MEETING NOTICE AND AGENDA

NEVADA LEGISLATURE'S
INTERIM FINANCE COMMITTEE

Place of Meeting:	**Legislative Building** **Room 4100** **401 South Carson Street** **Carson City, Nevada**
Date and Time of Meeting:	**August 19, 2015** **9:00 a.m.**

VOLUME II

Agenda Items Included

H. PRESENTATION ON THE ECONOMIC FORUM MAY 1, 2015, GENERAL FUND REVENUE FORECAST.

I. STATEMENT OF CONTINGENCY ACCOUNT BALANCE.

J. REQUEST FOR ALLOCATION FROM THE IFC CONTINGENCY ACCOUNT (GENERAL FUND) PURSUANT TO NRS 353.269.

K. OFFICE OF THE STATE CONTROLLER.

L. APPROVAL OF CONTRACT AMENDMENT PURSUANT TO ASSEMBLY BILL 299 (2005 LEGISLATURE).

M. REQUEST FOR APPROVAL TO ACCEPT GIFTS AND GRANTS PURSUANT TO NRS 353.335(2)(c).

N. APPOINTMENT OF MEMBERS TO THE COMMITTEE ON INDUSTRIAL PROGRAMS – NRS 209.4817.

O. DEPARTMENT OF TAXATION.

P. INFORMATIONAL ITEMS.

STATE OF NEVADA
LEGISLATIVE COUNSEL BUREAU

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MEETING NOTICE AND AGENDA

Name of Organization: NEVADA LEGISLATURE'S INTERIM FINANCE COMMITTEE

Date and Time of Meeting: August 19, 2015 – 9:00 a.m.

Place of Meeting: Legislative Building
Room 4100
401 South Carson Street
Carson City, Nevada

Note: Persons other than Committee members may observe the meeting and provide testimony through a simultaneous videoconference conducted at the following location:

Grant Sawyer State Office Building
Room 4401
555 East Washington Avenue
Las Vegas, Nevada

If you cannot attend the meeting, you can listen to it live over the Internet. The address for the Nevada Legislature website is http://www.leg.state.nv.us. Click on the link "Calendar of Meetings – View."

Note: Please provide the secretary with electronic or written copies of testimony and visual presentations if you wish to have complete versions included as exhibits with the minutes.

AGENDA

Note **Items on this agenda may be taken in a different order than listed. Two or more agenda items may be combined for consideration. An item may be removed from this agenda or discussion relating to an item on this agenda may be delayed at any time.**

A. ROLL CALL.

B. PUBLIC COMMENT.
(Because of time considerations, speakers are urged to avoid repetition of comments made by previous speakers. A person may also have comments added to the minutes of the meeting by submitting them in writing either in addition to testifying or in lieu of testifying. Written comments may be submitted in person or by email, facsimile, or mail before, during, or after the meeting.)

For Possible Action

C. APPROVAL OF MINUTES OF THE MARCH 2, 2015, MEETING OF THE ASSEMBLY COMMITTEE ON WAYS AND MEANS SITTING AS THE INTERIM FINANCE COMMITTEE.

For Possible Action

D. APPROVAL OF MINUTES OF THE MARCH 2, 2015, MEETING OF THE SENATE COMMITTEE ON FINANCE SITTING AS THE INTERIM FINANCE COMMITTEE.

For Possible Action

E. APPROVAL OF MINUTES OF THE APRIL 9, 2015, MEETING.

For Possible Action

F. APPROVAL OF MINUTES OF THE JUNE 25, 2015, MEETING.

For Possible Action

G. APPROVAL OF GIFTS, GRANTS, WORK PROGRAM REVISIONS AND POSITION CHANGES IN ACCORDANCE WITH CHAPTER 353 OF NRS (list G available upon request).

H. Presentation on the Economic Forum May 1, 2015, General Fund Revenue Forecast for FY 2015, FY 2016, and FY 2017 adjusted for legislative actions approved by the 2015 Legislature in the 78th Session and tax credit programs approved in the 2013 and 2015 Regular Sessions and the 28th Special Session (2014).

I. STATEMENT OF CONTINGENCY ACCOUNT BALANCE.

For Possible Action

J. REQUEST FOR ALLOCATION FROM THE IFC CONTINGENCY ACCOUNT (GENERAL FUND) PURSUANT TO NRS 353.269. (Note: IFC may approve a different amount for an allocation than the amount requested). Office of the State Treasurer – Treasurer's Office – Request for an allocation of $247,500 to fund Phase 1 of the startup costs for the Education Savings Account Program created in Senate Bill 302 (2015 Legislature).

For Possible Action

K. OFFICE OF THE STATE CONTROLLER – Request a waiver from the requirement to make available on an Internet website, maintained by the state agency, an electronic version of each administrative form of the state agency, which is used by any person to submit information to the state agency pursuant to NRS 237.360(3).

For Possible Action

L. APPROVAL OF CONTRACT AMENDMENT PURSUANT TO ASSEMBLY BILL 299 (2005 Legislature) – Request approval of a contract amendment between the state and the Reno Sparks Indian Colony for the construction of a new restitution center for the Nevada Department of Corrections providing for the inclusion of water rights in the land exchange, as set forth in the contract amendment.

For Possible Action

M. REQUEST FOR APPROVAL TO ACCEPT GIFTS AND GRANTS PURSUANT TO NRS 353.335(2)(c) – Department of Administration – Division of State Library, Archives and Public Records – Request approval to accept and spend $88,089 gift from the Estate of Emil Wick to support library programs statewide.

For Possible Action

N. APPOINTMENT OF MEMBERS TO THE COMMITTEE ON INDUSTRIAL PROGRAMS – NRS 209.4817.

O. DEPARTMENT OF TAXATION – Update on the implementation of the Commerce Tax pursuant to Senate Bill 483 (2015 Legislature).

P. INFORMATIONAL ITEMS (list P available upon request).

Q. PUBLIC COMMENT.
(Because of time considerations, speakers are urged to avoid repetition of comments made by previous speakers. A person may also have comments added to the minutes of the meeting by submitting them in writing either in addition to testifying or in lieu of testifying. Written comments may be submitted in person or by email, facsimile, or mail before, during, or after the meeting.)

R. ADJOURNMENT.

Note: We are pleased to make reasonable accommodations for persons with disabilities who wish to attend the meeting. If special arrangements for the meeting are necessary, please notify the Fiscal Analysis Division of the Legislative Counsel Bureau, in writing, at the Legislative Building, 401 South Carson Street, Carson City, Nevada 89701-4747, or call the Fiscal Analysis Division at (775) 684-6821 as soon as possible.

Notice of this meeting was posted in the following Carson City, Nevada, locations: Blasdel Building, 209 East Musser Street; Capitol Press Corps, Basement, Capitol Building; City Hall, 201 North Carson Street; Legislative Building, 401 South Carson Street; and Nevada State Library, 100 Stewart Street. Notice of this meeting was faxed for posting to the following Las Vegas, Nevada, locations: Clark County Government Center, 500 South Grand Central Parkway; and Grant Sawyer State Office Building, 555 East Washington Avenue. Notice of this meeting was posted on the Internet through the Nevada Legislature's website at www.leg.state.nv.us.

Supporting public material provided to Committee members for this meeting may be requested from Cheryl Harvey or Becky Lowe, Committee Secretary, Fiscal Analysis Division of the Legislative Counsel Bureau at 775-684-6821 and is/will be available at the following locations: Meeting locations and the Nevada Legislature's website at www.leg.state.nv.us

H

PRESENTATION ON THE ECONOMIC FORUM MAY 1, 2015,
GENERAL FUND REVENUE FORECAST

TABLE 1
ECONOMIC FORUM MAY 1, 2015, GENERAL FUND REVENUE FORECAST FOR FY 2015, FY 2016, AND FY 2017 BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2015 LEGISLATURE (78TH SESSION)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2015, FORECAST BEFORE AND AFTER TAX CREDITS AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2015 LEGISLATURE						
	FY 2015	% Change	FY 2016	% Change	FY 2017	% Change	2015-2017 BIENNIUM*
Economic Forum May 1, 2015, Forecast Before Tax Credits and Without Measures Approved by the 2015 Legislature	**$3,236,630,323**	**5.5%**	**$3,068,536,235**	**-5.2%**	**$3,242,480,185**	**5.7%**	**$6,311,016,420**
ESTIMATED TAX CREDITS APPROVED BY THE ECONOMIC FORUM AT THE MAY 1, 2015, MEETING							
TRANSFERRABLE FILM TAX CREDIT PROGRAM (S.B. 165 (2013))	-$5,200,000		-$4,800,000				-$4,800,000
Pursuant to S.B. 165 (2013), the Governor's Office of Economic Development (GOED) could issue up to $20 million per fiscal year for a total of $80 million for the four-year pilot program in transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and Gaming Percentage Fee Tax. The film tax credit program was amended in S.B. 1 (28th Special Session (2014)) to reduce the total amount of the tax credits that may be approved by GOED to a total of $10 million. The amounts shown reflect estimates based on information provided by GOED during the 2015 Session on the amount of tax credits that have been or will be approved for use in FY 2015 and FY 2016.							
NEVADA NEW MARKETS JOBS ACT TAX CREDIT PROGRAM (S.B. 357 (2013))	-$17,700,000		-$24,000,000		-$24,000,000		-$48,000,000
Pursuant to S.B. 357 (2013), the Nevada New Markets Jobs Act allows insurance companies to receive a credit against the tax imposed on insurance premiums in exchange for making qualified equity investments in community development entities, particularly those that are local and minority-owned. A total of $200 million in qualified equity investments may be certified by the Department of Business and Industry. In exchange for making the qualified equity investment, insurance companies are entitled to receive a credit against the Insurance Premium Tax in an amount equal to 58 percent of the total qualified equity investment that is certified by the Department. The credits may be taken in increments beginning on the second anniversary date of the original investment, as follows: 2 years after the investment is made: 12 percent of the qualified investment 3 years after the investment is made: 12 percent of the qualified investment 4 years after the investment is made: 12 percent of the qualified investment 5 years after the investment is made: 11 percent of the qualified investment 6 years after the investment is made: 11 percent of the qualified investment Under the provisions of S.B. 357, the insurance companies were allowed to begin taking tax credits in the third quarter of FY 2015. The amounts shown reflect estimates of the amount of tax credits that will be taken in each fiscal year based on information provided by the Department of Business and Industry and the Department of Taxation during the 2015 Session.							

TABLE 1
ECONOMIC FORUM MAY 1, 2015, GENERAL FUND REVENUE FORECAST FOR FY 2015, FY 2016, AND FY 2017 BEFORE AND AFTER TAX CREDITS APPROVED AT THE MAY MEETING AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2015 LEGISLATURE (78TH SESSION)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2015, FORECAST BEFORE AND AFTER TAX CREDITS AND WITHOUT ADJUSTMENT FOR MEASURES APPROVED BY THE 2015 LEGISLATURE						
	FY 2015	% Change	FY 2016	% Change	FY 2017	% Change	2015-2017 BIENNIUM*
ECONOMIC DEVELOPMENT TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 1 (28TH SS)) Pursuant to S.B. 1 (28th Special Session (2014)), for certain qualifying projects, the Governor's Office of Economic Development (GOED) is required to issue transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and the Gaming Percentage Fee Tax. The amount of transferrable tax credits are equal to $12,500 for each qualified employee employed by the participants in the project, to a maximum of 6,000 employees, plus 5 percent of the first $1 billion of new capital investment in the State made collectively by the participants in the qualifying project, plus an additional 2.8 percent of the next $2.5 billion in new capital investment in the State made collectively by the participants in the project. The amount of credits approved by GOED may not exceed $45 million per fiscal year (though any unissued credits may be issued in subsequent fiscal years), and GOED may not issue total credits in excess of $195 million. The amounts shown reflect the maximum amount of credits that will be approved in each fiscal year for the Tesla project based on information provided by GOED during the 2015 Session.			-$45,000,000		-$45,000,000		-$90,000,000
NEVADA EDUCATIONAL CHOICE SCHOLARSHIP TAX CREDIT PROGRAM (A.B. 165 (2015)) A.B. 165 (2015) allows taxpayers who make donations of money to certain scholarship organizations to receive a dollar-for-dollar credit against the taxpayer's liability for the Modified Business Tax (MBT). The total amount of credits that may be approved by the Department is $5 million in FY 2016, $5.5 million in FY 2017, and 110 percent of the total amount of credits authorized in the previous year, for all subsequent fiscal years. The amounts shown reflect the estimate based on the assumption that the total amount authorized for each fiscal year will be donated to a qualified scholarship organization and taken as credits against the MBT.			-$5,000,000		-$5,500,000		-$10,500,000
CATALYST ACCOUNT TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 507 (2015)) S.B. 507 (2015) authorizes the Governor's Office of Economic Development (GOED) to approve and issue transferrable tax credits that may be used against the Modified Business Tax (MBT), Insurance Premium Tax, and Gaming Percentage Fee Tax to new or expanding businesses to promote the economic development of Nevada. The total amount of transferrable tax credits that may be issued is $500,000 in FY 2016, $2,000,000 in FY 2017, and $5,000,000 for FY 2018 and each fiscal year thereafter. The amounts shown are the estimate based on the maximum amount that can be issued in each fiscal year.			-$500,000		-$2,000,000		-$2,500,000
TOTAL TAX CREDITS APPROVED BY ECONOMIC FORUM AT THE MAY 1, 2015, MEETING	-$22,900,000		-$79,300,000		-$76,500,000		-$155,800,000
Economic Forum May 1, 2015, Forecast After Tax Credits and Without Measures Approved by the 2015 Legislature	**$3,213,730,323**	**4.8%**	**$2,989,236,235**	**-7.0%**	**$3,165,980,185**	**5.9%**	**$6,155,216,420**

* The amounts shown in the 2015-2017 Biennium column represent the sum of the FY 2016 and FY 2017 amounts and do not include any amounts shown for FY 2015.

TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2015, FORECAST FOR THE 2015-17 BIENNIUM BASED ON MEASURES APPROVED BY THE 2015 LEGISLATURE (78th SESSION)

DESCRIPTION	ESTIMATED REVENUE IMPACT FROM LEGISLATIVE ACTIONS						
	FY 2015	% Change	FY 2016	% Change	FY 2017	% Change	2015-2017 BIENNIUM*
Economic Forum May 1, 2015, Forecast Before Tax Credits and Without Measures Approved by the 2015 Legislature	**$3,236,630,323**	**5.5%**	**$3,068,536,235**	**-5.2%**	**$3,242,480,185**	**5.7%**	**$6,311,016,420**
TAXES							
NET PROCEEDS OF MINERALS TAX - PREPAYMENT (S.B. 483)			$34,642,000		-$34,642,000		
S.B. 483 extends the June 30, 2015, sunset (approved in S.B. 475 (2013)) to June 30, 2016, on the prepayment of the Net Proceeds of Minerals (NPM) tax. This extends the payment of taxes in the current fiscal year based on the estimated net proceeds for the current calendar year with a true-up against actual net proceeds for the calendar year in the next fiscal year. The one-year extension of the sunset yields NPM tax in FY 2016 but eliminates the tax payments for FY 2017 forecast by the Economic Forum with the sunset occurring. (This item was included in the Governor's Executive Budget.)							
NET PROCEEDS OF MINERALS TAX - HEALTH & INDUSTRIAL INSURANCE DEDUCTION (S.B. 483)			$4,221,000				$4,221,000
S.B. 483 extends the January 1, 2016, sunset (approved in S.B. 475 (2013)) to January 1, 2017, that eliminates health and industrial insurance deductions allowed against gross proceeds to determine net proceeds for the purpose of calculating the Net Proceeds of Minerals (NPM) tax liability for FY 2018 based on calendar year 2016 mining activity. (This item was included in the Governor's Executive Budget.)							
BUSINESS LICENSE FEES (S.B. 483)			$63,093,000		$64,338,000		$127,431,000
S.B. 483 makes the $100 increase in the Business License Fee (BLF) from $100 to $200 permanent for the initial and annual renewal, that was scheduled to sunset on June 30, 2015, (as approved in A.B. 475 (2013)) for all types of businesses, except for corporations. The initial and annual renewal fee for corporations, as specified in S.B. 483, is increased from $200 to $500 permanently. These provisions are effective July 1, 2015.							
COMMERCE TAX (S.B. 483)			$119,826,000		$119,826,000		$239,652,000
S.B. 483 establishes the Commerce Tax as an annual tax on each business entity engaged in business in the state whose Nevada gross revenue in a fiscal year exceeds $4,000,000 at a tax rate based on the industry in which the business is primarily engaged. The Commerce Tax is due on or before the 45th day immediately following the fiscal year taxable period (June 30th). Although the Commerce Tax collections are received after the June 30th end of the fiscal year tax period, the proceeds from the Commerce Tax will be accrued back and accounted for in that fiscal year, since that fiscal year is not officially closed until the third Friday in September. The Commerce Tax provisions are effective July 1, 2015, for the purpose of taxing the Nevada gross revenue of a business, but the first tax payment will not be made until August 14, 2016, for the FY 2016 annual taxable business activity period.							
CIGARETTE TAX (S.B. 483)			$96,872,000		$95,391,000		$192,263,000
S.B. 483 increases the cigarette tax per pack of 20 by $1.00 from 80 cents per pack (10 cents to Local Government Distribution Fund, 70 cents to State General Fund) to $1.80 per pack (10 cents to Local Government Distribution Fund, $1.70 to State General Fund), effective July 1, 2015. (The Governor's Executive Budget included a recommendation to increase the tax rate by 40 cents per pack.)							

TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2015, FORECAST FOR THE 2015-17 BIENNIUM BASED ON MEASURES APPROVED BY THE 2015 LEGISLATURE (78th SESSION)

DESCRIPTION	ESTIMATED REVENUE IMPACT FROM LEGISLATIVE ACTIONS							
	FY 2015	% Change	FY 2016	% Change	FY 2017	% Change	2015-2017 BIENNIUM*
PASSENGER CARRIER EXCISE TAX (A.B. 175, S.B. 376)			$13,685,000		$22,936,000		$36,621,000
A.B. 175 requires the collection of an excise tax by the Nevada Transportation Authority or the Taxicab Authority, as applicable, on the connection of a passenger to a driver affiliated with a transportation network company, a common motor carrier of passengers, or a taxicab equal to 3% of the fare charged to the passenger. S.B. 376 transferred the responsibility to administer and collect these excise taxes from the Transportation Authority and Taxicab Authority to the Department of Taxation. The excise tax becomes effective on passage and approval (May 29, 2015) for transportation network companies and August 28, 2015, for common motor carrier and taxicab companies.							
LIVE ENTERTAINMENT TAX - TOTAL			-$3,682,000		-$1,238,000		-$4,920,000
LIVE ENTERTAINMENT TAX - GAMING			-$19,165,000		-$26,551,000		-$45,716,000
LIVE ENTERTAINMENT TAX - NONGAMING			$15,483,000		$25,313,000		$40,796,000
S.B. 266 makes changes to the structure of the tax base and tax rate for the Live Entertainment Tax (LET) in NRS Chapter 368A that is administered by the Gaming Control Board for live entertainment at licensed gaming establishments and the Department of Taxation for live entertainment provided at non-gaming establishments. Under existing law, the tax rate is 10% of the admission charge and amounts paid for food, refreshments, and merchandise, if the live entertainment is provided at a facility with a maximum occupancy of less than 7,500 persons, and 5% of the admission charge only, if the live entertainment is provided at a facility with a maximum occupancy equal to or greater than 7,500 persons. S.B. 266 removes the occupancy threshold and establishes a single 9% tax rate on the admission charge to the facility only. The tax rate does not apply to amounts paid for food, refreshments, and merchandise unless that is the consideration required to enter the facility for the live entertainment. S.B. 266 adds the total amount of consideration paid for escorts and escort services to the LET tax base and makes these activities subject to the 9% tax rate. The bill provides that the exemption from the LET for certain nonprofit organizations applies depending on the number of tickets sold and the type of live entertainment being provided. S.B. 266 establishes an exemption for the following: 1.) the value of certain admissions provided on a complimentary basis; 2.) a charge for access to a table, seat, or lounge or for food, beverages, and merchandise that are in addition to the admission charge to the facility; and 3.) certain license and rental fees of luxury suites, boxes, or similar products at a facility with a maximum occupancy of more than 7,500 persons. The provisions of S.B. 266 also make other changes to the types of activities that are included or excluded from the tax base as live entertainment events subject to the 9% tax rate. The provisions of S.B. 266 are effective October 1, 2015. The amounts shown reflect the estimated net change from the provisions of S.B. 266 on the amount of the LET collected from the portion administered by the Gaming Control Board and the Department of Taxation separately and the combined impact.							

TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2015, FORECAST FOR THE 2015-17 BIENNIUM BASED ON MEASURES APPROVED BY THE 2015 LEGISLATURE (78th SESSION)

DESCRIPTION	ESTIMATED REVENUE IMPACT FROM LEGISLATIVE ACTIONS							
	FY 2015	% Change	FY 2016	% Change	FY 2017	% Change	2015-2017 BIENNIUM*
MODIFIED BUSINESS TAX - NONFINANCIAL INSTITUTIONS (MBT-NFI): NET AMOUNT			$254,677,000		$266,989,000		$521,666,000
MBT-NFI: 1.475% TAX RATE ON QUARTERLY TAXABLE WAGES OVER $50,000 (S.B. 483)			$268,041,000		$281,443,000		$549,484,000
S.B. 483 permanently changes the structure and tax rate for the Modified Business Tax on General Business (nonfinancial institutions) by exempting quarterly taxable wages (gross wages less allowable health care expenses) paid by an employer to employees up to and including $50,000 per quarter and taxable wages exceeding $50,000 per quarter are taxed at 1.475%. The taxable wages exemption threshold was $85,000 per quarter for FY 2014 and FY 2015 with a 1.17% tax rate on quarterly taxable wages exceeding $85,000, based on S.B. 475 (2013). These provisions in S.B. 475 were scheduled to sunset effective June 30, 2015, at which time the tax rate would have been 0.63% on all taxable wages per quarter. The provisions in S.B. 483 are effective July 1, 2015. The amounts shown reflects the total estimated net increase in MBT-NFI tax collections from the 1.475% tax rate on quarterly taxable wages exceeding $50,000 compared to the Economic Forum May 1, 2015, forecast, based on the 0.63% tax rate on all quarterly taxable wages before accounting for the estimated impact of any other legislatively approved changes to the MBT-NFI.							
MBT-NFI: EMPLOYEE LEASING COMPANIES (A.B. 389)			-$2,758,000		-$3,861,000		-$6,619,000
A.B. 389 deems the client company of an employee leasing company to be the employer of the employees it leases for the purposes of NRS Chapter 612 (unemployment compensation). Under these provisions, the wages of employees leased from employee leasing companies by client companies will no longer be reported on an aggregated basis under the employee leasing company. The wages of the employees will now be reported on a disaggregated basis under each client company. Instead of the $50,000 quarterly exemption applying to the employee leasing company, it will now apply to each client company. These provisions are effective October 1, 2015. The amounts shown reflects the total estimated amount that will be lost under the MBT-NFI from the wages paid to employees being reported on a disaggregated basis for each client company versus an aggregated basis for the employee leasing company. The amount shown for FY 2016 reflects three quarters of the fiscal year with the October 1, 2015, effective date.							
MBT-NFI: MINING BUSINESSES SUBJECT TO THE NET PROCEEDS OF MINERAL TAX (S.B. 483)			-$10,884,000		-$10,884,000		-$21,768,000
S.B. 483 requires businesses that are subject to the Net Proceeds of Minerals (NPM) tax in NRS Chapter 362 to pay a 2.0% tax on all quarterly taxable wages paid by the employer to the employees, which is identical to the Modified Business Tax (MBT) paid by financial institutions under NRS Chapter 363A. These provisions are effective July 1, 2015. The amounts shown reflects the total estimated amount that will be lost under the MBT-NFI by mining companies subject to the NPM that will no longer pay the MBT at 1.475% on quarterly taxable wages exceeding $50,000.							
MBT-NFI: PERSONS SELLING INSURANCE (S.B. 103)			$278,000		$291,000		$569,000
S.B. 103 exempts from the definition of "financial institution" in NRS Chapter 363A any person who is primarily engaged in the sale, solicitation, or negotiation of insurance, which makes such a person subject to the Modified Business Tax on General Business (nonfinancial institutions) in NRS Chapter 363B at 1.475% on quarterly taxable wages exceeding $50,000 and not the 2.0% tax on all quarterly taxable wages in NRS Chapter 363A. These provisions are effective July 1, 2015. The amounts shown reflects the total estimated amount that will be paid by persons primarily engaged in selling insurance who will pay the MBT at 1.475% on quarterly taxable wages exceeding $50,000.							

TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2015, FORECAST FOR THE 2015-17 BIENNIUM BASED ON MEASURES APPROVED BY THE 2015 LEGISLATURE (78th SESSION)

DESCRIPTION	ESTIMATED REVENUE IMPACT FROM LEGISLATIVE ACTIONS							
	FY 2015	% Change	FY 2016	% Change	FY 2017	% Change	2015-2017 BIENNIUM*
MODIFIED BUSINESS TAX - FINANCIAL INSTITUTIONS (S.B. 103) S.B. 103 exempts from the definition of "financial institution" in NRS Chapter 363A any person who is primarily engaged in the sale, solicitation, or negotiation of insurance, which makes such a person subject to the Modified Business Tax on General Business (nonfinancial institutions) in NRS Chapter 363B at 1.475% on quarterly taxable wages exceeding $50,000 and not the 2.0% tax on all quarterly taxable wages. These provisions are effective July 1, 2015. The amounts shown reflects the total estimated amount that will be lost under the MBT-FI by persons primarily engaged in selling insurance who will no longer pay the MBT at 2.0% on all quarterly taxable wages.			-$891,000		-$936,000		-$1,827,000
MODIFIED BUSINESS TAX - MINING (S.B. 483) S.B. 483 requires businesses that are subject to the Net Proceeds of Minerals (NPM) tax in NRS Chapter 362 to pay a 2.0% tax on all quarterly taxable wages paid by the employer to employees, which is identical to the Modified Business Tax paid by financial institutions under NRS Chapter 363A. These provisions are effective July 1, 2015. The amounts shown reflects the total estimated amount that will be paid by mining companies subject to the NPM at the tax rate of 2.0% on all quarterly taxable wages.			$17,353,000		$17,353,000		$34,706,000
MBT - NONFINANCIAL, FINANCIAL, AND MINING: 50% COMMERCE TAX CREDIT (S.B. 483) S.B. 483 provides for a credit against a business's Modified Business Tax (MBT) due during the current fiscal year not to exceed 50% of the Commerce Tax paid by the business for the preceding fiscal year. The credit can be taken against any or all of the four quarterly MBT payments for the current fiscal year, but any amount of credit not used cannot be carried forward and used in succeeding fiscal years.					-$59,913,000		-$59,913,000
GOVERNMENTAL SERVICES TAX - GST (S.B. 483) S.B. 483 requires 100% of the proceeds from the portion of the Governmental Services Tax (GST) generated from the 10% depreciation schedule change, approved in S.B. 429 (2009), to be allocated to the State General Fund in FY 2016. In FY 2017, 50% of the proceeds will be allocated to the State General Fund and 50% to the State Highway Fund. Under S.B. 483, 100% of the additional revenue generated from the GST 10% depreciation schedule change is required to be deposited in the State Highway Fund beginning in FY 2018 and going forward permanently.			$63,463,000		$32,054,500		$95,517,500
SALES AND USE TAX - GENERAL FUND COMMISSIONS (S.B. 483) S.B. 483 makes the 0.35% increase in the Local School Support Tax (LSST) permanent, which generates additional revenue from the 0.75% General Fund Commission assessed against LSST proceeds before distribution to school districts in each county. (This item was included in the Governor's Executive Budget.)			$1,387,300		$1,463,400		$2,850,700
NET IMPACT - TOTAL TAXES			$664,646,300		$523,621,900		$1,188,268,200

TABLE 2
ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2015, FORECAST FOR THE 2015-17 BIENNIUM BASED ON MEASURES APPROVED BY THE 2015 LEGISLATURE (78th SESSION)

DESCRIPTION	ESTIMATED REVENUE IMPACT FROM LEGISLATIVE ACTIONS						
	FY 2015	% Change	FY 2016	% Change	FY 2017	% Change	2015-2017 BIENNIUM*
LICENSES							
SOS COMMERCIAL RECORDING FEES (S.B. 483)			$2,751,000		$2,807,000		$5,558,000
S.B. 483 permanently increases the fee for filing the initial and annual list of directors and officers by $25 that is required to be paid by each business entity organizing under the various chapters in Title 7 of the NRS, effective July 1, 2015.							
REAL ESTATE LICENSE FEES (A.B. 475)			-$1,693,400		-$1,404,200		-$3,097,600
A.B. 475 changes the initial period from 24 to 12 months and the renewal period from 48 to 24 months for a license as a real estate broker, broker-salesperson, or salesperson and also changes the period for other licenses from 48 to 24 months, effective July 1, 2015. Existing licenses issued before July 1, 2015, do not need to be renewed until the expiration date required under statute prior to July 1, 2015.							
ATHLETIC COMMISSION FEES (A.B. 476)			-$600,000		-$600,000		-$1,200,000
A.B. 476 increases the current 6% license fee on the gross receipts from admission charges to unarmed combat events, that is dedicated to the State General Fund, by 2% to 8% with 75% of the proceeds from the 8% fee deposited in the State General Fund and 25% retained by the Athletic Commission to fund the agency's operations. A.B. 476 repeals the two-tiered fee based on the revenues from the sale or lease of broadcast, television and motion picture rights that is dedicated to the State General Fund. A.B. 476 allows the promoter of an unarmed combat event a credit against the 8% license fee equal to the amount paid to the Athletic Commission or organization sanctioned by the Commission to administer a drug testing program for unarmed combatants. These provisions are effective June 9, 2015, based on the passage and approval effective date provisions of A.B. 476.							
NET IMPACT - LICENSES			$457,600		$802,800		$1,260,400
OTHER REVENUE							
GST COMMISSIONS AND PENALTIES COLLECTED BY THE DMV (A.B. 490)	$3,849,320						
A.B. 491 (2013) required the proceeds from the commission retained by the Department of Motor Vehicles from the amount of Governmental Services Tax (GST) collected and any penalties for delinquent payment of the GST to be transferred to the State General Fund in FY 2015 only. A.B. 491 specified that the amount transferred shall not exceed $20,813,716 from commissions and $4,097,964 from penalties in FY 2015. A.B. 490 amended the commissions amount to $23,724,000 and the penalties amount to $5,037,000.							
COURT ADMINISTRATIVE ASSESSMENTS			$55,180		$185,940		$241,120
Estimated portion of the revenue generated from Court Administrative Assessment Fees to be deposited in the State General Fund (pursuant to subsection 9 of NRS 176.059), based on the legislatively approved projections and the authorized allocation for the Court Administrative Assessment Fee revenues (pursuant to subsection 8 of NRS 176.059) for FY 2016 and FY 2017.							
NET IMPACT - OTHER REVENUE	$3,849,320		$55,180		$185,940		$241,120
NET IMPACT - TOTAL GENERAL FUND BEFORE TAX CREDITS	$3,849,320		$665,159,080		$524,610,640		$1,189,769,720
ECONOMIC FORUM MAY 1, 2015, FORECAST BEFORE TAX CREDITS AND WITH ADJUSTMENTS BASED ON MEASURES APPROVED BY THE 2015 LEGISLATURE	$3,240,479,643	5.7%	$3,733,695,315	15.2%	$3,767,090,825	0.9%	$7,500,786,140

* The amounts shown in the 2015-2017 Biennium column represent the sum of the FY 2016 and FY 2017 amounts and do not include any amounts shown for FY 2015.

TABLE 2

ADJUSTMENTS TO THE ECONOMIC FORUM MAY 1, 2015, FORECAST FOR THE 2015-17 BIENNIUM ADJUSTMENTS TO THE DISTRIBUTIVE SCHOOL ACCOUNT (DSA) FOR THE 2015-17 BIENNIUM BASED ON MEASURES APPROVED BY THE 2015 LEGISLATURE (78th SESSION)

DESCRIPTION	ESTIMATED REVENUE IMPACT FROM LEGISLATIVE ACTIONS						
	FY 2015	% Change	FY 2016	% Change	FY 2017	% Change	2015-2017 BIENNIUM*
STATE 3% ROOM TAX - I.P. 1 (2009) (S.B. 515) S.B. 515 requires the proceeds generated from the State 3% Room Tax deposited in the State Supplemental School Support Fund, pursuant to I.P. 1 (2009 Session), to be transferred to the Distributive School Account (DSA) for FY 2016 and FY 2017. The transfer of the room tax proceeds to the DSA provides a State General Fund offset in FY 2016 and FY 2017. Beginning in FY 2018, the proceeds from the State 3% Room Tax will remain in the State Supplemental School Support Fund and will be used to provide funding for K-12 education as intended under I.P. 1.			$154,736,000		$159,212,000		$313,948,000
LOCAL SCHOOL SUPPORT TAX (S.B. 483) S.B. 483 makes the 0.35% increase in the Local School Support Tax (LSST) rate from 2.25% to 2.60% permanent. The 0.35% rate increase was originally approved in the 2009 Session with the two year sunset, but the sunset on the rate increase was extended in both the 2011 and 2013 Sessions. The proceeds from the LSST 0.35% rate increase provide revenue for K-12 education and provide a State General Fund offset for FY 2016 and FY 2017 through the Nevada Plan funding mechanism.			$183,587,000		$193,660,000		$377,247,000
NET PROCEEDS OF MINERALS TAX (S.B. 483) - PREPAYMENT The one-year extension of the prepayment sunset for the Net Proceeds of Minerals (NPM) tax in S.B. 483, discussed in the General Fund revenue table, yields revenue for those school districts with mining activity in FY 2017. The extension of the prepayment sunset actually requires a NPM tax payment for FY 2016, but the NPM tax revenue budgeted by the school districts each fiscal year is based on NPM tax paid in the prior fiscal year. The amount represents the estimate of the additional NPM revenue that is considered as local funds available under the Nevada Plan funding formula for K-12 education and provides a State General Fund offset.					$10,975,000		$10,975,000
NET PROCEEDS OF MINERALS TAX (S.B. 483) - HEALTH & INDUSTRIAL INSURANCE DEDUCTION The changes to health and industrial insurance deductions for the Net Proceeds of Minerals (NPM) tax in S.B. 483, discussed in the General Fund revenue table, also generate additional NPM revenue for those school districts with mining activity. The amount represents the estimate of the additional NPM revenue that is considered as local funds available under the Nevada Plan funding formula for K-12 education and provides a State General Fund offset.					$1,339,000		$1,339,000
NET IMPACT - DSA			**$338,323,000**		**$365,186,000**		**$703,509,000**

GENERAL FUND AND DISTRIBUTIVE SCHOOL ACCOUNT (DSA) ADJUSTMENTS TO THE GENERAL FUND AND DSA FOR THE 2015-17 BIENNIUM BASED ON MEASURES APPROVED BY THE 2015 LEGISLATURE (78th SESSION)

DESCRIPTION	ESTIMATED REVENUE IMPACT FROM LEGISLATIVE ACTIONS						
	FY 2015	% Change	FY 2016	% Change	FY 2017	% Change	2015-2017 BIENNIUM*
GENERAL FUND	$3,849,320		$665,159,080		$524,610,640		$1,189,769,720
DISTRIBUTIVE SCHOOL ACCOUNT (DSA)			$338,323,000		$365,186,000		$703,509,000
NET IMPACT - GENERAL FUND AND DSA	**$3,849,320**		**$1,003,482,080**		**$889,796,640**		**$1,893,278,720**

* The amounts shown in the 2015-2017 Biennium column represent the sum of the FY 2016 and FY 2017 amounts and do not include any amounts shown for FY 2015.

