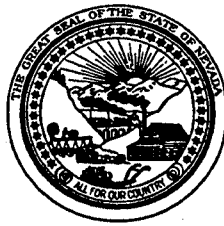


STUDY OF INTERGOVERNMENTAL
PAYMENTS



Bulletin No. 77-20

LEGISLATIVE COMMISSION
OF THE
LEGISLATIVE COUNSEL BUREAU
STATE OF NEVADA

September 1976

TABLE OF CONTENTS

	<u>Page</u>
1. Senate Concurrent Resolution No. 31, 58th Session of the Nevada Legislature (1975).....	1
2. Report of the Legislative Commission Staff Study on Intergovernmental Payments.....	2
3. Intergovernmental Payments:	
I. Introduction.....	3
II. Summary of Findings and Recommendations.....	4
III. Intergovernmental Transfers.....	4
IV. State Transfers to Counties.....	8
V. County to State Transfers.....	16
VI. Offsetting State and County Payments.....	25
VII. Other Related Problems.....	31
Appendix A.....	36-66

* * * * *

LEGISLATIVE COMMISSION

Senator Richard H. Bryan	Assemblyman Keith Ashworth
Senator Melvin D. Close, Jr.	Assemblyman Joseph E. Dini, Jr.
Senator Carl F. Dodge	Assemblyman Lawrence E. Jacobsen
Senator James I. Gibson	Assemblyman Paul W. May
Senator Lee E. Walker	Assemblyman Donald R. Mello
Senator Thomas R. C. Wilson	Assemblyman Sue Wagner

Senate Concurrent Resolution No. 31—Committee on Government Affairs

FILE NUMBER... 135

SENATE CONCURRENT RESOLUTION—Directing legislative commission to study intergovernmental payments.

WHEREAS, State, local and federal governments are enmeshed in a web of fiscal relationships; and

WHEREAS, Federal money goes to states, to local governments through states and to local governments directly; and

WHEREAS, State money goes to counties, to cities through counties and to cities directly; and

WHEREAS, Money collected by local governments from fines, fees and taxes are transferred to state government; and

WHEREAS, There are very likely administrative inefficiencies present in a system of uncoordinated money transfers from several programs; now, therefore, be it

Resolved by the Senate of the State of Nevada, the Assembly concurring, That the legislative commission study the intergovernmental transfers of money with the intent of assessing the possibility of using offsetting entries as opposed to actually transferring funds; and be it further

Resolved, That the results of the study and any recommended legislation be reported to the 59th session of the legislature.

REPORT OF THE LEGISLATIVE COMMISSION

To the Members of the 59th Session of the Nevada Legislature:

This report is submitted in compliance with Senate Concurrent Resolution No. 31 of the 58th session of the Nevada legislature, which directed the legislative commission to study intergovernmental transfers of money. The legislative commission directed that the staff study be conducted by Mr. Edwin A. Schorr of the office of fiscal analysis.

We wish to acknowledge the cooperation of Mr. Robert E. Bruce, Mrs. Marcia Borden and Mrs. Jo J. Davis of the state controller's office, Mr. James C. Lien of the department of taxation, Mr. Russell W. McDonald, Washoe County manager, Mr. David M. Ebner of Kafoury, Armstrong, Turner and Company and Mr. Earl T. Oliver, legislative auditor. These individuals graciously contributed their time and knowledge of the subject matter.

Respectfully submitted,

Legislative Commission
Legislative Counsel Bureau
State of Nevada

Carson City, Nevada

INTERGOVERNMENTAL PAYMENTS

I. INTRODUCTION

This study was commissioned by Senate Concurrent Resolution No. 31 of the 1975 session of the Nevada legislature. The resolution directed the legislative commission to conduct a study of federal, state and local fiscal relationships because the state's system of uncoordinated money transfers had very likely generated administrative inefficiencies.

Specifically, the resolution directed the study of the "intergovernmental transfers of money with the intent of assessing the possibility of using offsetting entries as opposed to actually transferring funds." The legislative commission directed a staff study without subcommittee and assigned the study to the office of fiscal analysis in the legislative counsel bureau.

That the state had an unwieldy system for handling intergovernmental payments was a foregone conclusion. Various aspects of the problem had been pointed out in studies, audit reports and testimony before legislative committees. To a large extent, the problem had its roots in laws governing the way the state manages transfers of money. The laws were enacted and implemented years before the development of modern banking methods and data processing systems.

Improvements in the system in some instances require only administrative action. In other cases, changes in the laws are required. In either instance, it is first necessary to identify the problem areas, identify better courses of action and determine how to implement the desired changes. These steps, of course, entail varying degrees of time, analysis and experimentation. This study, therefore, points out actions that can be taken immediately, a method for making fundamental changes in the system and the areas for further study and followup.

II. SUMMARY OF FINDINGS AND RECOMMENDATIONS

It is recommended that the State of Nevada continue to develop and implement a system for transferring moneys to school districts by making direct deposits to school district accounts.

It is recommended that the State of Nevada continue to develop and implement a system for transferring moneys to cities by making direct deposits to city accounts. It may be feasible to reduce the clerical effort associated with making payments to the cities by transferring estimated amounts of money monthly and making periodic adjustments. Experimentation with state-county payments should serve to test this feasibility.

It is recommended that legislation be enacted to permit the State of Nevada and Washoe County to enter into a pilot project to test the concept of establishing a system of offsetting payments as opposed actually to transferring cash.

The review of intergovernmental payments undertaken for this study has emphasized the need for an interim study on gambling, which has been called for by the legislative auditor.

The current system of boat licensing is inconvenient for boatowners and it gives rise to a duplication of record-keeping and processing. Alternatives are available for legislative consideration.

Federal Taylor grazing fee moneys flow from the Federal Government through the state treasury and are deposited to 24 funds in 15 counties for the benefit of six grazing districts. Legislative review of the system for the handling of these moneys is warranted.

III. INTERGOVERNMENTAL TRANSFERS

This study concentrates on the major recurring disbursements made by the state for the support of local government units and the collections of revenues made by local government units on behalf of the state. The subject has not been extended to vendor payments, grants and similar nonrecurring payments to local governments because improvements in the

techniques for transferring these moneys can be made administratively after the framework for handling larger recurring disbursements is operative.

During fiscal year 1974-75, the State of Nevada disbursed over \$130 million for the support of local government units. These payments are summarized below:

School Districts

Distributive School Fund	\$57,924,672
Local School Support Tax	27,057,080
Privilege Tax	3,302,218
Total	<u>\$88,283,970</u>

Counties

City-County Relief Tax	\$ 938,384
Gas Tax Allocations	11,658,431
Cigarette Tax Distributions	1,427,791
Privilege Tax Payments	5,142,033
Liquor Tax Distributions	235,244
County Aviation Allocations	192,724
Taylor Grazing Fees	138,737
National Forest Receipt Distributions	137,696
Annual Gaming Tax Transfers	1,476,688
Total	<u>\$21,347,728</u>

Cities

City-County Relief Tax	\$12,543,756
Cigarette Tax Distributions	9,766,171
Privilege Tax Payments	1,184,378
Liquor Tax Distributions	1,609,073
Total	<u>\$25,103,378</u>

Table 1 on page 6 summarizes the state disbursements to the cities and the counties by political unit.

STATE OF NEVADA
SUMMARY OF MONEYS DISTRIBUTED TO CITIES AND COUNTIES
FOR THE FISCAL YEAR ENDING JUNE 30, 1975

TABLE 1

	City-County Relief	Gas Tax Allocations	Cigarette Tax Distributions	Privilege Tax Payments	Liquor Tax Distributions	County Aviation Allocations	Taylor Grazing Fees	National Forest Receipts Distributions	Annual Gaming Tax Transfers	Total
COUNTY										
Carson City	\$	\$ 329,113	\$ 354,278	\$ 225,257	\$ 58,371	\$ 4,433	\$ 63	\$ 244	\$ 86,864	\$ 1,058,623
Churchill	136,703	309,063	173,019	104,731	28,507	2,203	3,620		86,864	844,710
Clark		6,118,155		2,803,660		102,809	3,241	1,652	86,864	9,116,381
Douglas	415,951	274,682	157,600	158,336	25,966	6,109	272	1,740	86,864	1,127,520
Elko		366,066		151,808		8,276	38,368	24,391	86,864	675,773
Esmeralda		41,906	14,407	18,679	2,374	8	7,829	4,925	86,864	176,992
Eureka		47,601	21,716	23,271	3,578	64	6,313	4,102	86,864	193,509
Humboldt	76,772	302,788	63,857	91,952	10,521	6,610	13,067	6,255	86,864	658,686
Lander		93,029	61,063	44,636	10,061	1,385	7,210	8,428	86,864	312,676
Lincoln	22,303	106,591	37,586	30,653	6,193	129	7,683	715	86,864	298,717
Lyon	120,065	99,538	142,257	80,998	23,438	1,368	1,047	5,093	86,864	560,668
Mineral	79,718	88,962	161,495	51,659	26,608	1,015	2,544	9,212	86,864	508,077
Nye	64,626	342,041	108,220	68,056	17,830	3,916	21,176	48,528	86,864	761,257
Pershing	22,246	108,106	25,171	37,920	4,147	1,809	7,686		86,864	293,949
Storey		8,951	15,918	13,737	2,623		25		86,864	128,118
Washoe		2,848,656		1,138,107		52,590	10,180	659	86,864	4,137,056
White Pine		173,183	91,204	98,573	15,027		8,413	21,752	86,864	495,016
CITY										
Fallon	\$ 53,548	\$	\$ 67,774	\$ 11,185	\$ 11,166	\$	\$	\$	\$	\$ 143,673
Boulder City	234,996		178,047	23,238	29,335					465,616
Henderson	737,638		558,878	46,373	92,081					1,434,970
Las Vegas	5,659,371		4,287,872	515,911	706,470					11,169,624
North Las Vegas	1,629,417		1,234,542	68,329	203,403					3,135,691
Carlin	45,561		41,912	5,335	6,905					99,713
Elko	264,445		243,269	33,291	40,081					581,086
Wells	37,510		34,507	5,616	5,685					83,318
Winnemucca	98,774		82,157	19,560	13,536					214,027
Caliente	12,449		20,981	1,708	3,457					38,595
Yerington	38,855		46,037	7,643	7,585					100,120
Gabbs	11,954		20,018	2,828	3,298					38,098
Lovelock	31,800		35,982	9,089	5,928					82,799
Reno	2,814,707		2,081,850	325,855	343,006					5,565,418
Sparks	934,347		691,073	86,318	113,861					1,825,599
Ely			141,272	22,099	23,276					186,647
Total	\$13,543,756	\$11,658,431	\$11,193,962	\$6,326,411	\$1,844,317	\$192,724	\$138,737	\$137,696	\$1,476,688	\$46,512,722

Distributions to School Districts

Schedules numbers 1, 2 and 6 on pages 50-52 and 59-60 in Appendix A depict the delays involved in mailing payments to the local school districts. Large sums of moneys were frequently tied up in the mail. This, of course, precludes good cash management. Even with the recognition that there is some ability to estimate the float, it is still not possible to optimize interest income when moneys are tied up in the mail for random periods of time. As a result, a better system is under development by the state controller's office and can be implemented by administrative action. This system will involve making deposits directly to school district accounts, thus utilizing the banking system to make the transfers. Only the paperwork will be sent through the mail. It is recommended that the state controller continue the development and implementation of this system.

Distributions to Cities

Schedules numbers 3, 5, 6 and 7 on pages 53-54, 57-58, 59-60 and 61-62 in Appendix A outline the delays involved in the payment process for selected cities during fiscal year 1974-75. The same situation of delays due to mailing moneys is shown in this data. Here again, the controller's office is working on a direct deposit system that will eliminate delays due to mail. This system can be implemented administratively. Further, it may be feasible to reduce the clerical effort associated with making payments by transferring estimated amounts of money monthly and making periodic adjustments. Experimentation with state-county payments should serve to test this feasibility. It is recommended that the development and implementation of the direct deposit system be continued.

Distribution to Counties

Various schedules in Appendix A show the delays involved in preparing vouchers and mailing checks to the counties for various revenues and distributions. In addition to hindering good cash management, such a system also creates unnecessary clerical duties and uneven workload.

A better system would be to separate the documentation from the money. The mails could be used to handle the paperwork and moneys would only be transferred through the banking system. Details on each of the categories are outlined in Section IV.

County Payments to the State

Counties are the only units of local government which make regular transfers of moneys to the state. Hence, the only possibility of offsetting payments exists between the state and the county governments. Exhibits K-1 and K-2 and L-1 and L-2 on pages 46-49 in Appendix A depict the delays in the movement of moneys from the county to the state during fiscal year 1974-75. Some \$15.3 million were transferred by the counties to the state during that fiscal year. These are similar to the delays in the movement of the moneys from the state to the counties. Here again, a more prudent business practice would be to use the mails to move paperwork and to transfer moneys directly through the banking system. Section V explores each category of moneys paid to the state.

IV. STATE TRANSFERS TO COUNTIES

Details on the handling of each category of moneys distributed to counties are presented below. These follow the order of the columnar headings in Table 1 on page 6. Various exhibits in Appendix A provide specific information on the amounts and the timing of disbursements for the fiscal year 1974-75.

City-County Relief Tax (chapter 377 of NRS)

The city-county relief tax is an optional 1/2 percent tax on retail sales and use of tangible personal property. This is imposed in addition to the state's 2 percent sales and use tax and the 1 percent local school support tax. It can be imposed upon request to the county commissioners by every city within the county; or in the case of counties where there are no incorporated cities, the county commission may impose the tax on its own motion.

The department of taxation is charged with collection of the tax. Collections are submitted monthly or quarterly to the department of taxation. The department of taxation is

required to transmit the deposits to the state treasurer for deposit in the city-county relief tax fund. Monthly the state controller transfers 1 percent of all collections to the general fund as compensation to the state for collecting the tax. The state controller remits the balance to the cities and the counties.

All moneys collected within a county are returned to the county and/or its cities. Collections from out-of-state businesses are distributed to the counties in proportion to their population. Allocations between the cities and counties are as follows:

1. In counties with no cities, the county receives the entire sum.
2. If there is one city, the moneys are divided in direct relation to the population in the city and the population in the county excluding the city.
3. If a county has two or more incorporated cities, all moneys go to the cities based on their respective populations.

Gas Tax Allocations

Nevada statutes established three taxes on gasoline at the state level: (1) NRS 365.170, motor vehicles fuel tax of 4 1/2 cents per gallon, (2) NRS 365.180, motor vehicles fuel excise tax of 1/2 cent per gallon and (3) NRS 365.190, county optional motor vehicles fuel excise tax of 1 cent per gallon.

The department of taxation is charged with the administration and the enforcement of these taxes. The department collects from the dealers monthly. The 4 1/2 cent per gallon tax is deposited to the state's highway fund. The other two taxes are allocated to the counties according to Nevada's statutes. The portion of these taxes attributed to watercraft is allocated to the state department of fish and game and the division of state parks to be used for the improvement of boating and for other recreational purposes.

The 1/2 cent excise tax on fuel is distributed to the counties monthly on a formula basis for expenditure by the counties as follows:

1. One-fourth in proportion to the total area of the county.
2. One-fourth in proportion to the total population of the county.
3. One-fourth in proportion to the road and street mileage of the county.
4. One-fourth in proportion to the vehicle miles traveled on roads within the county.

The 1 cent excise tax is also distributed to the counties monthly. The counties are required to allocate the moneys to themselves and cities and towns on the ratio of assessed valuation of property.

