CHARGES FOR SERVICES</b>	<u>\$ 57,394</u>	<u>\$ 62,767</u>	<u>\$ 393,903</u>	<u>\$ 400,000</u>
<b>USE OF MONEY AND PROPERTY</b>	<u>\$ 1,817,885</u>	<u>\$ 3,160,716</u>	<u>\$ 2,679,537</u>	<u>\$ 2,740,000</u>
<b>OTHER</b>	<u>\$ 482,783</u>	<u>\$ 102,812</u>	<u>\$ 282,740</u>	<u>\$ 190,000</u>
<u>Total</u>	<u>\$ 90,090,653</u>	<u>\$ 96,671,327</u>	<u>\$108,875,316</u>	<u>\$120,100,000</u>
% Increase	--	7.3%	12.6%	10.3%

STATE OF NEVADA  
GENERAL FUND  
APPROPRIATIONS  
1969-73

	<u>1969-70</u>	<u>1970-71</u>	<u>1971-72</u>	<u>1972-73</u>
<b>GENERAL GOVERNMENT</b>				
Executive	\$ 3,185,250	\$ 3,719,925	\$ 3,906,110	\$ 4,002,021
Legislative	814,302	2,014,789	911,035	729,758
Judicial	777,634	847,896	1,122,817	1,144,025
<b>Total</b>	<b>\$ 4,777,186</b>	<b>\$ 6,582,610</b>	<b>\$ 5,939,962</b>	<b>\$ 5,875,804</b>
<b>% of Total</b>	<b>5.6%</b>	<b>6.0%</b>	<b>5.5%</b>	<b>5.3%</b>
<b>EDUCATION</b>				
Higher Education	\$ 14,434,291	\$ 15,980,808	\$ 18,067,501	\$ 20,280,389
Public Education	38,965,647	42,727,397	48,524,705	48,413,249
Library/Museums	423,543	418,358	517,310	516,62
<b>Total</b>	<b>\$ 53,823,481</b>	<b>\$ 59,126,563</b>	<b>\$ 67,109,516</b>	<b>\$ 69,210,261</b>
<b>% of Total</b>	<b>63.7%</b>	<b>54.3%</b>	<b>62.5%</b>	<b>62.3%</b>
<b>HEALTH, WELFARE, REHABILITATION</b>				
Health	\$ 1,711,564	\$ 1,765,916	\$ 1,794,037	\$ 1,873,631
Mental Hygiene/Retard	3,580,461	3,949,406	5,434,272	5,630,243
Welfare	6,164,938	7,827,512	10,110,710	11,964,272
Other	2,510,582	2,852,066	3,681,490	3,903,382
<b>Total</b>	<b>\$ 13,967,545</b>	<b>\$ 16,394,900</b>	<b>\$ 21,020,509</b>	<b>\$ 23,371,528</b>
<b>% of Total</b>	<b>16.5%</b>	<b>15.1%</b>	<b>19.6%</b>	<b>21.0%</b>
<b>PUBLIC SAFETY &amp; CORRECTIONS</b>				
	<b>\$ 3,073,838</b>	<b>\$ 3,342,777</b>	<b>\$ 4,102,416</b>	<b>\$ 4,153,970</b>
<b>% of Total</b>	<b>3.6%</b>	<b>3.1%</b>	<b>3.8%</b>	<b>3.7%</b>
<b>REGULATORY</b>				
	<b>\$ 2,216,539</b>	<b>\$ 2,278,471</b>	<b>\$ 2,460,552</b>	<b>\$ 2,507,281</b>
<b>% of Total</b>	<b>2.6%</b>	<b>2.1%</b>	<b>2.3%</b>	<b>2.3%</b>
<b>CONSERVATION &amp; AGRICULTURE</b>				
	<b>\$ 1,828,161</b>	<b>\$ 1,864,480</b>	<b>\$ 2,412,033</b>	<b>\$ 2,336,406</b>
<b>% of Total</b>	<b>2.2%</b>	<b>1.7%</b>	<b>2.2%</b>	<b>2.1%</b>
<b>MISCELLANEOUS</b>				
	<b>\$ 4,286,641</b>	<b>\$ 11,492,472</b>	<b>\$ 4,353,175</b>	<b>\$ 3,708,325</b>
<b>% of Total</b>	<b>5.1%</b>	<b>10.6%</b>	<b>4.1%</b>	<b>3.3%</b>
<b>CAPITOL IMPROVEMENTS</b>				
Higher Education	\$	\$ 2,351,600		
Parks	583,336	930,000		
Prison		672,300		
Hospital		1,260,500		
Juvenile Facilities		1,899,800		
Others		650,500		
<b>Total</b>	<b>\$ 583,336</b>	<b>\$ 7,764,700</b>		
<b>% of Total</b>	<b>.7%</b>	<b>7.1%</b>		
<b>Total Appropriations</b>	<b>\$ 84,556,727</b>	<b>\$ 108,846,973</b>	<b>\$ 107,398,143</b>	<b>\$ 111,163,575</b>



## AUDITING

The post auditing function of the State is performed by the Auditing Section of the Division. The Section also performs other duties, such as conducting periodic counts of the money in the State Treasury.

### POST AUDIT FUNCTION

The scope of the post audit function is as follows:

1. To perform post audit of all accounts, books and other financial records of all state departments that are charged with the collection, custody or expenditure of public funds, and to prepare written reports of each audit for the legislative commission and for such other person or persons as designated.
2. To examine and audit when ordered by the legislative commission all fiscal books, records and accounts of all officers, personnel, custodians of public funds, disbursing officers, property custodians and purchasing agents, and to make independent verifications of all assets, liabilities, revenues and expenditures of the state, and its officers and departments.
3. To recommend such changes in the accounting system or systems and record or records of the state departments will augment or provide a uniform, adequate and efficient system of records and accounting.
4. To determine whether the handling of the public money is protected by adequate accounting controls.
5. To determine whether all revenues or accounts due have been collected or properly accounted for and whether expenditures have been made in conformance with law and good business practice.
6. To determine whether fiscal controls established by law and by administrative regulation are being properly applied.
7. To determine whether fraud or dishonesty has occurred in the handling of funds or property.
8. To determine whether property and equipment are properly accounted for and that none is improperly used or disposed of.