TABLE 3
ECONOMIC FORUM MAY 1, 2015, GENERAL FUND REVENUE FORECAST FOR FY 2015, FY 2016, AND FY 2017 BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED DURING THE 2013 AND 2015 LEGISLATIVE SESSIONS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2015 LEGISLATURE (78TH SESSION)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2015, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2015 LEGISLATURE						
	FY 2015	% Change	FY 2016	% Change	FY 2017	% Change	2015-2017 BIENNIUM*
Economic Forum May 1, 2015, Forecast Before Tax Credits and Without Measures Approved by the 2015 Legislature	**$3,236,630,323**	**5.5%**	**$3,068,536,235**	**-5.2%**	**$3,242,480,185**	**5.7%**	**$6,311,016,420**
Adjustments to the Economic Forum May 1, 2015, Forecast Based on Measures Approved by the 2015 Legislature (78th Session) Before Tax Credits	$3,849,320		$665,159,080		$524,610,640		$1,189,769,720
Economic Forum May 1, 2015, Forecast Before Tax Credits and With Measures Approved by the 2015 Legislature	**$3,240,479,643**	**5.7%**	**$3,733,695,315**	**15.2%**	**$3,767,090,825**	**0.9%**	**$7,500,786,140**
ESTIMATED TAX CREDITS							
TRANSFERRABLE FILM TAX CREDIT PROGRAM (S.B. 165 (2013))	-$5,200,000		-$4,800,000				-$4,800,000
Pursuant to S.B. 165 (2013), the Governor's Office of Economic Development (GOED) could issue up to $20 million per fiscal year for a total of $80 million for the four-year pilot program in transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and Gaming Percentage Fee Tax. The film tax credit program was amended in S.B. 1 (28th Special Session (2014)) to reduce the total amount of the tax credits that may be approved by GOED to a total of $10 million. The amounts shown reflect estimates based on information provided by GOED during the 2015 Session on the amount of tax credits that have been or will be approved for use in FY 2015 and FY 2016.							
NEVADA NEW MARKETS JOBS ACT TAX CREDIT PROGRAM (S.B. 357 (2013))	-$13,800,000		-$24,000,000		-$24,000,000		-$48,000,000
Pursuant to S.B. 357 (2013), the Nevada New Markets Jobs Act allows insurance companies to receive a credit against the tax imposed on insurance premiums in exchange for making qualified equity investments in community development entities, particularly those that are local and minority-owned. A total of $200 million in qualified equity investments may be certified by the Department of Business and Industry. In exchange for making the qualified equity investment, insurance companies are entitled to receive a credit against the Insurance Premium Tax in an amount equal to 58 percent of the total qualified equity investment that is certified by the Department. The credits may be taken in increments beginning on the second anniversary date of the original investment, as follows: 2 years after the investment is made: 12 percent of the qualified investment 3 years after the investment is made: 12 percent of the qualified investment 4 years after the investment is made: 12 percent of the qualified investment 5 years after the investment is made: 11 percent of the qualified investment 6 years after the investment is made: 11 percent of the qualified investment Under the provisions of S.B. 357, the insurance companies were allowed to begin taking tax credits in the third quarter of FY 2015. The amounts shown reflect estimates of the amount of tax credits that will be taken in each fiscal year based on information provided by the Department of Business and Industry and the Department of Taxation during the 2015 Session.							

TABLE 3
ECONOMIC FORUM MAY 1, 2015, GENERAL FUND REVENUE FORECAST FOR FY 2015, FY 2016, AND FY 2017 BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED DURING THE 2013 AND 2015 LEGISLATIVE SESSIONS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2015 LEGISLATURE (78TH SESSION)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2015, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2015 LEGISLATURE						
	FY 2015	% Change	FY 2016	% Change	FY 2017	% Change	2015-2017 BIENNIUM*
ECONOMIC DEVELOPMENT TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 1 (28TH SS)) Pursuant to S.B. 1 (28th Special Session (2014)), for certain qualifying projects, the Governor's Office of Economic Development (GOED) is required to issue transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and the Gaming Percentage Fee Tax. The amount of transferrable tax credits are equal to $12,500 for each qualified employee employed by the participants in the project, to a maximum of 6,000 employees, plus 5 percent of the first $1 billion of new capital investment in the State made collectively by the participants in the qualifying project, plus an additional 2.8 percent of the next $2.5 billion in new capital investment in the State made collectively by the participants in the project. The amount of credits approved by GOED may not exceed $45 million per fiscal year (though any unissued credits may be issued in subsequent fiscal years), and GOED may not issue total credits in excess of $195 million. The amounts shown reflect the maximum amount of credits that will be approved in each fiscal year for the Tesla project based on information provided by GOED during the 2015 Session.			-$45,000,000		-$45,000,000		-$90,000,000
NEVADA EDUCATIONAL CHOICE SCHOLARSHIP TAX CREDIT PROGRAM (A.B. 165 (2015)) A.B. 165 (2015) allows taxpayers who make donations of money to certain scholarship organizations to receive a dollar-for-dollar credit against the taxpayer's liability for the Modified Business Tax (MBT). The total amount of credits that may be approved by the Department is $5 million in FY 2016, $5.5 million in FY 2017, and 110 percent of the total amount of credits authorized in the previous year, for all subsequent fiscal years. The amounts shown reflect the estimate based on the assumption that the total amount authorized for each fiscal year will be donated to a qualified scholarship organization and taken as credits against the MBT.			-$5,000,000		-$5,500,000		-$10,500,000
CATALYST ACCOUNT TRANSFERRABLE TAX CREDIT PROGRAM (S.B. 507 (2015)) S.B. 507 (2015) authorizes the Governor's Office of Economic Development (GOED) to approve transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and Gaming Percentage Fee Tax to new or expanding businesses to promote the economic development of Nevada. The total amount of transferrable tax credits that may be issued is $500,000 in FY 2016, $2,000,000 in FY 2017, and $5,000,000 for FY 2018 and each fiscal year thereafter. The amounts shown are the estimate based on the maximum amount that can be issued in each fiscal year.			-$500,000		-$2,000,000		-$2,500,000
COLLEGE SAVINGS PLAN EMPLOYER MATCHING EMPLOYEE CONTRIBUTION TAX CREDIT PROGRAM (S.B. 412 (2015)) S.B. 412 (2015) provides a tax credit against the Modified Business Tax (MBT) to certain employers who match the contribution of an employee to one of the college savings plans offered through the Nevada Higher Education Prepaid Tuition Program and the Nevada College Savings Program authorized under existing law. The amount of the tax credit is equal to 25 percent of the matching contribution, not to exceed $500 per contributing employee per year, and any unused credits may be carried forward for 5 years. The provisions relating to the Nevada College Saving Program are effective January 1, 2016, and the Higher Education Prepaid Tuition Program are effective July 1, 2016. The amounts shown are estimates based on information provided by the Treasurer's Office on enrollment and contributions for the college savings plans.			-$69,000		-$138,000		-$207,000

TABLE 3
ECONOMIC FORUM MAY 1, 2015, GENERAL FUND REVENUE FORECAST FOR FY 2015, FY 2016, AND FY 2017 BEFORE AND AFTER TAX CREDIT PROGRAMS APPROVED DURING THE 2013 AND 2015 LEGISLATIVE SESSIONS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2015 LEGISLATURE (78TH SESSION)

DESCRIPTION	ECONOMIC FORUM MAY 1, 2015, FORECAST BEFORE AND AFTER TAX CREDITS AND WITH ADJUSTMENT FOR MEASURES APPROVED BY THE 2015 LEGISLATURE						
	FY 2015	% Change	FY 2016	% Change	FY 2017	% Change	2015-2017 BIENNIUM*
TOTAL TAX CREDITS APPROVED BY ECONOMIC FORUM AT THE MAY 1, 2015, MEETING ADJUSTED FOR MEASURES BY THE 2015 LEGISLATURE	-$19,000,000		-$79,369,000		-$76,638,000		-$156,007,000
Economic Forum May 1, 2015, Forecast After Tax Credits Approved on May 1, 2015, and Without Measures Approved by the 2015 Legislature	**$3,213,730,323**	**4.8%**	**$2,989,236,235**	**-7.0%**	**$3,165,980,185**	**5.9%**	**$6,155,216,420**
Economic Forum May 1, 2015, Forecast After Tax Credits Approved on May 1, 2015, and Adjusted for Measures Approved by the 2015 Legislature and With Measures Approved by the 2015 Legislature	**$3,221,479,643**	**5.0%**	**$3,654,326,315**	**13.4%**	**$3,690,452,825**	**1.0%**	**$7,344,779,140**
Difference After Tax Credits: Economic Forum May 1, 2015, Forecast With less Without Measures Approved by the 2015 Legislature	$7,749,320		$665,090,080		$524,472,640		$1,189,562,720

* The amounts shown in the 2015-2017 Biennium column represent the sum of the FY 2016 and FY 2017 amounts and do not include any amounts shown for FY 2015.

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2015, FORECAST
ACTUAL: FY 2012 THROUGH FY 2014 AND FORECAST: FY 2015 THROUGH FY 2017
ECONOMIC FORUM'S FORECAST FOR FY 2015, FY 2016, AND FY 2017 APPROVED AT THE MAY 1, 2015, MEETING ADJUSTED FOR ACTIONS APPROVED BY THE 2015 LEGISLATURE (78th SESSION) AND TAX CREDITS APPROVED IN THE 2013 AND 2015 REGULAR SESSIONS AND 24th SPECIAL SESSION (2014)

	DESCRIPTION	FY 2012 ACTUAL	% Change	FY 2013 ACTUAL	% Change	FY 2014 ACTUAL	% Change	ECONOMIC FORUM MAY 1, 2015, FORECAST FY 2015 FORECAST	% Change	FY 2016 FORECAST	% Change	FY 2017 FORECAST	% Change
	TAXES												
	MINING TAX AND MINING CLAIMS FEE												
3064	Net Proceeds of Minerals [1-12][2-12][1-14][2-14][2-16][3-16]	$120,414,858	8.0%	$111,275,062	-7.6%	$26,221,970	-76.4%	$50,756,000	93.6%	$38,863,000		$0	
3241	Net Proceeds Penalty							$0		$0		$0	
3245	Centrally Assessed Penalties	$4,327	-78.9%	$64,561	1392.1%		-100.0%	$45,000		$45,000	0.0%	$45,000	0.0%
3116	Mining Claims Fee [3-12]	$6,300						$0		$0		$0	
	TOTAL MINING TAXES AND FEES	$120,425,485	-7.1%	$111,339,623	-7.5%	$26,221,970	-76.4%	$50,801,000	93.7%	$38,908,000		$45,000	
	SALES AND USE												
3001	Sales & Use Tax	$842,941,556	6.0%	$888,658,964	5.4%	$931,319,687	4.8%	$999,006,000	7.3%	$1,057,000,000	5.8%	$1,114,995,000	5.5%
3002	State Share - LSST [4-12][3-14][4-16]	$8,309,073	7.5%	$8,791,462	5.8%	$9,194,669	4.6%	$9,740,300	5.9%	$10,305,700	5.8%	$10,871,200	5.5%
3003	State Share - BCCRT	$3,682,170	6.0%	$3,893,046	5.7%	$4,088,755	5.0%	$4,370,700	6.9%	$4,624,400	5.8%	$4,878,100	5.5%
3004	State Share - SCCRT	$12,884,425	6.0%	$13,625,039	5.7%	$14,305,300	5.0%	$15,297,300	6.9%	$16,185,300	5.8%	$17,073,400	5.5%
3005	State Share - PTT	$7,778,846	5.9%	$8,230,334	5.8%	$8,797,760	6.9%	$9,407,800	6.9%	$9,953,900	5.8%	$10,500,100	5.5%
	TOTAL SALES AND USE	$875,596,070	6.0%	$923,198,845	5.4%	$967,706,171	4.8%	$1,037,822,100	7.2%	$1,098,069,300	5.8%	$1,158,317,800	5.5%
	GAMING - STATE												
3041	Percent Fees - Gross Revenue: Before Tax Credits	$653,672,645	0.2%	$678,852,045	3.9%	$682,311,672	0.5%	$683,708,000	0.2%	$698,701,000	2.2%	$716,158,000	2.5%
	Tax Credit Programs:												
	Film Transferrable Tax Credits [TC-1]							$0		$0		$0	
	Economic Development Transferrable Tax Credits [TC-2]							$0		$0		$0	
	Catalyst Account Transferrable Tax Credits [TC-4]							$0		$0		$0	
	Total - Tax Credit Programs							$0		$0		$0	
	Percent Fees - Gross Revenue: After Tax Credits	$653,672,645		$678,852,045		$682,311,672		$683,708,000	0.2%	$698,701,000	2.2%	$716,158,000	2.5%
3032	Pari-mutuel Tax	$2,113	-42.1%	$3,069	45.2%	$2,758	-10.1%	$2,964	7.5%	$3,000	1.2%	$3,150	5.0%
3181	Racing Fees	$11,616	-1.0%	$8,698	-25.1%	$9,258	6.4%	$7,456	-19.5%	$7,600	1.9%	$7,600	0.0%
3247	Racing Fines/Forfeitures	$0	-100.0%	$350		$0		$500		$0		$0	
3042	Gaming Penalties	$459,560	-67.5%	$1,456,742	217.0%	$7,862,472	439.7%	$350,000	-95.5%	$600,000	71.4%	$600,000	0.0%
3043	Flat Fees-Restricted Slots [5-12]	$8,485,702	0.8%	$8,403,435	-1.0%	$8,305,289	-1.2%	$8,271,700	-0.4%	$8,249,400	-0.3%	$8,312,000	0.8%
3044	Non-Restricted Slots [5-12]	$12,628,582	2.9%	$12,298,703	-2.6%	$11,383,000	-7.4%	$11,195,300	-1.6%	$10,984,100	-1.9%	$10,931,900	-0.5%
3045	Quarterly Fees-Games	$6,592,935	-1.2%	$6,449,658	-2.2%	$6,410,111	-0.6%	$6,482,800	1.1%	$6,483,100	0.0%	$6,632,100	2.3%
3046	Advance License Fees	$3,996,985	79.3%	$1,340,597	-66.5%	$672,263	-49.9%	$1,625,000	141.7%	$500,000	-69.2%	$650,000	30.0%
3048	Slot Machine Route Operator	$36,500	1.4%	$40,500	11.0%	$37,000	-8.6%	$35,000	-5.4%	$36,000	2.9%	$36,500	1.4%
3049	Gaming Info Systems Annual	$18,000	19.0%	$18,000	0.0%	$18,000	0.0%	$42,000	133.3%	$30,000	-28.6%	$30,000	0.0%
3028	Interactive Gaming Fee - Operator	$0		$437,500		$604,167	38.1%	$500,000	-17.2%	$500,000	0.0%	$500,000	0.0%
3029	Interactive Gaming Fee - Service Provider	$1,000		$27,000		$75,000	177.8%	$60,300	-19.6%	$52,000	-13.8%	$45,000	-13.5%
3030	Interactive Gaming Fee - Manufacturer	$125,000		$775,000		$700,000	-9.7%	$200,000	-71.4%	$225,000	12.5%	$225,000	0.0%
3033	Equip Mfg. License	$264,500	-4.9%	$273,500	3.4%	$290,000	6.0%	$280,100	-3.4%	$279,500	-0.2%	$282,500	1.1%
3034	Race Wire License	$38,849	16.3%	$34,889	-10.2%	$29,736	-14.8%	$31,800	6.9%	$33,000	3.8%	$34,000	3.0%
3035	Annual Fees on Games	$116,425	-5.6%	$106,046	-8.9%	$105,341	-0.7%	$120,600	14.5%	$124,400	3.2%	$126,900	2.0%
	TOTAL GAMING - STATE: BEFORE TAX CREDITS	$686,450,412	0.4%	$710,525,734	3.5%	$718,816,067	1.2%	$712,913,520	-0.8%	$726,808,100	1.9%	$744,574,650	2.4%
	Tax Credit Programs							$0		$0		$0	
	TOTAL GAMING - STATE: AFTER TAX CREDITS	$686,450,412	0.4%	$710,525,734	3.5%	$718,816,067	1.2%	$712,913,520	-0.8%	$726,808,100	1.9%	$744,574,650	2.4%
	LIVE ENTERTAINMENT TAX (LET)												
3031G	Live Entertainment Tax-Gaming [5-16]	$125,337,855	5.7%	$125,709,500	0.3%	$139,156,240	10.7%	$131,492,000	-5.5%	$112,960,000	-14.1%	$108,378,000	-4.1%
3031NG	Live Entertainment Tax-Nongaming [5-16]	$11,644,191	-3.8%	$11,706,670	0.5%	$14,979,978	28.0%	$15,168,000	1.3%	$31,308,000	106.4%	$41,819,000	33.6%
	TOTAL LET	$136,982,047	4.9%	$137,416,170	0.3%	$154,136,218	12.2%	$146,660,000	-4.9%	$144,268,000	-1.6%	$150,197,000	4.1%
	COMMERCE TAX												
	Commerce Tax [6-16]									$119,826,000		$119,826,000	
	PASSENGER CARRIER EXCISE TAX												
	Passenger Carrier Excise Tax [7-16]									$13,685,000		$22,936,000	
	CIGARETTE TAX												
3052	Cigarette Tax [8-16]	$82,974,853	-3.5%	$83,017,546	0.1%	$79,628,983	-4.1%	$79,678,000	0.1%	$175,356,000	120.1%	$172,675,000	-1.5%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2015, FORECAST
ACTUAL: FY 2012 THROUGH FY 2014 AND FORECAST: FY 2015 THROUGH FY 2017
ECONOMIC FORUM'S FORECAST FOR FY 2015, FY 2016, AND FY 2017 APPROVED AT THE MAY 1, 2015, MEETING ADJUSTED FOR ACTIONS APPROVED BY THE 2015 LEGISLATURE (78th SESSION) AND TAX CREDITS APPROVED IN THE 2013 AND 2015 REGULAR SESSIONS AND 24th SPECIAL SESSION (2014)

DESCRIPTION	FY 2012 ACTUAL	% Change	FY 2013 ACTUAL	% Change	FY 2014 ACTUAL	% Change	ECONOMIC FORUM MAY 1, 2015, FORECAST FY 2015 FORECAST	% Change	FY 2016 FORECAST	% Change	FY 2017 FORECAST	% Change
TAXES - CONTINUED												
MODIFIED BUSINESS TAX (MBT)												
MBT - NONFINANCIAL BUSINESSES (MBT-NFI) [6-12][4-14][9-16][10-16][11-16][12-16]												
3069 MBT - Nonfinancial: Before Tax Credits	$348,943,337	-3.4%	$363,242,006	4.1%	$361,095,880	-0.6%	$379,528,000	5.1%	$525,097,000	38.4%	$550,930,000	4.9%
Commerce Tax Credits [13-16]											$0	
MBT - Nonfinancial: After Commerce Tax Credits							$379,528,000	5.1%	$525,097,000	38.4%	$550,930,000	4.9%
Tax Credit Programs:												
Film Transferrable Tax Credits [TC-1]							$0		$0		$0	
Economic Development Transferrable Tax Credits [TC-2]							$0		$0		$0	
Catalyst Account Transferrable Tax Credits [TC-4]							$0		$0		$0	
Education Choice Scholarship Tax Credits [TC-5]							$0		$0		$0	
College Savings Plan Tax Credits [TC-6]							$0		$0		$0	
Total - Tax Credit Programs							$0		$0		$0	
MBT - Nonfinancial: After Tax Credit Programs	$348,943,337		$363,242,006		$361,095,880		$379,528,000	5.1%	$525,097,000	38.4%	$550,930,000	4.9%
MBT - FINANCIAL BUSINESSES (MBT-FI) [12-16]												
3069 MBT - Financial: Before Tax Credits	$20,717,296	0.8%	$23,368,075	12.8%	$23,789,898	1.8%	$24,218,000	1.8%	$24,078,000	-0.6%	$25,007,000	3.9%
Commerce Tax Credits [13-16]											$0	
MBT - Financial: After Commerce Tax Credits							$24,218,000	1.8%	$24,078,000	-0.6%	$25,007,000	3.9%
Tax Credit Programs:												
Film Transferrable Tax Credits [TC-1]							$0		$0		$0	
Economic Development Transferrable Tax Credits [TC-2]							$0		$0		$0	
Catalyst Account Transferrable Tax Credits [TC-4]							$0		$0		$0	
Education Choice Scholarship Tax Credits [TC-5]							$0		$0		$0	
College Savings Plan Tax Credits [TC-6]							$0		$0		$0	
Total - Tax Credit Programs							$0		$0		$0	
MBT - Financial: After Tax Credit Programs	$20,717,296		$23,368,075		$23,789,898		$24,218,000	1.8%	$24,078,000	-0.6%	$25,007,000	3.9%
MBT - MINING BUSINESSES (MBT-MINING) [11-16]												
3069 MBT - Mining: Before Tax Credits									$17,353,000		$17,353,000	0.0%
Commerce Tax Credits [13-16]											$0	
MBT - Mining: After Commerce Tax Credits									$17,353,000		$17,353,000	0.0%
Tax Credit Programs:												
Film Transferrable Tax Credits [TC-1]									$0		$0	
Economic Development Transferrable Tax Credits [TC-2]									$0		$0	
Catalyst Account Transferrable Tax Credits [TC-4]									$0		$0	
Education Choice Scholarship Tax Credits [TC-5]									$0		$0	
College Savings Plan Tax Credits [TC-6]									$0		$0	
Total - Tax Credit Programs									$0		$0	
MBT - Mining - After Tax Credit Programs									$17,353,000		$17,353,000	0.0%
TOTAL MBT - NFI, FI, & MINING												
TOTAL MBT: BEFORE TAX CREDITS	$369,660,633	-3.2%	$386,610,081	4.6%	$384,885,778	-0.4%	$403,746,000	4.9%	$566,528,000	40.3%	$593,290,000	4.7%
TOTAL COMMERCE TAX CREDITS [13-16]											-$59,913,000	
TOTAL MBT: AFTER COMMERCE TAX CREDITS							$403,746,000	4.9%	$566,528,000	40.3%	$533,377,000	-5.9%
Tax Credit Programs:												
Film Transferrable Tax Credits [TC-1]							$0		$0		$0	
Economic Development Transferrable Tax Credits [TC-2]							$0		$0		$0	
Catalyst Account Transferrable Tax Credits [TC-4]							$0		$0		$0	
Education Choice Scholarship Tax Credits [TC-5]							$0		-$5,000,000		-$5,500,000	
College Savings Plan Tax Credits [TC-6]							$0		-$69,000		-$138,000	
Total - Tax Credit Programs							$0		-$5,069,000		-$5,638,000	
TOTAL MBT: AFTER TAX CREDIT PROGRAMS	$369,660,633		$386,610,081		$384,885,778		$403,746,000	4.9%	$561,459,000	39.1%	$527,739,000	-6.0%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2015, FORECAST
ACTUAL: FY 2012 THROUGH FY 2014 AND FORECAST: FY 2015 THROUGH FY 2017
ECONOMIC FORUM'S FORECAST FOR FY 2015, FY 2016, AND FY 2017 APPROVED AT THE MAY 1, 2015, MEETING ADJUSTED FOR ACTIONS APPROVED BY THE 2015 LEGISLATURE (78th SESSION) AND TAX CREDITS APPROVED IN THE 2013 AND 2015 REGULAR SESSIONS AND 24th SPECIAL SESSION (2014)

							ECONOMIC FORUM MAY 1, 2015, FORECAST					
DESCRIPTION	FY 2012 ACTUAL	% Change	FY 2013 ACTUAL	% Change	FY 2014 ACTUAL	% Change	FY 2015 FORECAST	% Change	FY 2016 FORECAST	% Change	FY 2017 FORECAST	% Change
TAXES - CONTINUED												
INSURANCE TAXES												
3061 Insurance Premium Tax: Before Tax Credits [1-16]	$236,787,376	0.8%	$248,512,421	5.0%	$263,531,578	6.0%	$294,420,000	11.7%	$324,063,000	10.1%	$355,016,000	9.6%
Tax Credit Programs:												
Film Transferrable Tax Credits [TC-1]							$0		$0		$0	
Economic Development Transferrable Tax Credits [TC-2]							$0		$0		$0	
Catalyst Account Transferrable Tax Credits [TC-4]							$0		$0		$0	
Nevada New Markets Job Act Tax Credits [TC-3]							-$13,800,000		-$24,000,000		-$24,000,000	
Total - Tax Credit Programs							-$13,800,000		-$24,000,000		-$24,000,000	
Insurance Premium Tax: After Tax Credit Programs	$236,787,376		$248,512,421		$263,531,578		$280,620,000	6.5%	$300,063,000	6.9%	$331,016,000	10.3%
3062 Insurance Retaliatory Tax	$396,380	81.1%	$242,383	-38.9%	$234,807	-3.1%	$302,000	28.6%	$223,000	-26.2%	$223,000	0.0%
3067 Captive Insurer Premium Tax	$675,188	-9.0%	$635,037	-5.9%	$755,517	19.0%	$878,000	16.2%	$824,000	-6.2%	$831,000	0.8%
TOTAL INSURANCE TAXES: BEFORE TAX CREDITS	$237,858,943	0.9%	$249,389,842	4.8%	$264,521,903	6.1%	$295,600,000	11.7%	$325,110,000	10.0%	$356,070,000	9.5%
TAX CREDIT PROGRAMS							-$13,800,000		-$24,000,000		-$24,000,000	
TOTAL INSURANCE TAXES: AFTER TAX CREDITS	$237,858,943	0.9%	$249,389,842	4.8%	$264,521,903	6.1%	$281,800,000	6.5%	$301,110,000	6.9%	$332,070,000	10.3%
REAL PROPERTY TRANSFER TAX (RPTT)												
3055 Real Property Transfer Tax	$48,373,678	-6.2%	$54,989,831	13.7%	$60,047,457	9.2%	$65,405,000	8.9%	$70,402,000	7.6%	$76,064,000	8.0%
GOVERMENTAL SERVICES TAX (GST)												
3051 Governmental Services Tax [5-14][14-16]	$62,358,153	1.3%	$63,503,131	1.8%	$62,267,322	-1.9%	$62,827,700	0.9%	$63,463,000		$32,054,500	
OTHER TAXES												
3113 Business License Fee [7-12][6-14][15-16]	$64,790,426	19.0%	$69,010,685	6.5%	$72,166,482	4.6%	$74,078,000	2.6%	$103,040,000	39.1%	$104,998,000	1.9%
3050 Liquor Tax	$40,649,951	3.0%	$39,884,376	-1.9%	$41,838,536	4.9%	$43,525,000	4.0%	$44,411,000	2.0%	$45,346,000	2.1%
3053 Other Tobacco Tax	$8,274,310	-17.6%	$10,348,437	25.1%	$11,620,286	12.3%	$11,296,000	-2.8%	$12,455,000	10.3%	$12,907,000	3.6%
4862 HECC Transfer	$5,000,000	0.0%	$5,000,000	0.0%	$5,000,000	0.0%	$5,000,000	0.0%	$5,000,000	0.0%	$5,000,000	0.0%
3065 Business License Tax	$597	-95.6%	$2,941	393.0%	$2,814	-4.3%	$2,000	-28.9%	$0		$0	
3068 Branch Bank Excise Tax	$3,047,528	-0.9%	$2,996,521	-1.7%	$2,788,166	-7.0%	$3,074,400	10.3%	$3,009,800	-2.1%	$3,017,900	0.3%
TOTAL TAXES: BEFORE TAX CREDITS	$2,742,443,087	-2.5%	$2,847,233,762	3.8%	$2,851,648,150	0.2%	$2,992,428,720	4.9%	$3,510,339,200	17.3%	$3,597,318,850	2.5%
TOTAL COMMERCE TAX CREDITS [13-16]											-$59,913,000	
TOTAL TAXES: AFTER COMMERCE TAX CREDITS							$2,992,428,720	4.9%	$3,510,339,200	17.3%	$3,537,405,850	0.8%
Tax Credit Programs:												
Film Transferrable Tax Credits [TC-1]							-$5,200,000		-$4,800,000		$0	
Economic Development Transferrable Tax Credits [TC-2]							$0		-$45,000,000		-$45,000,000	
Catalyst Account Transferrable Tax Credits [TC-4]							$0		-$500,000		-$2,000,000	
Nevada New Markets Job Act Tax Credits [TC-3]							-$13,800,000		-$24,000,000		-$24,000,000	
Education Choice Scholarship Tax Credits [TC-5]							$0		-$5,000,000		-$5,500,000	
College Savings Plan Tax Credits [TC-6]							$0		-$69,000		-$138,000	
Total - Tax Credit Programs							-$19,000,000		-$79,369,000		-$76,638,000	
TOTAL TAXES: AFTER TAX CREDITS	$2,742,443,087	-2.5%	$2,847,233,762	3.8%	$2,851,648,150	0.2%	$2,973,428,720	4.3%	$3,430,970,200	15.4%	$3,460,767,850	0.9%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2015, FORECAST
ACTUAL: FY 2012 THROUGH FY 2014 AND FORECAST: FY 2015 THROUGH FY 2017
ECONOMIC FORUM'S FORECAST FOR FY 2015, FY 2016, AND FY 2017 APPROVED AT THE MAY 1, 2015, MEETING ADJUSTED FOR ACTIONS APPROVED BY THE 2015 LEGISLATURE (78th SESSION) AND TAX CREDITS APPROVED IN THE 2013 AND 2015 REGULAR SESSIONS AND 24th SPECIAL SESSION (2014)

							ECONOMIC FORUM MAY 1, 2015, FORECAST					
DESCRIPTION	FY 2012 ACTUAL	% Change	FY 2013 ACTUAL	% Change	FY 2014 ACTUAL	% Change	FY 2015 FORECAST	% Change	FY 2016 FORECAST	% Change	FY 2017 FORECAST	% Change
LICENSES												
3101 Insurance Licenses	$15,646,219	-5.4%	$16,625,163	6.3%	$17,925,429	7.8%	$18,463,000	3.0%	$19,017,000	3.0%	$19,588,000	3.0%
3120 Marriage License	$404,472	-1.7%	$378,324	-6.5%	$371,684	-1.8%	$369,000	-0.7%	$369,700	0.2%	$370,400	0.2%
SECRETARY OF STATE												
3105 UCC	$1,829,710	-0.4%	$1,685,928	-7.9%	$1,714,724	1.7%	$1,692,200	-1.3%	$1,695,600	0.2%	$1,699,600	0.2%
3129 Notary Fees	$579,228	-24.6%	$571,626	-1.3%	$544,060	-4.8%	$536,300	-1.4%	$541,700	1.0%	$547,100	1.0%
3130 Commercial Recordings [16-16]	$66,693,331	-5.9%	$65,062,391	-2.4%	$66,661,943	2.5%	$67,665,000	1.5%	$71,429,000	5.6%	$72,408,000	1.4%
3131 Video Service Franchise	$8,425		$7,075	-16.0%	$3,525	-50.2%	$1,500	-57.4%	$0		$0	
3121 Domestic Partnership Registry Fee	$33,891	42.1%	$43,956	29.7%	$51,621	17.4%	$40,300	-21.9%	$26,900	-33.3%	$13,400	-50.2%
3152 Securities	$24,534,996	2.1%	$24,605,322	0.3%	$25,947,110	5.5%	$26,900,000	3.7%	$27,707,000	3.0%	$28,538,000	3.0%
TOTAL SECRETARY OF STATE	$93,679,582	-6.5%	$91,976,297	-1.8%	$94,922,982	3.2%	$96,835,300	2.0%	$101,400,200	4.7%	$103,206,100	1.8%
3172 Private School Licenses [7-14]	$224,140	-5.8%	$247,504	10.4%	$284,569	15.0%	$260,000	-8.6%	$270,000	3.8%	$280,000	3.7%
3173 Private Employment Agency	$11,800	-12.6%	$11,700	-0.8%	$11,400	-2.6%	$11,400	0.0%	$11,400	0.0%	$11,400	0.0%
REAL ESTATE												
3161 Real Estate License [17-16]	$4,005,955	69.4%	$3,408,649	-14.9%	$1,372,080	-59.7%	$1,364,800	-0.5%	$1,952,200	43.0%	$2,127,300	9.0%
3162 Real Estate Fees	$3,300	-31.3%	$2,890	-12.4%	$4,820	66.8%	$6,000	24.5%	$4,000	-33.3%	$4,000	0.0%
TOTAL REAL ESTATE	$4,009,255	69.2%	$3,411,539	-14.9%	$1,376,900	-59.6%	$1,370,800	-0.4%	$1,956,200	42.7%	$2,131,300	9.0%
3102 Athletic Commission Fees [18-16]	$5,115,117	74.8%	$3,867,975	-24.4%	$5,334,498	37.9%	$5,027,000	-5.8%	$3,999,000	-20.4%	$3,999,000	0.0%
TOTAL LICENSES	$119,090,583	-3.0%	$116,518,502	-2.2%	$120,227,462	3.2%	$122,336,500	1.8%	$127,023,500	3.8%	$129,586,200	2.0%
FEES AND FINES												
3200 Vital Statistics Fees [8-14]	$1,024,903	-0.5%	$1,057,380	3.2%								
3203 Divorce Fees	$184,862	-2.9%	$171,211	-7.4%	$174,376	1.8%	$174,200	-0.1%	$175,500	0.7%	$177,000	0.9%
3204 Civil Action Fees	$1,389,756	-4.0%	$1,324,808	-4.7%	$1,325,805	0.1%	$1,275,400	-3.8%	$1,275,200	0.0%	$1,275,800	0.0%
3242 Insurance Fines	$1,431,172	153.1%	$1,208,502	-15.6%	$723,272	-40.2%	$766,700	6.0%	$826,700	7.8%	$826,700	0.0%
3103MD Medical Plan Discount Reg. Fees	$9,895	-5.8%	$2,050	-79.3%								
REAL ESTATE FEES												
3107IOS IOS Application Fees	$9,800	31.7%	$8,794	-10.3%	$7,840	-10.8%	$5,700	-27.3%	$7,300	28.1%	$7,300	0.0%
3165 Land Co Filing Fees	$140,650	15.0%	$131,320	-6.6%	$167,495	27.5%	$170,000	1.5%	$174,000	2.4%	$174,700	0.4%
3167 Real Estate Adver Fees	$4,180	-26.9%	$2,745	-34.3%	$590	-78.5%	$300	-49.2%				
3169 Real Estate Reg Fees	$15,725	20.5%	$18,000	14.5%	$15,700	-12.8%	$16,400	4.5%	$17,000	3.7%	$17,600	3.5%
4741 Real Estate Exam Fees	$218,816	1.7%	$171,144	-21.8%	$174,117	1.7%	$220,200	26.5%	$172,000	-21.9%	$174,000	1.2%
3171 CAM Certification Fee	$86,040	31.0%										
3178 Real Estate Accred Fees	$79,050	-8.1%	$80,108	1.3%	$86,475	7.9%	$92,300	6.7%	$83,000	-10.1%	$86,000	3.6%
3254 Real Estate Penalties	$101,285	32.2%	$104,165	2.8%	$36,835	-64.6%	$27,100	-26.4%	$32,700	20.7%	$32,000	-2.1%
3190 A.B. 165, Real Estate Inspectors	$63,250	47.8%	$50,650	-19.9%	$60,150	18.8%	$52,400	-12.9%	$58,800	12.2%	$61,500	4.6%
TOTAL REAL ESTATE FEES	$718,796	13.2%	$566,926	-21.1%	$549,202	-3.1%	$584,400	6.4%	$544,800	-6.8%	$553,100	1.5%
3066 Short Term Car Lease [8-12]	$44,499,016	15.3%	$45,753,454	2.8%	$46,151,238	0.9%	$47,538,000	3.0%	$48,868,400	2.8%	$50,242,200	2.8%
3103AC Athletic Commission Licenses/Fines	$231,865	70.8%	$215,822	-6.9%	$234,245	8.5%	$231,500	-1.2%	$231,500	0.0%	$231,500	0.0%
3205 State Engineer Sales [9-14]	$3,366,568	12.4%	$2,617,726	-22.2%								
3206 Supreme Court Fees	$211,955	2.6%	$193,275	-8.8%	$216,785	12.2%	$197,000	-9.1%	$197,000	0.0%	$197,000	0.0%
3115 Notice of Default Fee	$2,484,840	-69.5%	$2,765,325	11.3%	$1,706,387	-38.3%	$1,584,200		$1,435,100	-9.4%	$1,300,500	-9.4%
3271 Misc Fines/Forfeitures	$2,851,838	-14.0%	$11,162,515	291.4%	$3,125,839	-72.0%	$8,878,000	184.0%	$2,400,000	-73.0%	$2,400,000	0.0%
TOTAL FEES AND FINES	$58,405,467	1.9%	$67,038,994	14.8%	$54,207,150	-19.1%	$61,229,400	13.0%	$55,954,200	-8.6%	$57,203,800	2.2%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2015, FORECAST
ACTUAL: FY 2012 THROUGH FY 2014 AND FORECAST: FY 2015 THROUGH FY 2017
ECONOMIC FORUM'S FORECAST FOR FY 2015, FY 2016, AND FY 2017 APPROVED AT THE MAY 1, 2015, MEETING ADJUSTED FOR ACTIONS APPROVED BY THE 2015 LEGISLATURE (78th SESSION) AND TAX CREDITS APPROVED IN THE 2013 AND 2015 REGULAR SESSIONS AND 24th SPECIAL SESSION (2014)