Cigarette Tax Distributions (chapter 370 of NRS)

The State of Nevada charges a \$150 annual license fee due January 1 to all wholesale cigarette dealers. In addition to this license fee, cigarettes are taxed at 10 cents per package of 20 cigarettes. This tax is due monthly from the wholesale cigarette dealers. The department of taxation is responsible for the administration and the collection of these taxes.

The expenses which the department of taxation incurs in collecting the cigarette taxes are reimbursed to the state monthly from the proceeds of the collections. The balance is deposited in the cigarette tax fund in the state treasury and apportioned by the state treasurer to the counties in proportion to their respective populations. The moneys apportioned to the counties are distributed to the counties, the cities and the towns according to a formula established in NRS 370.260.

For counties with a population of 5,000 or over the distribution is as follows:

1. In counties with no cities, the county receives the entire sum.
2. If there is one city, the moneys are divided in direct relation to the population of the city and the population of the county excluding the city.
3. If a county has two or more incorporated cities, all the moneys go to the cities based on their respective populations.

The distribution of moneys in the counties having populations of less than 5,000 is essentially the same, the only exception being that unincorporated towns are included with cities in the distribution.

Privilege Tax Payments (chapter 371 of NRS)

In lieu of personal property tax, the State of Nevada imposes a privilege tax for operating any vehicle upon a public highway. This tax is 4 cents per dollar of valuation of the vehicle. Valuation for tax purposes is 35 percent of the manufacturer's suggested retail price less an allowance for depreciation. If the manufacturer's retail price is not available, the law provides a method for arriving at a figure.

The department of motor vehicles collects the privilege tax with registration fees at its branch offices in Washoe and Clark counties. In the balance of the counties and Carson City, the county assessors act as the department's agent in making the collections. The statutes require monthly certification to the state board of examiners for the amount of the privilege taxes collected from each county during the preceding month. These sums are distributed monthly to local governments, as provided by NRS 482.180, in the same ratio as all property taxes were levied in the county in the previous fiscal year. This section of NRS also provides a formula for the distribution among the counties of the motor carrier privilege taxes which are collected on vehicles engaged in interstate and intercounty operations.

The state keeps 1 percent for collecting the privilege tax in the areas where the county assessors act as agent and 6 percent where the department of motor vehicles has established branch offices. The proceeds are distributed directly to the counties, the county school districts and the incorporated cities and towns. All moneys which are destined to other local government entities are transferred to the counties for further distribution.

Liquor Tax (chapter 369 of NRS)

Those who import alcoholic beverages into the state are required to be licensed and pay taxes on the beverages. Charges for licenses range from \$75 for a wholesale beer dealer's license to \$500 for a license to import wine, beer and liquor. A schedule of taxes on alcoholic beverages is as follows:

1. Beverages containing over 22 percent alcohol by volume are \$1.90 per gallon.
2. Beverages containing over 14 to 22 percent alcohol by volume are 50 cents per gallon.
3. Beverages containing over 1/2 to 14 percent alcohol by volume are 30 cents per gallon.
4. All malt beverage liquors are 6 cents per gallon.

The department of taxation is responsible for the administration of the liquor tax.

Funds to carry out this responsibility are provided by direct legislative appropriation. Remittances are payable to the department of taxation by the importer on the 20th day of the month following the month the liquor was imported. A 3 percent discount is extended to the importer if taxes are paid by the 15th of the month.

The statutes require that the department of taxation transmit all collections to the state treasurer to be deposited to the credit of the liquor tax fund. When the deposits are transmitted to the state treasurer, the amount collected on liquor containing over 22 percent alcohol by volume must be indicated. Five-nineteenths of this tax is distributed to the counties in proportion to their respective populations. After all refunds have been made, the balance of the moneys collected from liquor taxes is transferred monthly by the state controller to the general fund.

The moneys that are distributed to the counties are apportioned as follows:

1. In counties with no cities, the county receives the entire sum.
2. If there is one incorporated city, the moneys are divided in direct relation to the population of the city and the population of the county excluding the city.
3. If a county has two or more incorporated cities, all moneys go to the cities based on their respective populations.

County Aviation Allocations

Motor vehicle excise taxes collected on fuel used in aircraft which are not refunded are to be distributed in accord with NRS 365.565 as follows:

1. \$30,000, or the total amount of the fiscal year's collections, whichever is smaller, is allocated to the Nevada civil air patrol.
2. The balance is required to be remitted to counties quarterly in proportion to the excise taxes remitted by the dealers or the users in the county.

All moneys remitted to the counties are required to be deposited to the county airport fund, which is administered by the board of county commissioners. Expenditures must be for airport related purposes as spelled out in NRS 494.064. If any airport or landing area within a county is owned or controlled by an incorporated city, the moneys in the county airport fund are apportioned as follows:

1. If it is the only publicly owned or controlled airport or landing area within the county, all moneys shall be allocated to the incorporated city.
2. If two or more incorporated cities control or own airports or landing areas and none is owned by the county, all moneys shall be apportioned among the incorporated cities in proportion to the assessed valuation of properties.

3. If the county and one or more incorporated cities own or control the landing areas, moneys must be apportioned between the county and the incorporated cities in the same ratio as the assessed valuation of property within the boundaries of the cities bears to the total assessed valuation of property within the county including property within incorporated cities.

Taylor Grazing Fees (chapter 568 of NRS)

Moneys are distributed once each year to the State of Nevada from two sources under the federal Taylor Grazing Act. Under section 315(b), the Secretary of the Interior is given authority to charge fees for permits to graze livestock within grazing districts. Twelve and one-half percent of the moneys which the Department of the Interior collects within a state for such fees are returned to the state. The second source is authorized under section 315(m), whereby the secretary is permitted to lease lands which are not included in grazing districts for the purposes of grazing. Fifty percent of all collections are returned to the state in which the collections are made. In both cases, federal law calls for the moneys to be expended as the state legislature prescribes for the benefit of the counties in which the lands producing the moneys are situated.

Chapter 568 of NRS outlines the disposition of moneys returned to Nevada. Lease charges collected from stock grazers leasing tracts outside of grazing districts are returned to the county or counties in which the leased lands are located. The moneys are to be deposited to the range improvement fund of the county, and are subject to disposition by the board of county commissioners. Moneys collected from stock raisers' fees for grazing use within grazing districts are also returned to the counties. The moneys, however, are required to be deposited to a range improvement fund for each grazing district, and they can only be spent by the respective state grazing boards. The grazing boards must keep their money in the county treasury and the county is required to preaudit claims before issuing checks.

The state grazing boards are permitted to contribute funds for the activities and the projects of the central committee of the state grazing boards.

National Forest Receipts

Federal law (16 USC § 500) provides that 25 percent of all receipts from each national forest from timber sales and other sources of revenue shall be returned to the states. The moneys are paid once each year and are to be expended as the state legislature may prescribe for the benefit of the public schools and the public roads for the county or counties in which such national forests are situated.

Under NRS 354.140, one-half of the moneys are to be expended on the county roads and one-half for the schools. The moneys for the roads are to be deposited to the county road fund or, if none exist, to the county general fund for public road purposes. The school moneys are to be paid to the county school district fund.

State distributions are made to counties once each year based on acreage figures provided by the U.S. Forest Service. Counties, in turn, distribute one-half of the moneys to the school districts.

Annual Gaming Tax Transfers

All games operated within the calendar year are subject to annual state license fees. Collection is the responsibility of the state gaming commission. The fees are based on the number of games and are due on or before December 31 for the following year and they cannot be prorated. The rates are as follows: 1 game--\$100, 2 games--\$200, 3 games--\$400, 4 games--\$750, 5 games--\$1,750, 6 or 7 games--\$3,000, 8 to 10 games--\$6,000, 11 to 16 games--\$1,000 for each game, 17 or more games--\$16,000 plus \$2,000 for each game over 16.

After deductions for the cost of administration, the proceeds of the license fees are divided equally among all counties and transmitted monthly to the counties. An adjustment for the actual cost of administration is made at the end of the fiscal year. Disposition of the funds is left to the discretion of the county commissioners.

V. COUNTY TO STATE TRANSFERS

Table number 2 below summarizes the county to state transfers by county. Details on the handling of each category are provided in this section.

TABLE 2

STATE OF NEVADA
COUNTY TO STATE TRANSFERS
FOR THE FISCAL YEAR ENDING JUNE 30, 1975

<u>COUNTY</u>	<u>Quarterly Tax Settlements</u>	<u>Title XIX 11c Ad Valorem</u>	<u>Real Property Transfer Tax</u>	<u>Total</u>
Carson City	\$ 356,600	\$ 97,297	\$ 20,479	\$ 474,376
Churchill	156,733	48,182	7,991	212,906
Clark	5,417,299	1,685,087	250,658	7,353,044
Douglas	517,455	108,937	23,962	650,354
Elko	600,567	140,175	12,007	752,749
Esmeralda	34,280	9,681	259	44,220
Eureka	96,603	36,059	1,632	134,294
Humboldt	172,403	49,345	8,080	229,828
Lander	119,857	49,558	2,423	171,838
Lincoln	63,916	16,122	1,617	81,655
Lyon	175,159	64,626	6,852	246,637
Mineral	74,855	30,416	2,300	107,571
Nye	188,232	64,796	5,413	258,441
Pershing	112,141	35,104	3,083	150,328
Storey	34,101	10,253	1,823	46,177
Washoe	3,021,706	892,445	204,841	4,118,992
White Pine	<u>155,919</u>	<u>63,395</u>	<u>3,910</u>	<u>223,224</u>
Total	<u>\$11,297,826</u>	<u>\$3,401,478</u>	<u>\$557,330</u>	<u>\$15,256,634</u>

Quarterly Reports

Nevada law requires quarterly reports and remittances by counties of amounts of collections due to the state. This requirement has remained basically unchanged since 1917, when 80 percent of the state's 80,000 residents lived in rural areas.

Subsection 2 of NRS 361.735 calls for each county auditor to advise the state controller as follows:

2. On the 3rd Mondays of July, October, January and March of each year, a report, with a duplicate thereof, both of which shall be also certified by the county treasurer, showing specially the total amount collected and the amount due the state from each particular source of revenue for the preceding 3 months.

Subsections 1 and 2 of NRS 361.745 establish the remittance procedure as follows:

1. On the 3rd Mondays of July, October, January and March of each year, each county treasurer shall:
 - (a) Settle in full with the state controller.
 - (b) Send to the state treasurer all funds which shall have come into his hands as county treasurer for the use and benefit of the state, taking a receipt therefor from the state treasurer.
2. Each county treasurer shall hold himself in readiness to settle and pay all moneys in his hands belonging to the state at all other times whenever required to do so by order signed by the state controller, who is authorized to draw such order whenever he deems it necessary.

To comply with these statutes, each county completes a form (Exhibit I on pages 18 and 19) which details the sources of revenue and the amounts of collection. A certified copy of the completed form and the county's draft for the total amount due are transmitted to Carson City. Exhibits K-1 and K-2 on pages 46-47 in Appendix A outline by county the timing and the amounts of remittances during fiscal year 1974-75. The relative value of the various sources of revenue for fiscal year 1974-75 and a brief explanation of each source is summarized on pages 20-25.

AUDITOR'S OFFICE.....COUNTY, NEVADA

....., 19.....

TO THE CONTROLLER OF STATE:

I certify that the within is a true account of the funds received by....., Treasurer of.....County, for State purposes, from the.....day of....., 19....., to the.....day of....., 19.....

Witness my hand and seal, this.....day of....., 19....., Auditor.

STATE OF NEVADA, } ss. COUNTY OF.....

....., Treasurer of said county, being by me first duly sworn according to law, upon his oath says, that his books, from whence the within is taken, are correct, and that all moneys received by him, for or on account of the State, have been duly entered therein.

....., Treasurer.

Sworn and subscribed to before me this.....day of....., 19.....

....., Auditor.

No.....

AUDITOR'S REPORT

State here the rate of taxes for all purposes, levied by County Commissioners for this fiscal year and sign your name.

County Rates

..... COUNTY

For the.....quarter ending

....., 19.....

Showing total amount of moneys collected and commission allowed since last settlement and the amount due the State at this date.

Filed in the office of the State Controller

....., 19.....

..... State Controller

By.....

Table with columns for County Rates, County total, State rate, and Total State and County rate.

..... County Auditor

EXHIBIT I

TO COUNTY AUDITORS AND COUNTY TREASURERS
 NRS 361.745

Treasurer of _____ County, in account with the
 State of Nevada for the _____ quarter ending _____, 19_____

SOURCE OF REVENUE	Combined Tax Rate (No Specials)	State's Proportion	Gross Collections for State and County Purposes	Net Amount Due State	FOR STATE CONTROLLERS USE ONLY									
					Fund	Project Account Number	Dept.	Ad.	Dist.	Sec.	Obj.	General Ledger Number	Amount	
District Judges Disqualification					101		09						4123	
Forest Protection					101	4195	70	0	06				4136	
Real Property Taxes					101	9999	06						3011	
19_____														
19_____														
19_____														
19_____														
Personal Property Sales					101	9999	06						3012	
19_____														
19_____														
Trust Property Sales					101	9999	06						3013	
19_____														
Proceeds of Mines					101	9999	06						3014	
19_____														
Quarry Licenses					101	9999	06						3047	
Civil Action Fees					101	9999	06						3210	
Marriage Licenses					101	9999	40	6	02				3120	
Divorce Fees					101	9999	40	6	02				3340	
Water Distribution					215		70	0	05				4106	
_____ District														
_____ District														
_____ District														
Livestock Inspection Tax					228	4547	74	3					4103	
19_____														
19_____														
Apiary Bee Tax					229	4548	74	4					4102	
19_____														
19_____														
Sheep Inspection Tax					230	4620	76						4101	
WGPA Control					231	4602	73						4104	
Exchanged Estates*					616		06						2255	
Justice Court Fees					754	9999	06						4150	
District Court Fees					754	9999	06						4151	
Beef Promotion Tax					753	9999	74						4379	
19_____														
19_____														

*Please identify where state.

<u>Source of Revenue</u>	<u>Total Collections Fiscal Year 1974-75</u>
District Judges' Disqualification	\$ 1,400
Forest Protection	127,340
Real Property Taxes	6,538,172
Personal Property Sales	565,023
Trust Property Sales	4,149
Proceeds of Mines	177,091
Gaming Licenses (county)	1,773,572
Civil Action Fees	306,406
Marriage Licenses	411,197
Divorce Fees	18,450
Water Distribution	166,400
Livestock Inspection	142,836
Apiary Bee Tax	913
Sheep Inspection Tax	9,526
WGPA Control	31,733
Escheated Estates	-0-
Justice Court Fines	567,914
District Court Fines	32,604
Beef Promotion Tax	21,917

District Judges' Disqualifications

Either party in a civil action may file an affidavit alleging bias or prejudice on the part of the judge under NRS 1.230. Payment of \$25 must be made to the clerk of the court when the affidavit is filed. The law requires that this money be transferred to the state treasurer who shall place it to the credit of the district judges' travel fund. In practice, collections are deposited in the county treasury for quarterly remittance to the state. The state deposits the money to the district judges' travel account in the general fund.

Forest Protection (chapter 473 of NRS)

A fire protection district may be established in watershed areas and in areas where lands are covered with inflammable materials for the purposes of securing federal aid under the Clarke-McNary Act. A property tax, not to exceed 1 percent of assessed valuation of real property, may be imposed for the support of the district. This tax is collected by the county in the

same manner as are all other property taxes and transmitted to the state quarterly for credit to the state division of forestry's account.

Real Property Taxes, Personal Property Sales and Proceeds of Mines

The State of Nevada levies a tax of 25 cents per \$100 of the assessed valuation on all property in the state, including the net proceeds of mines. This is a part of the maximum limit of \$5 per \$100 of the assessed valuation.