POST AUDIT FUNCTION (Continued)

9. To determine whether the accounting reports and statements issued by the agency under examination are an accurate reflection of the operations and financial condition.

10. To cooperate with the executive officers of any and all state departments in outlining and installing a uniform, adequate and efficient system of records and accounting.

11. To make recommendations to the legislative commission for the enactment or amendment of statutes based upon the results of the performance of the post audit duties.

STATE TREASURY MONEY COUNT REPORTS

NRS 353.060 directs the Fiscal Analyst to periodically count all money and securities in the State Treasurer's Office and to prepare and file a report of such counts with the Secretary of State.

Actual counts and reports were made during this year. The count dates and amounts reported are summarized below:

	<u>1971</u>		<u>1972</u>	
	<u>July 1</u>	<u>November 2</u>	<u>March 1</u>	<u>June 30</u>
State-Owned Money				
In the Custody of:				
State Treasurer	\$ 52,492.32	\$ 3,791,923.46	\$ 2,167,488.87	\$ 24,631.12
Depository Banks	<u>67,994,073.78</u>	<u>67,481,064.71</u>	<u>66,649,746.85</u>	<u>75,828,277.45</u>
<u>Total Money</u>	<u>\$68,046,566.10</u>	<u>\$71,272,988.17</u>	<u>\$68,817,235.72</u>	<u>\$75,852,908.57</u>
State-Owned Securities				
In the Custody of:				
State Treasurer	\$16,343,689.64	\$13,523,992.05	\$10,035,613.63	\$ 9,920,999.42
Depository Banks	<u>9,618,524.51</u>	<u>9,314,546.41</u>	<u>8,989,657.53</u>	<u>8,658,621.59</u>
<u>Total Securities</u>	<u>\$25,962,214.15</u>	<u>\$22,838,538.46</u>	<u>\$19,025,271.16</u>	<u>\$18,579,621.01</u>
<u>Total State Treasury</u>	<u>\$94,008,780.25</u>	<u>\$94,111,526.63</u>	<u>\$87,842,506.88</u>	<u>\$94,432,529.58</u>
Securities Deposited				
With State Treasury				
For Safekeeping	<u>\$ 2,468,156.69</u>	<u>\$ 2,627,248.84</u>	<u>\$ 2,703,113.69</u>	<u>\$ 2,738,279.99</u>

STATE AGENCIES SUBJECT TO LEGISLATIVE AUDIT

N.R.S.	AGENCY	N.R.S.	AGENCY
412.010	Adjutant General and Nat'l Guard	233A.010	Indian Affairs Commission
232.170	Administration, Dept. of:	616.010	Industrial Commission
	Budget Division	563.010	Junior Livestock Show Board
	Buildings & Grounds Div.	607.010	Labor Commission
	Motor Pool	218.010	Legislative Counsel Bureau
	Central Data Processing	378.010	Library
	Personnel Division	224.010	Lieutenant Governor's Office
	Purchasing Division	590.484	Liquified Petroleum Gas Board
	Records Services	514.010	Mines, Bureau of (U.N.)
531.010	Advisory Mining Board	512.010	Mines, Inspector of
561.035	Agriculture, Dept. of	514.060	Mining Cooperative Fund
467.010	Athletic Commission	481.071	Motor Vehicles, Dept. of:
228.010	Attorney General		Administration
	Centennial Commission		Automation
414.040	Civil Defense Agency		Drivers License
538.050	Colorado River Commission		Fiscal & Accounting
232.230	Commerce, Department of:		Highway Patrol
	Banking Division		Motor Carrier
	Fire Marshal		Private Detective
	Insurance Division	381.260	Registration
	Real Estate Division	381.010	Lost City Museum
	Savings & Loan Division	381.120	Museum, Nevada State
232.010	Conservation and Natural Resources, Dept. of:		Nevada Heritage Association
	Division of Forestry	213.010	Officers Bond Premiums
	Division of State Lands	341.020	Pardons, Board of - Commission
	Division of State Parks	567.020	Parole and Probation
	Division of Water Resources		Planning Board
227.010	Controller's Office	344.010	Predatory Animal & Rodent Control Committee
	Criminal I.D. & Narcotics	209.010	Printing Office
584.420	Dairy Commission		Prison, Nevada State
231.010	Economic Development, Dept. of		Probation Restitution Trust Fund
	Economic Opportunity	703.020	Public Service Commission
398.010	Education Communications Commission	466.030	Racing Commission
	Education, Department of:	286.010	Retirement Board, Public Employees'
	Vocational Education Div.	225.010	Secretary of State
	Indian Education Division	562.060	Sheep Commission
	Employment Security Department	407.011	State Park Commission
233.010	Equal Rights, Commission on	2.010	Supreme Court
353.010	Examiners, Board of	360.010	Tax Commission
355.010	Finance, State Board of	226.010	Treasurer's Office
501.010	Fish and Game Commission	396.010	University of Nevada
463.022	Gaming Commission		Southern Regional Div.
463.030	Gaming Control Board		Desert Research Institute
210.410	Girls Training Center	417.010	Vetrans Service Commission
	Rehabilitation, Dept. of:	397.010	W.E.C.H.E. (U.N.)
	Alcoholism Division	210.010	Youth Training Center
	Childrens Home	610.030	Apprenticeship Council
	Health Division (439.010)	648.010	Detective Licensing Board
	Mental Hygiene Division	216.010	Peace Officer Standards and Training Commission
	Mental Retardation		Liquified Petroleum Gas Board
	State Hospital	590.485	Parole, Board of - Commissioners
	Services to the Blind	213.108	
	Vocational Rehabilitation		
	Welfare Division		
408.105	Highway Department		
382.020	Historical Society		
626.010	Hoisting Engineers' License Fund		

AUDIT REPORTS COMPLETED AND PRESENTED TO THE LEGISLATIVE COMMISSION  
DURING THIS PERIOD

Department of Administration:

Buildings and Grounds Division  
Marlette Lake  
Lost City Museum  
Motor Pool Division  
Records Management Services  
General Services Working Capital Fund  
Purchasing Division