							ECONOMIC FORUM MAY 1, 2015, FORECAST					
DESCRIPTION	FY 2012 ACTUAL	% Change	FY 2013 ACTUAL	% Change	FY 2014 ACTUAL	% Change	FY 2015 FORECAST	% Change	FY 2016 FORECAST	% Change	FY 2017 FORECAST	% Change
USE OF MONEY AND PROP												
OTHER REPAYMENTS												
4403 Forestry Nurseries Fund Repayment (05-M27)	$20,670		$20,670		$20,670		$20,670		$20,670		$20,670	
4408 Comp/Fac Repayment	$23,744		$23,744		$23,744		$23,744		$23,744		$23,744	
4408 CIP 95-M1, Security Alarm	$2,998		$2,998		$2,998		$2,998		$2,998		$2,998	
4408 CIP 95-M5, Facility Generator	$6,874		$6,874		$6,874		$6,874		$6,874		$6,874	
4408 CIP 95-S4F, Advance Planning	$1,000		$1,000		$1,000		$1,000		$1,000		$1,000	
4408 CIP 97-C26, Capitol Complex Conduit System, Phase I	$62,542		$62,542		$62,542		$62,542		$62,542		$62,542	
4408 CIP 97-S4H, Advance Planning Addition to Computer Facility	$9,107		$9,107		$9,107		$9,107		$9,107		$9,107	
4409 Motor Pool Repay - LV [10-14]					$62,500		$125,000		$125,000		$125,000	
4402 State Personnel IFS Repayment; S.B. 201, 1997 Legislature	$236,082		$326,659		$202,987		$202,988		$0		$0	
TOTAL OTHER REPAYMENTS	$363,017	-66.9%	$453,594	25.0%	$392,422	-13.5%	$454,923	15.9%	$251,935	-44.6%	$251,935	0.0%
INTEREST INCOME												
3290 Treasurer [9-12]	$522,729	-52.3%	$625,550	19.7%	$589,930	-5.7%	$1,242,000	110.5%	$2,570,000	106.9%	$4,069,000	58.3%
3291 Other	($17,606)	-121.1%	$7,723		$4,156	-46.2%	$5,300	27.5%	$5,300	0.0%	$5,300	0.0%
TOTAL INTEREST INCOME	$505,123	-57.2%	$633,273	25.4%	$594,086	-6.2%	$1,247,300	110.0%	$2,575,300	106.5%	$4,074,300	58.2%
TOTAL USE OF MONEY & PROP	$868,140	-62.0%	$1,086,867	25.2%	$986,508	-9.2%	$1,702,223	72.6%	$2,827,235	66.1%	$4,326,235	53.0%
OTHER REVENUE												
3059 Hoover Dam Revenue	$300,000	0.0%	$300,000	0.0%	$300,000	0.0%	$300,000	0.0%	$300,000	0.0%	$300,000	0.0%
MISC SALES AND REFUNDS												
4794 GST Commissions and Penalties / DMV [10-12][11-14][19-16]	$24,678,398		$25,127,068	1.8%			$28,761,000					
3047 Expired Slot Machine Wagering Vouchers [11-12]	$3,134,219		$7,193,209	129.5%	$7,486,068	4.1%	$8,054,000	7.6%	$8,228,900	2.2%	$8,426,900	2.4%
3071 Property Tax: 4-cent operating rate (Clark & Washoe)	$22											
3070 Property Tax: 5-cent capital rate (Clark & Washoe)	$11											
4790 Suppl. Account for Med. Assist. to Indigent [12-12]	$19,112,621		$19,218,718	0.6%								
3107 Misc Fees	$251,299	-40.8%	$305,387	21.5%	$298,822	-2.1%	$300,000	0.4%	$300,000	0.0%	$300,000	0.0%
3109 Court Admin Assessments [13-12][12-14][20-16]	$4,434,259	-13.5%	$4,118,579	-7.1%	$2,511,100	-39.0%	$2,258,200	-10.1%	$55,180	-97.6%	$185,940	237.0%
3114 Court Administrative Assessment Fee	$2,537,600	6.5%	$2,509,553	-1.1%	$2,335,123	-7.0%	$2,119,100	-9.3%	$2,127,000	0.4%	$2,149,500	1.1%
3168 Declare of Candidacy Filing Fee	$68,541	115.2%	$37,937	-44.7%	$92,200	143.0%	$11,000	-88.1%	$40,000	263.6%	$16,700	-58.3%
3202 Fees & Writs of Garnishments	$2,255	-20.7%	$2,605	15.5%	$2,535	-2.7%	$2,400	-5.3%	$2,400	0.0%	$2,400	0.0%
3220 Nevada Report Sales	$5,670	-37.3%	$8,620	52.0%	$3,480	-59.6%	$7,200	106.9%	$2,100	-70.8%	$5,900	181.0%
3222 Excess Property Sales	$32,966	56.9%	$26,780	-18.8%	$46,603	74.0%	$85,700	83.9%	$40,100	-53.2%	$37,900	-5.5%
3240 Sale of Trust Property	$14,429	-14.5%	$4,718	-67.3%	$3,447	-26.9%	$3,500	1.5%	$3,500	0.0%	$3,500	0.0%
3243 Insurance - Misc	$432,446	-22.4%	$390,623	-9.7%	$416,576	6.6%	$437,400	5.0%	$450,500	3.0%	$464,000	3.0%
3274 Misc Refunds	$63,338	62.0%	$90,567	43.0%	$30,729	-66.1%	$30,300	-1.4%	$29,500	-2.6%	$31,000	5.1%
3276 Cost Recovery Plan [13-14]	$8,495,233	-6.1%	$8,470,707	-0.3%	$8,883,972	4.9%	$8,590,000	-3.3%	$11,534,000	34.3%	$10,770,000	-6.6%
TOTAL MISC SALES & REF	$63,263,309	-35.0%	$67,505,073	6.7%	$22,110,653	-67.2%	$50,659,800	129.1%	$22,813,180	-55.0%	$22,393,740	-1.8%
3255 Unclaimed Property [14-12]	$97,397,588	16.2%	$32,918,563	-66.2%	$17,466,436	-46.9%	$11,823,000	-32.3%	$14,438,000	22.1%	$15,875,000	10.0%
TOTAL OTHER REVENUE	$160,960,897	-11.3%	$100,723,636	-37.4%	$39,877,089	-60.4%	$62,782,800	57.4%	$37,551,180	-40.2%	$38,568,740	2.7%
TOTAL GENERAL FUND REVENUE: BEFORE TAX CREDITS	$3,081,768,174	-2.9%	$3,132,601,761	1.6%	$3,066,946,360	-2.1%	$3,240,479,643	5.7%	$3,733,695,315	15.2%	$3,827,003,825	2.5%
TOTAL COMMERCE TAX CREDITS [13-16]											-$59,913,000	
TOTAL GENERAL FUND REVENUE: AFTER COMMERCE TAX CREDITS							$3,240,479,643	5.7%	$3,733,695,315	15.2%	$3,767,090,825	0.9%
TAX CREDIT PROGRAMS:												
FILM TRANSFERRABLE TAX CREDITS [TC-1]							-$5,200,000		-$4,800,000		$0	
ECONOMIC DEVELOPMENT TRANSFERRABLE TAX CREDITS [TC-2]							$0		-$45,000,000		-$45,000,000	
CATALYST ACCOUNT TRANSFERRABLE TAX CREDITS [TC-4]							$0		-$500,000		-$2,000,000	
NEVADA NEW MARKET JOBS ACT TAX CREDITS [TC-3]							-$13,800,000		-$24,000,000		-$24,000,000	
EDUCATION CHOICE SCHOLARSHIP TAX CREDITS [TC-5]							$0		-$5,000,000		-$5,500,000	
COLLEGE SAVINGS PLAN TAX CREDITS [TC-6]							$0		-$69,000		-$138,000	
TOTAL- TAX CREDIT PROGRAMS							-$19,000,000		-$79,369,000		-$76,638,000	
TOTAL GENERAL FUND REVENUE: AFTER TAX CREDITS	$3,081,768,174	-2.9%	$3,132,601,761	1.6%	$3,066,946,360	-2.1%	$3,221,479,643	5.0%	$3,654,326,315	13.4%	$3,690,452,825	1.0%

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2015, FORECAST
ACTUAL: FY 2012 THROUGH FY 2014 AND FORECAST: FY 2015 THROUGH FY 2017
ECONOMIC FORUM'S FORECAST FOR FY 2015, FY 2016, AND FY 2017 APPROVED AT THE MAY 1, 2015, MEETING ADJUSTED FOR ACTIONS APPROVED BY THE 2015 LEGISLATURE (78th SESSION) AND TAX CREDITS APPROVED IN THE 2013 AND 2015 REGULAR SESSIONS AND 24th SPECIAL SESSION (2014)

DESCRIPTION	FY 2012 ACTUAL	% Change	FY 2013 ACTUAL	% Change	FY 2014 ACTUAL	% Change	ECONOMIC FORUM MAY 1, 2015, FORECAST					
							FY 2015 FORECAST	% Change	FY 2016 FORECAST	% Change	FY 2017 FORECAST	% Change

NOTES:

FY 2012

[1-12] S.B. 493 clarifies and eliminates certain deductions allowed against gross proceeds to determine net proceeds for the purpose of calculating the Net Proceeds of Minerals (NPM) tax liability. All of the deduction changes are effective beginning with the NPM tax payments due in FY 2012 based on calendar year 2012 mining activity and are permanent, except for the elimination of the deduction for health and industrial insurance expenses, which are effective for FY 2012 and FY 2013 only. Deduction changes are estimated to generate $11,919,643 in addtional revenue in both FY 2012 and FY 2013.

[2-12] A.B. 561 extends the June 30, 2011, sunset (approved in S.B. 429 (2009)) to June 30, 2013, on the Net Proceeds of Minerals (NPM) tax, which continues the payment of taxes in the current fiscal year based on the estimated net proceeds for the current calendar year with a true-up against actual net proceeds for the calendar year in the next fiscal year. The two-year extension of the sunset is estimated to yield $69,000,000 in FY 2012 only as tax payments are required in FY 2013 with or without the extension of the sunset.

[3-12] S.B 493 repeals the Mining Claims Fee, approved in A.B. 6 (26th Special Session), requiring payment of the fee in FY 2011 only with the June 30, 2011, sunset. S.B. 493 establishes provisions for entities that paid the Mining Claims Fee to apply to the Department of Taxation for a credit against their Modified Business Tax (MBT) liability or for a refund. No estimate of the impact in FY 2012 and FY 2013 from Mining Claims Fee credits was prepared so no adjustment was made to the Economic Forum May 2, 2011, forecast for MBT - Nonfinancial tax collections.

[4-12] Extension of the sunset on the 0.35% increase in the Local School Support Tax (LSST) in A.B. 561 from June 30, 2011, to June 30, 2013, generates additional revenue from the 0.75% General Fund Commission assessed against LSST proceeds before distribution to school districts in each county. Estimated to generate $1,052,720 in FY 2012 and $1,084,301 in FY 2013.

[5-12] A.B. 500 reduces the portion of the quarterly licensing fees imposed on restricted and non-restricted slot machines from $2 to $1 per slot machine that is dedicated to the Account to Support Programs for the Prevention and Treatment of Problem Gambling. The other $1 is deposited in the State General Fund in FY 2012 and FY 2013, due to the June 30, 2013, sunset in A.B. 500. Estimated to generate $682,982 in FY 2012 and $692,929 in FY 2013 from non-restricted slot machines and $75,970 in FY 2012 and $77,175 in FY 2013 from restricted slot machines.

[6-12] A.B. 561 changes the structure and tax rate for the Modified Business Tax on General Business (nonfinancial institutions) for FY 2012 and FY 2013 by exempting taxable wages (gross wages less allowable health care expenses) paid by an employer to employees up to and including $62,500 per quarter and taxable wages exceeding $62,500 per quarter are taxed at 1.17%, effective July 1, 2011. These provisions for the MBT-General Business sunset effective June 30, 2013, at which time the tax rate will be 0.63% on all taxable wages per quarter. Estimated to generate an additional $117,981,497 in FY 2012 and $119,161,117 in FY 2013.

[7-12] A.B. 561 extends the sunset from June 30, 2011, (approved in S.B. 429 (2009 Session)) to June 30, 2013, on the $100 increase in the Business License Fee (BLF) from $100 to $200 for the initial and annual renewal. Estimated to generate an additional $29,949,000 in FY 2012 and $30,100,000 in FY 2013.

[8-12] A.B. 561 requires the 1% portion of the 10% Short-term Car Rental Tax, currently dedicated to the State Highway Fund based on A.B. 595 (2007 Session), to be deposited in the State General Fund along with the other 9%. This change is effective July 1, 2011, and is permanent. Estimated to generate $4,402,222 in FY 2012 and $4,457,778 in FY 2013.

[9-12] The Legislature approved funding for the State Treasurer's Office to use a subscription rating service to allow for more effective investment in corporate securities, which is anticipated to generate additional interest income from the Treasurer's Office investment of the State General Fund. Estimated to generate $105,313 in FY 2012 and $244,750 in FY 2013.

[10-12] S.B. 503 requires the proceeds from the commission retained by the Department of Motor Vehicles from the amount of Governmental Services Tax (GST) collected and any penalties for delinquent payment of the GST to be transferred to the State General Fund in FY 2012 and FY 2013. S.B. 503 specifies that the amount transferred shall not exceed $20,894,228 from commissions and $4,672,213 from penalties in both FY 2012 and FY 2013.

[11-12] A.B. 219 requires 75 percent of the value of expired slot machine wagering vouchers retained by nonrestricted gaming licensees to be remitted to the Gaming Commission for deposit in the State General Fund on a quarterly basis. Based on the expiration period of 180 days for slot machine wagering vouchers and the effective date of July 1, 2011, only one quarterly payment will be made in FY 2012 with four quarterly payments made in FY 2013 and going forward. Estimated to generate $3,332,750 in FY 2012 and $13,331,000 in FY 2013.

[12-12] A.B. 529 requires transfer of $19,112,621 in FY 2012 and $19,218,718 in FY 2013 from the Supplemental Account for Medical Assistance to Indigent Persons in the Fund for Hospital Care to Indigent Persons to the State General Fund.

[13-12] A.B. 531 (2009 Session) requires the deposit of the portion of the revenue generated from Court Administrative Assessment Fees to be deposited in the State General Fund.

[14-12] S.B. 136 reduces the period from 3 to 2 years after which certain types of unclaimed property is presumed to be abandoned if the holder of the property reported holding more than $10 million in property presumed to be abandoned for the most recent report filed with the Treasurer's Office. Based on the Treasurer's Office analysis of the entities subject to this change, it was estimated that there would be net gain in unclaimed property receipts in FY 2012 of $30,594,750, but a net loss in FY 2013 of $33,669,923.

FY 2014: Represents legislative actions approved during the 2013 Legislative Session.

[1-14] S.B. 475 extends the June 30, 2013, sunset (approved in A.B. 561 (2011)) to June 30, 2015, on the Net Proceeds of Minerals (NPM) tax, which continues the payment of taxes in the current fiscal year based on the estimated net proceeds for the current calendar year with a true-up against actual net proceeds for the calendar year in the next fiscal year. The two-year extension of the sunset is estimated to yield $88,295,000 in FY 2014 as tax payments are required in FY 2015 with or without the extension of the sunset. The extension of the sunset is also estimated to generate an additional $2,936,000 in FY 2015 as the difference between Economic Forum forecast for FY 2015, based on elimination of the sunset, and the estimate based on the extension of the sunset approved in S.B. 475.

[2-14] S.B. 475 extends the June 30, 2013, sunset (approved in S.B. 493 (2011)) to June 30, 2015, that eliminates health and industrial insurance deductions allowed against gross proceeds to determine net proceeds for the purpose of calculating the Net Proceeds of Minerals (NPM) tax liability. These deduction changes are effective for the NPM tax payments due in FY 2014 and FY 2015. The health and industrial insurance deduction changes are estimated to generate $7,393,000 in addtional revenue in FY 2014 and $9,741,000 in FY 2015.

[3-14] Extension of the sunset on the 0.35% increase in the Local School Support Tax (LSST) in S.B. 475 from June 30, 2013, to June 30, 2015, generates additional revenue from the 0.75% General Fund Commission assessed against LSST proceeds before distribution to school districts in each county. Estimated to generate $1,226,600 in FY 2014 and $1,294,100 in FY 2015.

[4-14] S.B. 475 changes the structure and tax rate for the Modified Business Tax on General Business (nonfinancial institutions) for FY 2014 and FY 2015 by exempting taxable wages (gross wages less allowable health care expenses) paid by an employer to employees up to and including $85,000 per quarter and taxable wages exceeding $85,000 per quarter are taxed at 1.17%, effective July 1, 2013. The taxable wages exemption threshold was $62,500 per quarter for FY 2012 and FY 2013, based on A.B. 561 (2011). These provisions in S.B. 475 for the MBT-General Business sunset effective June 30, 2015, at which time the tax rate will be 0.63% on all taxable wages per quarter. Estimated to generate an additional $113,501,000 in FY 2014 and $120,572,000 in FY 2015.

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2015, FORECAST
ACTUAL: FY 2012 THROUGH FY 2014 AND FORECAST: FY 2015 THROUGH FY 2017
ECONOMIC FORUM'S FORECAST FOR FY 2015, FY 2016, AND FY 2017 APPROVED AT THE MAY 1, 2015, MEETING ADJUSTED FOR ACTIONS APPROVED BY THE 2015 LEGISLATURE (78th SESSION) AND TAX CREDITS APPROVED IN THE 2013 AND 2015 REGULAR SESSIONS AND 24th SPECIAL SESSION (2014)

DESCRIPTION	FY 2012 ACTUAL	% Change	FY 2013 ACTUAL	% Change	FY 2014 ACTUAL	% Change	ECONOMIC FORUM MAY 1, 2015, FORECAST: FY 2015 FORECAST	% Change	FY 2016 FORECAST	% Change	FY 2017 FORECAST	% Change

[5-14] A.B. 491 requires the portion of the Governmental Services Tax (GST) generated from the 10% depreciation schedule change, approved in S.B. 429 (2009), to continue to be allocated to the State General Fund for FY 2014 and FY 2015, instead of the State Highway Fund as approved in S.B. 429 (2009). Under A.B. 491, the additional revenue generated from the GST depreciation schedule change is required to be deposited in the State Highway Fund beginning in FY 2016. The GST depreciation schedule change is estimated to generate $64,224,000 in FY 2014 and $65,134,000 in FY 2015.

[6-14] S.B. 475 extends the sunset from June 30, 2013, (approved in A.B. 561 (2011)) to June 30, 2015, on the $100 increase in the Business License Fee (BLF) from $100 to $200 for the initial and annual renewal. Estimated to generate an additional $31,273,000 in FY 2014 and $31,587,000 in FY 2015.

[7-14] S.B. 470 increases certain existing fees and imposes a new fee collected by the Commission on Postsecondary Education from certain private postsecondary educational institutions. The fee changes are estimated to generate an additional $86,675 in FY 2014 and $80,700 in FY 2015.

[8-14] A.B. 449 requires revenue from fees for vital statistics collected by the Health Division of the Department of Health and Human Services to be retained by the division and not deposited in the State General Fund, beginning in FY 2014. Estimated to result in a reduction of General Fund revenue of $1,027,500 in FY 2014 and $1,007,300 in FY 2015.

[9-14] S.B. 468 increases various fees and requires the revenue from the fees collected by the State Water Engineer of the Department of Conservation and Natural Resources (DCNR) to be deposited in the Water Distribution Revolving Account for use by the Division of Water Resources of DCNR and not deposited in the State General Fund, beginning in FY 2014. Estimated to result in a reduction of General Fund revenue of $2,600,000 in FY 2014 and FY 2015.

[10-14] Section 23 of S.B. 521 allows the Fleet Services Division of the Department of Administration to use revenues from intergovernmental transfers to the State General Fund for the repayment of $2.5 million that was appropriated to the Division for the purchase of a building in Las Vegas. The legislatively approved repayment from the Division to the State General Fund is $83,332 in FY 2014 and $125,000 in FY 2015, with an annual repayment of $125,000 each year through FY 2035.

[11-14] A.B. 491 requires the proceeds from the commission retained by the Department of Motor Vehicles from the amount of Governmental Services Tax (GST) collected and any penalties for delinquent payment of the GST to be transferred to the State General Fund in FY 2015 only. A.B. 491 specifies that the amount transferred shall not exceed $20,813,716 from commissions and $4,097,964 from penalties in FY 2015.

[12-14] Estimated portion of the revenue generated from Court Administrative Assessment Fees to be deposited in the State General Fund (pursuant to subsection 9 of NRS 176.059), based on the legislatively approved budget for the Court Administrative Assessment Fee revenues (pursuant to subsection 8 of NRS 176.059).

[13-14] Adjustment to the Statewide Cost Allocation amount included in the Legislature Approves budget after the May 1, 2013, approval of the General Fund revenue forecast by the Economic Forum.

FY 2016: Note 1 represents legislative actions approved during the 28th Special Session in September 2014.

[1-16] Assembly Bill 3 (28th S.S.) limits the amount of the home office credit that may be taken against the Insurance Premium Tax to an annual limit of $5 million, effective January 1, 2016. The home office credit is eliminated pursuant to this bill, effective January 1, 2021.

FY 2016: Notes 2 through 21 represent legislative actions approved during the 2015 Legislative Session.

[2-16] S.B. 483 extends the June 30, 2015, sunset (approved in S.B. 475 (2013)) by one year to June 30, 2016, on the Net Proceeds of Minerals (NPM) tax, which continues the payment of taxes in the current fiscal year based on the estimated net proceeds for the current calendar year with a true-up against actual net proceeds for the calendar year in the next fiscal year. The one-year extension of the sunset is estimated to yield $34,642,000 in FY 2016. There is no estimated tax payment in FY 2017 with the one-year extension of the prepayment of NPM taxes.

[3-16] S.B. 483 extends the June 30, 2015, sunset (approved in S.B. 475 (2013)) by one-year to June 30, 2016, that eliminates health and industrial insurance deductions allowed against gross proceeds to determine net proceeds for the purpose of calculating the Net Proceeds of Minerals (NPM) tax liability. These deduction changes are effective for the NPM tax payments due in FY 2016. The health and industrial insurance deduction changes are estimated to generate $4,221,000 in addtional revenue in FY 2016.

[4-16] S.B. 483 makes the 0.35% increase in the Local School Support Tax (LSST) permanent. The 0.35% increase generates additional revenue from the 0.75% General Fund Commission assessed against LSST proceeds before distribution to school districts in each county, which is estimated to generate $1,387,300 in FY 2016 and $1,463,400 in FY 2017.

[5-16] S.B. 266 makes changes to the structure of the tax base and tax rate for the Live Entertainment Tax (LET) in NRS Chapter 368A that is administered by the Gaming Control Board for live entertainment at licensed gaming establishments and the Department of Taxation for live entertainment provided at non-gaming establishments. Under existing law, the tax rate is 10% of the admission charge and amounts paid for food, refreshments, and merchandise, if the live entertainment is provided at a facility with a maximum occupancy of less than 7,500 persons, and 5% of the admission charge only, if the live entertainment is provided at a facility with a maximum occupancy equal to or greater than 7,500 persons. S.B. 266 removes the occupancy threshold and establishes a single 9% tax rate on the admission charge to the facility only. The tax rate does not apply to amounts paid for food, refreshments, and merchandise unless that is the consideration required to enter the facility for the live entertainment. S.B. 266 adds the total amount of consideration paid for escorts and escort services to the LET tax base and makes these activities subject to the 9% tax rate. The bill provides that the exemption from the LET for certain nonprofit organizations applies depending on the number of tickets sold and the type of live entertainment being provided. S.B. 266 establishes an exemption for the following: 1.) the value of certain admissions provided on a complimentary basis; 2.) a charge for access to a table, seat, or lounge or for food, beverages, and merchandise that are in addition to the admission charge to the facility; and 3.) certain license and rental fees of luxury suites, boxes, or similar products at a facility with a maximum occupancy of more than 7,500 persons. The provisions of S.B. 266 also make other changes to the types of activities that are included or excluded from the tax base as live entertainment events subject to the 9% tax rate. The provisions of S.B. 266 are effective October 1, 2015. The amounts shown reflect the estimated net change from the provisions of S.B. 266 on the amount of the LET collected from the portion administered by the Gaming Control Board and the Department of Taxation separately and the combined impact. The changes to the LET are estimated to reduce LET-Gaming collections by $19,165,000 in FY 2016 and by $26,551,000 in FY 2017, but increase LET-Nongaming collections by $15,483,000 in FY 2016 and $25,313,000 in FY 2017. The combined net effect on total LET collections is estimated to be reduction of $3,682,000 in FY 2016 and $1,238,000 in FY 2017.

[6-16] S.B. 483 establishes the Commerce Tax as an annual tax on each business entity engaged in business in the state whose Nevada gross revenue in a fiscal year exceeds $4,000,000 at a tax rate based on the industry in which the business is primarily engaged. The Commerce Tax is due on or before the 45th day immediately following the fiscal year taxable period (June 30th). Although the Commerce Tax collections are received after the June 30th end of the fiscal year tax period, the proceeds from the Commerce Tax will be accrued back and accounted for in that fiscal year, since that fiscal year is not officially closed until the third Friday in September. The Commerce Tax provisions are effective July 1, 2015, for the purpose of taxing the Nevada gross revenue of a business, but the first tax payment will not be made until August 14, 2016, for the FY 2016 annual taxable business activity period.

[7-16] A.B. 175 requires the collection of an excise tax by the Nevada Transportation Authority or the Taxicab Authority, as applicable, on the connection of a passenger to a driver affiliated with a transportation network company, a common motor carrier of passengers, or a taxicab equal to 3% of the fare charged to the passenger. The excise tax becomes effective on passage and approval (May 29, 2015) for transportation network companies and August 28, 2015, for common motor carrier and taxicab companies. The first $5,000,000 in tax proceeds from each biennium are required to be deposited in the State Highway Fund and the estimate for FY 2016 reflects this requirement.

[8-16] S.B. 483 increases the cigarette tax per pack of 20 by $1.00 from 80 cents per pack (10 cents to Local Government Distribution Fund, 70 cents to State General Fund) to $1.80 per pack (10 cents to Local Government Distribution Fund, $1.70 to State General Fund), effective July 1, 2015. The $1.00 per pack increase is estimated to generate $96,872,000 in FY 2016 and $95,391,000 in FY 2017.

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2015, FORECAST
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ECONOMIC FORUM'S FORECAST FOR FY 2015, FY 2016, AND FY 2017 APPROVED AT THE MAY 1, 2015, MEETING ADJUSTED FOR ACTIONS APPROVED BY THE 2015 LEGISLATURE (78th SESSION) AND TAX CREDITS APPROVED IN THE 2013 AND 2015 REGULAR SESSIONS AND 24th SPECIAL SESSION (2014)

DESCRIPTION	FY 2012 ACTUAL	% Change	FY 2013 ACTUAL	% Change	FY 2014 ACTUAL	% Change	ECONOMIC FORUM MAY 1, 2015, FORECAST: FY 2015 FORECAST	% Change	FY 2016 FORECAST	% Change	FY 2017 FORECAST	% Change
[9-16] S.B. 483 permanently changes the structure and tax rate for the Modified Business Tax on General Business (nonfinancial institutions) by exempting quarterly taxable wages (gross wages less allowable health care expenses) paid by an employer to employees up to and including $50,000 per quarter and taxable wages exceeding $50,000 per quarter are taxed at 1.475%. The taxable wages exemption threshold was $85,000 per quarter for FY 2014 and FY 2015 with a 1.17% tax rate on quarterly taxable wages exceeding $85,000, based on S.B. 475 (2013). These provisions in S.B. 475 were scheduled to sunset effective June 30, 2015, at which time the tax rate would have been 0.63% on all taxable wages per quarter. The provisions in S.B. 483 are effective July 1, 2015. The estimated net increase in MBT-NFI tax collections from the 1.475% tax rate on quarterly taxable wages exceeding $50,000 compared to the Economic Forum May 1, 2015, forecast, based on the 0.63% tax rate on all quarterly taxable wages before accounting for the estimated impact of any other legislatively approved changes to the MBT-NFI is $268,041,000 for FY 2016 and $281,443,000 for FY 2017.											
[10-16] A.B. 389 deems the client company of an employee leasing company to be the employer of the employees it leases for the purposes of NRS Chapter 612 (unemployment compensation). Under these provisions, the wages of employees leased from employee leasing companies by client companies will no longer be reported on an aggregated basis under the employee leasing company. The wages of the employees will now be reported on a disaggregated basis under each client company. Instead of the $50,000 quarterly exemption applying to the employee leasing company, it will now apply to each client company. These provisions are effective October 1, 2015. The wages paid to employees being reported on a disaggregated basis for each client company versus an aggregated basis for the employee leasing company is estimated to reduce MBT-NFI collections by $2,758,000 in FY 2016 and $3,861,000 in FY 2017.											
[11-16] S.B. 483 requires businesses subject to the Net Proceeds of Minerals (NPM) tax in NRS Chapter 362 to pay a 2.0% tax on all quarterly taxable wages paid by the employer to the employees, which is identical to the Modified Business Tax (MBT) paid by financial institutions under NRS Chapter 363A. These provisions are effective July 1, 2015. This change is estimated to reduce MBT-NFI tax collections by $10,884,000 in both FY 2016 and FY 2017. The mining companies paying the 2% tax rate on all taxable wages are estimated to generate $17,353,000 in both FY 2016 and FY 2017 for the MBT-Mining. This change is estimated to yield a net increase in General Fund revenue of $6,469,000 in both FY 2016 and FY 2017.											
[12-16] S.B. 103 exempts from the definition of "financial institution" in NRS Chapter 363A any person who is primarily engaged in the sale, solicitation, or negotiation of insurance, which makes such a person subject to the Modified Business Tax on General Business (nonfinancial institutions) in NRS Chapter 363B at 1.475% on quarterly taxable wages exceeding $50,000 and not the 2.0% tax on all quarterly taxable wages. These provisions are effective July 1, 2015. MBT-FI is estimated to be reduced by $891,000 in FY 2016 and $936,000 and the MBT-NFI is estimated to be increased by $278,000 in FY 2016 and $291,000 in FY 2017. The net decrease in General Fund revenue is estimated to be $613,000 in FY 2016 and $645,000 in FY 2017.											
[13-16] S.B. 483 provides for a credit against a business's Modified Business Tax (MBT) due during the current fiscal year not to exceed 50% of the Commerce Tax paid by the business for the preceding fiscal year. The credit can be taken against any or all of the four quarterly MBT payments for the current fiscal year, but any amount of credit not used cannot be carried forward and used in succeeding fiscal years. The total estimated Commerce Tax credits against the MBT are estimated to be $59,913,000 in FY 2017, but this estimated credit amount was not allocated separately to the MBT-NFI, MBT-FI, and MBT-Mining.											
[14-16] S.B. 483 requires 100% of the proceeds from the portion of the Governmental Services Tax (GST) generated from the 10% depreciation schedule change, approved in S.B. 429 (2009), to be allocated to the State General Fund in FY 2016. In FY 2017, 50% of the proceeds will be allocated to the State General Fund and 50% to the State Highway Fund. Under S.B. 483, 100% of the additional revenue generated from the GST 10% depreciation schedule change is required to be deposited in the State Highway Fund beginning in FY 2018 and going forward permanently.											
[15-16] S.B. 483 makes the $100 increase in the Business License Fee (BLF) from $100 to $200 permanent for the initial and annual renewal, that was scheduled to sunset on June 30, 2015, (as approved in A.B. 475 (2013)) for all types of businesses, except for corporations. The initial and annual renewal fee for corporations, as specified in S.B. 483, is increased from $200 to $500 permanently. These provisions are effective July 1, 2015. The changes to the BLF are estimated to generate additional General Fund revenue of $63,093,000 in FY 2016 and $64,338,000 in FY 2017 in relation ot the Economic Forum May 1, 2015, forecast with all business types paying a $100 annual fee.											
[16-16] S.B. 483 permanently increases the fee for filing the initial and annual list of directors and officers by $25 that is required to be paid by each business entity organizing under the various chapters in Title 7 of the NRS, effective July 1, 2015. The $25 increase in the initial and annual list filing fee is estimated to increase Commercial Recordings Fee revenue by $2,751,000 in FY 2016 and $2,807,000 in FY 2017.											
[17-16] A.B. 475 changes the initial period from 24 to 12 months and the renewal period from 48 to 24 months for a license as a real estate broker, broker-salesperson, or salesperson and also changes the period for other licenses from 48 to 24 months, effective July 1, 2015. Existing licenses issued before July 1, 2015, do not need to be renewed until the expiration date required under statute prior to July 1, 2015. This change in the licensing period is estimated to reduce Real Estate License Fee revenue by $1,693,400 in FY 2016 and $1,404,200 in FY 2017.											
[18-16] A.B. 476 increases the current 6% license fee on the gross receipts from admission charges to unarmed combat events, that is dedicated to the State General Fund, by 2% to 8% with 75% of the proceeds from the 8% fee deposited in the State General Fund and 25% retained by the Athletic Commission to fund the agency's operations. A.B. 476 repeals the two-tiered fee based on the revenues from the sale or lease of broadcast, television and motion picture rights that is dedicated to the State General Fund. A.B. 476 allows the promoter of an unarmed combat event a credit against the 8% license fee equal to the amount paid to the Athletic Commission or organization sanctioned by the Commission to administer a drug testing program for unarmed combatants. These provisions are effective June 9, 2015, based on the passage and approval effective date provisions of A.B. 476. These changes are estimated to reduce Athletic Commission Fee revenue by $600,000 in both FY 2016 and FY 2017.											
[19-16] A.B. 491 (2013) required the proceeds from the commission retained by the Department of Motor Vehicles from the amount of Governmental Services Tax (GST) collected and any penalties for delinquent payment of the GST to be transferred to the State General Fund in FY 2015 only. A.B. 491 specified that the amount transferred shall not exceed $20,813,716 from commissions and $4,097,964 from penalties in FY 2015. A.B. 490 amended the commissions amount to $23,724,000 and the penalties amount to $5,037,000. This results in an estimated net increase in General Fund revenue of $3,849,320 in FY 2015 from GST Commissions and Penalties.											
[20-16] Estimated portion of the revenue generated from Court Administrative Assessment Fees to be deposited in the State General Fund (pursuant to subsection 9 of NRS 176.059), based on the legislatively approved projections and the authorized allocation for the Court Administrative Assessment Fee revenues (pursuant to subsection 8 of NRS 176.059) for FY 2016 and FY 2017.											

GENERAL FUND REVENUES - ECONOMIC FORUM MAY 1, 2015, FORECAST
ACTUAL: FY 2012 THROUGH FY 2014 AND FORECAST: FY 2015 THROUGH FY 2017
ECONOMIC FORUM'S FORECAST FOR FY 2015, FY 2016, AND FY 2017 APPROVED AT THE MAY 1, 2015, MEETING ADJUSTED FOR ACTIONS APPROVED BY THE 2015 LEGISLATURE (78th SESSION) AND TAX CREDITS APPROVED IN THE 2013 AND 2015 REGULAR SESSIONS AND 24th SPECIAL SESSION (2014)

DESCRIPTION	FY 2012 ACTUAL	% Change	FY 2013 ACTUAL	% Change	FY 2014 ACTUAL	% Change	ECONOMIC FORUM MAY 1, 2015, FORECAST					
							FY 2015 FORECAST	% Change	FY 2016 FORECAST	% Change	FY 2017 FORECAST	% Change

TAX CREDIT PROGRAMS APPROVED BY THE LEGISLATURE IN THE 2013 AND 2015 REGULAR SESSIONS AND THE 24TH SPECIAL SESSION IN SEPTEMBER 2014

[TC-1] Pursuant to S.B. 165 (2013), the Governor's Office of Economic Development (GOED) could issue up to $20 million per fiscal year for a total of $80 million for the four-year pilot program in transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and Gaming Percentage Fee Tax. The provisions of the film tax credit program were amended in S.B. 1 (28th Special Session (2014)) to reduce the total amount of the tax credits that may be approved by GOED to a total of $10 million. The amounts shown reflect estimates based on information provided by GOED during the 2015 Session on the amount of tax credits that have been or will be approved for use in FY 2015 and FY 2016.

[TC-2] Pursuant to S.B. 1 (28th Special Session (2014)), for certain qualifying projects, the Governor's Office of Economic Development (GOED) is required to issue transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and the Gaming Percentage Fee Tax. The amount of transferrable tax credits are equal to $12,500 for each qualified employee employed by the participants in the project, to a maximum of 6,000 employees, plus 5 percent of the first $1 billion of new capital investment in the State made collectively by the participants in the qualifying project, plus an additional 2.8 percent of the next $2.5 billion in new capital investment in the State made collectively by the participants in the project. The amount of credits approved by GOED may not exceed $45 million per fiscal year (though any unissued credits may be issued in subsequent fiscal years), and GOED may not issue total credits in excess of $195 million. The amounts shown reflect the maximum amount of credits that will be approved in each fiscal year for the Tesla project based on information provided by GOED during the 2015 Session.

[TC-3] Pursuant to S.B. 357 (2013), the Nevada New Markets Jobs Act allows insurance companies to receive a credit against the tax imposed on insurance premiums in exchange for making qualified equity investments in community development entities, particularly those that are local and minority-owned. A total of $200 million in qualified equity investments may be certified by the Department of Business and Industry. In exchange for making the qualified equity investment, insurance companies are entitled to receive a credit against the Insurance Premium Tax in an amount equal to 58 percent of the total qualified equity investment that is certified by the Department. The credits may be taken in increments beginning on the second anniversary date of the original investment, as follows:
2 years after the investment is made: 12 percent of the qualified investment
3 years after the investment is made: 12 percent of the qualified investment
4 years after the investment is made: 12 percent of the qualified investment
5 years after the investment is made: 11 percent of the qualified investment
6 years after the investment is made: 11 percent of the qualified investment

Under the provisions of S.B. 357, the insurance companies were allowed to begin taking tax credits in the third quarter of FY 2015. The amounts shown reflect estimates of the amount of tax credits that will be taken in each fiscal year based on information provided by the Department of Business and Industry and the Department of Taxation during the 2015 Session.