The counties' treasurers receive all taxes assessed on the real property tax rolls. The state's levy is transmitted to the state treasurer for deposit to the general fund.

Gaming Licenses

NRS 463.390 provides for license fees on slot machines, games and devices. These fees are payable to the county sheriff 3 months in advance at the beginning of the calendar quarters (January 1, April 1, July 1, October 1). The county transfers the moneys to the state for deposit in the general fund.

Civil Action Fees

NRS 19.030 requires that the county clerk collect a \$15 fee from parties commencing any civil action in a district court. The moneys collected must be paid to the county treasurer on or before the 1st Monday of each month. The entire sum is remitted to the state for deposit in the general fund.

Marriage Licenses

NRS 122.060 requires that, in addition to any other fees, the county clerk collect \$4 for the State of Nevada at the time of issuing a marriage license. These fees are paid by the clerk to the county treasurer on the 5th day of each month for the preceding calendar month. The fees remitted by the county treasurers are remitted to the state for deposit in the general fund.

Divorce Fees

NRS 440.065 requires that the clerk of every district court collect a fee of \$1 for filing an action for divorce or annulment of marriage. This fee is required to be forwarded to the state treasurer for deposit in the general fund.

Water Distribution Funds

The state engineer is required to prepare an estimate of the money necessary to pay expenses on the stream system of each water district each year. One of the items that this estimate will show is the charge to each water user. Based on this, the county commissioners certify the charges to the county assessor, who enters the amounts on the assessment rolls. The taxes are collected in the same manner as other property taxes.

NRS 533.290 requires that the proceeds from the tax be deposited in a fund known as the water distribution fund in the state treasury. Bills against the fund must be certified by the state water engineer.

Livestock Inspection Tax

NRS 571.035 requires that, at the end of each annual assessment and its equalization, the county assessor of each county shall prepare a statement showing the total number of stock in specified classes which is assessed or exempted, and shall forward a statement to the department of agriculture. The department of agriculture is required to fix the tax within the maximum limit specified by law and record the tax as receivable. This tax is collected in the same manner as other property taxes and transmitted to the state treasurer for deposit in the livestock inspection fund. When the state controller reports the receipt of the tax, the department is required to credit such tax as paid on its records.

Apiary Bee Tax

Nevada law provides for a special tax on stands of bees which is similar to the special tax on livestock. The county assessor provides the department with a statement

showing the number of stands of bees in his county. Upon receipt of this statement, the department of agriculture fixes an annual special tax not to exceed 25 cents on each stand of bees.

Upon notification by the department of agriculture, the board of county commissioners levies an annual tax which is collected in the same manner as other property taxes and transmitted to the state treasury. The taxes are credited to the apiary inspection fund. The department of agriculture is required to record the taxes as receivable at the time it notifies the county commissioners of the amount of the taxes and to show the taxes as paid on its records when the state controller reports that they are received.

Sheep Inspection Tax

On or before the 1st Monday of March of each year, each county assessor must send to the board of sheep commissioners a statement showing the total number of sheep assessed and the names and addresses of the owners.

Under NRS 562.170, the board then fixes a rate not to exceed 8 cents per head and advises the counties of the rates. The county then collects the tax in the same manner as all other property taxes and transmits the proceeds to the state treasury. The state is required to deposit the moneys to the sheep inspection fund.

Woolgrowers-Predatory Animal Control (WGPA)

NRS 567.110 provides that the state board of sheep commissioners, acting as the woolgrowers-predatory committee, is authorized to make an annual special tax not to exceed 20 cents per head on sheep. This is in addition to the sheep inspection tax mentioned above. All mechanisms for the collection and the transmission of the tax to the state are identical to those for the sheep inspection tax. Proceeds from the tax are deposited to the woolgrowers-predatory animal control fund in the state treasury.

Escheated Estates

Under chapter 154 of NRS the proceeds from sheriffs' sales of real property which have escheated to the state are transmitted to the state treasury for educational purposes. NRS 387.010 requires that these moneys be deposited to the state's permanent school fund.

Justice Court Fines

NRS 176.285 provides that, when a fine is paid or bail is forfeited in a justice's court, the justice must pay the same to the county treasurer within 30 days. All fines imposed for the violation of a penal law of the state must be paid to the state treasurer where they are deposited to the state's permanent school fund.

District Court Fines

The clerk of each county serves as clerk of the district court. As mentioned under the caption "Justice Court Fines," all fines imposed for a violation of a penal law of the state must be paid to the state treasurer where they are deposited to the state's permanent school fund.

Beef Promotion Tax

Annually the department of agriculture fixes a special tax, which is not to exceed 5 cents per head on all cattle appearing on the tax rolls. The department notifies each board of county commissioners of the tax rate. The county collects this tax in the same manner as all other property taxes and transmits the proceeds to the state treasurer for deposit in the beef promotion fund.

Any person who has paid the special tax may file for a refund during the month of April. On or before June 30 of each year, the state controller draws a warrant payable to the Nevada livestock and meat board for the total amount of the beef promotion fund. The money is used to promote the consumption of domestic beef and beef products and for the general benefit of beef producers.

Title XIX Ad Valorem Tax

In addition to the moneys transferred to the state with quarterly reports, NRS 428.370 requires that each county pay to the state 11 cents of the ad valorem tax on each \$100 of taxable property. Remittances are to be made at least quarterly to the state treasurer. The money provides a part of the funding for the state's Title XIX (medicaid) program. The state welfare division, which has been designated with the responsibility for carrying out the provisions of the section of the statutes which establish this county remittance requirement, collects the moneys from the counties and accounts for the collections.

Real Property Transfer Tax (chapter 375 of NRS)

A tax, at the rate of 55 cents for each \$500 of value or fraction thereof, is imposed on each deed conveying real property to another person. County recorders are required to collect the tax and transmit the proceeds quarterly to the state and the county treasurers. Seventy-five percent of the proceeds go to the state for deposit in the general fund and 25 percent go to the county for deposit in its general fund. The state department of taxation is authorized to prescribe regulations pertaining to the tax.

VI. OFFSETTING STATE AND COUNTY PAYMENTS

Some of the categories of payments which are outlined in Sections IV and V are collected by the state and transferred to the county, while other items are collected by the county and transferred to the state. There are some cases where the county collects the moneys, transfers them to the state and the state distributes them to the counties and local governments. In some cases the counties collect the moneys, then make the distributions to both the state and other local governments. A number of state agencies, including operating agencies such as the welfare division and the department of agriculture, are involved in the review, verification of and accounting for these payments.

The transactions involve the state's drawing a draft and mailing it to the county, the county's drawing a draft and mailing it to the state, thus disrupting good cash management and requiring extra clerical effort. The net effect of these transfers is outlined in Table 3 on page 27 for the

fiscal year ending June 30, 1975. In the aggregate, the state transferred \$21.3 million to the counties. The counties, in turn, transferred some \$15.3 million to the state. In all cases, with the exception of one county, there was a net positive flow from the state to the counties.

A more prudent business practice would be to transfer only the difference between the state and the county payments since transferring of funds is not a prerequisite to good accounting practices. Such transfers could be made through the banking system to eliminate the uncertainties and the delays due to mailing checks. The large categories of moneys transferred back and forth between the state and the county are revenues that can be estimated with reasonable accuracy. Estimated amounts of moneys, therefore, could be transferred monthly, or at some other interval, with balancing payments made from time to time. The state controller should be charged with the accounting function and the department of taxation should be charged with verifying and reviewing all transfers.

Washoe County has expressed an interest in undertaking a pilot project with the State of Nevada to test this concept. Washoe County would be ideal since it is in close proximity to the state capital and has intergovernmental payments representative of all the other counties in the state. Also, in recent years there has been an interchange of financial personnel so that a great deal of familiarity exists with one another's financial systems.

TABLE 3

STATE OF NEVADA
NET RESULT OF TRANSFERS
 FOR THE FISCAL YEAR ENDING JUNE 30, 1975

<u>COUNTY</u>	<u>State to County</u>	<u>County to State</u>	<u>No. 1 Less No. 2</u>
Carson City	\$ 1,058,623	\$ 474,376	\$ 584,247
Churchill	844,710	212,906	631,804
Clark	9,116,381	7,353,044	1,763,337
Douglas	1,127,520	650,354	477,166
Elko	675,773	752,749	(76,976)
Esmeralda	176,992	44,220	132,772
Eureka	193,509	134,294	59,215
Humboldt	658,686	229,828	428,858
Lander	312,676	171,838	140,838
Lincoln	298,717	81,655	217,062
Lyon	560,688	246,637	314,051
Mineral	508,077	107,571	400,506
Nye	761,257	258,441	502,816
Pershing	293,949	150,328	143,621
Storey	128,118	46,177	81,941
Washoe	4,137,056	4,118,992	18,064
White Pine	<u>495,015</u>	<u>223,224</u>	<u>271,791</u>
Total	<u>\$21,347,747</u>	<u>\$15,256,634</u>	<u>\$6,091,113</u>

RECOMMENDATIONS

It is recommended that legislation be enacted to permit the State of Nevada and Washoe County to enter into a pilot project to test the concept of establishing a system of offsetting payments as opposed to actually transferring cash. Such legislation should provide that neither the cash flow of the state or of Washoe County is adversely affected. Since one of the chief motivations for developing a more businesslike system is to give all entities the opportunity to improve cash management, the legislation should permit maximum flexibility in developing the offsetting system.

The legislation should permit flexibility by restricting the state and the county only to following prudent business practices. At the state level, legislation should charge the department of taxation with verifying and reviewing the various categories of transfers and the state controller's office with accounting for the moneys. The Washoe County commissioners could be given authority to fix the responsibility for various operations at the county level. An evaluation of the pilot project, together with the suggested legislation, should be prepared for the 1979 legislature.

The monthly cash flow between the State of Nevada and Washoe County for all of the categories of payments for the fiscal year 1974-75 is outlined in Schedule A on page 29. The net effect of transferring some \$8.3 million back and forth was \$18,064 positive flow to Washoe County. The same kind of information is developed in Schedule B on page 30 for Clark County. These two counties accounted for nearly 70 percent of the total dollars transferred between the State of Nevada and its counties.

STATE OF NEVADA
 WASHOE COUNTY
 ANALYSIS OF INTERGOVERNMENTAL PAYMENTS
 MONTHLY FOR THE FISCAL YEAR ENDING JUNE 30, 1975

SCHEDULE A

<u>STATE TO COUNTY TRANSFERS</u>	July 1974	August 1974	September 1974	October 1974	November 1974	December 1974	January 1975	February 1975	March 1975	April 1975	May 1975	June 1975	July 1975	August- December 1975	Fiscal Year Total
<u>Controller's Distributions</u>															
By Month Warrant Mailed:															
County Privilege Tax	\$	\$ 78,870	\$ 82,083	\$ 69,664	\$ 72,560	\$ 97,841	\$ 185,735	\$	\$ 210,022	\$ 85,666	\$ 89,177	\$ 88,005	\$ 78,484	\$	\$1,138,107
Gas Tax		236,069	283,079	266,024	252,923	240,183	225,971	237,432	189,890	200,950	235,561	200,860	279,714		2,848,656
Co. Aviation Allocations		4,464	6,967	7,987	6,232	5,711	1,956	4,608	1,530	2,450	3,295	2,456	4,934		52,590
Taylor Grazing Fee				10,180											10,180
Nat'l. Forest Recpt. Dist.			659												659
Annual Gaming Tax Transfers	2,194	842	320	77	53	48,724	20,131	490	945	1,387	2,679	2,303		6,719*	86,864
	\$2,194	\$320,245	\$373,108	\$ 353,932	\$ 331,768	\$ 392,459	\$ 433,793	\$ 242,530	\$ 402,387	\$290,453	\$ 330,712	\$ 293,624	\$ 363,132	\$ 6,719	\$4,137,056
<u>COUNTY TO STATE TRANSFERS</u>															
Quarterly Tax Settlements															
By Month Received:					(550,287)			(698,332)	(483,597)				(1,289,490)		(3,021,706)
<u>Title XIX Ad Valorem 11¢</u>															
By Month Received:					(147,040)			(198,752)	(151,579)		(41,668)			(353,406)**	(892,445)
<u>Real Property Transfer Tax</u>															
By Month Received:				(47,767)			(40,393)			(35,625)			(81,056)		(204,841)
TOTAL	\$2,194	\$320,245	\$373,108	\$ 306,165	(\$365,559)	\$ 392,459	\$ 393,400	(\$654,554)	(\$232,789)	\$254,828	\$ 330,712	\$ 251,956	(\$1,007,414)	(\$346,687)	\$ 18,064
CUMULATIVE	\$2,194	\$322,439	\$695,547	\$1,001,712	\$636,153	\$1,028,612	\$1,422,012	\$767,458	\$534,669	\$789,497	\$1,120,209	\$1,372,165	\$ 364,751	\$ 18,064	

* Distributed December 1975.

** Received August 1975.

29

STATE OF NEVADA
CLARK COUNTY
ANALYSIS OF INTERGOVERNMENTAL PAYMENTS
MONTHLY FOR THE FISCAL YEAR ENDING JUNE 30, 1975

SCHEDULE B

<u>STATE TO COUNTY TRANSFERS</u>	July 1974	August 1974	September 1974	October 1974	November 1974	December 1974	January 1975	February 1975	March 1975	April 1975	May 1975	June 1975	July 1975	August- December 1975	Fiscal Year Total
<u>Controller's Distributions</u>															
By Month Warrant Mailed:															
County Privilege Tax	\$	\$202,538	\$ 197,394	\$ 173,035	\$178,409	\$ 168,335	\$ 418,396	\$ 369,650	\$ 212,030	\$ 223,660	\$ 232,253	\$ 226,101	\$ 201,858	\$	\$2,803,659
Gas Tax		493,455	550,954	535,591	505,146	511,064	510,366	514,175	436,016	435,317	550,598	458,361	617,111		6,118,154
Co. Aviation Allocations		8,484	13,961	7,609	12,709	12,834	3,382	13,407	4,609	2,463	9,850	5,477	8,024		102,809
Taylor Grazing Fee				3,241											3,241
Nat'l. Forest Recpt. Dist.			1,652												1,652
Annual Gaming Tax Transfers	2,194	842	320	77	53	48,724	20,131	490	945	1,387	2,679	2,303		6,719*	86,864
	\$2,194	\$705,319	\$ 764,281	\$ 719,553	\$696,317	\$ 740,957	\$ 952,275	\$ 897,722	\$ 653,600	\$ 662,827	\$ 795,380	\$ 692,242	\$ 826,993	\$ 6,719	\$9,116,379
<u>COUNTY TO STATE TRANSFERS</u>															
<u>Quarterly Tax Settlements</u>															
By Month Received:				(2,036,535)			(1,009,925)			(1,747,095)			(623,744)		(5,417,299)
<u>Title XIX Ad Valorem Ifc</u>															
By Month Received:							(408,996)			(408,996)		(408,996)		(458,099)**	1,685,087)
<u>Real Property Transfer Tax</u>															
By Month Received:				(65,127)			(55,125)			(58,639)			(71,768)		(250,659)
TOTAL	\$2,194	\$705,319	\$ 764,281	(\$1,382,109)	\$696,317	\$ 740,957	(\$ 521,771)	\$ 897,722	\$ 653,600	(\$1,551,903)	\$ 795,380	\$ 283,246	\$ 131,481	(\$ 451,380)	\$1,763,334
CUMULATIVE	\$2,194	\$707,513	\$1,471,794	\$ 89,685	\$786,002	\$1,526,959	\$1,005,188	\$1,902,910	\$2,556,510	\$1,004,607	\$1,799,987	\$2,083,233	\$2,214,714	\$1,763,334	

* Distributed December 1975.