Department of Commerce:

Banking Division  
Insurance Division  
Real Estate Division  
Real Estate Education, Research and Recovery Fund  
Savings and Loan Division  
Director's Office

Office of the State Controller

Department of Fish and Game

Department of Health, Welfare and Rehabilitation:

Mental Hygiene and Mental Retardation Division  
Nevada State Hospital

Department of Law Enforcement Assistance:

Investigation and Narcotice Division

Department of Conservation:

Division of Forestry

Office of the Governor

BOARDS EXEMPT FROM LEGISLATIVE AUDIT

<u>N.R.S.</u>	<u>AUDITED ANNUALLY BY LICENSED ACCOUNTANTS</u>
628	Accountancy, Board of
623	Architecture, State Board of
643	Barber Examiners, Board of
629	Basic Sciences, Board of Examiners
635	Chiropody, Board of
634	Chiropractic Examiners, Board of
624	Contractor's Board
644	Cosmetology, Board of
631	Dental Examiners, Board of
637	Dispensing Opticians, Board of
625	Engineers, Board of Registered and Professional
642	Funeral Directors and Embalmers, Board of
630	Medical Examiners, Board of
632	Nursing, State Board of
636	Optometry, Board of
633	Osteopathy, Board of
639	Pharmacy, Board of
640	Physical Therapy Examiners
641	Psychological Examiners, State Board of
653	Public Health Sanitarians
638	Veterinary Medical Examiners

LEGISLATIVE RECOMMENDATIONS

Summary of recommendations contained in current audit reports for the amendment or enactment of laws designed to improve its functioning or reduce the cost of State Government.

	<u>Page</u>
<u>Department of Commerce:</u>	
<u>Savings and Loan Division</u>	
Amend NRS 673.260(2) and NRS 673.430(4) to provide for total assets as basis of assessment	5.6
<u>Department of Fish and Game</u>	
Amend NRS 501 as necessary to facilitate implementation of new accounting system	6.9
<u>Department of Administration:</u>	
<u>Records Management Services</u>	
Amend NRS 239.080	8.8
<u>General Services Working Capital Fund</u>	
Repeal NRS 331.105	9.8
<u>Buildings and Grounds Division</u>	
Amend NRS 331.090 to provide for charging for special services performed	14.13
<u>Lost City Museum</u>	
Prepare legislation assigning Lost City Museum to the State Museum	14.28
<u>Purchasing Division</u>	
Amend NRS 333.450(2)	1.22
Amend NRS 333.120	1.25
<u>Office of the State Controller</u>	
Repeal NRS 227.160	10.13
<u>Nevada State Hospital</u>	
Repeal portion of NRS 433.410	12.17

LEGISLATIVE RECOMMENDATIONS (Continued)

Summary of recommendations contained in prior years audit reports not yet enacted by the legislature.

Department of Education

Audit opinion to cover ADA (BDR 31-1922 1971 AB 710)

Legislator's Retirement

Provide for actuarial valuation every 4 years

Amend NRS 218.2371 to provide for disposition of under and over disbursements.

Board of Finance

Emergency loan approvals be reassigned for Tax Commission review and action (BDR 31-1930 1971)

Change "yield" to "equivalent coupon issue yield" (DDR 31-1931 1971 AB 712)

State Treasurer

Amend NRS 356.087 to require that interest earned on inactive deposits of money by the State Treasury as a result of investing such inactive money shall be credited to the fund owning the inactive money. (BDR 31-1933 1971)

## ACCOUNTING

Maintains accounting records for the Legislative Fund, Contingency Fund, Printing and Binding Fund, and the Legislative Counsel Bureau's accounts. This includes the preparation or processing of documents for payroll, vendor claims, purchasing (supplies, equipment and services), travel reimbursements, personnel actions, job costs, and equipment and furniture inventory. Serves as liaison with the control agencies in the executive branch.



STATE OF NEVADA  
LEGISLATIVE COUNSEL BUREAU  
LEGISLATIVE FUND  
STATEMENT OF FINANCIAL POSITION  
AT JUNE 30, 1972

EXHIBIT A

RESOURCES (1)	
Cash in State Treasury	<u>\$174,492.40</u>
OBLIGATIONS	
Payroll	\$ 53.40
Printing, Duplicating	20,138.70
Operating	941.53
Capital Outlay	<u>23,739.83</u>
<u>Total Obligations</u>	<u>\$ 44,873.46</u>
BALANCE	<u>\$129,618.94</u>

NOTE: (1) Values for property items are not presently available.

STATE OF NEVADA  
 LEGISLATIVE COUNSEL BUREAU  
 LEGISLATIVE FUND  
 STATEMENT OF DISBURSEMENTS, OBLIGATIONS AND FUND BALANCE  
 FOR THE YEAR ENDED JUNE 30, 1972

EXHIBIT B

BALANCE JULY 1, 1971

\$ 260,939.39

REVENUE

Sale of excess supplies	\$	478.00
Rebate Printing Office		151.00
Recovery from Shoup Voting Machine Co.		<u>2,416.25</u>

Total Revenue

\$ 3,045.25

DISBURSEMENTS      OBLIGATIONS

Payroll

Employee Benefits	\$ 9.00	\$ 53.40	\$ 62.40
-------------------	---------	----------	----------

Operating

Office Supplies	65.30	---	65.30
Communications	1.60	---	1.60
Printing - Schedule 1	68,534.23	20,138.70	88,672.93
Insurance	53.75	--	53.75
Contractual Services	393.00	694.65	1,087.65
Equipment Repair	735.44	10.33	745.77
Maintenance	30.21	--	30.21
Special Reports	403.86	--	403.86
Reapportionment Costs	1,941.58	236.55	2,178.13
Miscellaneous	<u>44.35</u>	<u>---</u>	<u>44.35</u>

Total Operating

	<u>\$72,203.32</u>	<u>\$21,080.23</u>	<u>\$93,283.55</u>
--	--------------------	--------------------	--------------------

Capital Outlay - Schedule 2

	<u>\$17,279.92</u>	<u>\$23,739.83</u>	<u>\$41,019.75</u>
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Total Disbursements and  
Obligations