[TC-4] S.B. 507 (2015) authorizes the Governor's Office of Economic Development (GOED) to approve transferrable tax credits that may be used against the Modified Business Tax, Insurance Premium Tax, and Gaming Percentage Fee Tax to new or expanding businesses to promote the economic development of Nevada. The total amount of transferrable tax credits that may be issued is $500,000 in FY 2016, $2,000,000 in FY 2017, and $5,000,000 for FY 2018 and each fiscal year thereafter. The amounts shown are the estimate based on the maximum amount that can be issued in each fiscal year.

[TC-5] A.B. 165 (2015) allows taxpayers who make donations of money to certain scholarship organizations to receive a dollar-for-dollar credit against the taxpayer's liability for the Modified Business Tax (MBT). The total amount of credits that may be approved by the Department is $5 million in FY 2016, $5.5 million in FY 2017, and 110 percent of the total amount of credits authorized in the previous year, for all subsequent fiscal years. The amounts shown reflect the estimate based on the assumption that the total amount authorized for each fiscal year will be donated to a qualified scholarship organization and taken as credits against the MBT.

[TC-6] S.B. 412 (2015) provides a tax credit against the Modified Business Tax (MBT) to certain employers who match the contribution of an employee to one of the college savings plans offered through the Nevada Higher Education Prepaid Tuition Program and the Nevada College Savings Program authorized under existing law. The amount of the tax credit is equal to 25 percent of the matching contribution, not to exceed $500 per contributing employee per year, and any unused credits may be carried forward for 5 years. The provisions relating to the Nevada College Savings Program are effective January 1, 2016, and the Higher Education Prepaid Tuition Program are effective July 1, 2016. The amounts shown are estimates based on information provided by the Treasurer's Office on enrollment and contributions for the college savings plans.

I

STATEMENT OF CONTINGENCY ACCOUNT BALANCE

Interim Finance Contingency Account
Fiscal Year 2015
August 19, 2015 Meeting
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	Total	UNRESTRICTED General Fund	UNRESTRICTED Highway Fund
Funding Available			
Beginning Balance July 1, 2014	**$ 13,444,710.47**	**$ 5,504,670.12**	**$ 1,623,143.35**
2013 Appropriations	**$ -**	**$ -**	
Reversions to IFC			
Attorney General - Crime Prevention	$ 1,190.00	$ 1,190.00	
State Treasurer	$ 24,382.00	$ 24,382.00	
Department of Administration - various agencies	$ 118,964.00	$ 118,964.00	
Judicial Branch- District Judges Salary	$ 8,217.00	$ 8,217.00	
Judicial Branch - Supreme Court	$ 9,969.00	$ 9,969.00	
Judicial Branch - Senior Justice and Senior Judge Program	$ 36,422.00	$ 36,422.00	
Department of Taxation	$ 336,356.00	$ 336,356.00	
Judicial Branch - Judicial Discipline Commission	$ 56,532.00	$ 56,532.00	
Department of Tourism and Cultural Affairs - Nevada Historical Museum	$ 1,898.00	$ 1,898.00	
Department of Tourism and Cultural Affairs - Nevada State Museum, CC	$ 4,071.00	$ 4,071.00	
Department of Tourism and Cultural Affairs - Nevada State Museum, LV	$ 22,866.00	$ 22,866.00	
Department of HHS - DWSS - Administration	$ 61,741.00	$ 61,741.00	
Department of HHS - DWSS - Field Services	$ 219,761.00	$ 219,761.00	
Office of the Military	$ 296,356.00	$ 296,356.00	
Department of Corrections - Prison Medical Care	$ 82,433.00	$ 82,433.00	
Department of Corrections - Administration	$ 107,039.00	$ 107,039.00	
Department of Corrections - Programs	$ 25,388.00	$ 25,388.00	
Department of Corrections - various institutions	$ 277,546.00	$ 277,546.00	
Department of Agriculture - Predatory Animal and Rodent Control	$ 12,032.00	$ 12,032.00	
Department of Public Safety - Parole Board	$ 44,134.00	$ 44,134.00	
Dept of Cons and Nat Resources - Forest Fire Suppression/Emerg Response	$ 1,140,608.00	$ 1,140,608.00	
Department of Business and Industry - Transportation Services Authority	$ 53,689.00	$ -	$ 53,689.00
Total Reversions to IFC	**$ 2,941,594.00**	**$ 2,887,905.00**	**$ 53,689.00**
Total Funding Available	**$ 16,386,304.47**	**$ 8,392,575.12**	**$ 1,676,832.35**
Allocations			
Judicial Retirement System State Share - 6/19/14	$ (24,241.00)	$ (24,241.00)	
Department of Taxation - 6/19/14	$ (24,779.00)	$ (24,779.00)	
Department of Motor Vehicles - 6/19/14	$ (140,256.00)		$ (140,256.00)
DHHS - Division of Public and Behavioral Health - 6/19/14	$ (1,896,897.00)		
Agency for Nuclear Projects - 8/27/14	$ (610,752.00)	$ (610,752.00)	
Office of the Attorney General - 8/27/14	$ (765,400.00)	$ (765,400.00)	
Department of Administration - Board of Examiners - 8/27/14	$ (750,000.00)	$ (750,000.00)	
Office of the Governor - Office of Economic Development - 8/27/14	$ (1,248,000.00)		
Judicial Branch - Judicial Elected Officials and Supreme Court - 12/8/14	$ (782,500.00)	$ (782,500.00)	
Department of Administration - Statutory Contingency Account - 12/8/14	$ (1,500,000.00)	$ (1,500,000.00)	
Office of the Military - 6/25/15	$ (868.00)	$ (868.00)	
Total Allocations	**$ (7,743,693.00)**	**$ (4,458,540.00)**	**$ (140,256.00)**
Meeting Costs	**$ (34,713.91)**	**$ (34,713.91)**	
Total Allocations	**$ (7,778,406.91)**	**$ (4,493,253.91)**	**$ (140,256.00)**
Balance Prior to Actions of IFC	**$ 8,607,897.56**	**$ 3,899,321.21**	**$ 1,536,576.35**
FY 2015 Allocations Pending August 19, 2015 Mtg	$ -	$ -	
Total FY 2015 Allocations Pending August 19, 2015 Mtg	**$ -**	**$ -**	**$ -**
Pending Reversions - June 30, 2015			
General Fund	**$ (3,152,000.00)**		
Highway Fund	**$ (20,000.00)**		
Total Pending Reversions - June 30, 2015	**$ (3,172,000.00)**	**$ -**	**$ -**
FY 2015 Balance August 19, 2015 Mtg	**$ 5,435,897.56**	**$ 3,899,321.21**	**$ 1,536,576.35**

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	RESTRICTED SB 450 (2011) E-Payment and Merchant Services Consultant Highway Fund	RESTRICTED SB 481 (2011) E-Payment and Merchant Services Consultant General Fund	RESTRICTED AB 507 (2013) Unmanned Aerial Vehicle (UAV) Program
Funding Available			
Beginning Balance July 1, 2014	**$ 20,000.00**	**$ 60,000.00**	**$ 2,540,000.00**
2013 Appropriations			**$ -**
Reversions to IFC			
Attorney General - Crime Prevention			
State Treasurer			
Department of Administration - various agencies			
Judicial Branch- District Judges Salary			
Judicial Branch - Supreme Court			
Judicial Branch - Senior Justice and Senior Judge Program			
Department of Taxation			
Judicial Branch - Judicial Discipline Commission			
Department of Tourism and Cultural Affairs - Nevada Historical Museum			
Department of Tourism and Cultural Affairs - Nevada State Museum, CC			
Department of Tourism and Cultural Affairs - Nevada State Museum, LV			
Department of HHS - DWSS - Administration			
Department of HHS - DWSS - Field Services			
Office of the Military			
Department of Corrections - Prison Medical Care			
Department of Corrections - Administration			
Department of Corrections - Programs			
Department of Corrections - various institutions			
Department of Agriculture - Predatory Animal and Rodent Control			
Department of Public Safety - Parole Board			
Dept of Cons and Nat Resources - Forest Fire Suppression/Emerg Response			
Department of Business and Industry - Transportation Services Authority			
Total Reversions to IFC	**$ -**	**$ -**	**$ -**
Total Funding Available	**$ 20,000.00**	**$ 60,000.00**	**$ 2,540,000.00**
Allocations			
Judicial Retirement System State Share - 6/19/14			
Department of Taxation - 6/19/14			
Department of Motor Vehicles - 6/19/14			
DHHS - Division of Public and Behavioral Health - 6/19/14			
Agency for Nuclear Projects - 8/27/14			
Office of the Attorney General - 8/27/14			
Department of Administration - Board of Examiners - 8/27/14			
Office of the Governor - Office of Economic Development - 8/27/14			$ (1,248,000.00)
Judicial Branch - Judicial Elected Officials and Supreme Court - 12/8/14			
Department of Administration - Statutory Contingency Account - 12/8/14			
Office of the Military - 6/25/15			
Total Allocations	**$ -**	**$ -**	**$ (1,248,000.00)**
Meeting Costs			
Total Allocations	**$ -**	**$ -**	**$ (1,248,000.00)**
Balance Prior to Actions of IFC	**$ 20,000.00**	**$ 60,000.00**	**$ 1,292,000.00**
FY 2015 Allocations Pending August 19, 2015 Mtg			
Total FY 2015 Allocations Pending August 19, 2015 Mtg	**$ -**	**$ -**	**$ -**
Pending Reversions - June 30, 2015			
General Fund		**$ (60,000.00)**	**$ (1,292,000.00)**
Highway Fund	**$ (20,000.00)**		
Total Pending Reversions - June 30, 2015	**$ (20,000.00)**	**$ (60,000.00)**	**$ (1,292,000.00)**
FY 2015 Balance August 19, 2015 Mtg	**$ -**	**$ -**	**$ -**

Interim Finance Contingency Account
Fiscal Year 2015
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	RESTRICTED AB 507 (2013) State Telephone System	RESTRICTED AB 507 (2013) Southern Nevada Adult Mental Health Services Operating and Facility Costs	RESTRICTED SB 486 (2013) Statewide Longitudinal Data System
Funding Available			
Beginning Balance July 1, 2014	**$ 800,000.00**	**$ 1,896,897.00**	**$ 1,000,000.00**
2013 Appropriations			
Reversions to IFC			
Attorney General - Crime Prevention			
State Treasurer			
Department of Administration - various agencies			
Judicial Branch- District Judges Salary			
Judicial Branch - Supreme Court			
Judicial Branch - Senior Justice and Senior Judge Program			
Department of Taxation			
Judicial Branch - Judicial Discipline Commission			
Department of Tourism and Cultural Affairs - Nevada Historical Museum			
Department of Tourism and Cultural Affairs - Nevada State Museum, CC			
Department of Tourism and Cultural Affairs - Nevada State Museum, LV			
Department of HHS - DWSS - Administration			
Department of HHS - DWSS - Field Services			
Office of the Military			
Department of Corrections - Prison Medical Care			
Department of Corrections - Administration			
Department of Corrections - Programs			
Department of Corrections - various institutions			
Department of Agriculture - Predatory Animal and Rodent Control			
Department of Public Safety - Parole Board			
Dept of Cons and Nat Resources - Forest Fire Suppression/Emerg Response			
Department of Business and Industry - Transportation Services Authority			
Total Reversions to IFC	**$ -**	**$ -**	**$ -**
Total Funding Available	**$ 800,000.00**	**$ 1,896,897.00**	**$ 1,000,000.00**
Allocations			
Judicial Retirement System State Share - 6/19/14			
Department of Taxation - 6/19/14			
Department of Motor Vehicles - 6/19/14			
DHHS - Division of Public and Behavioral Health - 6/19/14		$ (1,896,897.00)	
Agency for Nuclear Projects - 8/27/14			
Office of the Attorney General - 8/27/14			
Department of Administration - Board of Examiners - 8/27/14			
Office of the Governor - Office of Economic Development - 8/27/14			
Judicial Branch - Judicial Elected Officials and Supreme Court - 12/8/14			
Department of Administration - Statutory Contingency Account - 12/8/14			
Office of the Military - 6/25/15			
Total Allocations	**$ -**	**$ (1,896,897.00)**	**$ -**
Meeting Costs			
Total Allocations	**$ -**	**$ (1,896,897.00)**	**$ -**
Balance Prior to Actions of IFC	**$ 800,000.00**	**$ -**	**$ 1,000,000.00**
FY 2015 Allocations Pending August 19, 2015 Mtg			
Total FY 2015 Allocations Pending August 19, 2015 Mtg	**$ -**	**$ -**	**$ -**
Pending Reversions - June 30, 2015			
General Fund	**$ (800,000.00)**		**$ (1,000,000.00)**
Highway Fund			
Total Pending Reversions - June 30, 2015	**$ (800,000.00)**	**$ -**	**$ (1,000,000.00)**
FY 2015 Balance August 19, 2015 Mtg	**$ -**	**$ -**	**$ -**

Interim Finance Contingency Account
Fiscal Year 2016
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	Total	UNRESTRICTED General Fund	UNRESTRICTED Highway Fund
Funding Available			
Beginning Balance July 1, 2015	**$ 5,435,897.56**	**$ 3,899,321.21**	**$ 1,536,576.35**
2015 Appropriations	**$ 32,985,015.00**	**$ 9,000,000.00**	
Reversions to IFC			
	$ -	$ -	
Total Reversions to IFC	**$ -**	**$ -**	**$ -**
Total Funding Available	**$ 38,420,912.56**	**$ 12,899,321.21**	**$ 1,536,576.35**
Allocations			
	$ -	$ -	
Total Allocations	**$ -**	**$ -**	**$ -**
Meeting Costs	**$ -**	**$ -**	
Total Allocations	**$ -**	**$ -**	**$ -**
Balance Prior to Actions of IFC	**$ 38,420,912.56**	**$ 12,899,321.21**	**$ 1,536,576.35**
FY 2016 Allocations Pending August 19, 2015 Mtg			
Office of the Treasurer	$ (247,500.00)	$ (247,500.00)	
Total FY 2016 Allocations Pending August 19, 2015 Mtg	**$ (247,500.00)**	**$ (247,500.00)**	**$ -**
FY 2016 Balance August 19, 2015 Mtg	**$ 38,173,412.56**	**$ 12,651,821.21**	**$ 1,536,576.35**

Interim Finance Contingency Account
Fiscal Year 2016
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	RESTRICTED SB 514 (2015) Section 60 Senior Citizen's Property Tax Assistance Rebate Program General Fund	RESTRICTED SB 514 (2015) Section 71 (1) University of Nevada Medical School, Las Vegas Start-up Costs General Fund	RESTRICTED SB 514 (2015) Section 71 (2) University of Nevada School of Medicine Expansion of Medical Education General Fund
Funding Available			
Beginning Balance July 1, 2015	$ -	$ -	$ -
2015 Appropriations	$ 5,000,000.00	$ 5,897,569.00	$ 1,848,656.00
Reversions to IFC			
Total Reversions to IFC			
Total Funding Available	$ 5,000,000.00	$ 5,897,569.00	$ 1,848,656.00
Allocations			
Total Allocations			
Meeting Costs			
Total Allocations			
Balance Prior to Actions of IFC	$ 5,000,000.00	$ 5,897,569.00	$ 1,848,656.00
FY 2016 Allocations Pending August 19, 2015 Mtg			
Office of the Treasurer			
Total FY 2016 Allocations Pending August 19, 2015 Mtg			
FY 2016 Balance August 19, 2015 Mtg	$ 5,000,000.00	$ 5,897,569.00	$ 1,848,656.00

Interim Finance Contingency Account
Fiscal Year 2016
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	RESTRICTED SB 514 (2015) Section 83 DMV System Modernization Project Highway Fund
Funding Available	
Beginning Balance July 1, 2015	$ -
2015 Appropriations	$ 11,238,790.00
Reversions to IFC	
Total Reversions to IFC	
Total Funding Available	$ 11,238,790.00
Allocations	
Total Allocations	
Meeting Costs	
Total Allocations	
Balance Prior to Actions of IFC	$ 11,238,790.00
FY 2016 Allocations Pending August 19, 2015 Mtg	
Office of the Treasurer	
Total FY 2016 Allocations Pending August 19, 2015 Mtg	
FY 2016 Balance August 19, 2015 Mtg	$ 11,238,790.00

Interim Finance Contingency Account
Fiscal Years 2015 and 2016
August 19, 2015 Meeting
Updated August 7, 2015 3:22 PM

	Total	UNRESTRICTED General Fund	UNRESTRICTED Highway Fund	RESTRICTED
Funding Available - FY 2015				
Beginning Balance July 1, 2014	$ 13,444,710.47	$ 5,504,670.12	$ 1,623,143.35	$ 6,316,897.00
2013 Appropriations	$ -	$ -	$ -	$ -
Reversions to IFC	$ 2,941,594.00	$ 2,887,905.00	$ 53,689.00	$ -
Undisbursed Allocations expired	$ -	$ -	$ -	$ -
Corrections to Prior Fiscal Years	$ -	$ -		
Total Funding Available	$ 16,386,304.47	$ 8,392,575.12	$ 1,676,832.35	$ 6,316,897.00
Allocations / Loans / Contracts				
Allocations	$ (7,743,693.00)	$ (4,458,540.00)	$ (140,256.00)	$ (3,144,897.00)
Meeting Costs	$ (34,713.91)	$ (34,713.91)	$ -	$ -
Total Allocations / Loans / Contracts	$ (7,778,406.91)	$ (4,493,253.91)	$ (140,256.00)	$ (3,144,897.00)
Balance Prior to Actions of IFC	$ 8,607,897.56	$ 3,899,321.21	$ 1,536,576.35	$ 3,172,000.00
FY 2015 Reversions to Gen / Hwy Fund	$ (3,172,000.00)	$ -	$ -	$ (3,172,000.00)
FY 2015 Balance Following June 25, 2015 Mtg	$ 5,435,897.56	$ 3,899,321.21	$ 1,536,576.35	$ -
Funding Available - FY 2016				
Beginning Balance July 1, 2015	$ 5,435,897.56	$ 3,899,321.21	$ 1,536,576.35	$ -
2015 Appropriations	$ 32,985,015.00	$ 9,000,000.00	$ -	$ 23,985,015.00
Reversions to IFC	$ -			$ -
Total Funding Available	$ 38,420,912.56	$ 12,899,321.21	$ 1,536,576.35	$ 23,985,015.00
Allocations / Loans / Contracts				
Allocations	$ -	$ -	$ -	$ -
Meeting Costs	$ -	$ -	$ -	$ -
Total Allocations / Loans / Contracts	$ -	$ -	$ -	$ -
Balance Prior to Actions of IFC	$ 38,420,912.56	$ 12,899,321.21	$ 1,536,576.35	$ 23,985,015.00
FY 2016 Allocations Pending August 19, 2015 Mtg	$ (247,500.00)	$ (247,500.00)	$ -	$ -
FY 2016 Balance Following August 19, 2015 Mtg	$ 38,173,412.56	$ 12,651,821.21	$ 1,536,576.35	$ 23,985,015.00

REQUEST FOR ALLOCATION FROM
THE IFC CONTINGENCY ACCOUNT
(GENERAL FUND) PURSUANT TO NRS 353.269

J

Brian Sandoval
Governor

James R. Wells, CPA
Director

Janet Murphy
Deputy Director

STATE OF NEVADA
GOVERNOR' FINANCE OFFICE
Budget Division

209 E. Musser Street, Room 200 | Carson City, NV 89701-4298
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Date: July 16, 2015

To: James R. Wells, CPA, Interim Director
Department of Administration

From: Sherri Barkdull, Budget Analyst

Subject: INTERIM FINANCE COMMITTEE **ACTION** ITEM

The following describes an action item submitted for placement on the agenda of the next Interim Finance Committee meeting. An analysis of the action item and recommendation is also provided.

STATE TREASURER – TREASURER'S OFFICE

Agenda Item Write-up:

Pursuant to NRS 353.269, the Treasurer's Office requests an allocation of $247,500 from the Interim Finance Committee Contingency Account to fund Phase 1 of the startup costs for the Education Savings Account Program created in SB302 during the 2015 Legislative Session.

Additional Information:

The start-up of the Education Saving Account Program will be in three phases, Phase 1 is the technology request to build and maintain a new enrollment program for Nevadans' wanting to participate in the Education Savings Account Program as well as manage the accounting of all students, participating entities and funds. The new enrollment program will allow for automation of the enrollment process which will eliminate the need for manual processes, reduce errors, reduce potential fraud and reduce the need for additional staff members. In addition to the enrollment program, a new record keeping program will allow an electronic invoicing system to be used for payments to the participating entities and track all requests for reimbursement on eligible expenses,. The automated invoicing system will help reduce the need for staff to individually adjudicate all claims and minimize errors and potential fraud. Phases 2 and 3 will be requests for additional staff to maintain the Education Savings Account Program as determined due to actual activity in this program. The programing costs are anticipated to be $242,500 with an additional $5,000 anticipated for the record keeping interface of the banking system.

J.

The Treasurer's Office anticipates paying back the Interim Finance Committee Contingency Account once the program is up and running and the revenues to administer the program are realized.

Statutory Authority:

Pursuant to NRS 353.269.

REVIEWED: ____

ACTION ITEM: D

Relates to WPC 32958.

State of Nevada Work Program

WP Number: C32958 **FY 2016**

[ ] Add Original Work Program [XXX] Modify Work Program

BUDGET DIVISION USE ONLY
DATE_____
APPROVED ON BEHALF OF
THE GOVERNOR BY
_____

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
07/15/15	101	050	1080	TREASURER - STATE TREASURER

Funds Available

Budgetary GLs (2501 - 2599)	Description	WP Amount	Revenue GLs (3000 - 4999)	Description	WP Amount	Current Authority	Revised Authority
			4654	TRANSFER FROM INTERIM FINANCE	247,500	0	247,500
Subtotal Budgetary General Ledgers		**0**	**Subtotal Revenue General Ledgers(RB)**		**247,500**		**247,500**
			Total Budgetary & Revenue GLs		**247,500**		

Expenditures

CAT	Amount	CAT	Amount
16	247,500		
Sub Total Category Expenditures			247,500

Remarks

Addition of $247,500 in Transfer from Interim Finance Contingency account to fund the programing and implementation of the Education Savings Account Program approved in SB3023 during the 2015 Legislative Session. The Treasurer's Office anticipates paying back the Interim Finance Committee Contingency Account once the program is up and running and the revenues to administer the program are realized.

Total Budgetary General Ledgers and Category Expenditures (AP) **247,500**

thagan
Authorized Signature

07/15/15
Date

_____
Controller's Office Approval

Does not require Interim Finance approval since the request for contingency funds is agendized as an action item.

STATE OF NEVADA
TREASURER - TREASURER'S OFFICE

Budget Account 1080 - TREASURER - STATE TREASURER
Work Program C32958
Fiscal Year 2016

Submitted July 15, 2015

Budget Account's Primary Purpose, Function and Statutory Authority

The State Treasurer's Office directs the management of financial transactions conducted on behalf of the state. Responsibilities include: investing state and local government funds, issuing and servicing debt on behalf of the state, managing the state's Collateral Pool Program, and distributing interest earnings to statutorily approved funds and budget accounts. The office is also responsible for managing the state's banking relationships, drawing federal funds, and the distribution of state checks. Authority: The Constitution of the State of Nevada Article. 5. Executive Department. Sec. 19. Other state officers: Election and term of office; eligibility for office. Sub Section 1. Treasurer.

Purpose of Work Program

Addition of $247,500 in Transfer from Interim Finance Contingency account to fund the programing and implementation of the Education Savings Account Program approved in SB3023 during the 2015 Legislative Session. The Treasurer's Office anticipates paying back the Interim Finance Committee Contingency Account once the program is up and running and the revenues to administer the program are realized.

Justification

The Treasurer's Office became responsible for a new Education Savings Account (ESA) program by Senate Bill 302 in the 2015 Legislative Session. During Legislation the Treasurer's Office was not given authority to build an operating system and staff employees for this program.
To help keep the ESA salaries, expenditures and revenue separate from the other 1080 items we would like to request special use categories for our expenditures, a job number for all ESA related salaries and new revenue codes to record all incoming ESA assessment fees.
In order for the Treasurer's office to be operating with the new ESA program on January 4th, 2016 we will need to build two new systems. An enrollment program will be built for the parents and participating entities which has an implementation cost of $242,500. We will also need a record keeping system for accounting purposes which has an implementation cost of $5,000. The total of the two program builds comes to $247,500.

Expected Benefits to be Realized

The expected benefits to be realized from this request is to build and maintain a new enrollment program for Nevadan's wanting to participate in the ESA program as well as manage the accounting of all students, participating entities and funds. The new enrollment program will allow for automation of the enrollment process which will eliminate the need for manual processes, reduce errors, reduce potential fraud and reduce the need for additional staff members. In addition to the enrollment program, a new record keeping program will allow an electronic invoicing system to be used for payments to the participating entities and track all requests for reimbursement on eligible expenses. The automated invoicing system will help reduce the need for staff to individually adjudicate all claims and minimize errors and potential fraud.

Explanation of Projections and Documentation

Approved SB302
FY 16 BSR - Obligations
FY 16 BSR - Receipts/Funding
Job Number Maintenance Form
Budget Account File Maintenance Request Form
Interactive Ideas Consulting Group Quote
Benefit Wallet Quote

New Positions: No

Summary of Alternatives and Why Current Proposal is Preferred

If this work program is not approved then the Treasurer's office will not be able to make the January 4th, 2016 operation date due to lack of funding for a new program. In addition, the enrollment periods and processing of enrollments will be delayed to where children may not be able to change schools when requested due to the manual work being done by current employees who already have full time duties managing the Treasurer's office.

WP# C32958

i2net	I2net BUSINESS REQUIREMENTS DOCUMENT I2net/NV/Bill302	Confidential Document	QT

Date:	Date:

6.0 Estimates High Level Estimates

Activity	(Hours)	Estimated Budget
1. Analysis	220	27,500
2. Design	525	65,625
3. Database Development	550	68,750
4. Application Development	380	47,500
5. Quality Assurance	80	10,000
6. Client User Training	120	15,000
7. Project Management	65	8,125
Total Effort in hours	**1765**	**$242,500.00**

Senate Bill No. 302–Senator Hammond

CHAPTER.....

AN ACT relating to education; establishing a program by which a child who receives instruction from a certain entity rather than from a public school may receive a grant of money in an amount equal to the statewide average basic support per-pupil; providing for the amount of each grant to be deducted from the total apportionment to the school district; providing a child who receives a grant and is not enrolled in a private school with certain rights and responsibilities; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law requires each child between the ages of 7 and 18 years to attend a public school of the State, attend a private school or be homeschooled. (NRS 392.040, 392.070) Existing law also provides for each school district to receive certain funding from local sources and to receive from the State an apportionment per pupil of basic support for the schools in the school district. (NRS 387.1235, 387.124) This bill establishes a program by which a child enrolled in a private school may receive a grant of money in an amount equal to 90 percent, or, if the child is a pupil with a disability or has a household income that is less than 185 percent of the federally designated level signifying poverty, 100 percent, of the statewide average basic support per pupil. **Sections 7 and 8** of this bill allow a child to enroll part-time in a public school while receiving part of his or her instruction from an entity that participates in the program to receive a partial grant. Money from the grant may be used only for specified purposes.

Section 7 of this bill authorizes the parent of a child who is required to attend school and who has attended a public school for 100 consecutive school days to enter into an agreement with the State Treasurer, according to which the child will receive instruction from certain entities and receive the grant. Each agreement is valid for 1 school year but may be terminated early and may be renewed for any subsequent school year. Not entering into or renewing an agreement for any given school year does not preclude the parent from entering into or renewing an agreement for any subsequent year.

If such an agreement is entered into, an education savings account must be opened by the parent on behalf of the child. Under **section 8** of this bill, for any school year for which the agreement is entered into or renewed, the State Treasurer must deposit the amount of the grant into the education savings account. Under **section 16** of this bill, the amount of the grant must be deducted from the total apportionment to the resident school district of the child on whose behalf the grant is made. **Section 8** provides that the State Treasurer may deduct from the amount of the grant not more than 3 percent for the administrative costs of implementing the provisions of this bill.

Section 9 of this bill lists the authorized uses of grant money deposited in an education savings account. **Section 9** also prohibits certain refunds, rebates or sharing of payments made from money in an education savings account.

Under **section 10** of this bill, the State Treasurer may qualify private financial management firms to manage the education savings accounts. The State Treasurer must establish reasonable fees for the management of the education savings

accounts. Those fees may be paid from the money deposited in an education savings account.

Section 11 of this bill provides requirements for a private school, college or university, program of distance education, accredited tutor or tutoring facility or the parent of a child to participate in the grant program established by this bill by providing instruction to children on whose behalf the grants are made. The State Treasurer may refuse to allow such an entity to continue to participate in the program if the State Treasurer finds that the entity fails to comply with applicable provisions of law or has failed to provide educational services to a child who is participating in the program. **Section 16.2** of this bill authorizes a child who is participating in the program to enroll in a program of distance education if the child is only receiving a portion of his or her instruction from a participating entity.

Under **section 12** of this bill, each child on whose behalf a grant is made must take certain standardized examinations in mathematics and English language arts. Subject to applicable federal privacy laws, a participating entity must provide those test results to the Department of Education, which must aggregate the results and publish data on the results and on the academic progress of children on behalf of whom grants are made. Under **section 13** of this bill, the State Treasurer must make available a list of all entities who are participating in the grant program, other than a parent of a child. **Section 13** also requires the Department to require resident school districts to provide certain academic records to participating entities.

Sections 15.1 and 16.4 of this bill provide that a child who participates in the program but who does not enroll in a private school is an opt-in child. **Section 16.4** requires the parent or guardian of such a child to notify the school district where the child would otherwise attend or the charter school in which the child was previously enrolled, as applicable.

Existing law requires the parent of a homeschooled child who wishes to participate in activities at a public school, including a charter school, through a school district or through the Nevada Interscholastic Activities Association to file a notice of intent to participate with the school district in which the child resides. (NRS 386.430, 386.580, 392.705) **Section 16.5** of this bill enacts similar requirements for the parents of an opt-in child who wishes to participate with the school district. **Sections 15.2 and 15.3** of this bill authorize an opt-in child to participate in the Nevada Youth Legislature. **Sections 15.4-15.8 and 16.7** of this bill authorize an opt-in child to participate in activities at a public school, through a school district or through the Nevada Interscholastic Activities Association if the parent files a notice of intent to participate. **Section 16.6** of this bill requires an opt-in child who wishes to enroll in a public high school to provide proof demonstrating competency in courses required for promotion to high school similar to that required of a homeschooled child who wishes to enroll in a public high school.

Section 14 of this bill provides that the provisions of this bill may not be deemed to infringe on the independence or autonomy of any private school or to make the actions of a private school the actions of the government of this State. **Section 15.9** of this bill exempts grants deposited in an education savings account from a prohibition on the use of public school funds for other purposes.

Existing law requires children who are suspended or expelled from a public school for certain reasons to enroll in a private school or program of independent study or be homeschooled. (NRS 392.466) **Section 16.8** of this bill authorizes such a child to be an opt-in child.

Date:	Date:

6.0 Estimates

High Level Estimates

Activity	(Hours)	Estimated Budget
1. Analysis	220	27,500
2. Design	525	65,625
3. Database Development	550	68,750
4. Application Development	380	47,500
5. Quality Assurance	80	10,000
6. Client User Training	120	15,000
7. Project Management	65	8,125

i2net	**I2net BUSINESS REQUIREMENTS DOCUMENT** **I2net/NV/Bill302**	**Confidential Document**	**QT**

Total Effort in hours	**1765**	**$242,500.00**

- **iphone, droid mobile application with similar functionality will increase the budget by $35,000.*
- *Additional client requirements may increase this amount of production.*

Suggested Hardware Configuration	Number of units	Estimated Budget
1. Web Server	2	0
2. Database Server	2	0
3. Network Attached Storage	1	0
Network configuration and testing	40 hours	0
Total Hardware Set up		n/a

Monthly Hosting and Support		**Estimated Budget/mo**
1. Website Hosting 100/mb burstable		1,990
2. Software support	16 hours	1,500
3. Monthly Cost		2,985
4. Projected Annual Costs		35,820

Day, Stephanie

From: Tara R. Hagan <trhagan@nevadatreasurer.gov>
Sent: Friday, August 07, 2015 4:27 PM
To: Jones, Cindy; Sherri Barkdull
Cc: Grant Hewitt; Tiffany N. Hudder; Day, Stephanie; John Borrowman; Janet E. Murphy
Subject: RE: Request for an Allocation from the Interim Finance Committee Contingency Account
Attachments: ESAImplementationTimeline8-7-15.docx; RE: TIR Waiver Request; Business Requirements Documenn i2net.doc; Purchasing ESA Memo.docx; ESA's.pptx; SB 302 project memoTH.DOCX; RE: Request for Procurement Exemption

Cindy,

Thank you for your email earlier today. Please see our responses below with attachments. Please note we still owe you Purchasing's response to our exemption request for the financial institution and the $5,000 quote from Benefit Wallet. I hope to have these to you early next week. Thank you.

Tara R. Hagan
Chief Deputy Treasurer
Nevada State Treasurer's Office
101 N. Carson Street, Suite 4
Carson City, NV 89701
trhagan@nevadatreasurer.gov
Office: 775.684.5753
Mobile: 775.230.3717

From: Day, Stephanie [mailto:Stephanie.Day@lcb.state.nv.us]
Sent: Thursday, July 30, 2015 3:02 PM
To: Grant Hewitt; Tara R. Hagan; Tiffany N. Hudder
Cc: Jones, Cindy; Sherri Barkdull
Subject: Request for an Allocation from the Interim Finance Committee Contingency Account

Grant, Tara, and Tiffany,

Good afternoon. I have received the Treasurer's Office request for an allocation from the Interim Finance Committee (IFC) Contingency Account that has been submitted for the August 19, 2015 IFC meeting.

The 2015 Legislature approved Senate Bill 302, which establishes the Education Savings Account (ESA) Program. The Treasurer's Office submitted a request for an allocation of $247,500 from the IFC Contingency Account to fund Phase 1 of the start-up costs for the program that will be repaid once the program is up and running and the revenues to administer the program are realized. According to the request, Phase 1 of 3 consists of the technology request to build and maintain a new enrollment program for parents and participating entities with an implementation cost of $242,500. The project would also include $5,000 for a recordkeeping program that will allow for electronic invoicing to be used for payments to the participating entities and to track all requests for reimbursement on eligible expenses. Funding for Phases 2 and 3 will be requested at a later date for staff to maintain the ESA program.

- Please provide a complete program implementation plan including the anticipated positions, revenue projections, and operating expenditure projections for administration of the program including the audits required in Subsection 2 of Section 10.

Pursuant to our discussion on Tuesday, August 4, we have attached the timeline our office has created. As we discussed, technology is key to the success of the ESA program and will help to reduce our initial and ongoing staffing needs. Our goal is to have an integrated database and technology solution which limits the manual adjudication of claims. The database will utilize technology (application program interface (API) calls) to communicate with both the Department of Education (for validation of the 100 consecutive days in public school) and the financial institution (for recordkeeping the accounts and help reduce financial transaction costs). We will continue to work with the Governor's office and LCB as we move through this process and begin better understand the program needs.

- Please provide a Technology Investment Request (TIR) since the request includes a new IT project over $50,000.
  Please see the attached email from Catherine Krause at EITS. Per the attached, Ms. Krause has recommended to the interim EITS Director that the TIR waiver be granted to our office. We have yet to receive the 'formal communication' noted in the email.

- Has the Treasurer's Office consulted with the Department of Administration, Enterprise Information Technology Services on the IT project pursuant to NRS 242.131?
  Yes. Please see the attachments.

- Will a Request for Proposal be issued for the IT project or is the Treasurer's Office anticipating submitting a solicitation waiver to State Purchasing to request approval to contract with i2net (the company that provided the quote attached to the request)? If a solicitation waiver is anticipated, what is the justification for choosing this vendor?
  Please see the attached memo sent to Purchasing requesting the approval of our emergency request to enter into a contact absent the competitive bid process. I've attached Greg Smith's email approval of this request. We anticipate this contract will be considered at the September Board of Examiner's meeting.

- Please describe which tasks will be performed by the private management firms described in Section 10 versus staff in the Treasurer's Office.
  Per our conversation, we envision a structure which is similar to a Health Savings or Flex Spending Account in which one firm coordinates the flow of funds to participating entities, adjudicates a portion of the claims and record-keeps the ESA accounts. Although we are continuing to vet the details to ensure compliance with NRS Chapter 356, we envision the funds to primarily be held in a bank account with the State's general banking contractor Wells Fargo. We are currently in discussions with the firm Benefit Wallet. We have a request into Purchasing to approve an emergency request to enter into a contract with Benefit Wallet absent the competitive bid process. Please find attached a presentation deck from Benefit Wallet. We are currently reviewing the Scope of Work, Custodial Agreement, Master Services Agreement and Account Statement of Work. We hope this contract will be considered at the September Board of Examiner's meeting.

- Are existing resources available in the Treasurer's Office to perform any or all of the required tasks?
  No.

- Were other solutions considered such as contracting for the services that are proposed to be performed by staff in the Treasurer's Office or through the proposed IT solution?
  Per our discussion on Tuesday, we have talked with both Florida and Arizona regarding their existing ESA programs, neither of which are as inclusive as Nevada's program. Both State programs utilize a manual application and adjudication process which would be nearly impossible for Nevada given the anticipated number of accounts. We feel strongly that the technology solution will reduce the number of staff needed, help to reduce fraudulent claims, and ensure a seamless process for both parents and participating entities.