** Received August 1975.

30.

VII. OTHER RELATED PROBLEMS

Areas contiguous to the subject commissioned for this study that require investigation and policy decisions have become apparent during the course of the study. These problem areas are outlined below:

Study of Gaming Revenue

The most recent audit report of "State Regulations of Gambling" by the legislative auditor recommends an interim legislative study of gambling. Specifically, the audit calls for policy determinations regarding:

1. The need for a gaming policy committee limited to an advisory role.
2. The proper time limitation and costs of investigations of applicants seeking a gaming license.
3. The multiplicity of due dates and tax returns for the taxes collected from the industry.
4. The verification of state revenue collections by means of audit.
5. The practice of collecting special investigative fees from licensed operators.
6. The duplication of processing state and county-shared gaming revenue.

The review of intergovernmental payments done for this study has emphasized the need for study of items numbers 3 and 6.

Boat Licensing

Boatowners must file an application for a number and a certificate of ownership with the state department of fish and game under the provisions of the Nevada Boat Act (chapter 488 of NRS). A receipt showing that personal property tax has been paid, or a county assessor's certificate declaring that no immediate tax collection is necessary, must accompany the boatowner's application. A \$5 fee is charged for the certificate of number and a \$5 fee is charged for the certificate of ownership.

If a boat is transported on a trailer, the boatowner must register and license the trailer with the department of motor vehicles. This is done at the department's branch offices in Clark and Washoe counties. County assessors act as the department's agents for registration purposes in rural counties. A privilege tax is collected on the trailer in lieu of personal property tax.

A certificate of number is effective for 1 year and may be renewed by paying a \$5 fee to the department of fish and game. This can be done by mail at one of the department's offices, or with one of the merchants who acts as the department's licensing agents. If a county assessor notifies the department prior to December 1 that a boatowner is delinquent in the payment of personal property taxes, renewal of the certificate is prohibited.

This system gives rise to a duplication of recordkeeping and processing and is inconvenient for the boatowners who must deal with multiple government units. This is particularly true for the Clark or Washoe county resident who purchases a new boat with trailer. This person, in addition to dealing with the county assessor and the department of fish and game, must visit the branch office of the department of motor vehicles to register his trailer.

An alternative would be to use the county assessors as agents for licensing and registering boats in addition to collecting the property tax in rural areas and to have the department of fish and game collect the property tax on boats in Clark and Washoe counties. Fish and game personnel could be stationed in the department of motor vehicles' branch offices for the public's convenience. This could be done in cooperation with the department of taxation. The department of taxation currently maintains personnel in the department of motor vehicles' branch offices for the collection of use tax as provided in NRS 482.225.

Another possibility would be to apply the privilege tax concept to boats and assign the entire function to the department of motor vehicles. This, however, may not be a practical alternative. The constitutional amendment which permitted the privilege tax on motor vehicles applied only to motor vehicles. Hence, a constitutional amendment would be required to extend the privilege tax concept to boats.

Taylor Grazing Fees

As explained in Section IV of this report, part of the federal Taylor grazing collections are returned to the counties of origin via the state treasury. That portion of the moneys collected from fees for grazing use within grazing districts must be deposited to a range improvement fund in the county treasury for each grazing district. The moneys are subject to disposition only by the state grazing board for each grazing district concerned. The moneys, however, must be kept in the county treasuries and the claims are preaudited by the county auditors. The distributions by county to the state's six grazing districts for fiscal year 1974-75 are outlined in Schedule 4 on page 35.

NRS 568.120 provides that these moneys can be used for:

1. The construction and maintenance of range improvements or any other purpose beneficial to the stockraising and ranching industries and, in turn, the counties situated within the grazing district concerned.
2. The payment of proper administrative costs of the board, including travel expenses and subsistence allowances of its secretary and his necessary office expenses and for the services of its attorney.
3. Contributions to defray costs and expenses for activities and projects incurred under written authorization by the central committee of the Nevada state grazing boards.

Grazing district number 3 encompasses parts of eight counties (Schedule 4). Hence, it has eight possible accounts and numerous combinations thereof for processing any given claim. For fiscal year 1974-75, district number 3 received less than \$300 for half of its counties. For the same year, 43 cents was deposited to the account of grazing district number 2 in Lyon County. In total, approximately \$112,000 was deposited to 24 funds in 15 counties and Carson City during fiscal year 1974-75 for disposition by six grazing boards.

The policy of requiring that these funds be distributed to grazing districts via various counties should be reviewed. The current procedure does not fulfill an information or control function. Only parts of the total transactions of grazing boards are recorded by each county and the counties have no control over the disposition of these funds. There is no state review of budgets and no state agency, including the legislative auditor, has the authority to audit grazing boards. Further, grazing boards are permitted by statute to channel moneys to their central committee, which is not required to keep its funds in a county treasury. Further legislative review regarding the handling of grazing fees is warranted.

STATE OF NEVADA
DISTRIBUTION OF TAYLOR GRAZING FEES BY DISTRICTS
 FOR THE FISCAL YEAR ENDING JUNE 30, 1975

	<u>Acreage</u>	<u>Amount</u>
<u>Grazing District #1</u>		
Elko	6,743,222	\$38,368.35
Eureka	519,951	2,958.46
Lander	139,914	796.08
		<u>\$42,122.89</u>
<u>Grazing District #2</u>		
Churchill	192,757	\$ 528.08
Humboldt	4,216,980	11,552.78
Lyon	160	.43
Pershing	2,803,907	7,681.56
Washoe	696,521	1,908.18
		<u>\$21,671.03</u>
<u>Grazing District #3</u>		
Carson City	42,721	\$ 62.83
Churchill	2,102,589	3,092.27
Douglas	184,690	271.62
Lyon	711,555	1,046.48
Mineral	1,729,665	2,543.81
Nye	190,515	280.19
Storey	17,313	25.46
Washoe	357,737	526.12
		<u>\$ 7,848.78</u>
<u>Grazing District #4</u>		
Lincoln	2,324,256	\$ 4,479.43
Nye	1,319,552	2,543.10
White Pine	4,365,158	8,412.76
		<u>\$15,435.29</u>
<u>Grazing District #5</u>		
Clark	3,357,560	\$ 3,216.32
Lincoln	3,343,823	3,203.16
		<u>\$ 6,419.48</u>
<u>Grazing District #6</u>		
Eureka	1,506,498	\$ 3,354.64
Lander	2,880,352	6,413.93
Nye	4,026,189	8,965.44
		<u>\$18,734.01</u>

APPENDIX A

EXHIBIT A

STATE OF NEVADA
DISTRIBUTIVE SCHOOL FUND DISTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>COUNTY</u>	<u>Distributed Amount</u>
Carson City	\$ 2,823,965.00
Churchill	1,614,778.00
Clark	33,940,428.00
Douglas	470,617.00
Elko	1,809,551.00
Esmeralda	144,607.00
Eureka	56,640.00
Humboldt	861,989.00
Lander	301,120.00
Lincoln	751,367.00
Lyon	1,306,634.00
Mineral	1,106,194.00
Nye	900,139.00
Pershing	252,225.00
Storey	105,256.00
Washoe	10,226,667.00
White Pine	<u>1,252,495.00</u>
Total	<u>\$57,924,672.00</u>

STATE OF NEVADA
DISTRIBUTED LOCAL SCHOOL SUPPORT ALLOCATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>COUNTY</u>	<u>Distributed Amount</u>
Carson City	\$ 969,324.93
Churchill	383,469.50
Clark	15,553,774.54
Douglas	687,717.54
Elko	624,435.94
Esmeralda	14,442.32
Eureka	36,118.40
Humboldt	313,781.31
Lander	115,507.08
Lincoln	64,953.53
Lyon	270,834.04
Mineral	131,293.28
Nye	120,310.91
Pershing	85,047.11
Storey	35,119.40
Washoe	7,187,607.89
White Pine	<u>463,342.72</u>
Total	<u>\$27,057,080.44</u>

STATE OF NEVADA
DISTRIBUTED COUNTY-CITY RELIEF TAX ALLOCATIONS
 FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>GOVERNMENTAL ENTITY</u>	<u>Distributed Amount</u>
Churchill County	\$ 136,703.47
Fallon	53,548.50
Boulder City	234,996.16
Henderson	737,637.56
Las Vegas	5,659,371.37
North Las Vegas	1,629,416.75
Douglas County	415,950.51
Carlin	45,560.69
Elko	264,444.88
Wells	37,510.16
Humboldt County	76,772.13
Winnemucca	98,773.99
Lincoln County	22,302.63
Caliente	12,449.21
Lyon County	120,064.82
Yerington	38,855.34
Mineral County	79,717.70
Nye County	64,626.59
Gabbs	11,954.19
Pershing County	22,245.51
Lovelock	31,799.62
Reno	2,814,706.76
Sparks	934,346.58
	<hr/>
Total	<u>\$13,543,755.12</u>

STATE OF NEVADA
DISTRIBUTED GAS TAX ALLOCATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>COUNTY</u>	<u>Distributed Amount</u>
Carson City	\$ 329,113.26
Churchill	309,063.10
Clark	6,118,154.90
Douglas	274,682.36
Elko	366,065.90
Esmeralda	41,906.27
Eureka	47,601.42
Humboldt	302,788.03
Lander	93,028.84
Lincoln	106,590.68
Lyon	99,538.39
Mineral	88,961.73
Nye	342,041.33
Pershing	108,106.21
Storey	8,950.82
Washoe	2,848,655.62
White Pine	<u>173,183.13</u>
Total	<u>\$11,658,431.99</u>

EXHIBIT ESTATE OF NEVADA
CIGARETTE TAX DISTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>GOVERNMENTAL ENTITY</u>	<u>Distributed Amount</u>
Carson City	\$ 354,277.68
Churchill County	173,019.37
Fallon	67,773.94
Boulder City	178,046.88
Henderson	558,877.57
Las Vegas	4,287,872.27
North Las Vegas	1,234,541.87
Douglas County	157,599.77
Carlin	41,912.43
Elko (City)	243,269.40
Wells	34,506.52
Esmeralda County	14,406.64
Eureka County	21,716.27
Humboldt County	63,856.72
Winnemucca	82,157.30
Lander County	61,063.06
Lincoln County	37,586.30
Caliente	20,980.51
Lyon County	142,256.59
Yerington	46,037.04
Mineral County	161,495.26
Nye County	108,220.20
Gabbs	20,017.82
Pershing County	25,171.05
Lovelock	35,981.58
Storey County	15,917.79
Reno	2,081,849.84
Sparks	691,073.50
White Pine County	91,203.92
Ely	141,272.31
Total	<u>\$11,193,961.40</u>

STATE OF NEVADA
PRIVILEGE TAX PAYMENTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>GOVERNMENTAL UNIT</u>	<u>Distributed Amount</u>
Churchill County Treasurer	\$ 104,730.85
Churchill County School District	69,819.52
Fallon	11,185.19
Clark County Treasurer	2,803,659.97
Clark County School District	1,655,673.68
Las Vegas	515,911.34
North Las Vegas	68,329.46
Boulder City	23,238.20
Henderson	46,373.09
Douglas County Treasurer	158,336.04
Douglas County School District	108,009.20
Elko County Treasurer	151,807.93
Elko County School District	132,056.22
Elko	33,291.43
Wells	5,616.03
Carlin	5,334.72
Esmeralda County Treasurer	18,678.97
Esmerald County School District	9,139.85
Eureka County Treasurer	23,270.62
Eureka County School District	13,691.73
Humboldt County Treasurer	91,952.19
Humboldt County School District	66,252.26
Winnemucca	19,560.36
Lander County Treasurer	44,636.33
Lander County School District	26,549.87
Lincoln County Treasurer	30,653.17
Lincoln County School District	23,831.41
Caliente	1,708.48
Lyon County Treasurer	80,998.15
Lyon County School District	59,093.92
Yerington	7,642.69
Mineral County Treasurer	51,658.78
Mineral County School District	30,666.95
Mineral County School Bonds	14,260.07
Nye County Treasurer	68,056.25
Nye County School District	49,638.33
Gabbs	2,827.56
Carson City Treasurer	225,257.16
Carson City School District	221,677.68
Pershing County Treasurer	37,920.49
Pershing County School District	31,958.41
Lovelock	9,089.23
Storey County Treasurer	13,737.01
Storey County School District	7,199.50
Washoe County Treasurer	1,138,107.29
Washoe County School District	745,017.95
Reno	325,854.58
Sparks	86,317.92
White Pine County Treasurer	98,573.34
White Pine School District	67,678.32
Ely	22,099.15
Total	<u>\$9,658,628.84</u>

EXHIBIT G

STATE OF NEVADA
LIQUOR TAX DISTRIBUTIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>GOVERNMENTAL ENTITY</u>	<u>Distributed Amount</u>
Carson City	\$ 58,370.82
Churchill County	28,506.68
Fallon	11,166.44
Boulder City	29,335.03
Henderson	92,080.71
Las Vegas	706,470.24
North Las Vegas	203,403.24
Douglas County	25,966.14
Carlin	6,905.48
Elko (City)	40,081.10
Wells	5,685.31
Esmeralda County	2,373.64
Eureka County	3,577.99
Humboldt County	10,521.05
Winnemucca	13,536.24
Lander County	10,060.74
Lincoln County	6,192.72
Caliente	3,456.75
Lyon County	23,438.22
Yerington	7,585.06
Mineral County	26,607.98
Nye County	17,830.37
Gabbs	3,298.14
Pershing County	4,147.19
Lovelock	5,928.32
Storey County	2,622.62
Reno	343,005.78
Sparks	113,861.34
White Pine County	15,026.76
Ely	23,276.03
Total	<u>\$1,844,318.13</u>

STATE OF NEVADA
DISTRIBUTED COUNTY AVIATION ALLOCATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>COUNTY</u>	<u>Distributed Amount</u>
Carson City	\$ 4,433.16
Churchill	2,202.70
Clark	102,809.49
Douglas	6,109.47
Elko	8,275.64
Esmeralda	8.21
Eureka	64.25
Humboldt	6,609.51
Lander	1,385.27
Lincoln	129.01
Lyon	1,367.67
Mineral	1,015.26
Nye	3,916.21
Pershing	1,809.11
Storey	- 0 -
Washoe	52,589.76
White Pine	<u>- 0 -</u>
Total	<u>\$192,724.72</u>

EXHIBIT I

STATE OF NEVADA
DISTRIBUTION OF TAYLOR-GRAZING FEES
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>COUNTY</u>	<u>Distributed Amount</u>
Carson City	\$ 62.83
Churchill	3,620.35
Clark	3,241.32
Douglas	271.62
Elko	38,368.35
Esmeralda	7,828.86
Eureka	6,313.10
Humboldt	13,066.61
Lander	7,210.01
Lincoln	7,682.59
Lyon	1,046.91
Mineral	2,543.81
Nye	21,175.87
Pershing	7,681.56
Storey	25.46
Washoe	10,179.72
White Pine	<u>8,412.76</u>
Total	<u>\$138,731.73</u>

STATE OF NEVADA
DISTRIBUTED NATIONAL FOREST RECEIPTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>COUNTY</u>	<u>Disbursed Amount</u>
Carson City	\$ 244.40
Clark	1,651.90
Douglas	1,740.32
Elko	24,390.52
Esmeralda	4,924.68
Eureka	4,102.35
Humboldt	6,255.23
Lander	8,428.44
Lincoln	714.58
Lyon	5,092.80
Mineral	9,212.02
Nye	48,528.05
Washoe	659.13
White Pine	<u>21,752.40</u>
Total	<u>\$137,696.82</u>