\$ 134,365.70

BALANCE JUNE 30, 1972

\$ 129,618.94

STATE OF NEVADA  
 LEGISLATIVE COUNSEL BUREAU  
 LEGISLATIVE FUND  
 COMPARATIVE STATEMENT OF INCOME AND EXPENDITURES  
 FOR THE PERIOD JULY 1, 1968 TO JUNE 30, 1972

EXHIBIT C  
PAGE 1 OF 2

	Fiscal Year			
	1968-69	1969-70	1970-71	1971-72
BEGINNING BALANCE	\$ 102,737	\$ 102,936	\$ 48,701	\$ 260,939
REVENUE				
General Fund Appropriation	\$ 733,026	\$ --	\$1,150,000	\$ --
Bill Book Fees	910	--	1,225	--
Sale of Flags	29	3	136	--
Sale of Legislative Manuals	14	--	--	--
Industrial Insurance Refund	55	--	--	--
Sale of Supplies	--	93	205	478
Rebate from State				
Printing Office	--	2,511	1,196	151
Recovery from Shoup				
Voting Machine Co.	--	--	--	2,416
<u>Total Revenue</u>	<u>\$ 734,034</u>	<u>\$ 2,607</u>	<u>\$1,152,762</u>	<u>\$ 3,045</u>
<u>Total Available</u>	<u>\$ 836,771</u>	<u>\$ 105,543</u>	<u>\$1,201,463</u>	<u>\$ 263,984</u>
EXPENDITURES				
<u>Payroll Costs</u>				
Senators	\$ 51,990	\$ --	\$ 51,920	\$ --
Senate Attaches	34,894	--	47,575	--
Assemblymen	96,120	--	95,680	--
Assembly Attaches	57,619	--	74,674	--
Employee Benefits	15,492	12	15,682	62
<u>Total Payroll Costs</u>	<u>\$ 256,115</u>	<u>\$ 12</u>	<u>\$ 285,531</u>	<u>\$ 62</u>
<u>Travel and Per Diem</u>				
Senate	\$ 62,396	\$ --	\$ 78,240	\$ --
Assembly	119,827	--	154,094	--
<u>Total Travel and Per Diem</u>	<u>\$ 182,223</u>	<u>\$ --</u>	<u>\$ 232,334</u>	<u>\$ --</u>

STATE OF NEVADA  
 LEGISLATIVE COUNSEL BUREAU  
 LEGISLATIVE FUND  
 COMPARATIVE STATEMENT OF INCOME AND EXPENDITURES  
 FOR THE PERIOD JULY 1, 1968 TO JUNE 30, 1972

EXHIBIT C  
PAGE 2 OF 2

	Fiscal Year			
	1968-69	1969-70	1970-71	1971-72
EXPENDITURES (Continued)				
<u>Operating</u>				
Supplies	\$ 12,652	\$ --	\$ 16,845	\$ 65
Operating Expense	180	--	2,820	--
Communications	25,664	--	21,442	2
Printing	229,339	53,461	306,834	88,673
Insurance	237	--	4,452	54
Equipment Rent & Repair	9,716	624	16,494	746
Contract Services	600	2,745	2,810	1,088
Clergy	1,350	--	1,390	--
Special Reports	123	--	1,745	404
Special Project Supplies	600	--	--	--
Special Projects - Reapportionment	--	--	24,671	2,178
Special Services	13,703	--	--	--
Maintenance - Buildings and Grounds	--	--	--	30
Utilities	102	--	--	--
Clothing	38	--	--	--
Miscellaneous	--	--	100	44
<u>Total Operating</u>	<u>\$ 294,304</u>	<u>\$ 56,830</u>	<u>\$ 399,603</u>	<u>\$ 93,284</u>
<u>Capital Outlay</u>	<u>\$ 1,193</u>	<u>\$ --</u>	<u>\$ 23,056</u>	<u>\$ 41,020</u>
<u>Total Expenditures</u>	<u>\$ 733,835</u>	<u>\$ 56,842</u>	<u>\$ 940,524</u>	<u>\$ 134,366</u>
BALANCE FORWARD	<u>\$ 102,936</u>	<u>\$ 48,701</u>	<u>\$ 260,939</u>	<u>\$ 129,618</u>

STATE OF NEVADA  
 LEGISLATIVE COUNSEL BUREAU  
LEGISLATIVE FUND  
PRINTING EXPENSE  
 FOR THE YEAR ENDED JUNE 30, 1972

DESCRIPTION	<u>DISBURSEMENTS</u>	<u>OBLIGATIONS</u>	<u>SCHEDULE 1</u> TOTAL
1971 Session - Advance Sheets, Resolutions and Supplement Pages to Legislative Manual	\$ 5,894.75	\$ --	\$ 5,894.75
Copies of Enrolled Assembly Bill and Assembly Concurrent Resolution	85.71	--	85.71
Preparatory work for 1971 Session	1,424.18	--	1,424.18
Oil Prints of Legislators	1,216.00	--	1,216.00
Casebound Volumes - 1971 Statutes of Nevada	18,037.28	--	18,037.28
Copies of Legislative History, Resolutions, and Journals	41,257.35	--	41,257.35
Maps of Legislative Districts	390.11	--	390.11
Photograph of Legislative Building	20.00	--	20.00
Brochures - "The Nevada Legislature"	173.61	--	173.61
Purchase Order and Other Forms	35.24	--	35.24
Appendix to Journals - 1969	--	1,003.00	1,003.00
Bill Book Covers	--	4,500.00	4,500.00
Bound Copies of 71 Session Assembly Journals	--	6,863.00	6,863.00
Bound Copies of 71 Session Senate Journals	--	5,740.00	5,740.00
Appendix to Journals - 1971	--	1,003.00	1,003.00
Various Legislative Forms	--	573.00	573.00
Legislative Film	--	456.70	456.70
	<u>\$ 68,534.23</u>	<u>\$ 20,138.70</u>	<u>\$88,672.93</u>