Please provide the requested information by close of business, Friday, August 7th. I will be out of the office next week. If you have questions regarding this request, please contact Cindy Jones, Assembly Fiscal Analyst, at cindy.jones@lcb.state.nv.us. Thank you in advance for your assistance with this request.

Implementation Plan

Developed by Grant Hewitt
8/7/15

Formal Regulatory Process

- Submit Draft Regulations to LCB (8/5/15)
- Receive Formal Regulations back from LCB (9/5/15)
- Notice for Public Workshop on Proposed Regulations (8/5/15)
- Conduct Public Workshop on Proposed Regulations (8/21/15)
- Notice for Public Hearing to Adopt Regulations (9/5/15)
- Conduct Public Hearing for Formal Adoption of Regulations (10/5/15)
- Submit Regulations to Legislative Commission for formal adoption (10/6/15)
- Legislative Commission Hearing (TBD)

Implementation Timeline

- Finalize PDF Application (7/23/15)
- Develop Early Enrollment Approval Process w/Department of Education (7/24/15)
- Develop Early Enrollment Database (7/27/15)
- Soft Launch of Early Application on Website (7/29/15)
- Send Public Notice of Early Application Period (7/29/15)
- Begin Early Enrollment Period (8/1/15)
- Begin Development of Parent Handbook (8/3/15)
- August BOE Meeting for Emergency Funding (8/11/15)
- Negotiate Enrollment/Payment Database Scope of Work and Service Contract (8/12/15 - 8/18/15)
- Negotiate Terms of Service and Scope of Work with FInancial Management Firm (8/12/15 - 8/18/15)
- August IFC Meeting for Emergency Funding Allocation for IT and PIO (8/19/15)
- Formalize Contract for Financial Service Firm and IT Firm (8/20/15)
- Conduct RFI for Auditing Firm (8/31/15)
- Conduct RFI on Tutor Accreditation (8/31/15)
- Select Tutor Accreditation Organizations (9/1/15)
- Finalize Parent Handbook (9/15/15)
- October IFC Meeting Request for 2-3 Staff (depending on Early Application Numbers) (October of '15)
- In conjunction with DOE, develop standards for Participating Entities (10/1/15)
- Select Auditing Firm and Develop Audit Procedures (10/15/15)
- Develop Early Participating Entity Application and Process (10/15/15)
- Launch Early Participating Entity Application (11/2/15)
- Launch Beta Version of Parent and Participating Entity Enrollment Process (11/2/15)
- Soft Launch of Parent and Participating Entity Enrollment Site (12/1/15)

- Notice Early Application Parents to Finalize their Enrollment on the formal enrollment site (12/2)
- Notice to Participating Entities to complete formal application process on enrollment site (12/2)
- Begin Open Enrollment Process for Quarter 1 (1/4/16)
- Provide Notice to Participating Entities who have not provided Surety Bonds (1/11/16)
- Close Quarter 1 Open Enrollment (2/29/16)
- Fund Q1 & Early Enrollment ESA's (First week of April '16)

SB 302 – Nevada State Treasurer Office

Support Systems for Nevada Education Savings Account

With the passage of SB 302, the State Treasurer Office requires a backend software solution to manage the participants, the providers (known as participating entities), supporting documentation and the monies being exchanged between the parties. This system needs to be cloud based, robust enough to not fail under load and developed using proven techniques to ensure reliability and security of the system and data.

The required system will need to provide a web interface to allow the participants and providers to enroll, check statuses and submit the required documents for payment. The system will need to interface with the financial institution to allow the transfer of necessary information to allow payments to be made.

The Treasurer's Office staff will require a dashboard type interface to validate supporting documentation and interact with participant and provider applicants. The staff interface will require a security and auditing system to track all activity. Certain functions will require a programmable work flow process to allow management to approve various tasks or situations.

The development of this system will require the Treasurer's staff to manage the project from start to finish. Certain aspects and functions of this project will not manifest themselves until there is a usable version, which will likely result in project scope changes to accommodate unforeseen process flow issues.

Because of the sensitive time frame for completion of this project, December 15th 2015 with a 'Go Live' of January 1, 2016, we require weekly project status meetings. As the system readies for usable beta versions, the pace of project meetings will likely increase with use case studies and bug reports.

A feature/code lock will likely occur around the November 1st, 2015 time frame to finalize the system, complete the user interfaces and load test the system and hosting solution.

After the January 1st, 2016 go live date, we will finalize program changes and process improvements as needed for a March 1 2016 release of version 2. Going forward any legislative or other changes will be developed and deployed as needed.

This project will require considerable resources and time from the Treasurer's staff to be successful and on schedule as required in SB 302.

Day, Stephanie

From: Catherine Krause <ckrause@admin.nv.gov>
Sent: Thursday, August 06, 2015 4:59 PM
To: Tara R. Hagan
Cc: Grant Hewitt; Catherine Krause
Subject: RE: TIR Waiver Request

Ms. Hagan:

I have recommended to the EITS Interim Administrator (Shanna Rahming) that a TIR Waiver be granted to your agency; anticipate receiving a formal communication from EITS approving your waiver request.

Thank you,

Catherine Krause | Chief IT Manager | Planning and Project Management |
State of Nevada | Department of Administration | Enterprise IT Services
T: (775) 684-4726 | F: (775) 687-0161 | E: ckrause@admin.nv.gov

From: Catherine Krause
Sent: Wednesday, August 5, 2015 5:19 PM
To: Tara R. Hagan
Cc: Grant Hewitt; Catherine Krause
Subject: RE: TIR Waiver Request

Ms. Hagan:

I did receive Mr. Hewitt's message yesterday and have assigned this to one of my team members to review. One of us will get back to you on Thursday to discuss this project and your request for a TIR waiver.

Thanks,

Catherine Krause | Chief IT Manager | Planning and Project Management |
State of Nevada | Department of Administration | Enterprise IT Services
T: (775) 684-4726 | F: (775) 687-0161 | E: ckrause@admin.nv.gov

From: Tara R. Hagan
Sent: Wednesday, August 5, 2015 5:10 PM
To: Catherine Krause
Cc: Grant Hewitt
Subject: TIR Waiver Request

Ms. Krause:

Per the telephone voicemail message you received from Grant Hewitt yesterday, the Treasurer's office is seeking a waiver to the TIR pursuant to NRS 242.131. SB302 was passed in the 78th Legislative Session. The bill creates an Education Savings Account (ESA) Program which allows expanded school choice through State funded accounts. The Treasurer's office is responsible for the development and implementation of Nevada's new ESA program. As part of the implementation, we are seeking a technology vendor to create the database and infrastructure for the program.

Greg Smith, Purchasing Administrator, did approve (attached) approve our emergency request to enter into a contract absent the competitive bid process with a technology vendor for the creation of the ESA database and infrastructure. We believe our office has an 'unforeseen circumstance' which warrants a TIR waiver due to the following:

- SB302 was passed with no startup funding and our office was amended into the bill late in Session. We did not testify during the legislative process in relation to this bill.
- The bill was effective July 1, 2015 and the program is effective January 1, 2016.
- Nevada ESA program is the nation's most inclusive ESA program in the country and has the potential for thousands of accounts by January 1, 2016.
- Our office released an early application to the public on July 29 and as of 8 a.m. today, we have over 570applications.
- Arizona's program has been available for four years and had 302 accounts after the program's second year of existence. Arizona currently has 1,311 accounts and 4 FTEs and handles the reimbursements and adjudication of claims manually.
- Technology is key to the success of the ESA program and will help to reduce our initial and ongoing staffing needs. Our goal is to have an integrated database and technology solution which limits the manual adjudication of claims. The database will utilize technology (application program interface (API) calls) to communicate with both the Department of Education (for validation of the 100 consecutive days in public school) and the financial institution (for recordkeeping the accounts and help reduce financial transaction costs).

As part of this process, we will obtain three bids to ensure the price for services is fair and reasonable, ensure we own the non-proprietary system created by the firm, include penalties for non-performance in the contract and weigh upfront costs against a maintenance agreement when considering the length of the contract. We are fully committed to conducting a Request for Proposal in the next one to two years depending on the contract we can negotiate which is in the best interest of the State. Please find attached a quote from one vendor and information regarding the Scope of Work.

Thank you for your consideration of this request. We look forward to your reply. Please don't hesitate to contact me, should you have questions or need additional information.

Tara R. Hagan
Chief Deputy Treasurer
Nevada State Treasurer's Office
101 N. Carson Street, Suite 4
Carson City, NV 89701
trhagan@nevadatreasurer.gov
Office: 775.684.5753
Mobile: 775.230.3717

Day, Stephanie

From: Greg Smith <gmsmith@admin.nv.gov>
Sent: Tuesday, August 04, 2015 4:01 PM
To: Tara R. Hagan
Cc: Grant Hewitt
Subject: RE: Request for Procurement Exemption

Follow Up Flag: Follow up
Flag Status: Flagged

Hi Tara & Grant,

Please consider this e-mail as my acknowledgment of the situation, as outlined within your memo and per our recent discussion, and approval to proceed as requested. If this office can assist further, please contact me directly.

Best wishes for much success in this endeavor!

Regards,

Greg Smith | Administrator CPO

State of Nevada | Dept of Administration
Purchasing Division
515 E. Musser St. #300 Carson City, Nevada 89701
T: (775) 684-0170 | F: (775) 684-0188 | W: http://purchasing.state.nv.us

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From: Tara R. Hagan
Sent: Tuesday, August 04, 2015 3:50 PM
To: Greg Smith
Cc: Grant Hewitt
Subject: Request for Procurement Exemption

Greg,

Thank you again for your time last week. Per our conversation, please see attached letter regarding an exemption request based upon NRS 333.300(4) and NAC 333.14. Please don't hesitate to contact me if you have questions.

Dan Schwartz
State Treasurer

STATE OF NEVADA
OFFICE OF THE STATE TREASURER

MEMORANDUM

TO: **Greg Smith, Administrator, Purchasing Division**

FROM: **Tara Hagan, Chief Deputy Treasurer**

RE: **Procurement Emergency Pursuant to NRS 333.300(3)**

CC: **Grant Hewitt, Treasurer Chief of Staff**

DATE: **August 4, 2015**

Thank you for meeting with Grant Hewitt and me last week to discuss our current situation regarding SB302. Per our discussion, SB302 was passed in the 78th Legislative Session. The bill creates an Education Savings Account (ESA) Program which allows expanded school choice through State funded accounts. The Treasurer's office is responsible for the development and implementation of Nevada's new ESA program. As part of the implementation, we are seeking a technology vendor to create the database and infrastructure for the program.

Pursuant to NRS 333.300, subsection 4 and NAC 333.14, we are requesting you, as the Administrator, approve our emergency request to enter into a contract absent the competitive bid process with a technology vendor for the creation of the ESA database and infrastructure. We believe our office has an 'unforeseen circumstance' which warrants an emergency request due to the following:

- SB302 was passed with no startup funding and our office was amended into the bill late in Session. We did not testify during the legislative process in relation to this bill.
- The bill was effective July 1, 2015 and the program is effective January 1, 2016.
- Nevada ESA program is the nation's most inclusive ESA program in the country and has the potential for thousands of accounts by January 1, 2016.
- Our office released an early application to the public on July 29 and as of 8 a.m. today, we have over 410 applications.

CARSON CITY OFFICE
101 N. Carson Street, Suite 4
Carson City, Nevada 89701-4786
(775) 684-5600 Telephone
(775) 684-5623 Fax

STATE TREASURER PROGRAMS
Governor Guinn Millennium Scholarship Program
Nevada Prepaid Tuition Program
Unclaimed Property
College Savings Plans of Nevada
Nevada College Kick Start Program

LAS VEGAS OFFICE
555 E. Washington Avenue, Suite 4600
Las Vegas, Nevada 89101-1074
(702) 486-2025 Telephone
(702) 486-3246 Fax

Website: NevadaTreasurer.gov E-mail: StateTreasurer@NevadaTreasurer.gov

- Arizona's program has been available for four years and had 302 accounts after the program's second year of existence. Arizona currently has 1,311 accounts and 4 FTEs and handles the reimbursements and adjudication of claims manually.

- Technology is key to the success of the ESA program and will help to reduce our initial and ongoing staffing needs. Our goal is to have an integrated database and technology solution which limits the manual adjudication of claims. The database will utilize technology (application program interface (API) calls) to communicate with both the Department of Education (for validation of the 100 consecutive days in public school) and the financial institution (for recordkeeping the accounts and help reduce financial transaction costs).

As part of this process, we will obtain three bids to ensure the price for services is fair and reasonable, ensure we own the non-proprietary system created by the firm, include penalties for non-performance in the contract and weigh upfront costs against a maintenance agreement when considering the length of the contract. We are fully committed to conducting a Request for Proposal in the next one to two years depending on the contract we can negotiate which is in the best interest of the State.

Thank you for your consideration of this request. We look forward to your reply. Please don't hesitate to contact me, should you have questions or need additional information.

BenefitWallet®

A Xerox Solution

Continuing Our Success

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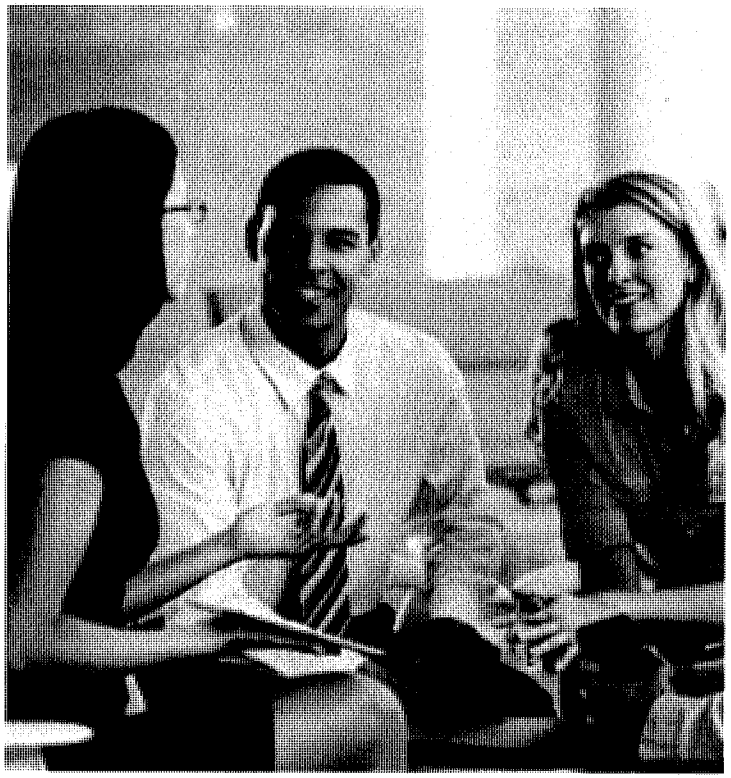
Why BenefitWallet?

1. Innovation, features and flexibility
2. Excellent customer service
3. Experience and expertise
4. Institutional trust: Xerox and The Bank of New York Mellon

5. **Synergies**

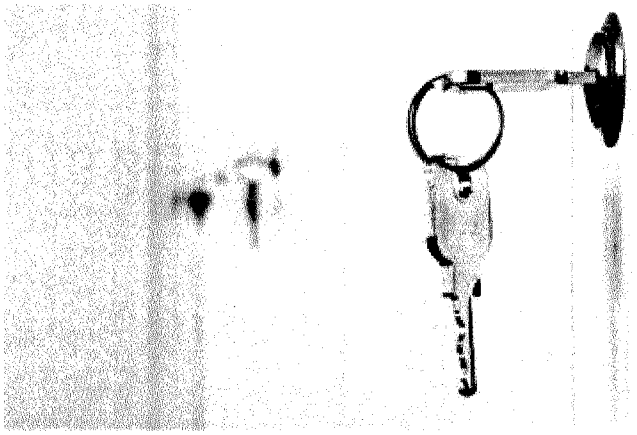
Experience and Expertise



- First to market with ESAs
- The original employer-friendly HSA
- 99.7% or higher system availability
  per year since 2006
- Client and development teams average 10+ years product-specific experience
- Dedicated call center
  - 4.5+ million calls
  - 14+ million IVR calls

Stability and Security

- Customer service provided through secure networks and call centers
- Multi-factor authentication during sign-on (FFIEC)
- Consistent and stable custodian relationship with BNY Mellon
- BenefitWallet adheres to the high security standards of both BNY Mellon and Xerox
- All checking accounts are FDIC Insured
- Debit card is Merchant Code Category (MCC) restricted and IIAS compliant



Backdrop

Eligible population - 450,000 public school students in Nevada

Estimated 2,000 to 3,000 initial enrollment in the program

Plan to launch in Spring 2016

- Would like system up and running by 1/1/16 with funds first hitting the account in spring
- Program would go into full force for fall 2016

Does not want individual bank accounts

- Wants the omnibus approach with individual account recordkeeping
- Notional account is a better fit

Would prefer no debit card to prevent fraud even if MCC restricted (buying a Starbucks coffee at Barnes and Noble, not a text book)

Enrollment every quarter

Funds are credited to the accounts quarterly ($5000+ divided into 4 payments

Backdrop

Funding flow to be worked out but in general, the state will fund a big account quarterly with all the dollars and funds will be pulled as need to pay for vendor payments and reimbursements

Nevada Health Exchange had a bad experience with Xerox and that could be an issue

If Nevada needed to contract directly with a bank, it is a very difficult process. Contracting with us with the bank as our subcontractor is much preferred, which we indicated is normal.

We were asked about web services, portal branding and SSO

- They are interested in displaying account information on their portal, with possibly SSO link from there
- They are interested in including their logo and colors on the member portal

Backdrop

If a family has more than one child in the program, one account per child is the preferred approach. It gets complicated otherwise.

Unused funds roll over from year to year as long as the student continues to enroll in the program

- After senior year of high school, unused funds are forfeited
- Upon death, funds are forfeited

At enrollment, the parent identifies what the funds are to be used for and which vendors will be used.

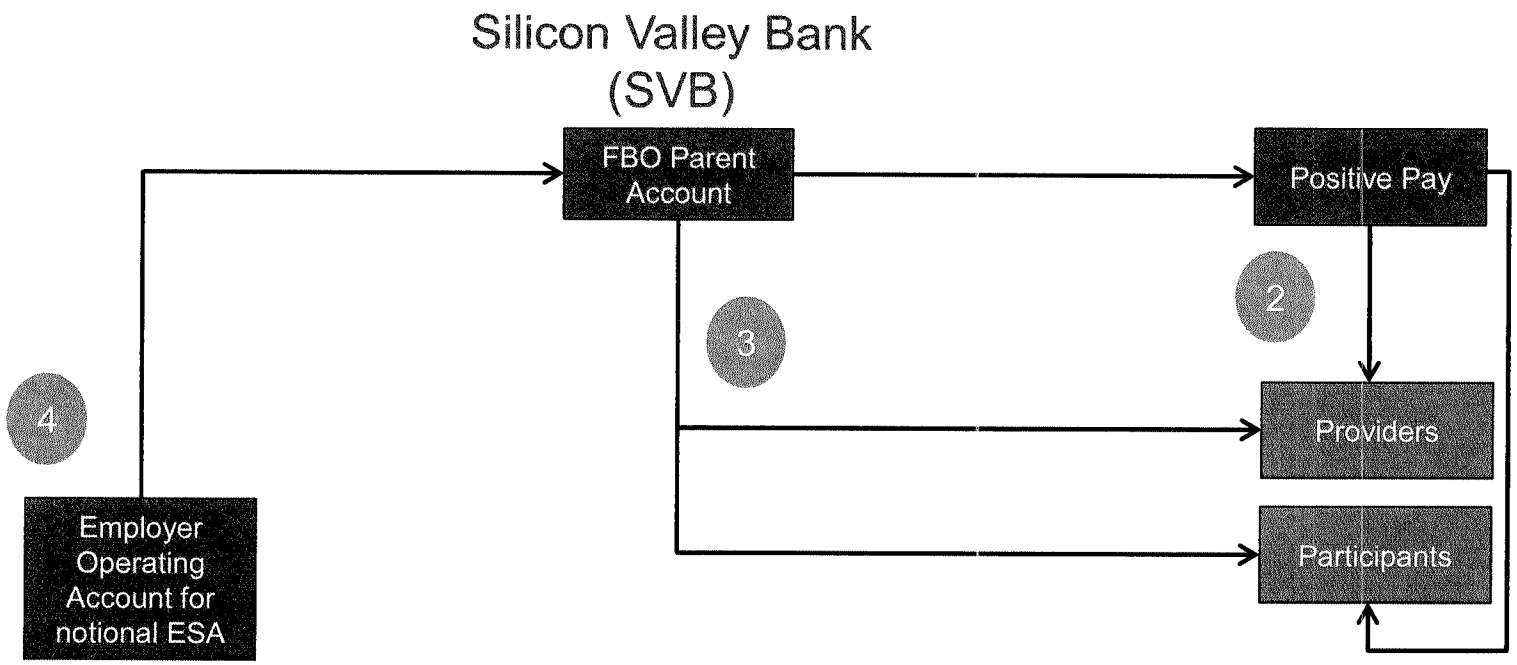
- If only paying schools, then funds must be "frozen" in the summer
- If paying more than just schools (tutoring for example) then funds are available in the summer

Backdrop

Payment/reimbursement process needs to be discussed in more detail

- One model is where the vendor submits a request (a private school tuition for example) and the parent approves the request, then the vendor is paid.
- Another model is where the parent requests reimbursement and would require documentation and approval
- The state of Nevada staff may want to be the ones reviewing/approving the documentation.

Standard BenefitWallet Funds Flow



1. As claims are processed, the system determines reimbursement method (ACH, Check).
2. As checks clear the CYC Positive Pay Account, funds are automatically withdrawn from the SVB FBO Parent Account.
3. ACH payments are debited from the SVB FBO Parent Account and disbursed to provider or participant.
4. Daily or Weekly invoices are sent to client for claims paid (note weekly payments require prepayment amount held at SVB FBO Parent Account)

BenefitWallet

Service Center

Tools and processes

- Dedicated on-shore customer service call center
- Evening and weekend hours
- Client-specific "culture training"
- Regular calibration calls
- Proprietary, customized tools to meet caller needs
- Client-specific help text
- Call tracking and reporting
- 100% digital call recording

Representatives

- 1st call resolution rate: 90+%
- 4.5+ million calls handled
- 500,000+ after call surveys
- Quality-assurance coaching
- Recruiting, onboarding, training
- 2-5 years experience to start

OFFICE OF THE STATE CONTROLLER

K

Brian Sandoval
Governor

James R. Wells, CPA
Director

Janet Murphy
Deputy Director

STATE OF NEVADA
GOVERNOR' FINANCE OFFICE
Budget Division

209 E. Musser Street, Room 200 | Carson City, NV 89701-4298
Phone: (775) 684-0222 | www.budget.nv.gov | Fax: (775) 684-0260

Date: July 23, 2015

To: James R. Wells, CPA, Director
Budget Division

From: Tiffany Greenameyer, Budget Analyst
Budget Division

Subject: INTERIM FINANCE COMMITTEE **ACTION** ITEM

The following describes an information item submitted for placement on the agenda of the next Interim Finance Committee meeting. An analysis of the information item is also provided.

OFFICE OF THE STATE CONTROLLER

Agenda Item Write-up:
Pursuant to subsection 3 of NRS 237.360, the Office of the State Controller is requesting a waiver from the requirement to make available on an Internet website maintained by the state agency an electronic version of each administrative form used by any person to submit information to the state agency.

Additional Information:
The Office of the State Controller requests a waiver of the requirement of certain agencies to make available on a website electronic versions of each administrative form in a format that allows a person to complete or prepare the form electronically, download and save an electronic copy of the form to a computer and submit the form to the state agency securely via the Internet. The agency is proposing a completion time of October 31, 2015.

Statutory Authority:
NRS 237.360(3)

REVIEWED: _____
ACTION ITEM: _____

K

RECEIVED
JUL 10 2015
DEPARTMENT OF ADMINISTRATION
OFFICE OF THE DIRECTOR
BUDGET DIVISION

RON KNECHT, MS, JD, PE (CA)
State Controller

STATE OF NEVADA

JAMES W. SMACK
Chief Deputy Controller

GEOFFREY LAWRENCE
Assistant Controller

OFFICE OF THE
STATE CONTROLLER

July 8, 2015

Jeff Ferguson, Senior Program Analyst
Legislative Counsel Bureau
Fiscal Analyst Division

Through:

Tiffany Greenameyer, Budget Analyst IV
Department of Administration
Budget Division

Subject: Request to IFC for extension of implementation of Senate Bill 236

Dear Mr. Ferguson,

During the 2013 Legislative Session, Senate Bill 236 was passed requiring state agencies to make available online each administrative form that is used by the public to submit information to a state agency. We are working to meet this requirement, but it is now very much apparent we will not be able to satisfy the deadline to complete this process.

Therefore, we would like to request an extension of four months to complete this process. We understand that IFC needs to be informed of and approve this request. Due to other projects within our state agency, we have not had the resources to commit directly to full implementation of Senate Bill 236. Our agency will be working diligently to get this implementation completed as quickly as possible, likely in less time than the extension requested. We have set the deadline of October 31, 2015, for final completion.

We foresee no undue burden on our operations at this time to complete this implementation.

Please don't hesitate to contact me directly if you have any questions or concerns.

Sincerely,

Ronald L. Knecht

Ron Knecht
State Controller

CC: James Smack, Chief Deputy Controller

State Capitol
101 N. Carson Street, Suite 5
Carson City, NV 89701-4786
(775) 684-5750
Fax (775) 684-5696

www.controller.nv.gov

Grant Sawyer State Office Building
555 E. Washington Avenue, Suite 4300
Las Vegas, Nevada 89101-1071
(702) 486-3895
Fax (702) 486-3896

APPROVAL OF CONTRACT AMENDMENT PURSUANT TO
ASSEMBLY BILL 299 (2005 LEGISLATURE)

L

Brian Sandoval
Governor

James R. Wells, CPA
Director

Janet Murphy
Deputy Budget Director

STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE
Budget Division

209 E. Musser Street, Room 200 | Carson City, NV 89701-4298
Phone: (775) 684-0222 | www.budget.nv.gov | Fax: (775) 684-0260

Date: July 16, 2015

To: James R. Wells, Clerk of the Board
Governor's Finance Office

From: Jim Rodriguez, Budget Analyst IV
Budget Division

Subject: INTERIM FINANCE COMMITTEE **ACTION** ITEM

The following describes an action item submitted for placement on the agenda of the next Interim Finance Committee meeting. An analysis of the action item and recommendation is also provided.

DEPARTMENT OF ADMINISTRATION – STATE PUBLIC WORKS DIVISION – STATE PUBLIC WORKS

Agenda Item Write-up:

Pursuant to Assembly Bill 299, of the 2005 legislative session, the State Public Work Division (SPWD), on behalf of the Department of Conservation and Natural Resources (DCNR) Division of State Lands (DLS); the Department of Corrections (DOC); and the Reno Sparks Indian Colony (RSIC), is requesting approval of an amendment to the original Development and Financing Agreement (approved at the December 2012 BOE meeting), between the RSIC and the State of Nevada, through the above referenced state agencies. The agreement will result in the design and construction of a Department of Corrections Restitution Center. The amendment adds 11.02 acre feet of water rights to the agreement, for a total of 15.33 acre feet of water, to ensure sufficient water is available to support the Restitution Center once it is complete and operational.

Additional Information:

See the attached memo from the SPWD, dated October 31, 2012.

This amendment is a cost neutral amendment, however, since the contract was initially authorized through the IFC/BOE process, in accordance with AB 299, we are submitting this

L

Statutory Authority:

AB 299 of the 2005 Legislative Session (copy attached)

REVIEWED: _____

ACTION ITEM: _____

Brian Sandoval
Governor

Jeff Mohlenkamp
Director

Gustavo "Gus" Nunez
Administrator

Carson City Offices:
Public Works Section
515 East Musser Street, Ste 102
Carson City, Nevada 89701-4263
(775) 684-4141 | Fax (775) 684-4142

Buildings & Grounds Section
(775) 684-1800 | Fax (775) 684-1821

STATE OF NEVADA
DEPARTMENT OF ADMINISTRATION
Public Works Division

Las Vegas Offices:
Public Works Section
1830 East Sahara, Ste 204
Las Vegas, Nevada 89104-3739
(702) 486-5115 Fax (702) 486-5094

Buildings & Grounds Section
2621 East Sahara Avenue
Las Vegas, Nevada 89104-4136
(702) 486-4300 Fax (702) 486-4308

MEMORANDUM

Date: October 31, 2012

To: Board of Examiners

From: Gus Nuñez, Administrator
State Public Works Division, Department of Administration

Subject: Implementation of Assembly Bill 299
Development and Financing Agreement

Introduction

The State Public Works Division requires Board of Examiners approval of the attached Development and Financing Agreement (DFA). While, the DFA is the master agreement between multiple state agencies for the implementation of Assembly Bill 299, Board of Examiners approval is required because the DFA terms require SPWD to act as agent for the Reno Sparks Indian Colony and manage the design and construction of a restitution center for the Nevada Department of Corrections.

Assembly Bill 299 ("AB 299") approved a land swap between the Nevada Division of State Lands, Department of Conservation and Natural Resources ("State Lands") and the Reno Sparks Indian Colony ("RSIC"). Currently, the Nevada Department of Corrections (NDOC) operates a restitution center ("State Land"). AB 299 allows RSIC to finance and construct a new restitution center for NDOC on land currently owned by the RSIC ("Tribal Land"). Upon completion of the restitution center RSIC will swap the Tribal Land and the newly constructed restitution center for the State Lands.

Background

Assembly Bill 299 authorizes among other things; (1) the exchange of certain property between the RSIC and the State; (2) a contract between the State and RSIC for construction of a new restitution center for the NDOC; (3) project costs in the amount of $8,000,000[1] funded by a construction loan obtained by RSIC; and (4) RSIC's tax revenue from Wal-Mart will be used to pay off the loan. (RSIC

[1] $7,500,000 is allocated to project costs including design, contractor costs, project management and inspection. $500,000 is allocated to RSIC to pay their costs such as financing costs, legal fees and due diligence assessments of the State Land

will also share tax revenues from Wal-Mart with the Washoe County School District). NDOC's current Restitution Center is located at 2595 E. 2nd Street in Reno along the Truckee River (State Land). The State Property is adjacent to the Wal-Mart built on RSIC land, and RSIC wants the State Property as a future site for construction of a Cultural Center. The new NDOC restitution center will be built at 290 Kietzke Lane (the south/east corner of Kietzke and E. Second) (Tribal Land). The State will take title to the RSIC property and the completed Restatution Center free and clear

Development and Financing Agreement

The attached agreement is the 'Master Agreement' for the implementation of AB 299 and provides for the following:

1. Subject to an eight million dollar project budget, RSIC as 'Owner' will finance, contract and pay for the design and construction of a Restitution Center for NDOC on Tribal Land.
2. Acting as agent for RSIC, SPWD will manage the design and construction of the Restitution Center for NDOC; RSIC will pay SPWD for these services from the project budget.
3. After completion of the construction of the Restitution Center and upon issuance of the Certificate of Occupancy by RSIC, State Lands and RSIC will exchange the Tribal Land and the State Land.
4. The State will take title to the RSIC property and the completed Restitution Center free and clear.
5. RSIC will share revenue received from tribal sales taxes derived from sales made by Wal-Mart at the Wal-Mart Store with the Washoe County School District.

AB 299 requires Interim Finance approval of the DFA. The DFA and the attached exhibits represent an agreement on all portions of the transaction authorized by AB 299.

Recommended Action:

BOE to approve SPWD to contract with RSIC as their agent for the management of design and construction in the amount of $1, 345,000 which includes project management and inspection fees and payment for all other services and goods necessary for the completion of the restitution center on behalf of NDOC.

Assembly Bill No. 299–Assemblyman Marvel

CHAPTER.....

AN ACT relating to state lands; authorizing the exchange of certain parcels of land with the Reno-Sparks Indian Colony; authorizing the construction of a new restitution center for the Department of Corrections; authorizing an agreement to share sales tax revenue from a proposed retail project on property owned by the Reno-Sparks Indian Colony; 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. The State, with the approval of the Interim Finance Committee, may enter into a contract with the Reno-Sparks Indian Colony to carry out the provisions of this act. The State shall not commit to any portion of the transaction authorized by this act unless an agreement has been reached to carry out all of the provisions.

2. The contract authorized pursuant to this act must include the following:

(a) The construction and lease-purchase by the State of a new restitution center for the Department of Corrections on property owned by the Reno-Sparks Indian Colony;

(b) An agreement with respect to the sharing of revenue from sales tax resulting from a retail project on property owned by the Reno-Sparks Indian Colony to finance the construction of the restitution center and to benefit the Washoe County School District School Renewals Program; and

(c) The exchange of certain land owned by the State of Nevada for the parcel on which the restitution center is constructed.

3. The provisions of paragraph (a) of subsection 2 require:

(a) The Reno-Sparks Indian Colony to agree to contract for the construction of a restitution center for the Department of Corrections on property owned by the Colony at Kietzke Lane and East Second Street in Reno, Nevada, specifically Assessor's Parcels numbers 12-182-02 and 12-182-03. The contract for the construction of the restitution center must be a turn-key contract that provides that the contractor will complete the design, engineering, procurement and construction of the restitution center so that the restitution center is ready for occupancy at the conclusion of the contract and that the contractor assumes all risks associated with the contract. The contract must include a provision that requires payment of prevailing wages pursuant to NRS 338.020 to 338.090, inclusive, to all skilled mechanics, skilled workmen, semiskilled mechanics, semiskilled workmen or unskilled labor who perform

work on the construction of the restitution center. The design of the restitution center and the contract for construction must be approved by the Department of Corrections.

(b) Upon completion of the construction of the restitution center pursuant to paragraph (a), an agreement between the State and the Reno-Sparks Indian Colony for the lease-purchase of the facility by the State. To the extent that they do not conflict with the provisions of this act, the provisions of NRS 353.500 to 353.630, inclusive, apply to a lease-purchase agreement entered into pursuant to this paragraph.

4. The agreement pursuant to the provisions of paragraph (b) of subsection 2 must provide for:

(a) A portion of the sales tax revenue from the proposed retail project on property of the Reno-Sparks Indian Colony to be used to offset the State's annual lease payments for the restitution center.

(b) A portion of the sales tax revenue from the proposed retail project to be paid to the Washoe County School District.

(c) Upon completion of the payments for the restitution center, a revised amount to be paid on a continuing basis to the Washoe County School District.

5. The agreement pursuant to paragraph (c) of subsection 2 must provide for the exchange of the property on which the restitution center is constructed for the property owned by the State on which the Northern Nevada Restitution Center is currently located, 2595 East Second Street in Reno, Nevada, Assessor's Parcel Number 12-301-02. The State must agree, upon completion of the exchange, to support an application by the Colony to place the former State land in Federal Trust.

6. The State and the Reno-Sparks Indian Colony must comply with all applicable local, state and federal law and obtain any necessary approvals from local, state and federal agencies with respect to the provisions of this act. The Reno-Sparks Indian Colony must obtain letters of support or resolutions from the City of Reno and Washoe County that approve the exchange of land pursuant to paragraph (c) of subsection 2.

7. The State and the Reno-Sparks Indian Colony may include in a contract entered into pursuant to this act any other provisions necessary or convenient to carry out the contract that are not inconsistent with the provisions of this act.

8. The provisions of NRS 323.100 do not apply to a contract entered into pursuant to this act.

Sec. 2. This act becomes effective on July 1, 2005.

Brian Sandoval
Governor

STATE OF NEVADA

Gustavo Nunez, P.E.
Manager

Carson City Office:
515 E. Musser Street, Suite 102
Carson City, Nevada 89701-4263
(775) 684-4141 • Fax (775) 684-4142

Las Vegas Office:
1830 East Sahara, Suite 204
Las Vegas, Nevada 89104
(702) 486-5115 • Fax (702) 486-5094

PUBLIC WORKS BOARD

INTERIM FINANCE COMMITTEE REQUEST
August 2015

SUBJECT TITLE:

Project 11-A012, 11-A012A, Northern Nevada Transitional Housing Center, request to amend agreement with Reno Sparks Indian Colony per A.B. 299 of the 2005 Legislative session.

DISCUSSION:

This is a request to amend the development and financing agreement between the Reno-Sparks Indian Colony and the State. The agreement supports the Northern Nevada Transitional Housing Center pursuant to A.B. 299 of the 2005 Legislative session (attachment 1).

In the original agreement (attachment 2), section 5.3 stipulated that the parties would exchange land *exclusive* of water rights. This amendment (attachment 3) changes section 5.3 such that the parties will exchange land *inclusive* of water rights.

PREPARED BY:

Evan Dale
Administrator
Department of Administration, Administrative Services Division

DEVELOPMENT AND FINANCING AGREEMENT
ASSEMBLY BILL 299 OF THE 2005 NEVADA LEGISLATURE

This Development and Financing Agreement ("Agreement") is made as of this 5th day of December ,2012, by and between the Reno-Sparks Indian Colony, a federally recognized Indian tribe ("RSIC"), organized pursuant to the provisions of the Indian Reorganization Act of June 18, 1934 (48 Stat. 984, 25 U.S.C. § 476) as amended, and the State of Nevada ("State"), by and through the Nevada Division of State Lands, Department of Conservation and Natural Resources, ("State Lands"), the Nevada Department of Corrections ("NDOC"), and the State Public Works Division, Department of Administration ("SPWD") (collectively referred to as "the Parties").