STATE OF NEVADA
ANALYSIS OF QUARTERLY TAX SETTLEMENTS
 DURING THE FISCAL YEAR ENDED JUNE 30, 1975

<u>COUNTY</u>	<u>4th Quarter</u> <u>Amount</u>	<u>1st Quarter</u> <u>Amount</u>	<u>2nd Quarter</u> <u>Amount</u>	<u>3rd Quarter</u> <u>Amount</u>	<u>Year's Total</u>
Carson City	\$ 63,599.06	\$ 117,524.27	\$ 87,071.22	\$ 21,687.21	\$ 289,881.76
Churchill	57,950.37	28,498.35	39,614.66	27,535.33	153,598.71
Clark	444,681.64	2,036,534.54	1,009,925.12	1,747,095.11	5,238,236.41
Douglas	103,975.14	156,717.90	115,663.63	152,063.17	528,419.84
Elko	145,412.10	181,203.14	135,267.77	108,230.03	570,113.04
Esmeralda	10,935.13	5,515.72	8,638.87	4,456.76	29,546.48
Eureka	22,254.91	24,330.52	31,635.76	9,980.13	88,201.32
Humboldt	8,215.77	76,813.63	33,267.23	52,878.17	171,174.80
Lander	16,821.11	32,999.37	38,694.20	23,034.18	111,548.86
Lincoln	21,972.52	13,525.03	11,899.76	12,208.30	59,605.61
Lyon	77,797.21	68,518.25	37,867.68	34,475.79	218,658.93
Mineral	27,434.13	18,732.00	12,320.85	13,693.00	72,179.98
Nye	51,001.52	56,813.08	34,045.22	26,716.43	168,576.25
Pershing	35,464.79	27,780.88	32,867.01	18,851.82	114,964.50
Storey	8,514.00	12,323.01	6,761.04	7,163.28	34,761.33
Washoe	1,130,452.65	550,286.94	698,331.76	483,596.75	2,862,668.10
White Pine	67,963.84	31,128.47	45,271.64	30,573.20	174,937.15
Total	<u>\$2,294,445.89</u>	<u>\$3,439,245.10</u>	<u>\$2,379,143.42</u>	<u>\$2,774,238.66</u>	<u>\$10,887,073.07</u>

STATE OF NEVADA
ANALYSIS OF QUARTERLY TAX SETTLEMENTS
 DURING THE FISCAL YEAR ENDED JUNE 30, 1975

<u>COUNTY</u>	<u>4th Quarter</u> Due 7/15/74 <u>Received Date</u>	<u>1st Quarter</u> Due 10/21/74 <u>Received Date</u>	<u>2nd Quarter</u> Due 1/20/75 <u>Received Date</u>	<u>3rd Quarter</u> Due 3/17/75 <u>Received Date</u>
Carson City	7/18/74	10/22/74	1/21/75	3/18/75
Churchill	8/1/74	10/22/74	1/22/75	3/20/75
Clark	7/3/74	10/11/74	1/14/75	4/11/75
Douglas	7/30/74	10/16/74	2/11/75	4/11/75
Elko	7/18/74	10/22/74	1/17/75	3/18/75
Esmeralda	7/19/74	10/22/74	1/15/75	3/12/75
Eureka	7/24/74	10/24/74	1/8/75	4/22/75
Humboldt	7/18/74	10/11/74	1/13/75	4/11/75
Lander	9/13/74	11/20/74	1/28/75	4/23/75
Lincoln	7/18/74	10/22/74	1/21/75	4/1/75
Lyon	9/4/74	11/27/74	2/13/75	4/22/75
Mineral	7/18/74	10/24/74	1/21/75	3/18/75
Nye	7/19/74	10/24/74	1/21/75	3/21/75
Pershing	7/31/74	10/23/74	1/24/75	4/17/75
Storey	7/25/74	11/4/74	2/11/75	4/1/75
Washoe	7/30/74	11/7/74	2/5/75	3/25/75
White Pine	7/24/74	10/22/74	1/24/75	3/28/75

Counties Reporting On Time For:

4th Quarter	1
1st Quarter	3
2nd Quarter	5
3rd Quarter	1

Counties Reporting More Than 30 Days Late:

4th Quarter	2
1st Quarter	1
2nd Quarter	0
3rd Quarter	4

STATE OF NEVADA
ANALYSIS OF COUNTIES' AD VALOREM TAX REMITTANCE FOR SAMI
 FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>COUNTY</u>	<u>1st Quarter Amount</u>	<u>2nd Quarter Amount</u>	<u>3rd Quarter Amount</u>	<u>4th Quarter Amount</u>
Churchill	\$ 11,746.00	\$ 11,746.00	\$ 11,746.00	\$ 12,944.50
Clark	408,996.00	408,996.00	408,996.00	458,099.00
Douglas	26,443.34	26,443.34	26,443.34	29,606.85
Elko	33,651.25	33,651.25	33,651.16	39,221.75
Esmeralda	2,020.04	1,708.91 1,842.40	1,852.01	2,257.81
Eureka	5,314.68	14,105.44	3,665.28	12,973.18
Humboldt	9,714.94	11,074.33	10,921.18	17,634.70
Lander	14,761.23	16,262.27	8,289.94	10,244.82
Lincoln	3,232.78	3,630.28	3,778.99	5,479.66
Lyon	26,167.30	13,213.63	12,430.43	12,814.17
Mineral	12,573.28	4,144.64	4,299.85	9,397.86
Nye	19,034.52	13,011.80	11,908.79	20,840.56
Carson City	37,202.27	18,528.72	13,241.35	28,324.87
Pershing	8,613.29	9,227.57	5,885.20	11,377.49
Storey	4,514.74	1,454.28	1,198.15	3,086.14
Washoe	147,040.09	198,752.25	40,187.69 1,479.89 151,578.70	353,406.21
White Pine	22,757.94	15,892.38	9,440.24	15,304.31

STATE OF NEVADA
ANALYSIS OF COUNTIES' AD VALOREM TAX REMITTANCE FOR SAMI
 FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>COUNTY</u>	<u>1st Quarter Date Received</u>	<u>2nd Quarter Date Received</u>	<u>3rd Quarter Date Received</u>	<u>4th Quarter Date Received</u>
Churchill	10/22/74	1/23/75	3/20/75	7/31/75
Clark	1/22/75	4/25/75	6/26/75	9/24/75
Douglas	10/8/74	2/26/75	6/27/75	10/23/75
Elko	11/8/74	2/18/75	5/9/75	8/8/75
Esmeralda	10/22/74	1/15/75 2/12/75	3/12/75	7/3/75
Eureka	11/8/74	2/6/75	5/7/75	8/6/75
Humboldt	11/18/74	2/12/75	5/16/75	8/20/75
Lander	12/8/74	2/6/75	4/29/75	7/15/75
Lincoln	1/10/75	3/7/75	4/10/75	8/8/75
Lyon	11/25/74	2/21/75	4/18/75	8/24/75
Mineral	12/3/74	2/11/75	5/7/75	9/2/75
Nye	11/8/74	2/6/75	5/5/75	8/6/75
Carson City	11/8/74	2/25/75	5/9/75	8/22/75
Pershing	11/13/74	2/26/75	6/10/75	8/22/75
Storey	11/25/74	2/12/75	6/13/75	9/26/75
Washoe	11/12/74	2/11/75	3/28/75 6/18/75 6/26/75	8/25/75
White Pine	10/18/74	1/24/75	3/27/75	7/23/75

STATE OF NEVADA
ANALYSIS OF DISTRIBUTIVE SCHOOL FUND DISTRIBUTIONS
 FOR FIVE OF SEVENTEEN SCHOOL DISTRICTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>SCHOOL DISTRICTS</u>	<u>Warrant Number</u>	<u>Amount</u>	<u>Date Voucher Prepared</u>	<u>Warrant Date</u>	<u>Mailed</u>	<u>Date Warrant Paid By Bank</u>
<u>August</u>						
Carson	226379	\$ 719,709.00	7/30/74	8/6/74	8/6/74	8/13/74
Churchill	226380	417,267.00	7/30/74	8/2/74	8/6/74	8/9/74
Clark	226378	8,488,944.00	7/30/74	8/2/74	8/6/74	8/6/74
Lincoln	226386	188,473.00	7/30/74	8/2/74	8/6/74	8/23/74
Washoe	226388	2,414,532.00	7/30/74	8/2/74	8/6/74	8/9/74
<u>November</u>						
Carson	264330	719,710.00	10/29/74	11/8/74	11/11/74	11/18/74
Churchill	264331	421,515.00	10/29/74	11/8/74	11/11/74	11/14/74
Clark	264329	8,488,945.00	10/29/74	11/8/74	11/11/74	11/12/74
Lincoln	264337	188,535.00	10/29/74	11/8/74	11/11/74	11/19/74
Washoe	264339	2,414,532.00	10/29/74	11/8/74	11/11/74	11/18/74
<u>February</u>						
Carson	322320	688,603.00	1/30/75	1/31/75	2/4/75	2/10/75
Churchill	322321	291,077.00	1/30/75	1/31/75	2/4/75	2/10/75
Clark	322319	8,440,498.00	1/30/75	1/31/75	2/4/75	2/4/75
Lincoln	322327	178,347.00	1/30/75	1/31/75	2/4/75	2/14/75
Washoe	322329	2,667,268.00	1/30/75	1/31/75	2/4/75	2/6/75
Churchill	335107	95,499.00	2/26/75	3/7/75	3/11/75	3/13/75
<u>May</u>						
Carson	356611	689,191.00	4/29/75	5/2/75	5/6/75	5/9/75
Churchill	358230	364,433.00	4/29/75	5/5/75	5/5/75	5/9/75
Clark	356610	8,362,589.00	4/29/75	5/2/75	5/6/75	5/6/75
Lincoln	356618	196,744.00	4/29/75	5/2/75	5/6/75	5/13/75
Washoe	356620	2,498,771.00	4/29/75	5/2/75	5/6/75	5/7/75

STATE OF NEVADA
ANALYSIS OF LOCAL SCHOOL SUPPORT TAX ALLOCATIONS
FOR FIVE OF SEVENTEEN COUNTIES
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>MONTH COLLECTED</u>	<u>Warrant Number</u>	<u>Amount</u>	<u>Date Voucher Prepared</u>	<u>Warrant Date</u>	<u>Mailed</u>	<u>Date Warrant Paid By Bank</u>
<u>July</u>						
	Carson City	245027	\$ 253,921.31	8/30/74	9/13/74	9/16/74 10/3/74
	Churchill	245028	119,549.58	8/30/74	9/13/74	9/16/74 9/19/74
	Clark	245029	2,324,379.93	8/30/74	9/13/74	9/16/74 9/19/74
	Lincoln	240322	10,662.23	8/30/74	9/6/74	9/9/74 9/24/74
	Washoe	245035	1,048,816.33	8/30/74	9/13/74	9/16/74 9/17/74
<u>August</u>						
	Carson City	254779	47,671.91	9/30/74	10/11/74	10/15/74 10/21/74
	Churchill	254780	13,050.63	9/30/74	10/11/74	10/15/74 10/24/74
	Clark	254781	761,334.52	9/30/74	10/11/74	10/15/74 10/18/74
	Lincoln	254790	1,794.40	9/30/74	10/11/74	10/15/74 11/5/74
	Washoe	254788	358,648.76	9/30/74	10/11/74	10/15/74 10/16/74
<u>September</u>						
	Carson City	264113	51,945.24	11/4/74	11/8/74	11/12/74 11/18/74
	Churchill	264114	13,081.19	11/4/74	11/8/74	11/12/74 11/14/74
	Clark	264115	808,770.66	11/4/74	11/8/74	11/12/74 11/12/74
	Lincoln	264124	959.91	11/4/74	11/8/74	11/12/74 12/3/74
	Washoe	264122	376,585.23	11/4/74	11/8/74	11/12/74 11/13/74
<u>October</u>						
	Carson City	273596	124,925.75	11/26/74	12/6/74	12/9/74 12/18/74
	Churchill	273597	57,136.59	11/26/74	12/6/74	12/9/74 12/13/74
	Clark	273598	2,192,779.68	11/26/74	12/6/74	12/9/74 12/13/74
	Lincoln	273607	11,192.72	11/26/74	12/6/74	12/9/74 1/7/75
	Washoe	273605	1,173,616.07	11/26/74	12/6/74	12/9/74 12/11/74
<u>November</u>						
	Carson City	282703	46,137.08	12/20/74	12/27/74	12/30/74 1/22/75
	Churchill	282704	10,774.43	12/20/74	12/27/74	12/30/74 1/2/75
	Clark	282705	813,790.92	12/20/74	12/27/74	12/30/74 1/3/75
	Lincoln	282713	1,038.79	12/20/74	12/27/74	12/30/74 1/24/75
	Washoe	282711	345,669.29	12/20/74	12/27/74	12/30/74 12/31/74
<u>December</u>						
	Carson City	324610	42,697.17	1/29/75	2/7/75	2/10/75 2/20/75
	Churchill	324611	10,306.34	1/29/75	2/7/75	2/10/75 2/13/75
	Clark	324612	792,763.88	1/29/75	2/7/75	2/10/75 2/13/75
	Lincoln	324621	1,241.75	1/29/75	2/7/75	2/10/75 3/4/75
	Washoe	324619	340,172.65	1/29/75	2/7/75	2/10/75 2/11/75

STATE OF NEVADA
ANALYSIS OF LOCAL SCHOOL SUPPORT TAX ALLOCATIONS
FOR FIVE OF SEVENTEEN COUNTIES
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>MONTH COLLECTED</u>	<u>Warrant Number</u>	<u>Amount</u>	<u>Date Voucher Prepared</u>	<u>Warrant Date</u>	<u>Mailed</u>	<u>Date Warrant Paid By Bank</u>
<u>January</u>						
Carson City	331133	\$ 126,193.96	2/21/75	2/28/75	3/3/75	4/2/75
Churchill	331134	60,998.93	2/21/75	2/28/75	3/3/75	3/6/75
Clark	331135	2,418,071.53	2/21/75	2/28/75	3/3/75	3/6/75
Lincoln	331144	12,482.27	2/21/75	2/28/75	3/3/75	3/11/75
Washoe	331142	1,195,448.04	2/21/75	2/28/75	3/3/75	3/4/75
<u>February</u>						
Carson City	343323	41,051.59	3/24/75	3/28/75	3/31/75	4/17/75
Churchill	343324	11,139.20	3/24/75	3/28/75	3/31/75	4/4/75
Clark	343325	697,703.17	3/24/75	3/28/75	3/31/75	4/3/75
Lincoln	343334	1,089.11	3/24/75	3/28/75	3/31/75	4/22/75
Washoe	343332	298,116.27	3/24/75	3/28/75	3/31/75	4/1/75
<u>March</u>						
Carson City	350900	34,311.57	4/14/75	4/18/75	4/21/75	5/2/75
Churchill	350901	9,847.56	4/14/75	4/18/75	4/21/75	4/23/75
Clark	350902	720,751.50	4/14/75	4/18/75	4/21/75	4/28/75
Lincoln	350911	1,702.59	4/14/75	4/18/75	4/21/75	5/6/75
Washoe	350909	292,256.90	4/14/75	4/18/75	4/21/75	4/23/75
<u>April</u>						
Carson City	361307	102,807.59	5/13/75	5/16/75	5/20/75	5/28/75
Churchill	361308	50,287.49	5/13/75	5/16/75	5/20/75	5/22/75
Clark	361309	2,241,678.49	5/13/75	5/16/75	5/20/75	5/27/75
Lincoln	361318	12,721.34	5/13/75	5/16/75	5/20/75	6/4/75
Washoe	361316	968,491.84	5/13/75	5/16/75	5/20/75	5/21/75
<u>May</u>						
Carson City	369883	47,015.66	6/10/75	6/13/75	6/17/75	6/26/75
Churchill	369884	12,803.17	6/10/75	6/13/75	6/17/75	6/20/75
Clark	369885	880,406.02	6/10/75	6/13/75	6/17/75	6/20/75
Lincoln	369894	2,050.56	6/10/75	6/13/75	6/17/75	7/1/75
Washoe	369892	389,720.91	6/10/75	6/13/75	6/17/75	6/19/75
<u>June</u>						
Carson City	382369	50,646.10	7/15/75	7/25/75	7/29/75	8/11/75
Churchill	382370	14,494.39	7/15/75	7/25/75	7/29/75	8/1/75
Clark	382371	901,344.24	7/15/75	7/25/75	7/29/75	7/29/75
Lincoln	382380	8,017.86	7/15/75	7/25/75	7/29/75	8/20/75
Washoe	382378	400,065.60	7/15/75	7/25/75	7/29/75	7/30/75