STATE OF NEVADA  
 LEGISLATIVE COUNSEL BUREAU  
LEGISLATIVE FUND  
CAPITAL OUTLAY  
 FOR THE YEAR ENDED JUNE 30, 1972

SCHEDULE 2

<u>DESCRIPTION</u>	<u>DISBURSEMENTS</u>	<u>OBLIGATIONS</u>	<u>TOTAL</u>
First and Second Floor Room Alterations	\$ --	\$ 13,172.00	\$13,172.00
Third Floor Carpeting	2,334.97	--	2,334.97
Chambers Chalk Boards	592.50	--	592.50
Chambers Cabinet Work and Files	2,356.55	669.93	3,026.48
Buzzer System and Smoke Detectors	3,146.40	349.60	3,496.00
Chambers Speech Reinforcement System	8,849.50	--	8,849.50
Second Floor Furniture and Panels	--	<u>9,548.30</u>	<u>9,548.30</u>
	<u>\$ 17,279.92</u>	<u>\$ 23,739.83</u>	<u>\$41,019.75</u>

STATE OF NEVADA  
 LEGISLATIVE COUNSEL BUREAU  
PRINTING AND BINDING FUND  
 STATEMENT OF FINANCIAL POSITION  
AT JUNE 30, 1972

EXHIBIT A

RESOURCES (1)

Cash in State Treasury	\$409,373.87
Accounts Receivable - Publication Sales	10,701.45
Reversion Receivable - Legislative Counsel Bureau	<u>127,807.28</u>

<u>Total Resources</u>	<u>\$547,882.60</u>
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OBLIGATIONS

Due to Legislative Counsel Bureau - Schedule 3	\$ 80,056.95
Contracts Outstanding - Marsh Papers	1,280.00
Orders Outstanding:	
Printing, Duplicating	6,043.00
Printing Marsh Papers	<u>21,234.79</u>

<u>Total Obligations</u>	<u>\$108,614.74</u>
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BALANCE	<u>\$439,267.86</u>
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NOTE: (1) Values for property items such as printing equipment, stock, and printed publications are not available.

STATE OF NEVADA  
 LEGISLATIVE COUNSEL BUREAU  
PRINTING AND BINDING FUND  
 STATEMENT OF DISBURSEMENTS, OBLIGATIONS AND FUND BALANCE  
 FOR THE YEAR ENDED JUNE 30, 1972

EXHIBIT B

BALANCE JULY 1, 1971

\$129,544.61

REVENUE

General Fund Appropriation		\$188,795.00
Publication Sales - Schedule 1		209,949.60
Transfer from Building Account		122.00
Customer Postage		888.99
Reversion Anticipated from Legislative Counsel Bureau		<u>127,807.28</u>

Total Revenue

\$527,562.87

DISBURSEMENTS      OBLIGATIONS

Payroll

Salaries	\$    --	\$ 43,311.79	\$ 43,311.79
Employee Benefits	--	<u>3,696.73</u>	<u>3,696.73</u>

Total Payroll

\$    --	\$ 47,008.52	\$ 47,008.52
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Operating

Office Supplies	\$    --	\$        2.85	\$        2.85
Printing - Schedule 2	90,112.06	44,662.33	134,774.39
Insurance	--	5,975.00	5,975.00
Contract Services	3,122.82	2,863.98	5,986.80
Equipment Repair	990.00	77.06	1,067.06
Dues and Registration	--	25.00	25.00
Postage	--	<u>8,000.00</u>	<u>8,000.00</u>

Total Operating

\$ 94,224.88	\$ 61,606.22	\$155,831.10
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REVERSION TO GENERAL FUND -

Marlette Lake	\$ 15,000.00	\$    --	<u>\$ 15,000.00</u>
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Total Disbursements  
and Obligations

\$217,839.62

BALANCE JUNE 30, 1972

\$439,267.86

STATE OF NEVADA  
 LEGISLATIVE COUNSEL BUREAU  
PRINTING AND BINDING FUND  
MARSH PAPERS PROJECT  
 STATEMENT OF SOURCE AND APPLICATION OF FUNDS  
JANUARY 1, 1967 - JUNE 30, 1972

EXHIBIT C

SOURCE OF FUNDS

General Fund Appropriation	\$ 25,000.00
Fleischmann Foundation Grant	10,000.00
Printing and Binding Allocation	<u>10,000.00</u>
<u>Total Available</u>	<u>\$ 45,000.00</u>

APPLICATION OF FUNDS

Acquisition of Marsh Papers	\$ 10,000.00
Edit of Typescript	10,500.00
Completion of Manuscripts for Publication	3,887.00
Printing and Binding of Volumes	<u>21,235.00</u>
<u>Total Application</u>	<u>\$ 45,622.00</u>

APPLICATION OVER AVAILABLE FUNDS \$ (622.00)

- NOTES: (1) Anticipated Sales Income- About October 31, 1972, 500 bound sets will be available for sale at \$20.00 per set. An additional 1000 sets have been printed and will be bound as sales orders require.
- (2) Payroll and other costs incurred by the Legislative Counsel Bureau on the Marsh Papers Project are not included in the above totals.

STATE OF NEVADA  
LEGISLATIVE COUNSEL BUREAU  
PRINTING AND BINDING FUND  
PUBLICATION SALES INCOME  
FOR THE YEAR ENDED JUNE 30, 1972

	<u>SCHEDULE 1</u>
NRS	\$ 27,250.00
NRS Supplement - 1971	112,900.00
NRS Supplement - 1968	2,950.00
Annotation	5,820.00
Annotation Supplement - 1970	21,280.00
Annotation Supplement - 1968	1,350.00
Digest Sales	12,750.00
Miscellaneous and Unclassified Sales	10,562.60
Special Publications	<u>15,362.00</u>
<u>Gross Sales</u>	<u>\$210,224.60</u>
Discount on Combination Set Sales	<u>275.00</u>
<u>Net Sales</u>	<u><u>\$209,949.60</u></u>

STATE OF NEVADA  
 LEGISLATIVE COUNSEL BUREAU  
PRINTING AND BINDING FUND  
PRINTING EXPENSE  
FOR THE YEAR ENDED JUNE 30, 1972