RECITALS

WHEREAS, in 2005, the Nevada legislature passed and the governor signed Assembly Bill 299 ("AB 299"), pursuant to which, among other things, State Lands was authorized to engage in a land exchange transaction with RSIC; and

WHEREAS, under AB 299, the State with the approval of the Interim Finance Committee, may enter into an agreement with RSIC where pursuant to such agreement RSIC would contract for and finance the construction of a new restitution center (the "Restitution Center") for NDOC on land to be conveyed to State Lands by RSIC in exchange for land to be conveyed to RSIC by State Lands; and

WHEREAS, the Restitution Center is intended to consist of a structure and related site improvements, the purpose of which will be to house inmates serving a prison term in NDOC who are eligible for assignment to an institution or facility of minimum security under Nevada Revised Statute ("NRS") 209.481 and applicable regulations; and

WHEREAS, AB 299 requires that the design of the Restitution Center and the contract for construction be approved by NDOC; and

WHEREAS, AB 299 requires that the contract for the construction of the Restitution Center be a turn-key contract that provides that the contractor will complete the design, engineering, procurement and construction of the Restitution Center so that the Restitution Center is ready for occupancy at the conclusion of the contract and that the contractor assumes all risks associated with the contract; and

WHEREAS, the Restitution Center will be built on land currently owned by RSIC ("Tribal Land"), as legally described in Exhibit A, attached hereto and incorporated herein; and

WHEREAS, the State owns the land upon which an NDOC restitution center is currently located ("State Land"), as legally described in Exhibit B, attached hereto and incorporated herein; and

WHEREAS, after completion of construction of the Restitution Center and upon the issuance of the Certificate of Occupancy by RSIC, the State and RSIC will exchange the above described property and RSIC shall deed its real property, and all improvements thereon, to the State, and the State shall deed its property, and all improvements thereon, to RSIC. The exchange deeds shall be in the form attached hereto as Exhibit C; and

WHEREAS, given that the ultimate user and owner of the Restitution Center will be the State by and through NDOC, RSIC desires to grant authority and oversight to the appropriate agency of State for all actions necessary to manage the design, construction, furnishing and otherwise ready the Restitution Center for use in the manner contemplated hereby; and

WHEREAS, the Parties, in performing the necessary due diligence to implement AB 299 and facilitate the design and construction of the Restitution Center for NDOC, determined that, pursuant to NRS 341.153, the appropriate State agency to oversee and manage the design and construction of the AB 299 Project is SPWD; and

WHEREAS, pursuant to NRS 338.020 to 338.090, SPWD will also administer and enforce prevailing wage laws for the duration of the construction of the AB 299 Project; and

WHEREAS, the State shall not commit to any portion of the transactions authorized by AB 299 unless an agreement has been reached to carry out all of the provisions of AB 299.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is acknowledged, the Parties agree as follows:

ARTICLE I--DEFINITIONS

1.1 "AB 299 Project" shall mean the Restitution Center as established through AB 299, and includes the Construction Project, and the work associated with the Design Contract Documents, Other Contracts and the Additional Colony Expenses.

1.2 "AB 299 Project Budget" means the Fixed Project Costs and the Additional Colony Expenses, attached hereto as Exhibit D.

FIRST AMENDMENT TO DEVELOPMENT AND FINANCING AGREEMENT

ASSEMBLY BILL 299 OF THE 2005 NEVADA LEGISLATURE

This First Amendment to Development and Financing Agreement ("First Amendment") is made as of this ____ day of _____, 2015, by and between the Reno-Sparks Indian Colony, a federally recognized Indian tribe ("RSIC"), organized pursuant to the provisions of the Indian Reorganization Act of June 18, 1934 (48 Stat. 984, 25 U.S.C. § 476) as amended, and the State of Nevada ("State"), by and through the Nevada Division of State Lands, Department of Conservation and Natural Resources, ("State Lands"), the Nevada Department of Corrections ("NDOC"), and the State Public Works Division, Department of Administration ("SPWD") (collectively referred to as "the Parties").

RECITALS

WHEREAS, the Parties have previously entered into that certain Development and Financing Agreement effective February 6, 2013 ("the Agreement").

WHEREAS, the Parties desire to amend Article V, *Operation of Tribal Land, State Land, and Land Exchange,* Section 5.3 of the Agreement as pertaining to the Land Exchange provided for in the Agreement.

WHEREAS, the Agreement currently provides that the Parties will exchange the State Land and the Tribal Land exclusive of water rights;

WHEREAS, subsequent to the execution of the Agreement, RSIC transferred an additional 11.02 acre-feet of water from existing credits on other land it owns and from existing water rights owned by RSIC to the Tribal Land so that a total of 15.33 acre-feet of water credits are now associated with the Tribal Land;

WHEREAS, this transfer was required by the Truckee Meadows Water Authority and will provide sufficient water to serve the Restitution Center;

WHEREAS, the State owns sufficient water rights in the TMWA service area such that it has or would be entitled to 15.33 acre-feet of water credits from TMWA;

WHEREAS, the exchange of the State Land and the Tribal Land inclusive of 15.33 acre feet of water credits will result in an exchange of equal amounts and value of water credits and will expedite the process of obtaining the necessary utility service on the respective sites.

NOW, THEREFORE, in consideration of the foregoing Recitals, the mutual agreements, covenants and promises contained in this First Amendment and other good and valuable consideration, the receipt, sufficiency and validity of which are hereby acknowledged, the Parties agree as follows:

AGREEMENT:

1. Definitions. Capitalized terms used in this First Amendment without definition shall have the meanings assigned to such terms in the Agreement, unless the context expressly requires otherwise.

2. Article V, Section 5.3. Article V, Section 5.3 of the Agreement shall be amended to read as follows:

> Upon satisfaction of any and all other conditions that may be contained herein, completion of the Construction Project, and the issuance of a Certificate of Occupancy for the Restitution Center, RSIC shall convey the Tribal Land along with any and all improvements thereon to State and State shall convey the State Land along with any and all improvements thereon at the time of Closing, to RSIC. The properties (collectively referred to as "the Property") to be exchanged hereunder shall be conveyed inclusive of all water rights, credits, ditch rights or water-related rights appurtenant, dedicated, or otherwise related thereto.

3. Full Force and Effect. Except as expressly modified by this First Amendment, the Agreement remains unmodified and in full force and effect. All references in the Agreement to "this Agreement" or "the Agreement" shall be deemed references to the Agreement as modified by this First Amendment.

4. Counterparts; Facsimile Signatures. This First Amendment may be executed in one or more counterparts and the signature pages combined to constitute one document. Facsimile signatures shall have the same force and effect as original signatures.

IN WITNESS WHEREOF, the parties have executed this First Amendment the day and year herein written.

[signature block appears on next page]

RENO-SPARKS INDIAN COLONY

_____ DATE:_____

Arlan D. Melendez, Chairman

STATE PUBLIC WORKS DIVISION

_____ DATE:_____

Gustavo 'Gus' Nunez, Administrator

NEVADA DIVISION OF STATE LANDS

_____ DATE: _____

Charles Donohue, Registrar of State Lands

NEVADA DEPARTMENT OF CORRECTIONS

_____ DATE: _____

Greg Cox, Director

NEVADA BOARD OF EXAMINERS

_____ DATE: _____

APPROVED AS TO FORM ONLY:

_____ DATE: _____

Deputy Attorney General

M

REQUEST FOR APPROVAL TO ACCEPT GIFTS AND GRANTS
PURSUANT TO NRS 353.335(2)(c)

Brian Sandoval
Governor

James R. Wells, CPA
Director

Janet Murphy
Deputy Director

STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE
Budget Division

209 E. Musser Street, Room 200 | Carson City, NV 89701-4298
Phone: (775) 684-0222 | www.budget.nv.gov | Fax: (775) 684-0260

Date: July 20, 2015

To: James R. Wells, Director
Department of Administration

From: Scott Ewart, Budget Analyst SE

Subject: INTERIM FINANCE COMMITTEE **ACTION** ITEM

The following describes an action item submitted for placement on the agenda of the next Interim Finance Committee meeting.

STATE LIBRARY AND ARCHIVES

Agenda Item Write-up:
Pursuant to NRS 378.090, the State Library and Archives Gift Fund is requesting approval to accept and spend a $88,089.39 gift from the Estate of Emil Wick to support library programs statewide.

Additional Information:
Nevada State Library and Archives (NSLA) Gift and Donation budget has received an estate donation of $88,089.39 from the Estate of Emil Wick to support library programs statewide.

NRS 378.090 states any gift of money must be deposited to the Gift Fund for the State Library and Archives. This Fund is a continuing fund without reversion, and money in the Fund must be used for those purposes only and expended in accordance with the terms of the gift. Any interest and income earned on the money in the Fund, after deducting any applicable charges, must be credited to the Fund. Relates to Work Program C32777.

Statutory Authority:
NRS 378.090

REVIEWED: DB
ACTION ITEM: C

M

State of Nevada Work Program

WP Number: C32777

FY 2015

[ ] Add Original Work Program [XXX] Modify Work Program

BUDGET DIVISION USE ONLY
DATE_____
APPROVED ON BEHALF OF
THE GOVERNOR BY
_____

DATE	FUND	AGENCY	BUDGET	DEPT/DIV/BUDGET NAME
06/24/15	627	332	2890	LIBRARY & ARCHIVES GIFT FUND-NON-EXEC

Funds Available

Budgetary GLs (2501 - 2599)	Description	WP Amount	Revenue GLs (3000 - 4999)	Description	WP Amount	Current Authority	Revised Authority
			4251	GIFTS AND DONATIONS	90,800	25,000	115,800
			4326	TREASURER'S INTEREST DISTRIB	2,250	0	2,250
Subtotal Budgetary General Ledgers		0		Subtotal Revenue General Ledgers(RB)	93,050		118,050
				Total Budgetary & Revenue GLs	93,050		

Expenditures

CAT	Amount	CAT	Amount
24	93,050		
Sub Total Category Expenditures	93,050		

Remarks

The purpose of this work program will allow for the addition of $90,800 in Gifts and Donations receipts from non-governmental donations and the addition of $2,250 in Treasurer's Interest to recognize a higher interest distribution. These additional receipts will support library programs statewide.

Total Budgetary General Ledgers and Category Expenditures (AP) 93,050

edale
Authorized Signature

06/29/15
Date

_____
Controller's Office Approval

Does not require Interim Finance approval since NRS 353.335, Section 5, Subsection a and b, non-governmental grant exceeding $20k for a non-exec budget account

STATE OF NEVADA
ADMIN - NEVADA STATE LIBRARY AND ARCHIVES

Budget Account 2890 - LIBRARY & ARCHIVES GIFT FUND-NON-EXEC
Work Program C32777
Fiscal Year 2015

Submitted June 29, 2015

Budget Account's Primary Purpose, Function and Statutory Authority

The Nevada State Library and Archives Gift Fund is established in accordance with NRS 378.090 to benefit individual program needs.

Purpose of Work Program

The purpose of this work program will allow for the addition of $90,800 in Gifts and Donations receipts from non-governmental donations and the addition of $2,250 in Treasurer's Interest to recognize a higher interest distribution. These additional receipts will support library programs statewide.

Justification

Nevada State Library, Archives and Public Records has received an estate donation of $88,089 to the Gift and Donations Fund. Pursuant to NRS 378.090, any gift of money must be deposited to the Gift Fund for the State Library and Archives. This work program requests the approval of authority to expend these funds which will support library programs statewide.

There has been additional smaller donations throughout this fiscal year totaling $2,711 which are accounted for in this request. Additionally, the agency is projecting Treasurer's Interest earned of $2,250. This work program increases Treasurer's Interest Distribution in fiscal year 2015 to reflect this projection.

Expected Benefits to be Realized

Expected benefit realized is the continued support of statewide library programs. This Fund is a continuing fund without reversion, and money in the Fund must be used for those purposes only and expended in accordance with the terms of the gift. Any interest and income earned on the money in the Fund, after deducting any applicable charges, must be credited to the Fund.

Explanation of Projections and Documentation

Documents Included: Budget Status Report, Fund Map, Cash Reconciliation, Donation Documents, Financial Status Report

New Positions: No

Summary of Alternatives and Why Current Proposal is Preferred

NRS 378.090 deposit and use of the Gift Fund for State Library and Archives.

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Attorneys for Estate of Emil Wick

RECEIVED
DEPT OF ADMINISTRATION
BUSINESS SERVICES
2015 JUN 17 PM 2:39

IN THE FIRST JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA

IN AND FOR CARSON CITY

In the Matter of the Estate of EMIL WICK, Decedent.	Case No. 15 PBT 00014 1B Dept. No. 2

RECEIPT OF DISTRIBUTION

The undersigned, DAPHNE DELEON, Division Administrator of the Nevada State Library and Archives, hereby acknowledges receipt of distribution of the assets, in the amount of $88,089.39, of the Estate of EMIL WICK pursuant to the terms of the *First and Final Account, Report of Executor, Request for Approval of Payment of Executor Fees, Attorney's Fees and Costs, and Petition for Final Distribution and Decree of Distribution* filed May 29, 2015; and the *Order Approving First and Final Account, Report of Executor, Approval of Payment of Executor Fees, Attorney's Fees and Costs; and Order Approving Final Distribution and Decree of Distribution* entered June 16, 2015.

DATED this 17th day of June, 2015.

DAPHNE DELEON
Division Administrator
Nevada State Library and Archives
100 North Stewart Street
Carson City, NV 89701
(775) 684-3315
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APPOINTMENT OF MEMBERS TO THE COMMITTEE ON INDUSTRIAL PROGRAMS – NRS 209.4817

NRS 209.4817 Committee on Industrial Programs: Creation; members; terms of appointed members; appointment of alternate members; payment of compensation, allowances and travel expenses.

1. The Committee on Industrial Programs is hereby created.

2. The Committee consists of the Director of the Department, the Administrator of the Purchasing Division of the Department of Administration and nine regular members appointed by the Interim Finance Committee as follows:

(a) Two members of the Senate.

(b) Two members of the Assembly.

(c) Two persons who represent manufacturing in this State.

(d) One person who represents business in this State.

(e) Two persons who represent organized labor in this State.

3. The regular members of the Committee shall select a Chair from among their membership.

4. Each regular member of the Committee appointed by the Interim Finance Committee must be appointed to a term of 2 years and may be reappointed.

5. At the first meeting of the Committee following each regular session of the Legislature, the Chair of the Committee may appoint nine alternate members to serve in the place of regular members who are unable to attend a meeting or perform their duties, as follows:

(a) Two members of the Senate, each of whom may serve in the place of a member of the Senate appointed pursuant to paragraph (a) of subsection 2.

(b) Two members of the Assembly, each of whom may serve in the place of a regular member of the Assembly appointed pursuant to paragraph (b) of subsection 2.

(c) Two persons who represent manufacturing in this State, each of whom may serve in the place of a person appointed pursuant to paragraph (c) of subsection 2.

(d) One person who represents business in this State, who may serve in the place of the person appointed pursuant to paragraph (d) of subsection 2.

(e) Two persons who represent organized labor in this State, each of whom may serve in the place of a person appointed pursuant to paragraph (e) of subsection 2.

➥ Each alternate member appointed by the Chair must be appointed to a term of 2 years and may be reappointed.

6. Except during a regular or special session of the Legislature, each Legislator who is a regular member or an alternate member of the Committee is entitled to receive the compensation provided for a majority of the members of the Legislature during the first 60 days of the preceding regular session for each day or portion of a day during which the Legislator attends a meeting of the Committee or is otherwise engaged in the work of the Committee. Each nonlegislative regular member or alternate member appointed by the Interim Finance Committee or the Chair of the Committee on Industrial Programs is entitled to receive compensation for the member's service on the Committee on Industrial Programs in the same amount and manner as the legislative regular members or alternate members whether or not the Legislature is in session. Each nonlegislative regular member or alternate member of the Committee is entitled to receive the per diem allowance and travel expenses provided for state officers and employees generally. Each Legislator who is a regular member or an alternate member of the Committee is entitled to receive the per diem allowance provided for state officers and employees generally and the travel expenses provided pursuant to NRS 218A.655. All compensation, allowances and travel expenses must be paid from the Fund for Prison Industries.

DEPARTMENT OF TAXATION

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1. **Please provide the Department's timeline and implementation plan for the new taxes and legislation for other tax changes approved by the 2015 Legislature.**

   Please see attached Timeline for Commerce Tax implementation (*Commerce Tax Timeline.doc*)

   Passenger Transportation tax has been fully implemented in the database, all businesses have been loaded into the system, the tax return has been programmed and will be loaded onto our website within the next week, and notices will be sent out within the next few days to all registered businesses providing information on how to file and pay. The Department also requested an Emergency Regulation which was adopted on June 25, 2015. A permanent regulation workshop was held on July 24. The Department plans on presenting the permanent regulation to the NTC on October 5 for adoption.

   Live Entertainment Tax rate changes are in the process of being programmed in our database and implemented no later than October 1st. Additionally, the Department is in the final stages of preparing correspondence to now qualifying business entities in order to register them in our system and provide educational information on the tax, how to file and pay. The Department has also worked with some of the local licensing agency to obtain a list of 300 licensed escort services and have made several field visits to addresses obtained from local licensing. We have drafted a letter notifying escorts that they are subject to LET, etc. The Department's updated regulations have been drafted and we are coordinating with Gaming regarding regulation changes.

   Cigarette Tax rate changes have been fully programmed. Taxpayers who purchase Cigarette Stamps are paying the higher rate as of July 1, 2015. Businesses are now in the process of remitting payments on the difference of tax due on any stamps that were purchased prior to the rate change but not yet affixed.

   The Modified Business Tax rate changes are multi-faceted and our staff is working through the stages of programming to fully implement the new legislation. Modified Business Tax rates for non-financial institutions have been fully programmed and implemented. The new Modified Business Tax for Mining forms is progressing through programming with an implementation deadline of October 1st. We are also working with our lockbox provider in order to prepare for processing of these changes. The new paper forms have been programmed and are available online and our website has been updated with current information.

2. **Please provide a summary of areas the Department is currently working on to implement the new taxes and legislation for other tax changes approved by the 2015 Legislature.**

Please see question 1.

3. **Please provide a budget summary for each fiscal year of the 2015-17 biennium and a list of the new positions and their start dates for implementation of the new tax types and changes to existing taxes. The budget summary should be based on the $5.4 million appropriation (Section 62 of Senate Bill 514, 2015 Legislature) to the Department of Taxation to fund**

additional staffing, programming and operating costs the Department may need to implement legislation that was approved by the 2015 Legislature

Please refer to the attached table *Budget Summary.xls*

4. **Please provide a list of new positions, which have been filled to date to implement the new taxes and changes to existing taxes.**

The department received approved NPD19's for positions starting in August from the Department of Administration shortly after August 1. Requests to fill the position are being submitted, and recruitment is expected shortly.

5. **Please identify any changes the Department has made to staffing start dates, positions, and programming/operating costs, which were included in the fiscal notes attached to the bills for the two new tax types (used to determine the $5.4 million General Fund appropriation in section 62 of Senate Bill 514 to implement legislation approved by the 2015 Legislature). Please provide a justification for each change identified.**

Please refer to the attached table (*Budget Summary.xls*) for a revised list of positions and starting dates. After the session ended, the Department reviewed the various tax legislation bills and worked with the Governor's Office to determine the positions needed to administer the new and revised legislation. Adjustments were made within various expenditure categories (operating, equipment, etc.) to accommodate the cost of the revised positions.

6. **Please provide a summary and timeline of the Department's programming and software requirements to implement the new taxes and changes to existing taxes.**

The following are the final dates in which the Department's programming and implementation team will be working towards in order to create fully functional databases to administer the new legislative changes:

- Modified Business Tax changes – no later than October 1, 2015
- Live Entertainment Tax changes – no later than October 1, 2015
- Commerce Tax – Registration modules to be completed by December 1st; paper filing and associated modules by March 1, 2016; online filing and audit databases during summer and fall of 2016.

All changes will be programmed into the Departments Unified Tax System (UTS).

7. **Please indicate if programming requirements will be completed in-house or with a contractor. If in-house, will the Department expend the entire programming or related computer budget?**

Programming requirements will be completed with both in-house and contract resources. The Department plans to remain within the current budget provided to us during the 2015 Legislative session but will most likely expend the entire budget category.

8. **Is there any potential that the regulations, when adopted, might affect programming requirements?**

The potential exists that regulations can drive programming requirements. As regulations are drafted and finalized, these requirements are identified and built into database design.

9. **Is there a site on the Department's web page devoted to providing information about the new Commerce Tax? Information may include the first payment due date, the next regulatory hearing/workshop, a link to the bill, etc. If so, please provide a summary of what is available on the Department's web site.**

The Department has started to post introductory information regarding the Commerce Tax on our website. We plan on integrating the Commerce Tax into our current online resources and create a separate page dedicated to Commerce Tax. Currently you can find a "Summary of 2015 Major Legislation" on our homepage. All workshops are posted to our Public Meetings pages found here: http://tax.nv.gov/Boards/Public_Meetings/.

10. **When does the Department anticipate it will start holding hearings/workshops on regulations that are required to implement the new tax types and changes to existing taxes?**

The Department has already held two workshops regarding new Legislation. One occurred on July 7, 2015 for SB483 and the other on July 24, 2015 on SB376. As the Department continues further analysis of the legislation and collects industry feedback, we plan on scheduling more workshops to finalize the drafting of regulations.

11. **Please provide a list of issues, which have been identified that may need to be addressed by regulation, including a list of the issues identified from the July 7, 2015 workshop on regulations necessary to implement the new Commerce Tax.**

Please see attached list of questions (*Questions on Senate Bill 483.doc*) that the Department plans on analyzing and taking into consideration during the drafting of regulations.

12. **How is the Department addressing the issues identified at the July 7, 2015 workshop on regulations necessary to implement the new Commerce Tax?**

The Department is working with industry representatives to collect questions and suggestions to consider and potentially integrate into the final draft of the regulations. The Department takes these suggestions seriously and does a full analysis on these items. We also work in conjunction with the AG's office and LCB for further feedback on the regulatory drafting process.

13. When does the Department anticipate it will notify impacted business entities of the requirements for the new taxes and the changes to existing taxes so they can make the necessary programming changes?

The Department has already released a "Summary of 2015 Major Legislation" as found on our website and has mailed a flyer to all Nevada businesses regarding the Commerce Tax. We have already scheduled public attendance to the Governor's Small Business Conference in Reno and the "Committed to Our Business Community" Expo in Las Vegas over the next month for purposes of business outreach. Additionally, we are scheduled to begin our Ask the Advisor and other workshops beginning in October and will continue these through the year. We will keep our website up to date with information to best assist and educate the business community as we move forward. We are also working to plan and schedule various business organization events with the chambers throughout the state.

Questions on Senate Bill 483

Commerce Tax

1) **Section 11- pass through Revenue:** Do pass through payments to other businesses or independent contractors, where an IRS form 1099 is filed, come under the definition of pass through revenue?
2) **Sections 15 and 20 – NAICS codes and vertically integrated businesses:** The application of tax rates based on NAICS codes for vertically integrated business whose revenue falls under different NAICS that vary year to year needs to be addressed//What is the time frame for a business to determine its NAICS code? Will it vary from year to year, depending on the revenue that streams or will it stand until it's request by the taxpayer or department? What kind of documentation and records will be required to prove revenue sources? If a business requests a change, what is the period for the Department of Taxation to act?
3) **Section 22 – Situs:** Clarify Origin and Destination. There is concern over the distinction between interstate and intrastate moments. They ask the Tax Commission to clarify the term "origin and destination in Nevada".
4) **Section 22.1 (c):** If a business entity that leases trucks used in interstate commerce has their revenue sitused under Section 22.1c; "*gross rents and royalties from tangible personal property is sitused to this state to the extent that tangible personal property is located or used in this state*". For example, if a leased truck is reporting 80% of its miles, under the International Registration Plan (IRP), outside of Nevada, for purposed of computing the commerce tax only 20% of the leasing company's revenue on that truck should be sitused to Nevada. The Motor Division at the Nevada DMV audits IRP, therefore that apportionment data is already collected by the state.
5) **Record Keeping:** What kind of documentation and record will be required to prove revenue sources? Are bills of lading adequate to prove situs?
6) Concerns about Pass-through revenue. Can a company deduct as "pass-through revenue" Nevada State excise taxes which are included in the sales price a company collects from its Nevada customers on sales of cigarettes and tobacco.
7) Also is a company allowed to deduct federal excise taxes included in inventory cost as "pass through revenue"?
8) Concern: Companies are looking for guidance on the issue of the commerce tax year being July1-June30 vs. most company tax years dating January 1 – December 31.
9) Various entities and common pay agents: Due to business model, entities may not be able to capture MBT credit that they are due, since payroll is handled and paid by separate entity. Consolidated tax form discussed.
10) There is a request for a formal "recover cost fee" guidance. This guidance is how a company may show cost recovery on a billing statement, such as which category the fee may appear and how the fee may be named or referred to on a statement. Is this going to be done in Nevada.

11) Consistent with gross receipts-based taxes enacted by other states, most notably Texas, once the regulation is made final will a company be able to recover an appropriate amount of the Commerce Tax as a separate line item on customer invoices? The Act does not prohibit, or address, the ability of a business entity to recover an appropriate amount of its Commerce Tax liability from customers in such a manner.
12) Are federal and State universal service fund fees and franchise fees deductible from taxable gross revenues as "pass-through revenue"?
13) Does the nexus standard require physical presence?
14) Does the commerce tax allow or require affiliated business to combine for purposes of applying the $4 million annual exclusion? The law seems to speak only of taxable entities or individuals for the $4 Million exclusion but discusses affiliates for purpose of pass through deductions.
15) For sourcing of services based on where customer derived benefit, will a Georgia customer that buys advertising from a New York agency for Nevada derive benefit in Georgia or Nevada?
16) Question regarding advertising agencies and media buys and whether add buy money is pass through revenue. Concern is preventing two entities from paying the commerce tax on the same transaction.
17) Does the definition of "revenue" include venture capital investment in research and development activities? These are monies raised in the International venture capital markets and used to explore for mineral deposits.
18) Which NAICS code should be used for research and development corporations and/or for mineral exploration?
19) Clear definition of what is a Nevada Sale and what is not. If a part is delivered as part of complete unit when sold into Nevada which is or is not subject to the tax then the component part is not subject to the Commerce tax.
20) Will there be a regulation which would allow the MBT Credit for 50% of the Commerce Tax paid by a business entity that is part of the affiliated group as the employer if, and to the extent, the Nevada employees of the employer directly engage in the business activities of the business entity that paid the Commerce Tax.
21) Clarification requested to reference that a "corporation" includes a subchapter S corporation as well as a nonprofit corporation.
22) Specify the time period the NAICS code is to be determined.
23) Will a form be created to submit the request for the NAICS code change?
24) Issues related to trusts and whether all non business trusts should be exempt entities. Suggestion to define businesses as including on business trust as intent of bill is to tax businesses.

Tentative Timeline for Commerce Tax Implementation
Department of Taxation
July 6, 2015

Date	Task
7/6/2015 - COMPLETED	Draft mailer regarding new Commerce Tax and send to all businesses registered with the Secretary of State
7/7/2015 - COMPLETED	Initial Regulation to seek business input on need for regulations
8/10/15	Post initial new positions (7 positions; 1 Tax Manager, 2 Management Analysts, 2 IT Staff, 2 Accounting Admin Staff
8/18/15	Begin interviews for new staff
9/01/15	Hire initial new staff
11/01/15	Regulations drafted and sent to LCB
8/20/15	Deadline to draft Initial Commerce Tax training materials and FAQs - documents posted to website
8/25/15	Participate in Governor's Small Business Conference in Reno
9/01/15	Post positions for start date 10/1/15 (8 positions; 7 TEs, 1 Tax Program Supervisor)
9/10/15	Participate in "Committed to Our Business Community" Expo in Las Vegas
9/10/15	Begin interviews for new staff
9/21/15	Hire staff
12/01/15	Tentative receive review from LCB of Commerce Tax – schedule additional Workshop if necessary
10/1/15	Begin regular Ask the Advisor Workshop classes in North and South regarding Commerce Tax
10/1/15	Begin training TE staff
1/15/16	(Tentative) Adoption Hearing for Commerce Tax Regulations
1/16	Online system available for Taxpayer to ensure that they are registered with the Department
Continuous through Fall/Winter, etc.	Outreach and education through Ask the Advisors and other workshops as scheduled
Late Spring/Early Summer	Mail initial tax returns to list of businesses obtained from the Secretary of State

		SB514 Appropriation		Taxation Revised Forcast		Taxation Forcast minus SB514 Appropriation		
Cat	**Description**	**FY16**	**FY17**	**FY16**	**FY17**	**FY16**	**FY17**	**Comments**
00	Appropriation	5,432,794		5,432,794		-	-	
00	Balance forward		2,171,512		2,706,335	-	534,823	
	Total	**$ 5,432,794**	**$ 2,171,512**	**$ 5,432,794**	**$ 2,706,335**	**$ -**	**$ 534,823**	
01	Personnel	886,022	1,432,195	850,666	2,106,096	(35,356)	673,901	Changes due to position revisions
03	In-State Travel	-	5,508		2,916	-	(2,592)	Changes due to position revisions
04	Operating	461,772	487,405	402,467	418,345	(59,305)	(69,060)	Changes due to position revisions
05	Equipment	71,394	89,910	61,404	79,920	(9,990)	(9,990)	Changes due to position revisions
26	IT	1,833,094	156,494	1,402,922	99,058	(430,172)	(57,436)	Changes due to position revisions
30	Training	9,000	-	9,000	-	-	-	
86	Balance forward	2,171,512		2,706,335	-	534,823	-	
	Total	**$ 5,432,794**	**$ 2,171,512**	**$ 5,432,794**	**$ 2,706,335**	**$ -**	**$ 534,823**	
Revenue minus Expenses		**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	

Positions - SB 514 Count 12.00 27.00

BA #	Pos Desc	PCN#	Class Code	Gd-Step	St Date	End Date	FTE FY16	FTE FY17
2361	TAX EXAMINER 2	006016	07255	30-1	7-2015	6-2017	1.00	1.00
2361	TAX EXAMINER 2	006017	07255	30-1	7-2015	6-2017	1.00	1.00
2361	REVENUE OFFICER 2	006027	07233	32-1	7-2016	6-2017	0.00	1.00
2361	AUDITOR 2	006028	07154	34-1	7-2015	6-2017	1.00	1.00
2361	MANAGEMENT ANALYST 3	006000	07624	37-1	7-2015	6-2017	1.00	1.00
2361	MANAGEMENT ANALYST 3	006001	07624	37-1	7-2015	6-2017	1.00	1.00
2361	IT PROFESSIONAL 4	006004	07921	41-1	7-2015	6-2017	1.00	1.00
2361	MANAGEMENT ANALYST 4	006005	07612	39-1	7-2015	6-2017	1.00	1.00
2361	ACCOUNTING ASSISTANT 2	006008	02303	25-1	7-2015	6-2017	1.00	1.00
2361	ACCOUNTING ASSISTANT 2	006009	02303	25-1	7-2015	6-2017	1.00	1.00
2361	TAX EXAMINER 2	006016	07255	30-1	7-2016	6-2017	0.00	1.00
2361	TAX EXAMINER 2	006017	07255	30-1	7-2016	6-2017	0.00	1.00
2361	TAX EXAMINER 2	006018	07255	30-1	7-2016	6-2017	0.00	1.00
2361	TAX EXAMINER 2	006019	07255	30-1	7-2016	6-2017	0.00	1.00
2361	TAX EXAMINER 2	006020	07255	30-1	7-2016	6-2017	0.00	1.00
2361	REVENUE OFFICER 2	006027	07233	32-1	10-2016	6-2017	0.00	1.00
2361	REVENUE OFFICER 2	006028	07233	32-1	10-2015	6-2017	1.00	1.00
2361	REVENUE OFFICER 2	006029	07233	32-1	10-2015	6-2017	1.00	1.00
2361	IT PROFESSIONAL 3	006034	07925	39-1	7-2015	6-2017	1.00	1.00
2361	TAX PROGRAM SUPERVISOR 1	006042	07244	35-1	10-2016	6-2017	0.00	1.00
2361	TAX EXAMINER 2	006053	07255	30-1	10-2016	6-2017	0.00	1.00
2361	TAX EXAMINER 2	006054	07255	30-1	10-2016	6-2017	0.00	1.00
2361	TAX EXAMINER 2	006055	07255	30-1	10-2016	6-2017	0.00	1.00
2361	TAX EXAMINER 2	006056	07255	30-1	10-2016	6-2017	0.00	1.00
2361	TAX EXAMINER 2	006057	07255	30-1	10-2016	6-2017	0.00	1.00
2361	ACCOUNTING ASSISTANT 2	006070	02303	25-1	7-2016	6-2017	0.00	1.00
2361	ACCOUNTING ASSISTANT 2	006071	02303	25-1	7-2016	6-2017	0.00	1.00

Revised Postions - Start Dates

						Count	20.00	36.00
BA #	Pos Desc	PCN#	Class Code	Gd-Step	St Date	End Date	FTE FY16	FTE FY17
2361	PUBLIC INFORMATION OFFICER 1	006100	07806	35-3	8-2015	6-2017	1.00	1.00
2361	MANAGEMENT ANALYST 3	006000	07624	37-3	8-2015	6-2017	1.00	1.00
2361	MANAGEMENT ANALYST 3	006001	07624	37-3	8-2015	6-2017	1.00	1.00
2361	IT PROFESSIONAL 4	006004	07921	41-3	7-2016	6-2017	0.00	1.00
2361	TAX MANAGER	006005	07223	41-10	8-2015	6-2017	1.00	1.00
2361	ACCOUNTING ASSISTANT 2	006008	02303	25-3	8-2015	6-2017	1.00	1.00
2361	ACCOUNTING ASSISTANT 2	006009	02303	25-3	8-2015	6-2017	1.00	1.00
2361	TAX EXAMINER 2	006015	07255	30-3	10-2015	6-2017	1.00	1.00
2361	TAX EXAMINER 2	006018	07255	30-3	10-2015	6-2017	1.00	1.00
2361	TAX EXAMINER 2	006019	07255	30-3	10-2015	6-2017	1.00	1.00
2361	REVENUE OFFICER 2	006024	07233	32-3	6-2016	6-2017	1.00	1.00
2361	REVENUE OFFICER 2	006025	07233	32-3	1-2016	6-2017	1.00	1.00
2361	REVENUE OFFICER 2	006026	07233	32-3	1-2016	6-2017	1.00	1.00
2361	REVENUE OFFICER 2	006027	07233	32-3	6-2016	6-2017	1.00	1.00
2361	REVENUE OFFICER 2	006028	07233	32-3	6-2016	6-2017	1.00	1.00
2361	REVENUE OFFICER 2	006029	07233	32-3	6-2016	6-2017	1.00	1.00
2361	IT PROFESSIONAL 3	006034	07925	39-3	7-2016	6-2017	0.00	1.00
2361	REVENUE OFFICER 3	006039	07231	34-3	5-2016	6-2017	1.00	1.00
2361	SUPVG AUDITOR 1	006040	07145	37-3	9-2016	6-2017	0.00	1.00
2361	TAX PROGRAM SUPERVISOR 2	006042	07238	37-3	7-2016	6-2017	0.00	1.00
2361	AUDITOR 2	006043	07154	34-3	10-2016	6-2017	0.00	1.00
2361	AUDITOR 2	006044	07154	34-3	10-2016	6-2017	0.00	1.00
2361	AUDITOR 2	006045	07154	34-3	10-2016	6-2017	0.00	1.00
2361	AUDITOR 2	006046	07154	34-3	10-2016	6-2017	0.00	1.00
2361	AUDITOR 2	006047	07154	34-3	10-2016	6-2017	0.00	1.00
2361	TAX EXAMINER 2	006053	07255	30-3	10-2016	6-2017	0.00	1.00
2361	TAX EXAMINER 2	006057	07255	30-3	10-2016	6-2017	0.00	1.00
2361	TAX EXAMINER 2	006064	07255	30-3	10-2016	6-2017	0.00	1.00
2361	TAX EXAMINER 2	006065	07255	30-3	10-2016	6-2017	0.00	1.00
2361	ACCOUNTING ASSISTANT 2	006070	02303	25-3	7-2016	6-2017	0.00	1.00
2361	ACCOUNTING ASSISTANT 2	006071	02303	25-3	7-2016	6-2017	0.00	1.00
2361	TAX EXAMINER 2	006016	07255	30-3	10-2015	6-2017	1.00	1.00
2361	TAX EXAMINER 2	006017	07255	30-3	10-2016	6-2017	0.00	1.00
2361	TAX EXAMINER 2	006020	07255	30-3	10-2015	6-2017	1.00	1.00
2361	TAX EXAMINER 2	006021	07255	30-3	10-2015	6-2017	1.00	1.00
2361	REVENUE OFFICER 2	006030	07233	32-3	1-2016	6-2017	1.00	1.00

INFORMATIONAL ITEMS

P

P. INFORMATIONAL ITEMS.

1. GOVERNOR'S FINANCE OFFICE – Quarterly report of the agency activity relating to contracting with current or former employees of the state, for the period ending June 30, 2015, pursuant to NRS 333.705.