STATE OF NEVADA
ANALYSIS OF COUNTY-CITY RELIEF TAX ALLOCATIONS
FOR FIVE GOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>MONTH COLLECTED</u>	<u>Warrant Number</u>	<u>Amount</u>	<u>Date Voucher Prepared</u>	<u>Warrant Date</u>	<u>Mailed</u>	<u>Date Warrant Paid By Bank</u>
<u>July</u>						
Reno	245040	\$464,975.50	8/30/74	9/13/74	9/16/74	9/18/74
Las Vegas	245041	860,829.03	8/30/74	9/13/74	9/16/74	9/23/74
Sparks	245042	154,349.39	8/30/74	9/13/74	9/16/74	9/17/74
North Las Vegas	245043	247,845.42	8/30/74	9/13/74	9/16/74	9/23/74
Boulder City	245045	35,744.52	8/30/74	9/13/74	9/16/74	9/23/74
<u>August</u>						
Reno	254802	136,202.29	9/30/74	10/11/74	10/15/74	10/17/74
Las Vegas	254803	268,524.34	9/30/74	10/11/74	10/15/74	10/24/74
Sparks	254804	45,212.58	9/30/74	10/11/74	10/15/74	10/17/74
North Las Vegas	254805	77,312.13	9/30/74	10/11/74	10/15/74	10/21/74
Boulder City	254808	11,150.04	9/30/74	10/11/74	10/15/74	10/22/74
<u>September</u>						
Reno	264136	140,534.30	11/4/74	11/8/74	11/12/74	11/14/74
Las Vegas	264137	284,176.79	11/4/74	11/8/74	11/12/74	11/21/74
Sparks	264138	46,650.60	11/4/74	11/8/74	11/12/74	11/14/74
North Las Vegas	264139	81,818.70	11/4/74	11/8/74	11/12/74	11/18/74
Boulder City	264143	11,799.98	11/4/74	11/8/74	11/12/74	11/20/74
<u>October</u>						
Reno	273618	458,980.77	11/26/74	12/6/74	12/9/74	12/13/74
Las Vegas	273619	836,665.35	11/26/74	12/6/74	12/9/74	12/23/74
Sparks	273620	152,359.43	11/26/74	12/6/74	12/9/74	12/12/74
North Las Vegas	273621	240,888.33	11/26/74	12/6/74	12/9/74	12/16/74
Boulder City	273625	34,741.16	11/26/74	12/6/74	12/9/74	12/18/74
<u>November</u>						
Reno	282720	129,968.23	12/20/74	12/27/74	12/30/74	1/7/75
Las Vegas	282721	286,112.02	12/20/74	12/27/74	12/30/74	1/7/75
Sparks	282722	43,143.17	12/20/74	12/27/74	12/30/74	12/31/74
North Las Vegas	282723	82,375.88	12/20/74	12/27/74	12/30/74	1/6/75
Boulder City	282725	11,880.34	12/20/74	12/27/74	12/30/74	1/7/75
<u>December</u>						
Reno	324633	128,249.86	1/29/75	2/7/75	2/10/75	2/14/75
Las Vegas	324634	278,860.35	1/29/75	2/7/75	2/10/75	2/24/75
Sparks	324635	42,572.76	1/29/75	2/7/75	2/10/75	2/18/75
North Las Vegas	324636	80,288.02	1/29/75	2/7/75	2/10/75	2/14/75
Boulder City	324640	11,579.22	1/29/75	2/7/75	2/10/75	2/20/75

STATE OF NEVADA
ANALYSIS OF COUNTY-CITY RELIEF TAX ALLOCATIONS
FOR FIVE GOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>MONTH COLLECTED</u>	<u>Warrant Number</u>	<u>Amount</u>	<u>Date Voucher Prepared</u>	<u>Warrant Date</u>	<u>Mailed</u>	<u>Date Warrant Paid By Bank</u>
<u>January</u>						
Reno	331151	\$465,126.25	2/21/75	2/28/75	3/3/75	3/6/75
Las Vegas	331152	888,208.00	2/21/75	2/28/75	3/3/75	3/10/75
Sparks	331153	154,399.43	2/21/75	2/28/75	3/3/75	3/6/75
North Las Vegas	331154	255,728.23	2/21/75	2/28/75	3/3/75	3/7/75
Boulder City	331156	36,881.39	2/21/75	2/28/75	3/3/75	3/11/75
<u>February</u>						
Reno	343341	109,078.09	3/24/75	3/28/75	3/31/75	4/8/75
Las Vegas	343342	244,624.32	3/24/75	3/28/75	3/31/75	4/7/75
Sparks	343343	36,208.65	3/24/75	3/28/75	3/31/75	4/1/75
North Las Vegas	343344	70,430.96	3/24/75	3/28/75	3/31/75	4/4/75
Boulder City	343346	10,157.63	3/24/75	3/28/75	3/31/75	4/7/75
<u>March</u>						
Reno	350918	109,717.72	4/14/75	4/18/75	4/21/75	4/24/75
Las Vegas	350919	256,750.18	4/14/75	4/18/75	4/21/75	4/28/75
Sparks	350920	36,420.98	4/14/75	4/18/75	4/21/75	4/22/75
North Las Vegas	350921	73,922.18	4/14/75	4/18/75	4/21/75	4/25/75
Boulder City	350923	10,661.13	4/14/75	4/18/75	4/21/75	4/28/75
<u>April</u>						
Reno	361325	380,581.42	5/13/75	5/16/75	5/20/75	5/27/75
Las Vegas	361326	831,629.21	5/13/75	5/16/75	5/20/75	5/28/75
Sparks	361327	126,334.63	5/13/75	5/16/75	5/20/75	5/21/75
North Las Vegas	361328	239,438.35	5/13/75	5/16/75	5/20/75	5/27/75
Boulder City	361330	34,532.04	5/13/75	5/16/75	5/20/75	5/28/75
<u>May</u>						
Reno	369901	146,819.41	6/10/75	6/13/75	6/17/75	6/20/75
Las Vegas	369902	309,183.77	6/10/75	6/13/75	6/17/75	6/23/75
Sparks	369903	48,736.94	6/10/75	6/13/75	6/17/75	6/18/75
North Las Vegas	369904	89,018.58	6/10/75	6/13/75	6/17/75	6/23/75
Boulder City	369906	12,838.35	6/10/75	6/13/75	6/17/75	6/24/75
<u>June</u>						
Reno	382387	144,472.92	7/15/75	7/25/75	7/29/75	8/1/75
Las Vegas	382388	313,808.01	7/15/75	7/25/75	7/29/75	8/4/75
Sparks	382389	47,958.02	7/15/75	7/25/75	7/29/75	8/4/75
North Las Vegas	382390	90,349.97	7/15/75	7/25/75	7/29/75	8/4/75
Boulder City	382392	13,030.36	7/15/75	7/25/75	7/29/75	8/5/75

STATE OF NEVADA
ANALYSIS OF GAS TAX ALLOCATIONS
FOR FIVE OF SEVENTEEN COUNTIES
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>MONTH COLLECTED</u>	<u>Warrant Number</u>	<u>Amount</u>	<u>Date Voucher Prepared</u>	<u>Warrant Date</u>	<u>Mailed</u>	<u>Date Warrant Paid By Bank</u>
<u>July</u>						
Carson City	232413	\$ 31,005.49	8/6/74	8/18/74	8/21/74	8/23/74
Clark	232406	493,454.69	8/6/74	8/18/74	8/21/74	8/23/74
Elko	232408	37,845.87	8/6/74	8/18/74	8/21/74	8/23/74
Lander	232410	8,735.17	8/6/74	8/18/74	8/21/74	8/28/74
Washoe	232404	236,068.57	8/6/74	8/18/74	8/21/74	8/26/74
<u>August</u>						
Carson City	240329	32,136.81	9/3/74	9/7/74	9/10/74	9/23/74
Clark	240319	550,954.34	9/3/74	9/7/74	9/10/74	9/16/74
Elko	240324	41,675.14	9/3/74	9/7/74	9/10/74	9/23/74
Lander	240326	10,054.17	9/3/74	9/7/74	9/10/74	9/27/74
Washoe	240317	283,079.08	9/3/74	9/7/74	9/10/74	9/16/74
<u>September</u>						
Carson City	254799	29,288.25	10/2/74	10/11/74	10/16/74	10/21/74
Clark	254777	535,591.31	10/2/74	10/11/74	10/16/74	10/21/74
Elko	254794	40,301.35	10/2/74	10/11/74	10/16/74	10/26/74
Lander	254796	10,601.74	10/2/74	10/11/74	10/16/74	10/29/74
Washoe	254775	266,024.14	10/2/74	10/11/74	10/16/74	10/22/74
<u>October</u>						
Carson City	264133	31,607.51	11/6/74	11/8/74	11/12/74	11/25/74
Clark	264111	505,146.07	11/6/74	11/8/74	11/12/74	11/15/74
Elko	264128	33,650.81	11/6/74	11/8/74	11/12/74	12/12/74
Lander	264130	8,298.26	11/6/74	11/8/74	11/12/74	11/26/74
Washoe	264109	252,923.31	11/6/74	11/8/74	11/12/74	11/19/74
<u>November</u>						
Carson City	276009	29,423.36	12/4/74	12/13/74	12/17/74	12/24/74
Clark	276002	511,064.27	12/4/74	12/13/74	12/17/74	12/24/74
Elko	276004	34,335.01	12/4/74	12/13/74	12/17/74	12/24/74
Lander	276006	8,538.12	12/4/74	12/13/74	12/17/74	12/27/74
Washoe	276000	240,182.74	12/4/74	12/13/74	12/17/74	12/23/74
<u>December</u>						
Carson City	295848	26,594.87	1/6/75	1/10/75	1/14/75	1/21/75
Clark	295841	510,365.96	1/6/75	1/10/75	1/14/75	1/17/75
Elko	295843	25,155.03	1/6/75	1/10/75	1/14/75	1/22/75
Lander	295845	7,037.28	1/6/75	1/10/75	1/14/75	1/22/75
Washoe	295839	225,971.09	1/6/75	1/10/75	1/14/75	1/20/75

STATE OF NEVADA
ANALYSIS OF GAS TAX ALLOCATIONS
FOR FIVE OF SEVENTEEN COUNTIES
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>MONTH COLLECTED</u>	<u>Warrant Number</u>	<u>Amount</u>	<u>Date Voucher Prepared</u>	<u>Warrant Date</u>	<u>Mailed</u>	<u>Date Warrant Paid By Bank</u>
<u>January</u>						
Carson City	326603	\$ 24,923.01	2/3/75	2/14/75	2/17/75	2/21/75
Clark	324605	514,174.56	2/3/75	2/7/75	2/11/75	2/20/75
Elko	324625	26,546.35	2/3/75	2/7/75	2/11/75	2/26/75
Lander	324627	6,762.19	2/3/75	2/7/75	2/11/75	2/18/75
Washoe	324606	237,431.74	2/3/75	2/7/75	2/11/75	2/19/75
<u>February</u>						
Carson City	338070	19,026.75	3/5/75	3/14/75	3/18/75	3/21/75
Clark	338063	436,015.65	3/5/75	3/14/75	3/18/75	3/21/75
Elko	338065	22,859.55	3/5/75	3/14/75	3/18/75	3/20/75
Lander	338067	5,527.46	3/5/75	3/14/75	3/18/75	3/24/75
Washoe	338061	189,889.72	3/5/75	3/14/75	3/18/75	3/26/75
<u>March</u>						
Carson City	348275	21,984.30	4/7/75	4/11/75	4/15/75	4/18/75
Clark	348268	435,317.00	4/7/75	4/11/75	4/15/75	4/18/75
Elko	348270	18,098.14	4/7/75	4/11/75	4/15/75	4/18/75
Lander	348272	5,251.94	4/7/75	4/11/75	4/15/75	4/22/75
Washoe	348266	200,950.03	4/7/75	4/11/75	4/15/75	4/22/75
<u>April</u>						
Carson City	358613	26,992.47	5/7/75	5/9/75	5/13/75	5/19/75
Clark	358606	550,598.27	5/7/75	5/9/75	5/13/75	5/19/75
Elko	358608	27,549.35	5/7/75	5/9/75	5/13/75	5/21/75
Lander	358610	7,484.14	5/7/75	5/9/75	5/13/75	5/19/75
Washoe	358604	235,561.22	5/7/75	5/9/75	5/13/75	5/16/75
<u>May</u>						
Carson City	367419	23,302.93	6/5/75	6/6/75	6/10/75	6/18/75
Clark	367412	458,361.39	6/5/75	6/6/75	6/10/75	6/16/75
Elko	367414	25,039.97	6/5/75	6/6/75	6/10/75	6/27/75
Lander	367416	6,208.35	6/5/75	6/6/75	6/10/75	6/17/75
Washoe	367410	200,860.32	6/5/75	6/6/75	6/10/75	6/16/75
<u>June</u>						
Carson City	378789	32,827.51	7/8/75	7/11/75	7/15/75	7/23/75
Clark	378782	617,111.39	7/8/75	7/11/75	7/15/75	7/18/75
Elko	378784	33,009.33	7/8/75	7/11/75	7/15/75	7/25/75
Lander	378786	8,530.02	7/8/75	7/11/75	7/15/75	7/24/75
Washoe	378780	279,713.66	7/8/75	7/11/75	7/15/75	7/21/75