<u>DESCRIPTION</u>	<u>DISBURSEMENTS</u>	<u>OBLIGATIONS</u>	<u>SCHEDULE 2</u> <u>TOTAL</u>
Special Order Publication Purchases for other State Agencies	\$ 11,620.42	\$ 2,770.77	\$ 14,391.19
Later Case Service Pamphlets	3,655.03	4,360.00	8,015.03
NRS Supplement, Index, Comparative Tables and Instruction Pamphlets for 1971 NRS	74,370.95	25.07	74,396.02
Publication Packing Material	465.66	270.11	735.77
Annotation Supplements, Insertion Instructions to 1970 Supplement	--	15,867.12	15,867.12
Legislators Retirement Law	--	134.47	134.47
Marsh Papers Publication	--	21,234.79	21,234.79
TOTAL	<u>\$ 90,112.06</u>	<u>\$ 44,662.33</u>	<u>\$134,774.39</u>

STATE OF NEVADA  
LEGISLATIVE COUNSEL BUREAU  
PRINTING AND BINDING FUND  
DUE TO THE LEGISLATIVE COUNSEL BUREAU OPERATING ACCOUNT  
FOR THE YEAR ENDED JUNE 30, 1972

SCHEDULE 3

PAYROLL

Salaries	\$ 43,311.79
Employee Benefits	<u>3,696.73</u>
<u>Total Payroll</u>	<u>\$ 47,008.52</u>

OPERATING

Office Supplies	\$ 2.85
Postage	8,000.00
Printing	17,384.54
Insurance	5,975.00
Contract Services	1,583.98
Equipment Repair	77.06
Dues and Registration	<u>25.00</u>

Total Operating \$ 33,048.43

Total Due Legislative Counsel Bureau \$ 80,056.95

NOTE: The above expenses were paid from the Legislative Counsel Bureau operating funds for the account of the Printing and Binding Fund in order to realize clerical efficiency.

STATE OF NEVADA  
LEGISLATIVE COUNSEL BUREAU  
INTERIM FINANCE CONTINGENCY FUND  
STATEMENT OF FINANCIAL POSITION  
AT JUNE 30, 1972

EXHIBIT A

RESOURCES

Cash in State Treasury \$ 659,326.28

OBLIGATIONS

Due to Legislative Counsel Bureau 2,107.44

BALANCE

\$ 657,218.84

STATE OF NEVADA  
 LEGISLATIVE COUNSEL BUREAU  
INTERIM FINANCE CONTINGENCY FUND  
 STATEMENT OF DISBURSEMENTS AND FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 1972

EXHIBIT B

BALANCE JULY 1, 1971		<u>\$1,000,000.25</u>
Purchasing Division - Emergency Commodity Food Program	\$260,000.00	
Agriculture - Grasshopper Control	45,000.00	
State Controller - Data Processing System	32,464.50	
Regional Plumbing Boards	2,000.00	
Interim Finance Committee - Members Meeting Expenses	<u>3,316.91</u>	
<u>Total Disbursements</u>		<u>\$ 342,781.41</u>
BALANCE JUNE 30, 1972		<u>\$ 657,218.84</u>

STATE OF NEVADA  
 LEGISLATIVE COUNSEL BUREAU  
GENERAL FUND - OPERATING ACCOUNT  
 STATEMENT OF FINANCIAL POSITION  
AT JUNE 30, 1972

EXHIBIT A

CASH AND RECEIVABLES

Cash in State Treasury	\$ 44,789.67
Recoverable Expenditures due from:	
Public Employees Retirement System	20,718.52
Nevada Industrial Commission	11,899.74
Printing and Binding Fund	80,056.95
Contingency Fund	2,107.44
Other	<u>493.51</u>
<u>Total Cash and Receivables</u>	<u>\$160,065.83</u>

OBLIGATIONS

Accrued Payroll and Costs	\$ 10,517.37
Travel Claims Payable	2,379.08
Accounts Payable Other	14,463.50
Purchase Orders Outstanding:	
Office Furniture	4,748.60
Other	150.00
Reversion to Printing and Binding Fund	<u>127,807.28</u>
<u>Total Obligations</u>	<u>\$160,065.83</u>

STATE OF NEVADA  
 LEGISLATIVE COUNSEL BUREAU  
GENERAL FUND - OPERATING ACCOUNT  
 DISBURSEMENTS, OBLIGATIONS AND ACCOUNT BALANCE  
FOR THE YEAR ENDED JUNE 30, 1972

EXHIBIT B  
PAGE 1 OF 2

BALANCE JULY 1, 1971

\$ 29,084.47

	REVENUE	
General Fund Appropriation	\$722,240.00	
Recoverable Expenditures:		
Public Employees Retirement System	99,929.50	
Nevada Industrial Commission	75,423.76	
Printing and Binding Fund	80,056.95	
Contingency Fund	3,316.91	
Other	<u>810.74</u>	
<u>Total Revenue</u>		<u>\$981,777.86</u>

	DISBURSEMENTS	OBLIGATIONS	
<u>Payroll</u>			
Salaries	\$ 457,961.48	\$ 9,460.06	\$467,421.54
Employee Benefits	<u>36,095.48</u>	<u>1,057.31</u>	<u>37,152.79</u>
<u>Total Payroll</u>	<u>\$ 494,056.96</u>	<u>\$ 10,517.37</u>	<u>\$504,574.33</u>
 <u>Travel</u>			
Out-of-State	\$ 7,309.15	\$ 1,043.44	\$ 8,352.59
In State	<u>30,105.67</u>	<u>1,335.64</u>	<u>31,441.31</u>
<u>Total Travel</u>	<u>\$ 37,414.82</u>	<u>\$ 2,379.08</u>	<u>\$ 39,793.90</u>

STATE OF NEVADA  
 LEGISLATIVE COUNSEL BUREAU  
GENERAL FUND - OPERATING ACCOUNT  
 DISBURSEMENTS, OBLIGATIONS AND ACCOUNT BALANCE  
 FOR THE YEAR ENDED JUNE 30, 1972