2. OFFICE OF THE ATTORNEY GENERAL – Home Again Program, National Mortgage Settlement – Quarterly report for the period ending June 30, 2015 (letter of intent, 2013 Legislature).

3. OFFICE OF THE STATE CONTROLLER – Quarterly report on the implementation and utilization of the new computer training room for the period ending June 30, 2015 (letter of intent, 2013 Legislature).

4. OFFICE OF STATE TREASURER
   a) Report on estimate amount of proceeds of the ad valorem taxes levied for FY 2016 pursuant to A.B. 491, Section 31.1 (2015 Legislature).
   b) Report to verify the sufficiency of the Bond Interest and Redemption Fund to meet the obligations of the State of Nevada pursuant to A.B. 491, Section 31.3 (2015 Legislature).

5. DEPARTMENT OF EDUCATION – Report summarizing Class Size Reduction Variances for the periods ending December 31, 2014, and March 31, 2015, of the 2014-2015 school year, pursuant to NRS 388.700(5).

6. NEVADA SYSTEM OF HIGHER EDUCATION – Quarterly reports on the progress made by the School of Medicine in obtaining federal approval for the research program on the medical use of marijuana, as well as the status of activities and information received through the program, for the periods ending March 31, 2015, and June 30, 2015, pursuant to NRS 453A.600.

7. DEPARTMENT OF ADMINISTRATION
   a. Merit Award Board – Report summarizing rejected employee suggestions, adopted employee suggestions and any required legislation needed before an employee suggestion may be adopted, pursuant to NRS 285.060(3)(d).
   b. State Public Works Division
      1) Report on Veterans with Service-Connected Disabilities Bidders' Preference pursuant to NRS 338.13846.
      2) Report on projects that have been completed, are in progress, or will be completed under the Statewide Energy Efficiency Program, CIP Project 13-S08 (letter of intent, 2013 Legislature).

8. GOVERNOR'S OFFICE OF ECONOMIC DEVELOPMENT – Semi-annual report regarding the Battle Born Capital Program for the period ending June 30, 2015, pursuant to NRS 218E.400.

9. DEPARTMENT OF HEALTH AND HUMAN SERVICES – Division of Welfare and Supportive Services – Semi-annual report on the implementation of the revised hiring plan due to the Affordable Care Act (ACA) and Medicaid expansion for the period ending June 30, 2015 (letter of intent, 2013 Legislature).

10. DEPARTMENT OF EMPLOYMENT, TRAINING AND REHABILITATION – Administrative Services – Request to increase one vacant 0.51 FTE to a 1.00 FTE position due to workload needs. This will result in an increase from 54.51 FTE to 55 FTE.

11. DEPARTMENT OF PUBLIC SAFETY – Parole and Probation – Quarterly report on the usage of administrative banks to manage offenders for the period ending June 30, 2015 (letter of intent, 2013 Legislature).

12. Reports on the use of consultants for the January 1, 2015, through June 30, 2015, reporting period:
    a. Reports from school districts pursuant to NRS 391.155.
    b. Reports from boards and commissions pursuant to NRS 333.705(7).
    c. Reports from Nevada System of Higher Education, pursuant to NRS 333.705(7).

Brian Sandoval
Governor

James R. Wells, CPA
Director

Janet Murphy
Deputy Director

STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE
Budget Division

209 E. Musser Street, Room 200 | Carson City, NV 89701-4298
Phone: (775) 684-0222 | www.budget.nv.gov | Fax: (775) 684-0260

Date: July 21, 2015

To: James R. Wells, Director
Department of Administration

From: Nikki Hovden, Budget Analyst V

Subject: INTERIM FINANCE COMMITTEE **INFORMATION** ITEM

The following describes an information item submitted for placement on the agenda of the next Interim Finance Committee meeting.

GOVERNOR'S FINANCE OFFICE – BUDGET DIVISION

Agenda Item Write-up:
Pursuant to Section 5 of NRS 333.705, the Governor's Finance Office, Budget Division, acting on behalf of Executive Branch agencies that have provided information and submitted requests for the Board of Examiners approval to contract with current or former employees, hereby submits a reporting of agency activity relating to contracting with current or former employees for the period ending June 30, 2015.

Additional Information:
None

Statutory Authority:
NRS 333.705 5

attachment

REVIEWED:_____
ACTION ITEM: E

P. 1

Department of Administration

Budget Division

AB 240 Summary Report on Current & Former Employees

Reporting Period: April 1, 2015 through June 30, 2015

Items Submitted for BOE Consideration					
Page(s)	**Department/Agency**	**Date Authorization was Approved by BOE**	**Estimated Duration of Contract**	**Contractor/Employee**	**Current or Former Employee**
1-3	Department of Adminstration/ Purchasing Division	May 12, 2015	Unspecified	College of Southern Nevada - Caroline L. Bass	Current Employee
4-7	DHHS-Aging and Disability Services Division	May 12, 2015	Unspecified	University of Nevada - Reno - Brittney Timmons	Current Employee
8-10	DHHS-Aging and Disability Services Division	May 12, 2015	Unspecified	University of Nevada - Las Vegas - Arianna Gonzalez-Bueno	Former Employees

Brian Sandoval
Governor

James R. Wells, CPA
State Budget Interim Director

Janet Murphy
Deputy State Budget Director

STATE OF NEVADA
DEPARTMENT OF ADMINISTRATION
Budget Division

209 E. Musser Street, Room 200 | Carson City, NV 89701-4298
Phone: (775) 684-0222 | www.budget.nv.gov | Fax: (775) 684-0260

APPROVED BY THE BOARD OF EXAMINERS
AT THEIR MAY 12 2015
MEETING JB
Initials

Date: April 1, 2015

To: James R. Wells, Clerk of the Board
Department of Administration

From: Stacey Johnson, Budget Analyst
Budget Division

Subject: BOARD OF EXAMINERS **ACTION** ITEM

The following describes an action item submitted for placement on the agenda of the next Board of Examiners' meeting.

DEPARTMENT OF ADMINISTRATION – PURCHASING DIVISION

Agenda Item Write-up:

Pursuant to NRS 333.705, the Department of Administration, Purchasing Division requests authority to contract with a current College of Southern Nevada, Lead Faculty to provide in person, sign language translation and interpretive services for deaf and hard-of-hearing persons.

Additional Information:

Preston Bass Interpreting Services is owned by Caroline Bass who is currently a Lead Faculty at the College of Southern Nevada; Dept. of International Language. Her current job is instruction vs. providing professional interpreter services. State work hours are in the evenings where the instruction takes place and there will be no interpretive services provided during that time. This is one of four contractors that met the qualifications for this solicitation to provide these services. Relates to contract #16508.

Statutory Authority:

BOE approval required pursuant to NRS 333.705.

REVIEWED: SD
ACTION ITEM:_____

(1e15 - 16503

Authorization to Contract with a Current Employee

Employee Name:	Caroline L. Bass
Employee ID number:	000081288
Job Title:	Lead Faculty
Current Agency:	College of Southern Nevada; Dept of International Languages
Current class and grade:	Faculty
Employment Dates:	2002 to present
Contracting Agency:	

Please check which of the following applies:

☒ Contract is with a current State employee (contractor) or a temporary employment agency providing a current employee. Please complete steps a-l below.

☐ Contract is with an entity (contractor) other than a temporary employment agency that employs a current State employee who will be performing any or all of the contracted services. Please complete all steps except f-h below.

a. Summarize scope of contract work.	This contract provides in-person, sign language translation and interpretive services for deaf and hard-of-hearing persons.
b. Document the employee's current job description.	Instructor for classes; Lead Faculty responsible for scheduling adjunct faculty
c. Explain how this differs from current State duties.	Instruction vs. providing professional interpreter services
d. Explain why existing State employees within your agency cannot perform this function.	No class specification in State government to provide these services.
e. Document if the individual overseeing or establishing the contract is related to the contractor – if so; explain relationship and why this would not violate NAC 284.750.	N/A
f. List contractor's hourly rate.	$80.00 - $100.00 per hour
g. List the range of comparable State employee rates.	N/A
h. Justify contract rate if it exceeds the maximum employee/employer rate paid for a comparable State position by more	N/A

than 10 percent.	
i. Identify the date and time the contract work will be performed.	Contract work will be performed on an as-needed basis.
j. Identify the State employee's work schedule.	State employee work hours are evenings where instruction takes place; office hours are flexible
k. Document the controls that will be in place to ensure contract work will not occur during State work or sick time.	All contract work is handled through the PBIS agency system and has a designated location where this occurs. There is no crossover of work.
l. Document the justification for hiring contractor.	People who are deaf or hard of hearing often request interpreters as an accommodation under the Americans with Disabilities Act (ADA) in order to access services and/or attend public meetings.

Comments:

Caroline L Buss 3-31-15

Contracting Agency Head's Signature and Date

3-31-15

Current Employee's Agency Head's Signature and Date KEN UMLAND

Budget Analyst

5-12-15

Clerk of the Board of Examiners

Brian Sandoval
Governor

James R. Wells, CPA
Interim Director

Janet Murphy
Deputy State Budget Director

STATE OF NEVADA
DEPARTMENT OF ADMINISTRATION
Budget Division

209 E. Musser Street, Room 200 | Carson City, NV 89701-4298
Phone: (775) 684-0222 | www.budget.nv.gov | Fax: (775) 684-0260

APPROVED BY THE BOARD OF EXAMINERS
AT THEIR MAY 12 2015
MEETING
Initials

Date: April 10, 2015

To: James R. Wells, Clerk of the Board
Department of Administration

From: Katrina Nielsen, Budget Analyst
Budget Division

Subject: BOARD OF EXAMINERS **ACTION** ITEM

The following describes an action item submitted for placement on the agenda of the next Board of Examiners' meeting.

DEPARTMENT OF HEALTH AND HUMAN SERVICES
AGING & DISABILITY SERVICES DIVISION (ADSD)

Agenda Item Write-up:

Pursuant to NRS 333.705, the Department of Health and Human Services, Aging and Disability Services Division requests authority to contract with a current University of Nevada, Reno Research Assistant and a former University of Nevada, Las Vegas Research Assistant in support of the Autism Treatment Assistance Program to assist families in accessing evidence-based behavior therapy for children with Autism Spectrum Disorder. Additionally, the contracted employees would be providing service coordination, completing home visits, and working with contracted providers to ensure treatment is being implemented.

Additional Information:

ADSD contracts for Care Manager Positions; no state employees perform these duties.

Statutory Authority:

BOE approval required pursuant to NRS 333.705.

REVIEWED:_____
ACTION ITEM:_____

STATE OF NEVADA
DEPARTMENT OF HEALTH AND HUMAN SERVICES
AGING AND DISABILITY SERVICES DIVISION
Administrative Office
3416 Goni Road, D-132
Carson City, NV 89706
(775) 687-4210 • Fax (775) 687-0574
adsd@adsd.nv.gov

BRIAN SANDOVAL
Governor

RICHARD WHITLEY
Director

JANE GRUNER
Administrator

April 06, 2015

To: James R. Wells, Director, Department of Administration

From: Jane Gruner, Administrator, Aging and Disability Services Division

Through: Richard Whitley, Director, Department of Health and Human Services

Subject: Authorization to Contract with a Current Employee

The Aging and Disability Services Division would like to request to contract with a current employee, as per NRS 333.705. This request is on behalf of the Autism Treatment Assistance Program (ATAP) to assist families in accessing evidence-based behavior therapy for children with Autism Spectrum Disorder (ASD). Additionally, the contracted employee would be providing service coordination, completing home visits and working with contracted providers to ensure treatment is being implemented. While this position is not a difficult to recruit position, it does require certain skills sets and experience working with families and children with ASD. The current employee is not previously employed by the Division, but rather was a student employee at the University of Nevada, Reno.

The "Authorization to Contract with a Current Employee" forms are attached for review and consideration. Should you have any questions, please contact Julie Kotchevar at (775) 687-0583.

Authorization to Contract with a Current Employee

Employee Name:	Brittney Timmons
Employee ID number:	000151970
Job Title:	Graduate Research Assistant
Current Agency:	University of NV Reno
Current class and grade:	N/A
Employment Dates:	07/01/2014- 06/30/2015
Contracting Agency:	Aging and Disability Services Division

Please check which of the following applies:

X Contract is with a current State employee (contractor) or a temporary employment agency providing a current employee. Please complete steps a-l below.

Contract is with an entity (contractor) other than a temporary employment agency that employs a current State employee who will be performing any or all of the contracted services. Please complete all steps except f-h below.

a. Summarize scope of contract work.	Provides case management services; develop treatment/service plans and monitor client and family progress; identify, obtain, coordinate, monitor and evaluate resources and services to meet client and family/care provider needs; assist clients in obtaining financial assistance; coordinate treatment and services with outside agency service providers. Care managers are responsible for 35-45 families and must make monthly and quarterly contact.
b. Document the employee's current job description.	Graduate Research Assistant helps organize and implement graduate level course. Job entails organization and coordination of students and educators. Writes reports, collects and analyzes data, and organizes paperwork and IRB submittals.
c. Explain how this differs from current State duties.	Does not provide case management services.
d. Explain why existing State employees within your agency cannot perform this function.	Care manager positions are all contracted through a temp agency, no state employees perform these duties.
e. Document if the individual overseeing or establishing the contract is related to the contractor – if so; explain relationship and why this would not violate NAC 284.750.	N/A
f. List contractor's hourly rate.	26.15 hourly cost to agency

g. List the range of comparable State employee rates.	Developmental Specialist 3, Grade 35 Step 1-Step 10 $21.82-$32.42
h. Justify contract rate if it exceeds the maximum employee/employer rate paid for a comparable State position by more than 10 percent.	N/A
i. Identify the date and time the contract work will be performed.	40 hours per week M-F Anticipated start date 05/18/2015
j. Identify the State employee's work schedule.	M-F 8:00-5:00
k. Document the controls that will be in place to ensure contract work will not occur during State work or sick time.	Graduate Research Assistant work schedules vary widely. They are contracted for 20 hrs/week and work whatever schedule is required to get the job done, including nights and weekends. Hours now reduced to 10 hrs/week for this employee through the end of June.
l. Document the justification for hiring contractor.	It does require certain skill sets and experience working with families and children with Autism Spectrum Disorder (ASD).

Comments:

4/7/15

Contracting Agency Head's Signature and Date

Jacque M. Ewing-Taylor, PhD, Associate Director, Raggio Research Center for STEM Education, UNR, April 2, 2015 Changes Approved 4/7/15 JET

Current Employee's Agency Head's Signature and Date

4/10/15

Budget Analyst

5-12-15

Clerk of the Board of Examiners

APR 07 2015

STATE OF NEVADA
DEPARTMENT OF HEALTH AND HUMAN SERVICES
AGING AND DISABILITY SERVICES DIVISION
Administrative Office
3416 Goni Road, D-132
Carson City, NV 89706
(775) 687-4210 • Fax (775) 687-0574
adsd@adsd.nv.gov

BRIAN SANDOVAL
Governor

RICHARD WHITLEY
Director

JANE GRUNER
Administrator

APPROVED BY THE BOARD OF EXAMINERS
AT THEIR MAY 12 2015
MEETING JB
Initials

April 06, 2015

To: James R. Wells, Director, Department of Administration

From: Jane Gruner, Administrator, Aging and Disability Services Division

Through: Richard Whitley, Director, Department of Health and Human Services

Subject: Authorization to Contract with a Former Employee

The Aging and Disability Services Division would like to request to contract with a former employee, as per NRS 333.705. This request is on behalf of the Autism Treatment Assistance Program (ATAP) to assist families in accessing evidence-based behavior therapy for children with Autism Spectrum Disorder (ASD). Additionally, the contracted employee would be providing service coordination, completing home visits and working with contracted providers to ensure treatment is being implemented. While this position is not a difficult to recruit position, it does require certain skills sets and experience working with families and children with ASD. The former employee was a student employee at the University of Nevada, Las Vegas as a Research Assistant from 01/16/2012 to 08/30/2014, so it is within the two years as a former employee.

The "Authorization to Contract with a Former Employee" forms are attached for review and consideration. Should you have any questions, please contact Julie Kotchevar at (775) 687-0583.

APR 08 2015

Authorization to Contract with a Former Employee

Former Employee Name:	Arianna Gonzalez-Bueno
Former Employee ID number:	
Former Job Title:	Research Assistant
Former Employing Agency:	University of Nevada Las Vegas
Former Class and Grade:	N/A
Employment Dates:	01/16/2012-08/30/2014
Contracting Agency:	Aging and Disability Services Division

Please check which of the following applies:

X Contract is with a former State employee (contractor) or a temporary employment agency providing a former employee. Please complete steps a-i below.

☐ Contract is with an entity (contractor) other than a temporary employment agency that employs a former State employee who will be performing any or all of the contracted services. Please complete all steps except f-h below.

a. Summarize scope of contract work.	Provides case management services; develop treatment/service plans and monitor client and family progress; identify, obtain, coordinate, monitor and evaluate resources and services to meet client and family/care provider needs; assist clients in obtaining financial assistance; coordinate treatment and services with outside agency service providers. Care managers are responsible for 35-45 families and must make monthly and quarterly contact.
b. Document former job description.	Assistance to administrators and coordinators in projects, review of journal articles, brainstorm ideas to improve protocols, treatments, overall function and productivity of Family Research and Services. Prepare or assist in the preparation of workshops. Answer telephones, assist in data entry, perform general day to day tasks necessary to run effectively and functionally.
c. Is the former employee being hired because of their specialized knowledge of the agency's operations? Is there a clause in the contract for transfer of the specialized knowledge of the contracting agency and a time frame for the transfer?	N/A
d. Explain why existing State employees within your agency cannot perform	Care manager positions are all contracted through a temp agency, no state employees perform these duties.

this function.	
e. Document if the individual overseeing or establishing the contract is related to the contractor – if so, explain the relationship and why this would not affect independence and why this would not violate NAC 284.750.	N/A
f. List contractor's hourly rate.	24.04 hourly cost to agency
g. List the range of comparable State employee rates.	Developmental Specialist 2, Grade 33 Step 1-Step 10 $20.07-$29.67
h. Justify contract rate if it exceeds the maximum employee/employer rate paid for a comparable State position by more than 10 percent. Additionally, has the contract term been limited as a result?	N/A
i. Document justification for hiring contractor.	It does require certain skill sets and experience working with families and children with Autism Spectrum Disorder (ASD).

Comments:

4/7/15

Contracting Agency Head's Signature and Date

4/10/15

Budget Analyst

5-12-15

Clerk of the Board of Examiners

Nevada Attorney General's Office

Home Again Program

National Mortgage Settlement

Budget 1045

Quarterly Report

April 2015 – June 2015

NEVADA ATTORNEY GENERAL'S HOME AGAIN PROGRAM

The Office of the Attorney General submits the Quarterly Report for the Nevada Attorney General's Home Again Homeowner Relief Program (Home Again) for the second quarter of Fiscal Year 2015.

The Home Again program was officially launched in January 2013 as first approved by the Interim Finance Committee in August 2012, and later by the Nevada legislature in 2013. The program is a free central resource for Nevada's homeowners, many of whom find themselves in distressed financial situations due to the significant housing downturn in Nevada over the past several years.

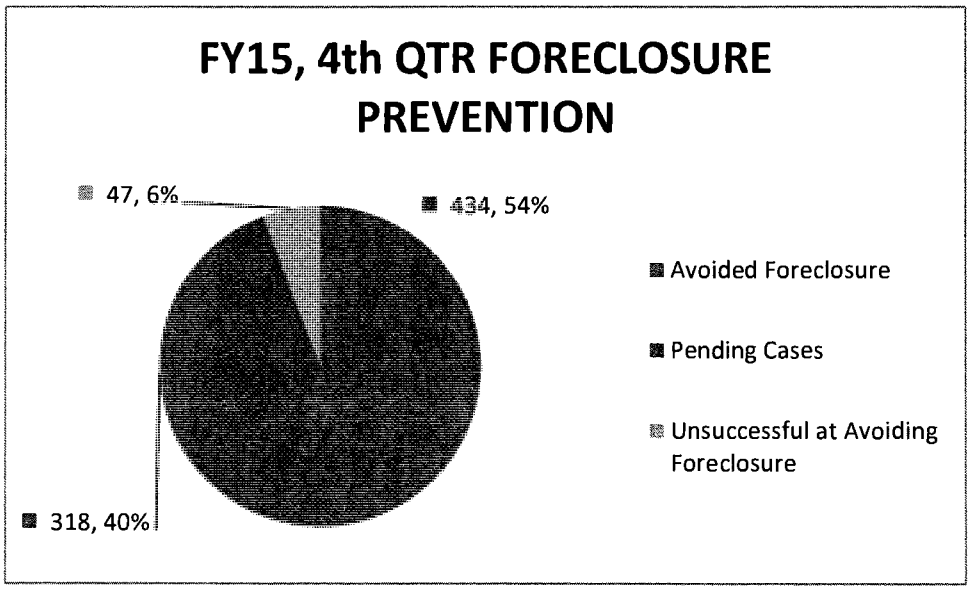
Home Again provides free access to financial guidance services and legal counsel, as well as to specialized information about available state and federal housing assistance programs. The program is a partnership between the Attorney General's Office, Financial Guidance Center (FGC), Nevada Legal Services (NLS), Legal Aid Center of Southern Nevada, and Housing and Urban Development (HUD) approved agencies, including Community Services of Nevada, Neighborhood Housing Services, Navicore Solutions (formerly Novadebt), Springboard, and Chicanos Por La Causa.

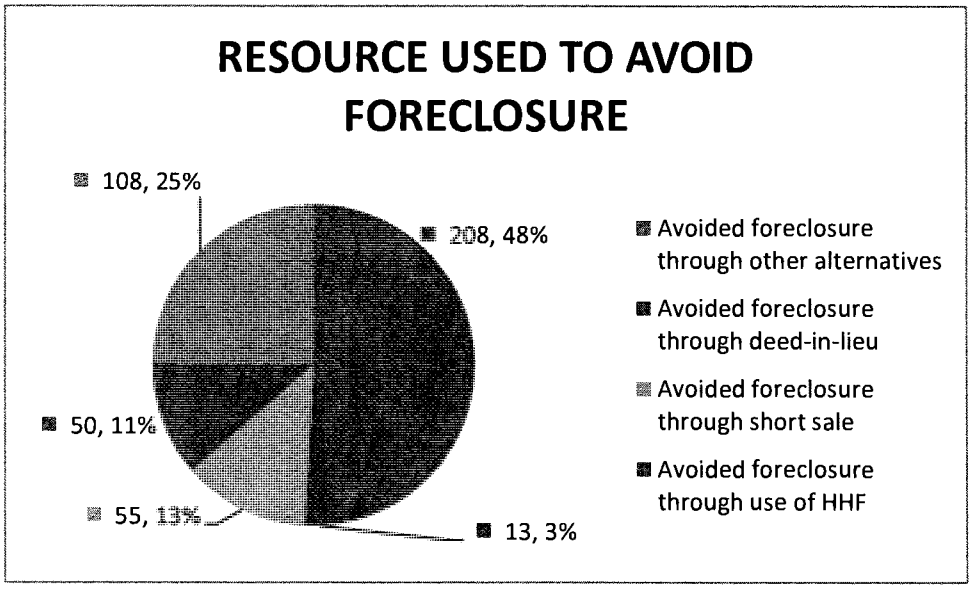
I. Performance Review

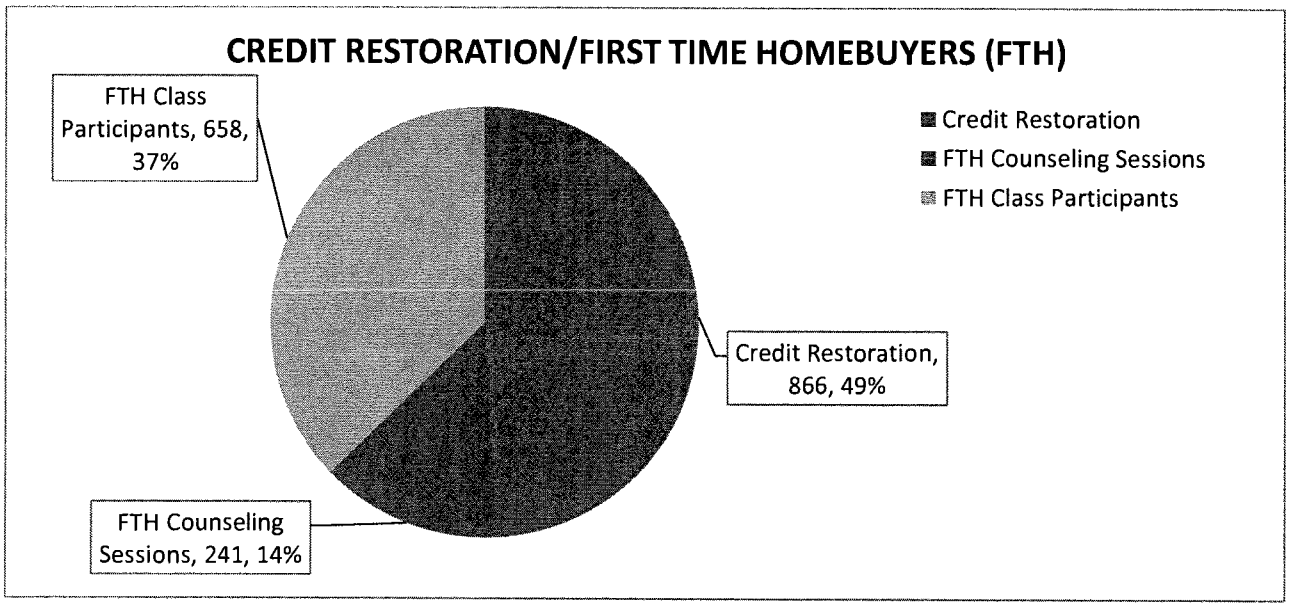
Updated performance measures and additional fiscal documentation requirements for grantees are being implemented to better meet the needs of the Program reporting.

HUD approved housing counseling agencies, as members of the Home Again consortium, will be reporting client level data to include an identifying client number, city, zip code, and outcome. This will allow reporting of services provided to consumers residing in specific cities and zip codes. Previous reporting did not allow for the coordination of outcomes relative to city and/or zip code.

HOME AGAIN – QUARTERLY HIGHLIGHTS







II. Public Relations, Outreach and Educational Programs

After a period of assessment and review of the Home Again Program within the AGO during this quarter, in June we actively re-commenced marketing of the Home Again Program through public relations and community outreach efforts. Outreach through social media has been on-going and continued throughout this quarter.

In April, a Home Again consortium agency, Community Services of Nevada, hosted an event for Nevada homebuyers, at which Home Again was also represented by the Legal Aid Center of Southern Nevada (LACSN). In May, LACSN represented Home Again at the Summer Resource Fair coordinated by the Nevada Homeless Alliance to offer assistance to low-income families. In June we celebrated National Homeownership month with a series of press releases issued from the AGO, which focused on various issues of importance to homeowners and those interested in becoming homeowners. On Saturday June 27, Home Again joined with the Financial Guidance Center (FGC) in sponsoring the Eleventh Annual Housing Fair. This event was held at FGC's offices and included representatives from HUD, NV Energy, NAHREP, and other professionals. Three television interviews were completed (KTNV, TeleMundo and Fox Mundo), which drove attendance and Nevadans came in at a steady pace during the event to learn of options regarding modification and opportunities for homeownership through down-payment assistance programs.

In addition, more than 20,000 letters were printed on behalf of the Nevada Attorney General and Home Again that will be sent by the end of July 2015 to Nevada homeowners who have been determined to be eligible for the Home Affordable Refinance Program 2.0 (HARP 2.0)

In this quarter, the Call Center received 161 inquiries, for a total of 16,445 inquiries since the official Home Again Program launch on January 7, 2013. This quarter, 241 Nevadans attended one-on-one, primarily face-to-face, counseling sessions, 658 attended an 8 hour first

time homebuyer education class, and 866 participated in credit restoration programs.

Paid television advertising is beginning again in July after a hiatus of several months. This will drive participation of consumers in reaching out to Home Again.

The Home Again Program "Community Partnerships" outreach initiative, which aims to attract business and community participants to share the Home Again resource with their employees, members, and congregants through community grassroots outreach activities, currently, consists of 125 active partners.

III. Legal Aid Services

In addition to housing counseling services, Home Again provides Nevada residents with free legal services statewide through its partners, Legal Aid Center of Southern Nevada (LACSN) and Nevada Legal Services (NLS). These organizations represent homeowners in foreclosure mediations, bankruptcy proceedings, consumer protection issues and other legal assistance as needed.

Nevada Legal Services, a state-wide nonprofit organization, currently has an office in Las Vegas, two in Reno, one in Elko, and a part-time office in Carson City.

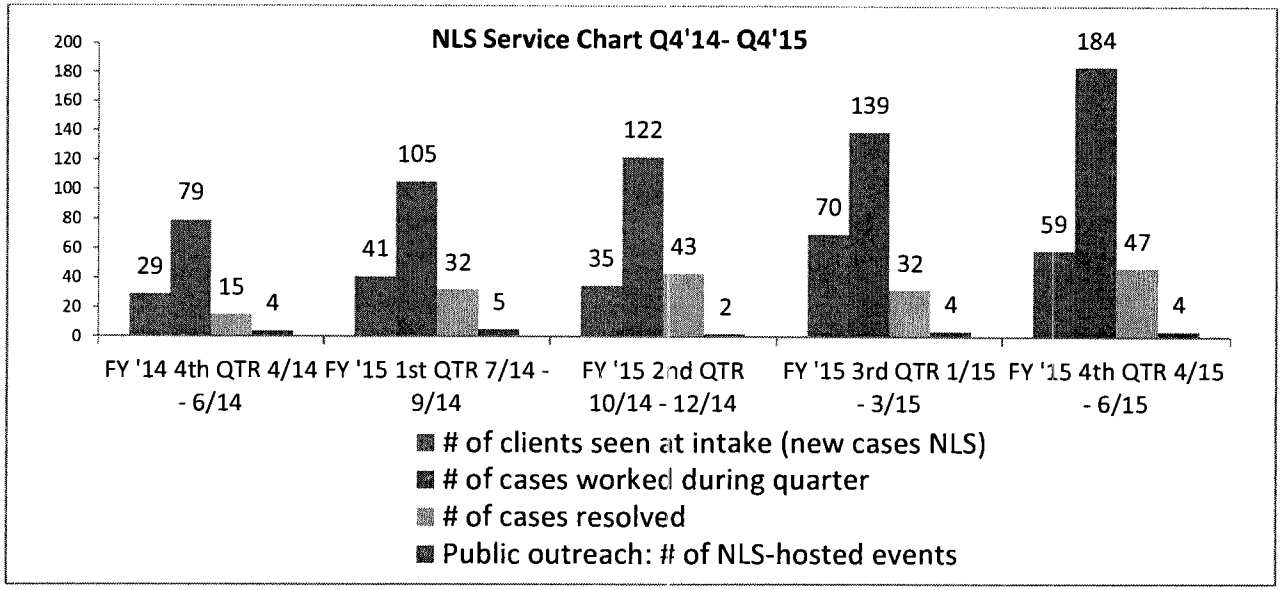
Legal Aid Center of Southern Nevada, a nonprofit organization established in 1958, had a fully developed Foreclosure Prevention Program when the center became a partner in the Home Again Program. LACSN also offers a Foreclosure "Ask-a-Lawyer" program, and a Self Help Center at the Regional Justice Center in Las Vegas.

Second defaults under loan modifications signed in 2009-2010 and regulated by the federal Home Affordable Modification Program (HAMP) have become increasingly common as interest rates rise under the terms of the program. Some rates may rise as high as 7-8%. This situation appears to especially impact homeowners with restricted incomes, such as those who depend on Social Security. Home Again legal service agencies continue to be a vital source of assistance for many homeowners and legal services are actively assisting with document preparation, communication with mortgage representatives, and providing legal representation as needed on a statewide basis.

LACSN also reports that many of its clients are directly impacted by the instability of the local economy and job marketplace and typically earn hourly wages. These clients are vulnerable to financial problems caused by fewer hours available to work in a given month, which can create problems in making regular mortgage payments.

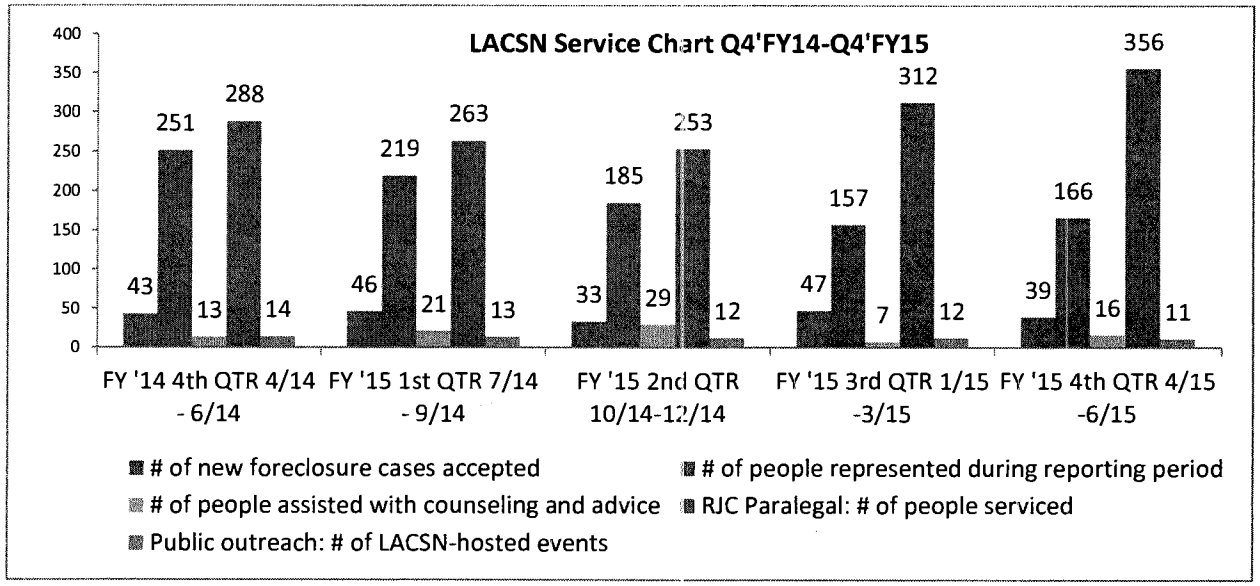
Legal Aid Services, Nevada Legal Services, Service Delivery FY 2014-2015

Nevada Legal Services (NLS)	
# of clients seen at intake (new cases NLS)	59
# of cases worked during quarter	184
# of cases resolved	47
Public outreach: # of NLS-hosted events	4



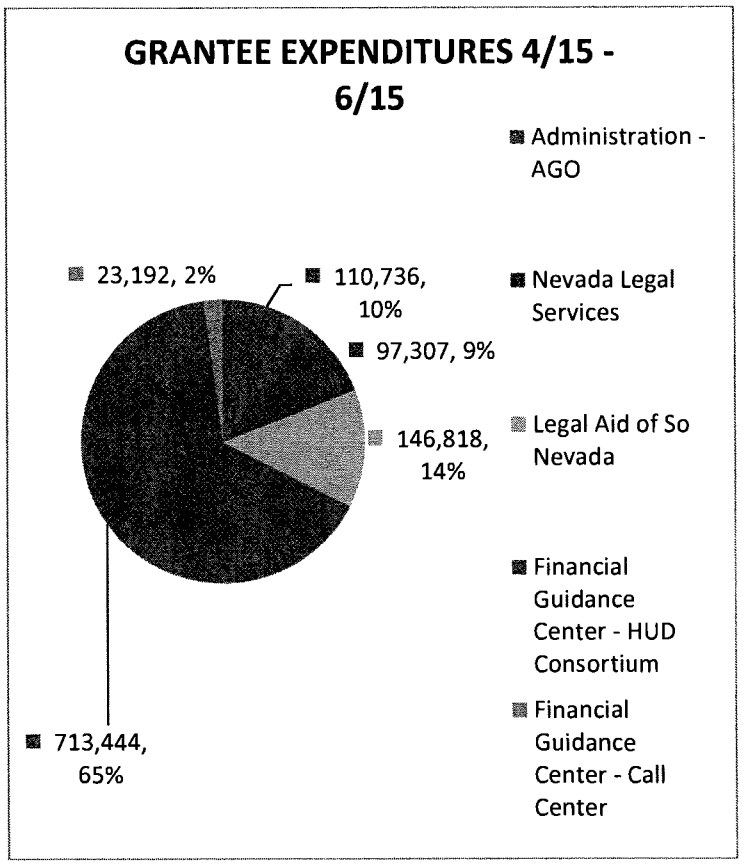
Legal Aid Services, Legal Aid Center of Southern Nevada, Service Delivery FY 2014-2015

Legal Aid Center of Southern Nevada (LACSN)	
# of new foreclosure cases accepted	39
# of people represented during reporting period	166
# of people assisted with counseling and advice	16
RJC Paralegal: # of people serviced	356
Public outreach: # of LACSN-hosted events	11



IV. Home Again Budget

The Home Again program is operating within budget. All funding is provided on a reimbursement basis, after documentation of delivery of services. For the period of April to June 2015, the program has spent $1,091,497. The allocation of quarterly expenditures is shown in the table below and illustrated in the chart to the right.