STATE OF NEVADA
ANALYSIS OF CIGARETTE TAX DISTRIBUTION
FOR FIVE GOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>MONTH COLLECTED</u>	<u>Warrant Number</u>	<u>Amount</u>	<u>Date Voucher Prepared</u>	<u>Warrant Date</u>	<u>Mailed</u>	<u>Date Warrant Paid By Bank</u>
<u>July</u>						
Carson City	229549	\$ 31,066.81	8/2/74	8/9/74	8/13/74	8/19/74
Las Vegas	229553	376,005.96	8/2/74	8/9/74	8/13/74	8/22/74
Elko	229561	21,332.43	8/2/74	8/9/74	8/13/74	8/19/74
Caliente	229570	1,839.79	8/2/74	8/9/74	8/13/74	8/22/74
Reno	229552	182,558.60	8/2/74	8/9/74	8/13/74	8/21/74
<u>August</u>						
Carson City	240329	30,858.49	9/4/74	9/6/74	9/10/74	9/23/74
Las Vegas	240333	373,484.61	9/4/74	9/6/74	9/10/74	9/19/74
Elko	240341	21,189.39	9/4/74	9/6/74	9/10/74	9/16/74
Caliente	240350	1,827.46	9/4/74	9/6/74	9/10/74	9/19/74
Reno	240332	181,334.43	9/4/74	9/6/74	9/10/74	9/13/74
<u>September</u>						
Carson City	252298	31,000.01	10/2/74	10/4/74	10/8/74	10/10/74
Las Vegas	252302	375,197.45	10/2/74	10/4/74	10/8/74	10/16/74
Elko	252310	21,286.56	10/2/74	10/4/74	10/8/74	10/10/74
Caliente	252319	1,835.84	10/2/74	10/4/74	10/8/74	10/15/74
Reno	252301	182,166.05	10/2/74	10/4/74	10/8/74	10/9/74
<u>October</u>						
Carson City	264133	27,550.03	11/7/74	11/8/74	11/12/74	11/25/74
Las Vegas	264137	333,441.88	11/7/74	11/8/74	11/12/74	11/21/74
Elko	264146	18,917.59	11/7/74	11/8/74	11/12/74	11/18/74
Caliente	264155	1,631.53	11/7/74	11/8/74	11/12/74	11/19/74
Reno	264136	161,892.87	11/7/74	11/8/74	11/12/74	11/14/74
<u>November</u>						
Carson City	273615	32,025.21	12/2/74	12/6/74	12/10/74	12/16/74
Las Vegas	273619	387,605.61	12/2/74	12/6/74	12/10/74	12/23/74
Elko	273628	21,990.53	12/2/74	12/6/74	12/10/74	12/16/74
Caliente	273637	1,896.55	12/2/74	12/6/74	12/10/74	12/24/74
Reno	273618	188,190.46	12/2/74	12/6/74	12/10/74	12/13/74
<u>December</u>						
Carson City	295848	29,115.15	1/6/75	1/10/75	1/14/75	1/21/75
Las Vegas	295852	352,384.78	1/6/75	1/10/75	1/14/75	1/21/75
Elko	295860	19,992.30	1/6/75	1/10/75	1/14/75	1/17/75
Caliente	295869	1,724.21	1/6/75	1/10/75	1/14/75	1/21/75
Reno	295851	171,090.03	1/6/75	1/10/75	1/14/75	1/16/75

STATE OF NEVADA
ANALYSIS OF CIGARETTE TAX DISTRIBUTION
FOR FIVE GOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>MONTH COLLECTED</u>	<u>Warrant Number</u>	<u>Amount</u>	<u>Date Voucher Prepared</u>	<u>Warrant Date</u>	<u>Mailed</u>	<u>Date Warrant Paid By Bank</u>
<u>January</u>						
Carson City	324630	\$ 27,871.20	2/5/75	2/7/75	2/11/75	2/19/75
Las Vegas	324634	337,329.00	2/5/75	2/7/75	2/11/75	2/24/75
Elko	324643	19,138.12	2/5/75	2/7/75	2/11/75	2/19/75
Caliente	324652	1,650.55	2/5/75	2/7/75	2/11/75	2/25/75
Reno	324633	163,780.14	2/5/75	2/7/75	2/11/75	2/14/75
<u>February</u>						
Carson City	334504	27,935.13	2/28/75	3/7/75	3/11/75	3/14/75
Las Vegas	334508	338,102.75	2/28/75	3/7/75	3/11/75	3/19/75
Elko	334516	19,182.02	2/28/75	3/7/75	3/11/75	3/14/75
Caliente	334525	1,654.33	2/28/75	3/7/75	3/11/75	3/25/75
Reno	334507	164,155.81	2/28/75	3/7/75	3/11/75	3/14/75
<u>March</u>						
Carson City	345955	26,703.57	4/1/75	4/4/75	4/8/75	4/11/75
Las Vegas	345959	323,196.99	4/1/75	4/4/75	4/8/75	4/14/75
Elko	345967	18,336.36	4/1/75	4/4/75	4/8/75	4/14/75
Caliente	345976	1,581.40	4/1/75	4/4/75	4/8/75	4/22/75
Reno	345958	156,918.76	4/1/75	4/4/75	4/8/75	4/14/75
<u>April</u>						
Carson City	356389	27,954.37	5/1/75	5/2/75	5/6/75	5/14/75
Las Vegas	356393	338,335.63	5/1/75	5/2/75	5/6/75	5/13/75
Elko	356401	19,195.23	5/1/75	5/2/75	5/6/75	5/14/75
Caliente	356410	1,655.47	5/1/75	5/2/75	5/6/75	5/28/75
Reno	356392	164,268.88	5/1/75	5/2/75	5/6/75	5/15/75
<u>May</u>						
Carson City	367419	30,937.09	6/3/75	6/6/75	6/10/75	6/18/75
Las Vegas	367423	374,435.93	6/3/75	6/6/75	6/10/75	6/18/75
Elko	368431	21,243.36	6/3/75	6/6/75	6/10/75	6/16/75
Caliente	368440	1,832.11	6/3/75	6/6/75	6/10/75	6/23/75
Reno	368422	181,796.32	6/3/75	6/6/75	6/10/75	6/18/75
<u>June</u>						
Carson City	377818	31,260.62	7/1/75	7/4/75	7/9/75	7/11/75
Las Vegas	377822	378,351.68	7/1/75	7/4/75	7/9/75	7/14/75
Elko	377830	21,465.51	7/1/75	7/4/75	7/9/75	7/11/75
Caliente	377839	1,851.27	7/1/75	7/4/75	7/9/75	7/15/75
Reno	377821	183,697.49	7/1/75	7/4/75	7/9/75	7/11/75

STATE OF NEVADA
PRIVILEGE TAX PAYMENTS
FOR FIVE OF SIXTY-SIX GOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>MONTH COLLECTED</u>	<u>Warrant Number</u>	<u>Amount</u>	<u>Date Voucher Prepared</u>	<u>Warrant Date</u>	<u>Mailed</u>	<u>Date Warrant Paid By Bank</u>
<u>July</u>						
Clark Treas.	237403	\$202,538.00	8/19/74	8/23/74	8/26/74	8/31/74
Clark Schools	237404	119,388.18	8/19/74	8/23/74	8/26/74	9/3/74
Las Vegas	237405	37,141.50	8/19/74	8/23/74	8/26/74	9/11/74
Washoe Treas.	237455	78,870.22	8/19/74	8/23/74	8/26/74	8/31/74
Washoe Schools	237456	51,490.24	8/19/74	8/23/74	8/26/74	8/29/74
<u>August</u>						
Clark Treas.	249473	197,394.12	9/16/74	9/20/74	9/23/74	9/27/74
Clark Schools	249474	116,356.07	9/16/74	9/20/74	9/23/74	9/30/74
Las Vegas	249475	36,198.21	9/16/74	9/20/74	9/23/74	10/2/74
Washoe Treas.	249527	82,082.65	9/16/74	9/20/74	9/23/74	9/30/74
Washoe Schools	249528	53,587.46	9/16/74	9/20/74	9/23/74	9/25/74
<u>September</u>						
Clark Treas.	261791	173,034.86	10/18/74	10/25/74	10/28/74	11/5/74
Clark Schools	261792	101,997.24	10/18/74	10/25/74	10/28/74	11/5/74
Las Vegas	261793	31,731.20	10/18/74	10/25/74	10/28/74	11/7/74
Washoe Treas.	261845	69,663.53	10/18/74	10/25/74	10/28/74	11/5/74
Washoe Schools	261846	45,479.67	10/18/74	10/25/74	10/28/74	11/1/74
<u>October</u>						
Clark Treas.	271156	178,409.24	11/15/74	11/22/74	11/26/74	12/4/74
Clark Schools	271157	105,165.22	11/15/74	11/22/74	11/26/74	12/4/74
Las Vegas	271158	32,716.76	11/15/74	11/22/74	11/26/74	12/6/74
Washoe Treas.	271210	72,560.46	11/15/74	11/22/74	11/26/74	12/3/74
Washoe Schools	271211	47,370.93	11/15/74	11/22/74	11/26/74	12/4/74
<u>November</u>						
Clark Treas.	284248	168,335.13	12/18/74	12/27/74	12/30/74	1/6/75
Clark Schools	284249	99,226.95	12/18/74	12/27/74	12/30/74	1/13/75
Las Vegas	284250	30,869.36	12/18/74	12/27/74	12/30/74	1/8/75
Washoe Treas.	284302	97,841.01	12/18/74	12/27/74	12/30/74	1/8/75
Washoe Schools	284303	63,875.28	12/18/74	12/27/74	12/30/74	1/3/75
<u>December</u>						
Clark Treas.	315179	418,395.57	1/15/75	1/24/75	1/27/75	2/3/75
Clark Schools	315180	246,627.72	1/15/75	1/24/75	1/27/75	2/3/75
Las Vegas	315181	76,725.54	1/15/75	1/24/75	1/27/75	2/4/75
Washoe Treas.	315232	185,734.69	1/15/75	1/24/75	1/27/75	2/4/75
Washoe Schools	315233	121,256.45	1/15/75	1/24/75	1/27/75	1/30/75

STATE OF NEVADA
PRIVILEGE TAX PAYMENTS
FOR FIVE OF SIXTY-SIX GOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>MONTH COLLECTED</u>	<u>Warrant Number</u>	<u>Amount</u>	<u>Date Voucher Prepared</u>	<u>Warrant Date</u>	<u>Mailed</u>	<u>Date Warrant Paid By Bank</u>
<u>January</u>						
Clark Treas.	334112	\$369,650.45	2/13/75	3/4/75	3/4/75	3/10/75
Clark Schools	333398	217,894.39	2/13/75	2/28/75	3/3/75	3/10/75
Las Vegas	333399	67,786.64	2/13/75	2/28/75	3/3/75	3/11/75
Washoe Treas.	333451	130,746.50	2/13/75	2/28/75	3/3/75	3/11/75
Washoe Schools	333452	85,357.55	2/13/75	2/28/75	3/3/75	3/5/75
<u>February</u>						
Clark Treas.	340206	212,030.23	3/10/75	3/14/75	3/17/75	3/21/75
Clark Schools	340207	124,983.47	3/10/75	3/14/75	3/17/75	3/21/75
Las Vegas	340208	38,882.19	3/10/75	3/14/75	3/17/75	3/26/75
Washoe Treas.	340260	79,275.69	3/10/75	3/14/75	3/17/75	3/25/75
Washoe Schools	340261	51,754.95	3/10/75	3/14/75	3/17/75	3/19/75
<u>March</u>						
Clark Treas.	350306	223,660.15	4/8/75	4/11/75	4/14/75	4/21/75
Clark Schools	350307	131,838.86	4/8/75	4/11/75	4/14/75	4/28/75
Las Vegas	350308	41,014.89	4/8/75	4/11/75	4/14/75	4/21/75
Washoe Treas.	350360	85,666.09	4/8/75	4/11/75	4/14/75	4/28/75
Washoe Schools	350361	55,926.50	4/8/75	4/11/75	4/14/75	4/22/75
<u>April</u>						
Clark Treas.	365508	232,252.73	5/12/75	5/23/75	5/26/75	5/30/75
Clark Schools	365509	136,903.85	5/12/75	5/23/75	5/26/75	6/2/75
Las Vegas	365510	42,590.59	5/12/75	5/23/75	5/26/75	6/2/75
Washoe Treas.	365562	89,177.27	5/12/75	5/23/75	5/26/75	6/2/75
Washoe Schools	365563	58,219.18	5/12/75	5/23/75	5/26/75	5/29/75
<u>May</u>						
Clark Treas.	374119	226,101.49	6/13/75	6/20/75	6/23/75	6/30/75
Clark Schools	374120	133,277.93	6/13/75	6/20/75	6/23/75	7/2/75
Las Vegas	374121	41,462.58	6/13/75	6/20/75	6/23/75	7/3/75
Washoe Treas.	374173	88,005.40	6/13/75	6/20/75	6/23/75	7/2/75
Washoe Schools	374174	57,454.12	6/13/75	6/20/75	6/23/75	6/26/75
<u>June</u>						
Clark Treas.	385642	201,858.00	7/14/75	7/25/75	7/28/75	8/4/75
Clark Schools	385643	122,013.80	7/14/75	7/25/75	7/28/75	8/4/75
Las Vegas	385644	38,791.85	7/14/75	7/25/75	7/28/75	8/4/75
Washoe Treas.	385695	78,483.78	7/14/75	7/25/75	7/28/75	8/1/75
Washoe Schools	385696	53,245.22	7/14/75	7/25/75	7/28/75	7/30/75

STATE OF NEVADA
ANALYSIS OF LIQUOR TAX DISTRIBUTIONS
FOR FIVE GOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>MONTH COLLECTED</u>	<u>Warrant Number</u>	<u>Amount</u>	<u>Date Voucher Prepared</u>	<u>Warrant Date</u>	<u>Mailed</u>	<u>Date Warrant Paid By Bank</u>
<u>July</u>						
Carson City	225705	\$ 4,824.94	7/26/74	8/2/74	8/6/74	8/9/74
Las Vegas	225709	58,396.93	7/26/74	8/2/74	8/6/74	8/13/74
Elko	225717	3,313.11	7/26/74	8/2/74	8/6/74	8/9/74
Caliente	225726	285.74	7/26/74	8/2/74	8/6/74	8/23/74
Reno	225708	28,352.91	7/26/74	8/2/74	8/6/74	8/8/74
<u>August</u>						
Carson City	237614	5,606.30	8/27/74	8/30/74	9/3/74	9/11/74
Las Vegas	237618	67,853.78	8/27/74	8/30/74	9/3/74	9/13/74
Elko	237626	3,849.63	8/27/74	8/30/74	9/3/74	9/11/74
Caliente	237635	332.01	8/27/74	8/30/74	9/3/74	9/19/74
Reno	237617	32,944.40	8/27/74	8/30/74	9/3/74	9/10/74
<u>September</u>						
Carson City	249709	4,479.29	9/24/74	9/30/74	10/1/74	10/3/74
Las Vegas	249713	54,221.04	9/24/74	9/30/74	10/1/74	10/7/74
Elko	251955	3,076.20	9/24/74	10/4/74	10/8/74	10/30/74
Caliente	249730	265.30	9/24/74	9/30/74	10/1/74	10/15/74
Reno	249712	26,325.42	9/24/74	9/30/74	10/1/74	10/4/74
<u>October</u>						
Carson City	262012	5,071.44	10/25/74	10/31/74	11/4/74	11/18/74
Las Vegas	262016	61,380.29	10/25/74	10/31/74	11/4/74	11/20/74
Elko	262024	3,482.36	10/25/74	10/31/74	11/4/74	11/18/74
Caliente	262033	300.33	10/25/74	10/31/74	11/4/74	11/19/74
Reno	262015	29,801.39	10/25/74	10/31/74	11/4/74	11/14/74
<u>November</u>						
Carson City	271421	5,818.90	11/21/74	11/29/74	12/3/74	12/6/74
Las Vegas	271425	69,243.93	11/21/74	11/29/74	12/3/74	12/13/74
Elko	271433	3,928.51	11/21/74	11/29/74	12/3/74	12/6/74
Caliente	271442	338.81	11/21/74	11/29/74	12/3/74	12/17/74
Reno	271424	33,619.35	11/21/74	11/29/74	12/3/74	12/6/74
<u>December</u>						
Carson City	295436	5,953.40	1/2/75	1/10/75	1/14/75	1/17/75
Las Vegas	295440	72,054.89	1/2/75	1/10/75	1/14/75	1/21/75
Elko	295448	4,087.98	1/2/75	1/10/75	1/14/75	1/17/75
Caliente	295457	352.56	1/2/75	1/10/75	1/14/75	1/21/75
Reno	295439	34,984.12	1/2/75	1/10/75	1/14/75	1/16/75