EXHIBIT B  
PAGE 2 OF 2

	DISBURSEMENTS	OBLIGATIONS	
<u>Operating</u>			
Office Supplies	\$ 3,977.82	\$ 919.02	\$ 4,896.84
Operating Expense	5,341.54	397.67	5,739.21
Communications	24,230.79	264.28	24,495.07
Printing	19,424.54	1,019.46	20,444.00
Insurance	7,312.00	--	7,312.00
Contract Services	9,871.76	459.00	10,330.76
Contract Services - PERS	89,750.00	--	89,750.00
Contract Services - NIC	52,859.56	9,929.14	62,788.70
Other Contract Services	13,092.20	1,510.37	14,602.57
Equipment Repair	2,740.23	111.26	2,851.49
Building Rent	63,249.00	--	63,249.00
Other Building Rent	75.75	--	75.75
Advertising	130.00	--	130.00
Dues and Registration	19,735.00	--	19,735.00
Staff Training	1,905.00	--	1,905.00
Miscellaneous	196.77	3.30	200.07
	<u>\$313,891.96</u>	<u>\$ 14,613.50</u>	<u>\$328,505.46</u>
<u>Capital Outlay</u>	<u>\$ 5,432.76</u>	<u>\$ 4,748.60</u>	<u>\$ 10,181.36</u>
REVERSION TO PRINTING AND BINDING FUND	<u>\$ --</u>	<u>\$127,807.28</u>	<u>\$127,807.28</u>
<u>Total Disbursements and Obligations</u>			<u>\$1,010,862.33</u>
BALANCE JUNE 30, 1972			<u>\$ -0-</u>

STATE OF NEVADA  
 LEGISLATIVE COUNSEL BUREAU  
GENERAL FUND - OPERATING ACCOUNT  
 STATEMENT OF FINANCIAL ACTIVITY BY DIVISION  
FOR THE YEAR ENDED JUNE 30, 1972

					<u>EXHIBIT C</u>
	<u>FISCAL AND AUDIT DIVISION</u>	<u>LEGAL DIVISION</u>	<u>RESEARCH DIVISION</u>	<u>LEGISLATIVE COMMISSION</u>	<u>TOTAL</u>
SOURCE OF FUNDS					
Beginning Balance	\$ 12,702	\$ 359	\$ 308	\$ 15,715	\$ 29,084
Appropriation	223,584	375,896	66,620	56,140	722,240
Recoverable Expenditures	<u>1,621</u>	<u>87,227</u>	<u>3,320</u>	<u>167,370</u>	<u>259,538</u>
<u>Total</u>	<u>\$ 237,907</u>	<u>\$ 463,482</u>	<u>\$ 70,248</u>	<u>\$ 239,225</u>	<u>\$1,010,862</u>
EXPENDITURES					
Payroll	\$ 182,361	\$ 257,026	\$ 53,263	\$ 11,924	\$ 504,574
Out-of-State Travel	3,081	779	809	3,684	8,353
In-State Travel	4,208	3,297	1,822	22,114	31,441
Operating	19,068	125,811	8,835	174,791	328,505
Capital Outlay	<u>6,451</u>	<u>3,628</u>	<u>103</u>	<u>--</u>	<u>10,182</u>
<u>Total Expenditures</u>	<u>\$ 215,169</u>	<u>\$ 390,541</u>	<u>\$ 64,832</u>	<u>\$ 212,513</u>	<u>\$ 883,055</u>
REVERSION TO PRINTING AND BINDING FUND					
	<u>\$ 22,738</u>	<u>\$ 72,941</u>	<u>\$ 5,416</u>	<u>\$ 26,712</u>	<u>\$ 127,807</u>

STATE OF NEVADA  
LEGISLATIVE COUNSEL BUREAU  
GENERAL FUND - OPERATING ACCOUNT  
ANALYSIS OF REVERSION TO PRINTING AND BINDING FUND  
AT JUNE 30, 1972

	<u>EXHIBIT D</u>
BALANCE JULY 1, 1971	\$ 29,084
Recovery of Costs:	
PERS Subcommittee Study	5,783
NIC Subcommittee Study	5,517
Printing and Binding Fund	80,057
Unused 1971-72 General Fund Appropriation	<u>7,366</u>
REVERSION TO PRINTING AND BINDING FUND	<u>\$ 127,807</u>

STATE OF NEVADA  
 LEGISLATIVE COUNSEL BUREAU  
 LEGISLATIVE COMMISSION  
 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD JULY 1, 1968 TO JUNE 30, 1972

SCHEDULE 1

	Fiscal Year			
	1968-69	1969-70	1970-71	1971-72
<b>SOURCE OF FUNDS</b>				
Beginning Balance	\$ --	\$ --	\$ --	\$ 15,715
General Fund Appropriation	25,456	59,006	59,006	56,140
Recoverable Expenditures	--	--	--	167,370
<u>Total</u>	<u>\$ 25,456</u>	<u>\$ 59,006</u>	<u>\$ 59,006</u>	<u>\$ 239,225</u>
<b>EXPENDITURES</b>				
Payroll	\$ 2,115	\$ 6,921	\$ 4,046	\$ 11,924
Out-of-State Travel	2,137	4,963	1,737	3,684
In-State Travel	5,282	18,314	10,628	22,114
Operating	11,599	11,669	22,730	174,791
<u>Total Expenditures</u>	<u>\$ 21,133</u>	<u>\$ 41,867</u>	<u>\$ 39,141</u>	<u>\$ 212,513</u>
<b>TRANSFERS</b>				
To Legal Division	\$ --	\$ --	\$ 3,500	\$ --
To Research Division	--	--	650	--
<u>Total Transfers</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,150</u>	<u>\$ --</u>
<b>REVERSION TO PRINTING AND BINDING FUND</b>				
	\$ 4,323	\$ 17,139	\$ --	\$ 26,712
<b>BALANCE FORWARD</b>				
	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 15,715</u>	<u>\$ --</u>

STATE OF NEVADA  
 LEGISLATIVE COUNSEL BUREAU  
RESEARCH DIVISION  
 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD JULY 1, 1968 TO JUNE 30, 1972

SCHEDULE 2

	<u>Fiscal Year</u>			
	<u>1968-69</u>	<u>1969-70</u>	<u>1970-71</u>	<u>1971-72</u>
<b>SOURCE OF FUNDS</b>				
Beginning Balance	\$ --	\$ --	\$ --	\$ 308
General Fund Appropriation	71,546	58,345	57,648	66,620
Salary Supplemental	--	--	1,917	--
Retroactive Supplemental	--	--	1,411	--
Recoverable Expenditures	9	39	--	3,320
Transfer from Fiscal and Audit	--	--	500	--
Transfer from Legislative Commission	--	--	650	--
<u>Total</u>	<u>\$ 71,555</u>	<u>\$ 58,384</u>	<u>\$ 62,126</u>	<u>\$ 70,248</u>
<b>EXPENDITURES</b>				
Payroll	\$ 37,543	\$ 43,648	\$ 51,838	\$ 53,263
Out-of-State Travel	108	830	81	809
In-State Travel	78	212	242	1,822
Operating	13,934	10,887	9,005	8,835
Capital Outlay	900	945	652	103
<u>Total Expenditures</u>	<u>\$ 52,563</u>	<u>\$ 56,522</u>	<u>\$ 61,818</u>	<u>\$ 64,832</u>
<b>REVERSION TO PRINTING AND BINDING FUND</b>	<u>\$ 18,992</u>	<u>\$ 1,862</u>	<u>\$ --</u>	<u>\$ 5,416</u>
<b>BALANCE FORWARD</b>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 308</u></u>	<u><u>\$ --</u></u>

STATE OF NEVADA  
 LEGISLATIVE COUNSEL BUREAU  
LEGAL DIVISION  
 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD JULY 1, 1968 TO JUNE 30, 1972

SCHEDULE 3

	Fiscal Year			
	<u>1968-69</u>	<u>1969-70</u>	<u>1970-71</u>	<u>1971-72</u>
SOURCE OF FUNDS				
Beginning Balance	\$ --	\$ --	\$ --	\$ 359
General Fund Appropriation	409,310	472,727	498,309	375,896
Salary Supplemental	--	--	21,939	--
Retroactive Supplemental	--	--	52,263	--
Recoverable Expenditures	--	30	--	87,227
Transfer from Fiscal and Audit	--	--	3,500	--
Transfer from Legislative Commission	--	--	3,500	--
Sale of Bulletin No. 68	37	34	--	--
<u>Total</u>	<u>\$ 409,347</u>	<u>\$ 472,791</u>	<u>\$ 579,511</u>	<u>\$ 463,482</u>
EXPENDITURES				
Payroll	\$ 303,045	\$ 256,991	\$ 474,873	\$ 257,026
Out-of-State Travel	--	370	509	779
In-State Travel	1,321	945	2,015	3,297
Operating	58,413	51,150	99,913	125,811
Capital Outlay	3,726	3,792	1,842	3,628
<u>Total Expenditures</u>	<u>\$ 366,505</u>	<u>\$ 313,248</u>	<u>\$ 579,152</u>	<u>\$ 390,541</u>
REVERSION TO PRINTING AND BINDING FUND	<u>\$ 42,842</u>	<u>\$ 159,543</u>	<u>\$ --</u>	<u>\$ 72,941</u>
BALANCE FORWARD	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 359</u>	<u>\$ --</u>

STATE OF NEVADA  
 LEGISLATIVE COUNSEL BUREAU  
 FISCAL AND AUDIT DIVISION  
 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD JULY 1, 1968 TO JUNE 30, 1972

SCHEDULE 4

	Fiscal Year			
	1968-69	1969-70	1970-71	1971-72
<b>SOURCE OF FUNDS</b>				
Beginning Balance	\$ --	\$ --	\$ --	\$ 12,702
General Fund Appropriation	145,271	169,264	191,168	223,584
Salary Supplemental	--	--	6,390	--
Retroactive Supplemental	--	--	4,984	--
Recoverable Expenditures	45	--	--	1,621
<u>Total</u>	<u>\$ 145,316</u>	<u>\$ 169,264</u>	<u>\$ 202,542</u>	<u>\$ 237,907</u>
<b>EXPENDITURES</b>				
Payroll	\$ 114,912	\$ 125,285	\$ 166,991	\$ 182,361
Out-of-State Travel	168	232	318	3,081
In State Travel	762	670	2,441	4,208
Operating	14,699	15,481	13,077	19,068
Capital Outlay	2,535	3,152	3,013	6,451
<u>Total Expenditures</u>	<u>\$ 133,076</u>	<u>\$ 144,820</u>	<u>\$ 185,840</u>	<u>\$ 215,169</u>
<b>TRANSFERS</b>				
To Legal Division	\$ --	\$ --	\$ 3,500	\$ --
To Research Division	--	--	500	--
<u>Total Transfers</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 4,000</u>	<u>\$ --</u>
<b>REVERSION TO PRINTING AND BINDING FUND</b>				
	\$ 12,240	\$ 24,444	\$ --	\$ 22,738
<b>BALANCE FORWARD</b>	<u><u>\$ --</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 12,702</u></u>	<u><u>\$ --</u></u>

STATE OF NEVADA  
 LEGISLATIVE COUNSEL BUREAU  
GENERAL FUND - OPERATING ACCOUNT  
 RECOVERABLE EXPENDITURES - BY DIVISION  
FOR THE YEAR ENDED JUNE 30, 1972

SCHEDULE 5

	<u>FISCAL AND AUDIT DIVISION</u>	<u>LEGAL DIVISION</u>	<u>RESEARCH DIVISION</u>	<u>LEGISLATIVE COMMISSION</u>	<u>TOTAL</u>
Public Employees Retirement System	\$ 1,173.70	\$ 2,489.23	\$ 2,120.28	\$ 94,146.29	\$ 99,929.50
Nevada Industrial Commission	105.46	4,433.27	978.30	69,906.73	75,423.76
Printing and Binding Fund	--	80,056.95	--	--	80,056.95
Contingency Fund	--	--	--	3,316.91	3,316.91
Other	<u>342.00</u>	<u>247.84</u>	<u>220.90</u>	<u>--</u>	<u>810.74</u>
<u>Total</u>	<u>\$ 1,621.16</u>	<u>\$87,227.29</u>	<u>\$ 3,319.48</u>	<u>\$167,369.93</u>	<u>\$259,537.86</u>

APPENDIX A

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