STATE OF NEVADA
ANALYSIS OF LIQUOR TAX DISTRIBUTIONS
FOR FIVE GOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>MONTH COLLECTED</u>	<u>Warrant Number</u>	<u>Amount</u>	<u>Date Voucher Prepared</u>	<u>Warrant Date</u>	<u>Mailed</u>	<u>Date Warrant Paid By Bank</u>
<u>January</u>						
	Carson City	321384	\$ 4,042.62	1/28/75	1/31/75	2/4/75 2/11/75
	Las Vegas	321388	48,928.45	1/28/75	1/31/75	2/4/75 2/13/75
	Elko	321396	2,775.92	1/28/75	1/31/75	2/4/75 2/11/75
	Caliente	321405	239.41	1/28/75	1/31/75	2/4/75 2/25/75
	Reno	321387	23,755.76	1/28/75	1/31/75	2/4/75 2/11/75
<u>February</u>						
	Carson City	330777	4,457.86	2/26/75	2/28/75	3/4/75 3/7/75
	Las Vegas	330781	53,954.15	2/26/75	2/28/75	3/4/75 3/11/75
	Elko	330789	3,061.05	2/26/75	2/28/75	3/4/75 3/7/75
	Caliente	330798	264.00	2/26/75	2/28/75	3/4/75 3/25/75
	Reno	330780	26,195.85	2/26/75	2/28/75	3/4/75 3/7/75
<u>March</u>						
	Carson City	342908	2,830.10	3/25/75	3/28/75	4/1/75 4/4/75
	Las Vegas	342912	34,253.07	3/25/75	3/28/75	4/1/75 4/7/75
	Elko	342920	1,943.33	3/25/75	3/28/75	4/1/75 4/4/75
	Caliente	342929	167.60	3/25/75	3/28/75	4/1/75 4/8/75
	Reno	342911	16,630.57	3/25/75	3/28/75	4/1/75 4/8/75
<u>April</u>						
	Carson City	353459	3,901.16	4/23/75	4/25/75	4/29/75 5/5/75
	Las Vegas	353463	47,216.30	4/23/75	4/25/75	4/29/75 5/5/75
	Elko	353471	2,678.79	4/23/75	4/25/75	4/29/75 5/5/75
	Caliente	353480	231.03	4/23/75	4/25/75	4/29/75 5/28/75
	Reno	353462	22,924.48	4/23/75	4/25/75	4/29/75 5/2/75
<u>May</u>						
	Carson City	365711	5,617.34	5/28/75	5/30/75	6/3/75 6/6/75
	Las Vegas	365715	67,987.47	5/28/75	5/30/75	6/3/75 6/10/75
	Elko	365723	3,857.22	5/28/75	5/30/75	6/3/75 6/6/75
	Caliente	365732	332.66	5/28/75	5/30/75	6/3/75 6/23/75
	Reno	365714	33,009.31	5/28/75	5/30/75	6/3/75 6/6/75
<u>June</u>						
	Carson City	374470	5,864.59	6/23/75	6/30/75	7/1/75 7/7/75
	Las Vegas	374474	70,979.94	6/23/75	6/30/75	7/1/75 7/8/75
	Elko	374482	4,027.00	6/23/75	6/30/75	7/1/75 7/8/75
	Caliente	374491	347.30	6/23/75	6/30/75	7/1/75 7/15/75
	Reno	374473	34,462.22	6/23/75	6/30/75	7/1/75 7/8/75

STATE OF NEVADA
ANALYSIS OF COUNTY AVIATION ALLOCATIONS
FOR FIVE OF SEVENTEEN COUNTIES
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>MONTH COLLECTED</u>	<u>Warrant Number</u>	<u>Amount</u>	<u>Date Voucher Prepared</u>	<u>Warrant Date</u>	<u>Mailed</u>	<u>Date Warrant Paid By Bank</u>
<u>July</u>						
Carson City	250104	\$ 551.74	8/6/74	9/27/74	10/1/74	10/3/74
Clark	232406	8,484.00	8/6/74	8/18/74	8/21/74	8/23/74
Elko	232408	1,410.50	8/6/74	8/18/74	8/21/74	8/23/74
Lander	232410	13.88	8/6/74	8/18/74	8/21/74	8/28/74
Washoe	232404	4,463.76	8/6/74	8/18/74	8/21/74	8/26/74
<u>August</u>						
Carson City	240329	737.96	9/3/74	9/7/74	9/10/74	9/23/74
Clark	240319	13,960.65	9/3/74	9/7/74	9/10/74	9/16/74
Elko	240324	1,768.77	9/3/74	9/7/74	9/10/74	9/23/74
Lander	240326	20.39	9/3/74	9/7/74	9/10/74	9/27/74
Washoe	240317	6,966.81	9/3/74	9/7/74	9/10/74	9/16/74
<u>September</u>						
Carson City	254799	473.45	10/2/74	10/11/74	10/16/74	10/21/74
Clark	254777	7,609.16	10/2/74	10/11/74	10/16/74	10/21/74
Elko	254794	1,760.43	10/2/74	10/11/74	10/16/74	10/26/74
Lander	254796	316.84	10/2/74	10/11/74	10/16/74	10/29/74
Washoe	254775	7,986.81	10/2/74	10/11/74	10/16/74	10/22/74
<u>October</u>						
Carson City	264133	460.25	11/6/74	11/8/74	11/12/74	11/25/74
Clark	264111	12,709.47	11/6/74	11/8/74	11/12/74	11/15/74
Elko	264128	615.89	11/6/74	11/8/74	11/12/74	12/12/74
Lander	264130	214.23	11/6/74	11/8/74	11/12/74	11/26/74
Washoe	264109	6,231.66	11/6/74	11/8/74	11/12/74	11/19/74
<u>November</u>						
Carson City	276009	613.94	12/4/74	12/13/74	12/17/74	12/24/74
Clark	276002	12,834.32	12/4/74	12/13/74	12/17/74	12/24/74
Elko	276004	974.59	12/4/74	12/13/74	12/17/74	12/24/74
Lander	276006	293.60	12/4/74	12/13/74	12/17/74	12/27/74
Washoe	276000	5,711.22	12/4/74	12/13/74	12/17/74	12/23/74
<u>December</u>						
Carson City	295848	179.38	1/6/75	1/10/75	1/14/75	1/21/75
Clark	295841	3,382.20	1/6/75	1/10/75	1/14/75	1/17/75
Elko	295843	71.20	1/6/75	1/10/75	1/14/75	1/22/75
Lander	295845	4.54	1/6/75	1/10/75	1/14/75	1/22/75
Washoe	295839	1,955.57	1/6/75	1/10/75	1/14/75	1/20/75

STATE OF NEVADA
ANALYSIS OF COUNTY AVIATION ALLOCATIONS
FOR FIVE OF SEVENTEEN COUNTIES
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>MONTH COLLECTED</u>	<u>Warrant Number</u>	<u>Amount</u>	<u>Date Voucher Prepared</u>	<u>Warrant Date</u>	<u>Mailed</u>	<u>Date Warrant Paid By Bank</u>
<u>January</u>						
Carson City	324630	\$ 324.28	2/3/75	2/7/75	2/11/75	2/19/75
Clark	326600	13,406.72	2/3/75	2/14/75	2/18/75	2/24/75
Elko	326601	346.55	2/3/75	2/14/75	2/18/75	2/26/75
Lander	324627	3.85	2/3/75	2/7/75	2/11/75	2/18/75
Washoe	324606	4,607.77	2/3/75	2/7/75	2/11/75	2/19/75
<u>February</u>						
Carson City	338070	70.40	3/6/75	3/14/75	3/18/75	3/21/75
Clark	338063	4,608.68	3/6/75	3/14/75	3/18/75	3/21/75
Elko	338065	34.17	3/6/75	3/14/75	3/18/75	3/20/75
Lander	338067	8.39	3/6/75	3/14/75	3/18/75	3/24/75
Washoe	338061	1,530.07	3/6/75	3/14/75	3/18/75	3/26/75
<u>March</u>						
Carson City	348275	146.32	4/7/75	4/11/75	4/15/75	4/18/75
Clark	348268	2,463.40	4/7/75	4/11/75	4/15/75	4/18/75
Elko	348270	129.79	4/7/75	4/11/75	4/15/75	4/18/75
Lander	348272	.87	4/7/75	4/11/75	4/15/75	4/22/75
Washoe	348266	2,450.46	4/7/75	4/11/75	4/15/75	4/22/75
<u>April</u>						
Carson City	358613	252.07	5/7/75	5/9/75	5/13/75	5/19/75
Clark	358606	9,850.22	5/7/75	5/9/75	5/13/75	5/19/75
Elko	358608	490.88	5/7/75	5/9/75	5/13/75	5/21/75
Lander	358610	280.29	5/7/75	5/9/75	5/13/75	5/19/75
Washoe	358604	3,295.23	5/7/75	5/9/75	5/13/75	5/16/75
<u>May</u>						
Carson City	367419	248.84	6/5/75	6/6/75	6/10/75	6/18/75
Clark	367412	5,477.03	6/5/75	6/6/75	6/10/75	6/16/75
Elko	367414	108.73	6/5/75	6/6/75	6/10/75	6/27/75
Lander	-0-	-0-	-0-	-0-	-0-	-0-
Washoe	367410	2,456.04	6/5/75	6/6/75	6/10/75	6/16/75
<u>June</u>						
Carson City	378789	374.59	7/8/75	7/11/75	7/15/75	7/23/75
Clark	378782	8,023.64	7/8/75	7/11/75	7/15/75	7/18/75
Elko	404941	564.14	7/8/75	9/5/75	9/9/75	9/16/75
Lander	404943	228.39	7/8/75	9/5/75	9/9/75	9/17/75
Washoe	404938	4,934.36	7/8/75	9/5/75	9/9/75	9/17/75

STATE OF NEVADA
ANALYSIS OF TAYLOR GRAZING FEES DISTRIBUTION
 FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>COUNTY</u>	<u>Warrant Number</u>	<u>Amount</u>	<u>Date Voucher Prepared</u>	<u>Warrant Date</u>	<u>Mailed</u>	<u>Date Warrant Paid By Bank</u>
Carson City	415781	\$ 62.83	9/26/75	10/3/75	10/6/75	10/9/75
Churchill	415771	3,620.35	9/26/75	10/3/75	10/6/75	10/9/75
Clark	415774	3,241.32	9/26/75	10/3/75	10/6/75	10/10/75
Douglas	415775	271.62	9/26/75	10/3/75	10/6/75	10/9/75
Elko	415776	38,368.35	9/26/75	10/3/75	10/6/75	10/8/75
Esmeralda	415777	7,828.86	9/26/75	10/3/75	10/6/75	10/15/75
Eureka	415792	6,313.10	9/26/75	10/3/75	10/6/75	10/9/75
Humboldt	415773	13,066.61	9/26/75	10/3/75	10/6/75	10/8/75
Lander	415778	7,210.01	9/26/75	10/3/75	10/6/75	10/17/75
Lincoln	415786	7,682.59	9/26/75	10/3/75	10/6/75	10/16/75
Lyon	415779	1,046.91	9/26/75	10/3/75	10/6/75	10/10/75
Mineral	415780	2,543.81	9/26/75	10/3/75	10/6/75	10/14/75
Nye	415787	21,175.87	9/26/75	10/3/75	10/6/75	10/15/75
Pershing	415782	7,681.56	9/26/75	10/3/75	10/6/75	10/8/75
Storey	415785	25.46	9/26/75	10/3/75	10/6/75	10/10/75
Washoe	415783	10,179.72	9/26/75	10/3/75	10/6/75	10/9/75
White Pine	415784	<u>8,412.76</u>	9/26/75	10/3/75	10/6/75	10/9/75
Total*		<u>\$138,731.73</u>				

*Note: The check from the Federal Government arrived and was deposited with the State Treasurer on 8/13/75. However, other pertinent information regarding its distribution did not arrive until 9/24/75. Therefore, there was a substantial time lapse from the time of deposit until the time of disbursement.

STATE OF NEVADA
ANALYSIS OF NATIONAL FOREST RECEIPT DISTRIBUTION
 FOR THE FISCAL YEAR ENDED JUNE 30, 1975

<u>COUNTY</u>	<u>Warrant Number</u>	<u>Amount</u>	<u>Date Voucher Prepared</u>	<u>Warrant Date</u>	<u>Mailed</u>	<u>Date Warrant Paid By Bank</u>
Carson City	406893	\$ 244.40	9/8/75	9/12/75	9/15/75	9/19/75
Clark	406886	1,651.90	9/8/75	9/12/75	9/15/75	9/22/75
Douglas	406888	1,740.32	9/8/75	9/12/75	9/15/75	9/19/75
Elko	406883	24,390.52	9/8/75	9/12/75	9/15/75	9/18/75
Esmeralda	406895	4,924.68	9/8/75	9/12/75	9/15/75	9/30/75
Eureka	406889	4,102.35	9/8/75	9/12/75	9/15/75	9/30/75
Humboldt	406887	6,255.23	9/8/75	9/12/75	9/15/75	9/18/75
Lander	406890	8,428.44	9/8/75	9/12/75	9/15/75	9/22/75
Lincoln	406896	714.58	9/8/75	9/12/75	9/15/75	9/23/75
Lyon	406891	5,092.80	9/8/75	9/12/75	9/15/75	9/23/75
Mineral	406892	9,212.02	9/8/75	9/12/75	9/15/75	9/24/75
Nye	406897	48,528.05	9/8/75	9/12/75	9/15/75	9/30/75
Washoe	406898	659.13	9/8/75	9/12/75	9/15/75	9/18/75
White Pine	406894	<u>21,752.40</u>	9/8/75	9/12/75	9/15/75	9/22/75
Total		<u>\$137,696.82</u>				

PROPOSED LEGISLATION

SUMMARY--Requires board of county commissioners of certain counties to make agreement with state controller for transfer of intergovernmental payments. (BDR S-233)

Fiscal Note: Local Government Impact: No.

State or Industrial Insurance Impact: No.

AN ACT relating to the settlement of intergovernmental payments; requiring the state controller and the board of county commissioners of certain counties to make an agreement for such transfers; requiring the state controller and the board of county commissioners to prepare a report for the legislative commission evaluating any savings realized by using such transfers; and providing other matters properly relating thereto.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN SENATE AND
ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. 1. Notwithstanding any other law, the state controller and the board of county commissioners of any county having a population of 100,000 or more but less than 200,000, shall enter into and carry out an agreement which provides for the settlement of intergovernmental payments between the state controller and the county.

2. Such an agreement may provide for:

- (a) Transfers by book credit;
- (b) Transfers by bank deposits; or
- (c) Transfers of estimated payments and periodic settlements.

3. The department of taxation shall review and verify all such accounting procedures and transfers of the state controller, and

the board of county commissioners shall designate an appropriate county official to review and verify all such accounting procedures and transfers of the county..

4. For the purposes of this section, population is determined by the last preceding national census of the Bureau of the Census of the United States Department of Commerce.

Sec. 2. On or before October 1, 1978, the state controller and the board of county commissioners shall prepare and present to the legislative commission a report containing an evaluation of any savings effected by the method or methods of transfer used pursuant to section 1 of this act as compared to the method or methods required by other laws and including any recommendations for appropriate legislation.

Sec. 3. This act and any agreement entered into by a board of county commissioners and the state controller pursuant to section 1 of this act shall expire by limitation on June 30, 1979.