Qtr Expenditures – Each Grantee	
Administration – AGO	$110,736
Nevada Legal Services	$97,307
Legal Aid of So Nevada	$146,818
Financial Guidance Center - HUD Consortium	$713,444
Financial Guidance Center - Call Center	$23,192
QUARTERLY TOTAL	**$1,091,497**
Total for Business & Industry 3rd quarter	$102,600

V. Advocacy and Education

Home Again was on a brief 'hiatus' for the quarter as the leadership transitioned and became familiar with Home Again, the purpose, and the value of the Program. During this time, all collateral material was updated, refreshed, and new materials created to reflect identified needs of Nevada citizens. This includes materials addressing mortgage scams, reverse mortgages, and the benefit of the federal Home Affordable Refinance Program 2.0 (HARP 2.0) program, available to more than 20,000 Nevada homeowners.

Credit restoration needs are soaring. As Nevada citizens continue working toward financial stability, they are discovering their previous mortgage and financial issues are holding them back and they are reaching out for direction, resources, and programs to gain their financial footing. Many Nevadans have homeownership as a goal and Home Again assists these consumers through the provision of in-depth financial and housing counseling and, as the household becomes financially stable, provides resources such as homebuyer education and down-payment assistance to assist them with a home purchase that is affordable and sustainable.

Education and outreach are paramount in helping Nevada consumers to avoid becoming targets of scams and fraud in the marketplace and play a major role in the consumer protection efforts of the Home Again program. There seems to always be an opportunity for bad actors to perpetrate fraud and Home Again is leading the charge in educating consumers on how to avoid becoming a victim and the resources available to assist them should they be victimized.

STATE OF NEVADA
LEGISLATIVE COUNSEL BUREAU

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Rick Combs, *Director, Secretary*

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INTERIM FINANCE COMMITTEE (775) 684-6821
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Cindy Jones, *Fiscal Analyst*

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BRIAN L. DAVIE, *Legislative Services Officer* (702) 486-2800

January 10, 2014

The Honorable Catherine Cortez Masto
Nevada Attorney General
Office of the Attorney General
100 North Carson Street
Carson City, Nevada 89701

Dear Ms. Cortez Masto:

In closing the budgets for the Office of the Attorney General, the Senate Committee on Finance and the Assembly Committee on Ways and Means expressed concerns with the continued use of National Mortgage Settlement (NMS) funds for the housing call center, legal services and financial guidance services provided through the Financial Guidance Center. The money committees expect there will be a decline in the need for these services as a result of the distressed homeowner assistance programs offered to Nevada homeowners, and as a result of the economy improving.

During the budget hearings, you indicated that the needs of Nevada's distressed homeowners should decrease as a result of the Financial Guidance Center's homeowner assistance programs. You also indicated that the NMS funds included in The Executive Budget were an estimate of what may be needed for the 2013-15 biennium for the distressed homeowner assistance programs, and noted that the Financial Guidance Center offers many other consumer programs that benefit Nevada's citizens. Additionally, you confirmed that any requests to utilize unused NMS funds for other services not currently included in The Executive Budget would be brought to the Interim Finance Committee for discussion and approval.

Based on the concerns expressed by the 2013 Legislature regarding the continued NMS funding for the call center, legal services and financial guidance services, it is the intent of the Senate Committee on Finance and the Assembly Committee on Ways and Means that the Office of the Attorney General provide the Interim Finance Committee with quarterly reports on the type of calls received by the call center, the type of services provided through the legal and financial guidance programs, and the progress of each program funded through the Financial Guidance Center.

Sincerely,

Debbie Smith

Debbie Smith, Chair
Senate Committee on Finance

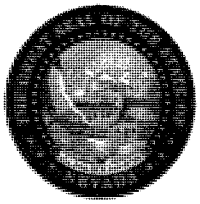
(NSPO Rev. 7-13)

(O) 1578D

Maggie Carlton, Chair
Assembly Committee on Ways and Means

cc: Keith Munro, Assistant Attorney General, Office of the Attorney General
Debra Crowley, Chief Financial Officer, Office of the Attorney General
Jeff Mohlenkamp, Director, Department of Administration

Brian Sandoval
Governor



James R. Wells, CPA
Director

Janet Murphy
Deputy Budget Director

STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE
Budget Division

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Date: July 13, 2015

To: James R. Wells, CPA, Director
Budget Division

From: Tiffany Greenameyer, Budget Analyst TG
Budget Division

Subject: INTERIM FINANCE COMMITTEE **INFORMATION** ITEM

The following describes an information item submitted for placement on the agenda of the next Interim Finance Committee meeting. An analysis of the information item is also provided.

OFFICE OF THE STATE CONTROLLER

Agenda Item Write-up:
Letter of Intent – 2013 Legislative Session – Quarterly status report on the implementation and utilization of the new computer training room for the quarterly period ending June 30, 2015.

Additional Information:
It has been requested that the Controller's Office provide quarterly status reports to the Interim Finance Committee regarding the implementation and utilization of the computer training room by the Controller's Office and other state agencies. During the fourth quarter of SFY 2015, nine state entities, consisting of nine different agencies, scheduled 43 meetings or training classes at the Fairview facility – 29 in suite B and 14 in suite C. The following chart summarizes the training facility's usage:

Fairview Training Facility Statistics
4th Quarter SFY 2015

	Training/Meetings	Duration/Hrs.	#Enrolled	# Completed
Suite B	29	179	364	322
Suite C	14	40.5	335	284
Total	43	219.5	699	606

P.3

Statutory Authority:
Not applicable.

REVIEWED: Amy
INFO ITEM: H

RON KNECHT,
MS, JD, PE (CA)
State Controller

STATE OF NEVADA

JAMES W. SMACK
Chief Deputy Controller

GEOFFREY LAWRENCE
Assistant Controller

OFFICE OF THE
STATE CONTROLLER

July 1, 2015

Jeff Ferguson, Senior Program Analyst
Legislative Counsel Bureau
Fiscal Analyst Division

Through:

Tiffany Greenameyer, Budget Analyst IV
Department of Administration
Budget Division

Subject: Computer Training Room Quarterly Report FY15 Quarter 4

Dear Mr. Ferguson,

During the 2013 Legislative Session, the Legislature approved a computer training room to provide training for users of the state's financial system and facilitate other state agency training needs. As requested during our budget closing, we are providing the Interim Finance Committee with a report on the utilization of the training facility.

During the fourth quarter of Fiscal Year 2015, forty three classes were scheduled and facilitated by nine different state agencies. Total instruction hours from these classes equals just short of 220 hours, with scheduled class attendance during the quarter equaling 699 students. 606 students actually attended classes during the quarter. To date, twenty two different state agencies have utilized the training rooms.

Sincerely,

James W. Smack
Chief Deputy Controller
Office of the State Controller

CC: Ron Knecht, State Controller
Geoffrey Lawrence, Assistant Controller

RECEIVED
JUL 02 2015
DEPARTMENT OF ADMINISTRATION
OFFICE OF THE DIRECTOR
BUDGET DIVISION

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Fairview Training Room Use Stats

Fiscal Year 15-4th Quarter

4/1/15 thru 6/30/15

Date	Agency#	Agency providing Training	Type of Training Provided	Duration/Hrs	#Enrolled	# Completed	Suite
4/1/15	406	Public & Behavioral Health	Industry & Occupational Coding	8.0	10	6	B
4/3/15	655	Dept of Public Safety/General S	Dispatcher Seminar	2.0	20	20	C
4/7/15	060	Controller's Office	Advantage Financial Training	8.0	8	7	B
4/8/15	060	Controller's Office	Advantage Financial Training	8.0	8	7	B
4/14/15	060	Controller's Office	Advantage Recertification	6.5	7	7	B
4/15/15	060	Controller's Office	DAWN	4.0	9	6	B
4/16/15	11/27/00	Dept of Admin/NSLA	Records Management Training	2.0	38	35	C
4/21/15	070	Dept of Admin/DHRM	Central Records Certification Trng	6.5	20	20	B
4/22/15	070	Dept of Admin/DHRM	Central Records Certification Trng	6.5	20	20	B
4/27/15	180	Dept of Admin/EITS	ITIL Training	8.0	10	10	B
4/28/15	180	Dept of Admin/EITS	ITIL Training	8.0	10	10	B
4/29/15	180	Dept of Admin/EITS	ITIL Training	8.0	10	10	B
5/5/15	060	Controller's Office	Advantage Financial Training	8.0	15	14	B
5/6/15	060	Controller's Office	Advantage Financial Training	8.0	15	12	B
5/7/15	085	Dept of Admin/Risk Mgmt	Defensive Driving & Ergonomics	5.5	40	36	C
5/12/15	060	Controller's Office	DAWN	4.0	14	12	B
5/12/15	060	Controller's Office	Discoverer	3.5	12	12	B
5/13/15	060	Controller's Office	AGA-Audio Grants Management	2.0	44	41	B & C
5/14/15	060	Controller's Office	Advantage Recertification	6.5	5	3	B
5/20/15	332	Dept of Admin/State Library &	Records Management Training	2.0	18	19	C
5/21/15	085	Dept of Admin/Risk Mgmt	Defensive Driving & Ergonomics	4.0	28	24	C
5/26/15	180	Dept of Admin/EITS	ITIL Training	8.0	11	11	B
5/27/15	180	Dept of Admin/EITS	ITIL Training	8.0	11	11	B
5/28/15	180	Dept of Admin/EITS	ITIL Training	8.0	11	11	B
6/2/15	060	Controller's Office	Advantage Financial Training	8.0	16	16	B
6/3/15	060	Controller's Office	Advantage Financial Training	8.0	14	14	B
6/3/15	060	Controller's Office	AGA-Audio Financial Times	2.0	11	8	C
6/9/15	060	Controller's Office	Advantage Recertification	6.5	3	3	B
6/9/15	050	Treasurer's Office	WFPG Training	5.0	50	22	C
6/9/15	050	Treasurer's Office	WFPG Training (1st am session)	2.0	8	7	C
6/9/15	050	Treasurer's Office	WFPG Training (2nd am session)	2.0	8	7	C
6/9/15	050	Treasurer's Office	WFPG Training (pm session)	2.0	5	5	C
6/10/15	060	Controller's Office	DAWN	4.0	11	7	B

6/10/15	060	Controller's Office	Discoverer	3.5	7	7	B
6/10/15	050	Treasurer's Office	WFPG Meeting	2.0	15	15	C
6/11/15	060	Controller's Office	State Accounting Policies & Procedures	4.0	23	20	B
6/9/15	050	Treasurer's Office	WFPG Training	2.0	5	5	C
6/16/15	060	Controller's Office	State Accounting Policies & Procedures	4.0	25	23	B
6/18/15	060	Controller's Office	State Accounting Policies & Procedures	4.0	24	20	B
6/18/15	085	Dept of Admin/Risk Mgmt	Defensive Drive & Accident Investigations	6.0	45	40	C
6/23/15	060	Controller's Office	State Accounting Policies & Procedures	4.0	21	16	B
6/30/15	060	Controller's Office	DAWN	4.0	9	3	B
6/30/15	060	Controller's Office	Discoverer	3.5	5	4	B
		Total Agencies This Quarter		9			

Nevada Legislature

August 29, 2013

Kim Wallin, Controller
Office of the Controller
Nevada State Capital Building
101 North Carson Street, Suite 5
Carson City, Nevada 89701

Dear Ms. Wallin:

During the 2013 Legislative Session, the Controller's Office requested and the Legislature approved a computer training room to provide hands-on training for users of the state's financial system to assure that data is entered correctly and consistently into the system. The Controller's Office testified that the computer training room would be managed and maintained by the Controller's Office, but would be made available to other state agencies. Additionally, the Controller's Office testified that the computer training room should be managed and maintained by the Enterprise Information Technology Services Division (EITS) within the Department of Administration. During the budget closing before the Assembly Committee on Ways and Means, the Committee expressly indicated a desire for the Controller's Office to report to the Interim Finance Committee (IFC) on the utilization of the computer training room over the 2013-15 biennium, and outline the plan to transfer the management and maintenance of the computer training room to EITS.

Therefore, it is the intent of the Assembly Committee on Ways and Means that the Controller's Office report on a quarterly basis to the IFC on the utilization of the computer training room by the Controller's Office and other state agencies. The report should include, at a minimum, the type of training provided; the date and the duration of each training offered; the agency providing the training; the number of students enrolled; and the number of students completing each of the trainings. The information should be presented separately by training agency.

Additionally, the quarterly reports should include a status of the implementation plan, including specific timeline information to transfer the management and maintenance of the computer training room to the EITS or the appropriate agency for the 2015-17 biennium. The quarterly reports should be submitted to the Fiscal Analysis Division within 30 days of the close of each quarterly period for presentation to the IFC.

Sincerely,

Maggie Carlton, Chair
Assembly Committee on Ways and Means

cc: Deb Cook, Chief Deputy Controller, Office of the Controller
Jeff Mohlenkamp, Director, Department of Administration

I:\ONGOING\Session 2013\Letters of Intent\1130_Controller_Computer Training Room_KK_ps.docx

Dan Schwartz
State Treasurer

STATE OF NEVADA
OFFICE OF THE STATE TREASURER

June 24, 2015

The Honorable Ron Knecht
State Controller
101 North Carson Street, Suite #5
Carson City, Nevada 89701

RE: AB491, Section 31(1) of the 78th Legislative Session

Dear Controller Knecht:

AB491, Section 31(1) of the 78th Legislative Session requires on or before July 1, 2015 the Treasurer to estimate the amount of proceeds of the ad valorem taxes levied for Fiscal Year 2016. If the sum of that estimate and the available reserve balance of the Bond Interest and Redemption Fund is insufficient for the payment of the interest on and principal of State general obligation bonds which will become due in the fiscal year, the Treasurer shall ask the Controller to reserve in the State General Fund an amount sufficient to pay the remainder of the total general obligation debt requirements.

I am pleased to report to you that the Bond Interest and Redemption Fund (BIRF) will not require General Fund reserves to meet the obligations of the State of Nevada for payment of the interest and principal of general obligation debt which will become due in Fiscal Year 2016, as shown below.

Estimated Bond Interest and Redemption Fund Fiscal Year 2016 Ending Balance

Estimated FY15 BIRF Ending Balance	$ 109,791,127
Estimated FY16 Ad Valorem Revenue	$ 136,584,677
Estimated FY16 Available BIRF Revenue	$ 246,375,804
Estimated FY16 Obligations	$ (143,806,655)
Estimated FY16 BIRF Ending Balance	**$ 102,569,149**

Should you have any questions or require additional information, please do not hesitate to contact Lori Chatwood, Deputy Treasurer of Debt Management at 775.684.5797.

Respectfully submitted,

Dan Schwartz
State Treasurer

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STATE TREASURER PROGRAMS
Governor Guinn Millennium Scholarship Program
Nevada Prepaid Tuition Program
Unclaimed Property
College Savings Plans of Nevada
Nevada College Kick Start Program

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P. 4a

Cc: James Wells, Director, Office of Finance
Mark Krmpotic, Senate Fiscal Analyst, Legislative Counsel Bureau
Cindy Jones, Assembly Fiscal Analyst, Legislative Counsel Bureau
Brody Leiser, Program Analyst, Legislative Counsel Bureau

Dan Schwartz
State Treasurer

STATE OF NEVADA
OFFICE OF THE STATE TREASURER

June 24, 2015

Assemblyman Paul Anderson, Chair
Senator Ben Kieckhefer, Vice Chair
Interim Finance Committee
Legislative Building, Room 4100
401 South Carson Street
Carson City, Nevada 89701

RE: AB491, Section 31(3) of the 78th Legislative Session

As State Treasurer, it is my pleasure to submit for your consideration and reference this report, as required by Assembly Bill 491, Section 31(3) of the 78th Legislative Session.

The purpose of this report is to verify the sufficiency of the Bond Interest and Redemption Fund (BIRF) to meet the obligations of the State of Nevada for payment of the interest and principal of general obligation debt which will become due in Fiscal Year 2016 and, if necessary, request the State Controller to reserve in the State General Fund an amount sufficient to pay any remainder of the total obligations.

Estimated Bond Interest and Redemption Fund Fiscal Year 2016 Ending Balance

Estimated FY2015 BIRF Ending Balance	$ 109,791,127
Estimated FY2016 Ad Valorem Revenue	$ 136,584,677
Estimated FY2016 Available BIRF Revenue	$ 246,375,804
Estimated FY2016 Obligations	$ (143,806,655)
Estimated FY2016 BIRF Ending Balance	**$ 102,569,149**

General Fund Reserve Requirement

Fiscal Year 2015	
General Fund Reserve Requested for FY2015	$ 0.00
General Fund Transferred for FY2015	Not Applicable
General Fund Transfer Reversions for FY2015	Not Applicable
Fiscal Year 2016	
Estimated General Fund Reserve Required for FY2016	**$ 0.00**

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STATE TREASURER PROGRAMS
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P. 46

It is not anticipated the Bond Interest and Redemption Fund will require General Fund reserves for Fiscal Year 2016. To date, no amount of General Fund reserve has been requested of the State Controller for the Bond Interest and Redemption Fund.

Should you have any questions or require additional information, please do not hesitate to contact Lori Chatwood, Deputy Treasurer of Debt Management at 775.684.5797.

Respectfully submitted,

Dan Schwartz
State Treasurer

Cc: Ron Knecht, State Controller
James Wells, Director, Office of Finance
Mark Krmpotic, Senate Fiscal Analyst, Legislative Counsel Bureau
Cindy Jones, Assembly Fiscal Analyst, Legislative Counsel Bureau
Brody Leiser, Program Analyst, Legislative Counsel Bureau

Brian Sandoval
Governor

James R. Wells, CPA
Director

Janet Murphy
Deputy Budget Director

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Date: July 19, 2015

To: James R. Wells, CPA, Director
Budget Division

From: Susan Brown, Budget Analyst SB
Budget Division

Subject: INTERIM FINANCE COMMITTEE **INFORMATION** ITEM

The following describes an information item submitted for placement on the agenda of the next Interim Finance Committee meeting. An analysis of the information item is also provided.

DEPARTMENT OF EDUCATION

Agenda Item Write-up:

Pursuant to NRS 388.700, the Department of Education shall report to the Interim Finance Committee on a quarterly basis each variance requested by a school district in the preceding quarter. This report includes the second and third quarters of Fiscal Year 2015.

Additional Information:

This report was approved the State Board of Education at its June 11, 2015 meeting and includes identification of each elementary school for which a variance was granted, as well as, the specific justification for the variance.

Statutory Authority:

NRS 388.700

REVIEWED: SB

INFO ITEM: A

P. 5

BRIAN SANDOVAL
Governor

DALE A.R. ERQUIAGA
Superintendent of Public Instruction

STATE OF NEVADA

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9890 S. Maryland Parkway, Suite 221
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July 13, 2015

To: Assemblyman Paul Anderson, Chair
Senator Ben Kieckhefer, Vice Chair

From: Mindy Martini, Deputy Superintendent
Business and Support Services
Nevada Department of Education

Re: Report on Class-Size Reduction (CSR) Variances

Pursuant to Nevada Revised Statutes (NRS) 388.700, the State Board of Education, on a quarterly basis, is required to submit a CSR report to the Interim Finance Committee (IFC) on each variance requested by a school district the preceding quarter. The report must include an identification of the elementary school for which a variance was granted, as well as the specific justification for the variance.

Attached is a report of variances for the second and third quarters of Fiscal Year (FY) 2015. This report was approved by the State Board of Education at its June 11, 2015 meeting.

I hope this information is useful to you; if you have any questions, please do not hesitate to contact me.

BRIAN SANDOVAL
Governor

DALE A.R. ERQUIAGA
Superintendent of Public Instruction

STATE OF NEVADA

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www.doe.nv.gov

June 11, 2015

To: Elaine Wynn, President
State Board of Education

From: Mindy Martini, Deputy Superintendent
Business and Support Services
Nevada Department of Education

Re: Report to the Interim Finance Committee Class-Size Reduction (CSR) Variances

Pursuant to Nevada Revised Statutes (NRS) 388.700, the State Board of Education, on a quarterly basis, is required to submit a CSR report to the Interim Finance Committee (IFC) on each variance requested by a school district the preceding quarter. The report must include an identification of the elementary school for which a variance was granted, as well as the specific justification for the variance.

Attached is a report of variances for the second and third quarters of Fiscal Year (FY) 2015. The first page provides a summary of variance requests by school district. The pages following provide specific variance information by school, including:

- The type of CSR program approved for the school district: For FY 2015, there are three types of CSR programs in Nevada:
  - ✓ Regular CSR: Kindergarten – 21:1 student-to-teacher ratio; Grades 1 and 2 – 16:1; and Grade 3 – 19:1. This is program is currently funded through Senate Bill 522 (Chapter 382, Statutes of Nevada, 2013).
  - ✓ Alternative CSR: Provides flexibility in implementing student-to-teacher ratios in grades 1 through 6 for school districts other than Clark and Washoe Counties. Grades 1 through 3 – 22:1 and Grades 4 through 6 – 25:1. This program is authorized through NRS 388.720.
  - ✓ "Plus Two": Due to economic difficulties, this program provides flexibility to school districts to increase class-size by two students in grades 1 through 3 and utilize the savings to minimize the impact of budget reductions on class-sizes in grades 4-12. Grades 1 and 2 – 18:1 and Grade 3 – 21:1. This program is authorized through Senate Bill 522 (Chapter 382, Statutes of Nevada, 2013).

NOTE: The 2015 Legislature made two changes to the CSR Program for the upcoming biennium: 1) The "Plus Two" program will no longer be available; and 2) The regular CSR program class-sizes will increase by one pupil in grades 1 through 3 to: Grades 1 and 2 – 17:1; and Grade 3 – 20:1 (see Senate Bill 515, 2015).

- Demographic Data: Low Income (percent of student population eligible for free and reduced priced lunch) and ELL (percent of the student population who are English Language Learners (ELL).

- Achievement Data: Star Rating Pursuant to the Nevada School Performance Framework; and

- Student counts over and under the approved ratios by grade.

STATEWIDE SUMMARY OF VARIANCES

Over the first three quarters of FY 2015, variance requests have remained relatively steady for the number of schools requesting variances; however, at the classroom level, variance requests have steadily increased. The following table presents the data for each school district. This being said, staff has worked with the school districts to alert them to the importance of their class-size reduction plans and their ability to focus the reduction of class-size ratios on high need schools. It appears that for FY 2016, there will be a decrease in the number of classroom level variances, as well as the number of schools requesting variances. Today, it appears that the number of schools requesting variances will decrease to in FY 2016 to 242 or 68% of elementary schools. At the classroom level, it is anticipated that variance requests will decrease to approximately 620 variances.

1st Quarter FY15

School District	Elementary Schools with Variances	Total Classroom Variances
Carson	4	15
Churchill	3	5
Clark	209	541
Douglas	7	24
Elko	10	27
Esmeralda	0	0
Eureka	1	1
Humboldt	2	5
Lander	1	2
Lincoln	3	5
Lyon	7	11
Mineral	0	0
Nye	7	19
Pershing	1	2
Storey	1	4
Washoe	31	50
White Pine	3	9
TOTAL	290 (81%)	720

2nd Quarter FY15

School District	Elementary Schools with Variances	Total Classroom Variances
Carson	6	11
Churchill	3	6
Clark	209	557
Douglas	7	26
Elko	10	24
Esmeralda	0	0
Eureka	1	2
Humboldt	2	9
Lander	1	2
Lincoln	3	5
Lyon	6	13
Mineral	1	1
Nye	7	18
Pershing	1	2
Storey	1	5
Washoe	31	66
White Pine	3	8
TOTAL	292 (82%)	755

3rd Quarter FY15

School District	Elementary Schools with Variances	Total Classroom Variances
Carson	6	14
Churchill	3	7
Clark	212	613
Douglas	7	26
Elko	8	12
Esmeralda	0	0
Eureka	1	2
Humboldt	2	5
Lander	1	2
Lincoln	2	4
Lyon	6	13
Mineral	1	1
Nye	7	19
Pershing	1	1
Storey	1	5
Washoe	30	57
White Pine	3	6
TOTAL	291 (81%)	787

STATEWIDE ANALYSIS OF VARIANCES

In order to provide a method to analyze the data, the report may be sorted by school district, demographic data or by the Star Rating. For example, the attached report has been sorted by Star Rating (one star being the lowest rating and five being the highest rating). The red boxes identify classrooms over the approved ratio; the number inside the shaded box indicates the number of students over. The following provides an example of how to read the report and an analysis of the data.

Cambeiro Elementary School is the first school listed in the report. Cambeiro is a school in Clark County School District (CCSD). This school has a 100% free-and-reduced lunch population; has 62% of its student population as English Learners; and has a One-Star Rating. You will see from the red boxes, this school has two students over the approved ratio in first grade; one in second grade; and four in third grade. NOTE: CCSD is a Plus Two District, meaning it was approved for student-to-teacher ratios of 18:1 in grades 1 and 2 and 21:1 in grade 3. This provides that the actual class-size ratios for this school are: 20:1 in grade 1; 19:1 in grade 2; and 25:1 in grade 3.

Turning to the last page of the report, the same information is presented for Five-Star schools. For example, Van Gorder Elementary in Washoe County School District (WCSD) is the last school listed for the Five-Star schools. This school has a 10% free-and-reduced lunch population; has 3% of its student population as English Learners; and has a Five-Star Rating. Based upon the red boxes, you will see that this school has one student over the approved ratio in kindergarten, three over in second grade, and one over in third grade. WCSD is also a Plus Two district. This means that the actual class-size ratios for this school are: 22:1 in kindergarten; 21:1 in second grade and 22:1 in third grade.

Analysis: For the first three quarters of FY 2015, the percentage of schools requesting variances ranged between 81percent and 82 percent of elementary schools. Due to the high percentage of schools requesting variances it is difficult to determine if variance requests have an impact on student achievement. Currently, there are as many variances in low performing one-star schools as high performing five-star schools.

LEGISLATIVE COUNSEL BUREAU: CSR AUDIT FINDINGS

The Audit Division of the Legislative Counsel Bureau (LCB) conducted an audit of the State's CSR Program in 2014. Based upon the audit, the Department received nine recommendations to enhance controls over the CSR. The recommendations were presented to the Legislative Audit Committee on December 2nd; the findings are available on the legislative website. The primary areas for improvement are:

1. Development, review and monitoring of CSR Plans (NRS 388.720): The findings indicate that the school districts do not provide sufficient information to demonstrate how they will reduce pupil-teacher ratios within the limits of available funding.

   Progress: The school districts have submitted CSR Plans for school year 2015-2016. The plans now include the goal of the school district for the CSR Program; a specific plan of action to meet the goal; and a plan to monitor the progress of meeting the goal.

2. Approval and justification of variance requests (NRS 388.700): Variance requests are submitted to the State Board after implementation, rather than before. In addition, the school districts do not provide sufficient justification for the requests.

Progress: Variance requests for school year 2015-2016 have been submitted to the State Board for review and possible approval. Variance request must include information on student performance and demographics. The request must also note any facility limitations, difficulties in hiring qualified teachers, and funding limitations the school is experiencing. Finally, the variance request must include a detailed school level plan to reduce student-to-teacher ratios, including a timeframe.

3. Data to evaluate the effectiveness of school district CSR plans (NRS 388.710): The State Board of Education not yet determined data to be monitored by school districts in evaluating the effectiveness of CSR plans.

   Progress: The State Board has approved data that indicates CSR Program goals are being reached. In addition, the Board approved data that looks at the impact of the CSR Program on other non-CSR grades.

4. Communicate expectations to school districts: The Department should increase communications to school districts relating to CSR Plans, Variances, Data, and expenditures.

   Progress: The Department now provides the districts with the minimum number of teachers the CSR funds must fund. In addition, the CSR Program will be discussed at each meeting of the school district Finance Directors.

CONCLUDING REMARKS

The Department is committed to working with the State Board and school districts to increase the transparency of the CSR program components, including the CSR Plans, variance requests, and the analysis of data supporting the program. I hope this information is useful to you; if you have any questions, please do not hesitate to contact me.

Schools Requesting Variance
Second Quarter 2014-2015 School Year
February 1, 2015

			Data from FY14				Grade Levels					
Program	District	School	Low Income	ELL	Star Rating	K	1	2	3	4	5	6
SB522	Clark	Cambeiro ES	100	61.6	1	0	1	1	4			
SB522	Clark	Fitzgerald ES	87.15	21.26	1	1	0	2	-2			
SB522	Clark	Kelly ES	93.2	12.93	1	0	5	8	-1			
SB522	Clark	Lowman ES	89.86	28.92	1	2	3	3	1			
SB522	Clark	Petersen ES	100	47.71	1	0	0	3	2			
SB522	Clark	Priest ES	68.23	21.35	1	-1	2	3	0			
SB522	Clark	Reid ES	85.71	-	1	-19	-13		-16			
SB522	Clark	Williams (Tom) ES	100	56.57	1	-2	2	0	-3			
ALT	Elko	Owyhee Elementary	88.51	6.9	1	8	-12	-6	14	0	-7	-10
SB522	Humboldt	Mc Dermitt	94.03	-	1	-11	-1	-13	-10			
ALT	Mineral	Shurz	87.72		1	-7	-9	-5	-5	-12	-12	-12
ALT	Nye	Amargosa Elementary	88.66	56.7	1	-2	-10	-12	-5	-9	-10	-15
ALT	Nye	Gabbs Elementary	90.32	-	1	-20	-15	-18	-17	-24	-21	-21
ALT	Nye	Hafen Elementary	63.46	6.8	1	-1	10	8	4	7	12	
ALT	Nye	Rosemary Clark	67.31	4.73	1	-21						10
ALT	Nye	Round Mountain Elementary	15.13	-	1	-10	-6	-11	4	-4	-4	-15
SB522	Washoe	Desert Heights Elementary	81.86	24.33	1	-5	-5	-1	-2			
ALT	Churchill	EC Best	59.76	14.52	2		0	-1	3	-2	1	
ALT	Churchill	Lahontan	57.59	10.12	2		0	-1	3	-1	1	
SB522	Clark	Bennett ES	76.4	10.87	2	0	-2	2	3			
SB522	Clark	Booker ES	88.74	34.92	2	-1	0	1	0			
SB522	Clark	Bunker ES	73.58	25.69	2	-1	3	1	4			
SB522	Clark	Carl ES	45.26	4.74	2	1	2	2	3			
SB522	Clark	Cortez ES	100	52.74	2	-3	1	2	4			
SB522	Clark	Craig ES	92	52.83	2	-2	2	3	0			
SB522	Clark	Dearing ES	87.6	37.19	2	8	5	2	4			
SB522	Clark	Diaz ES	100	39.01	2	0	2	3	3			
SB522	Clark	Earl (Ira) ES	94.02	53.05	2	-2	0	3	-1			
SB522	Clark	Edwards ES	100	53.15	2	0	4	6	2			
SB522	Clark	Fong ES	78.32	29.46	2	0	2	3	-1			
SB522	Clark	French ES	68.1	26.92	2	0	3	3	4			
SB522	Clark	Fyfe ES	87.89	38.48	2	0	8	1	0			
SB522	Clark	Galloway ES	40.96	2.63	2	1	3	4	5			
SB522	Clark	Gragson ES	89.33	50.91	2	1	1	3	2			
SB522	Clark	Harris ES	79.28	30.5	2	0	3	4	8			
SB522	Clark	Herr ES	78.71	34.96	2	-2	1	5	0			
SB522	Clark	Hickey ES	85.28	30.75	2	-1	0	2	0			
SB522	Clark	Hollingsworth ES	92.77	49.71	2	-2	2	0	4			
SB522	Clark	Hummel ES	53.42	13.81	2	1	2	2	-2			
SB522	Clark	Indian Springs ES	52.34	-	2	-5	-2	-1	3			
SB522	Clark	Jeffers ES	100	60.19	2	0	1	1	2			
SB522	Clark	Lake ES	87.89	47.13	2	0	-1	0	-2			
SB522	Clark	Long ES	77.66	47.99	2	-2	0	3	1			
SB522	Clark	Lundy ES	-	-	2	-15		-15				
SB522	Clark	Lunt ES	100	61.24	2	-2	-1	1	0			
SB522	Clark	Manch ES	88.87	31.32	2	-1	-1	-1	-1			
SB522	Clark	McCall ES	93.99	51.68	2	-1	1	2	1			
SB522	Clark	McWilliams ES	79.54	56.6	2	1	2	3	0			

CSR Program:	1	2	3	4	5	6
Regular	16	16	19	N/A	N/A	N/A
SB 522	18	18	21	N/A	N/A	N/A
Alternative	22	22	22	25	25	25

			Data from FY14				Grade Levels					
SB522	Clark	Moore ES	88.72	46.65	2	2	2	4	0			
SB522	Clark	Mountain View ES	79.34	31.85	2	1	3	3	1			
SB522	Clark	Paradise ES	87.31	34.83	2	-2	-1	0	-2			
SB522	Clark	Parson ES	68.55	21.49	2	0	0	2	-1			
SB522	Clark	Perkins (Dr. Claude G.) ES	76.59	25.62	2	-1	1	3	4			
SB522	Clark	Pittman ES	88.39	35.81	2	-3	-1	4	4			
SB522	Clark	Red Rock ES	84.76	36.63	2	1	1	4	5			
SB522	Clark	Reed ES	84.42	31.48	2	-1	6	2	-4			
SB522	Clark	Rowe ES	80.52	35.46	2	-5	3	2	-3			
SB522	Clark	Rundle ES	85.02	37.83	2	2	4	2	1			
SB522	Clark	Scott ES	71.81	15.86	2	0	5	2	2			
SB522	Clark	Smalley ES	19.34	1.89	2	-2	1	3	3			
SB522	Clark	Smith (Hal) ES	80.79	25.77	2	-2	1	4	-1			
SB522	Clark	Snyder ES	84.47	41.89	2	1	1	2	2			
SB522	Clark	Squires ES	92.78	59.24	2	0	4	1	1			
SB522	Clark	Stanford ES	83.36	39.52	2	-3	3	1	-1			
SB522	Clark	Sunrise Acres ES	100	55.53	2	-2	0	2	1			
SB522	Clark	Tate ES	100	44.11	2	-1	-1	5	-4			
SB522	Clark	Thomas ES	89.74	46.74	2	-4	1	0	-2			
SB522	Clark	Thorpe ES	59.29	15.8	2	1	3	3	4			
SB522	Clark	Tobler ES	72.12	20.32	2	1	5	6	2			
SB522	Clark	Treem ES	59.35	13.55	2	1	4	6	5			
SB522	Clark	Vegas Verdes ES	91.13	55.26	2	-2	-1	3	4			
SB522	Clark	Warren ES	89.19	50.52	2	-2	1	3	2			
SB522	Clark	West Prep ES	88.79	46.59	2	-3	4	6	3			
SB522	Clark	Whitney ES	84.29	30.72	2	0	3	1	-1			
SB522	Clark	Williams (Wendell) ES	91.72	18.1	2	-1	-1	4	-5			
SB522	Clark	Wolfe (Eva) ES	59.32	21.23	2	-2	-1	2	-1			
SB522	Clark	Woolley ES	87.43	40.91	2	0	0	1	2			
SB522	Clark	Wynn ES	92.14	58.5	2	1	1	2	4			
ALT	Elko	Flagview Intermediate	83.81	43.81	2	-21					4	0
ALT	Elko	West Wendover Elementary	79.34	45.62	2	-2	-2	-1	-1	-3	3	-3
SB522	Lyon	Smith Valley School	32.54	8.13	2	-8	-4	-1	-6			
ALT	Mineral	Hawthorne	49.09		2	3	-4	-4	-8	-9	-11	-9
ALT	Nye	Floyd Elementary	67.41	10.2	2	0	-2	-3	0	6	-2	
ALT	Nye	JG Johnson Elementary	80.24	11.58	2	-2	0	6	-1	1	4	
ALT	Nye	Manse Elementary	74.03	11.9	2	-1	2	8	4	4	5	
ALT	Nye	Tonopah Elementary	45.55	-	2	-4	-8	-4	10	5	0	-19
SB522	Washoe	Allen Elementary	100	38.34	2	-6	-2	-3	-4			
SB522	Washoe	Booth Elementary	100	43.75	2	-7	-3	-4	-6			
SB522	Washoe	Cannan Elementary	100	47.76	2	-6	-6	-3	-7			
SB522	Washoe	Duncan Elementary	100	54.9	2	-4	-5	-5	-5			
SB522	Washoe	Lincoln Park Elementary	100	35.12	2	-6	-4	-2	-2			
SB522	Washoe	Loder Elementary	100	68.08	2	-5	-3	-3	-3			
SB522	Washoe	Mathews Elementary	100	56.84	2	-3	-3	-4	-5			
SB522	Washoe	Natchez Elementary	100	-	2	-11	-4	7	3			
SB522	Washoe	Risley Elementary	100	54.58	2	-6	-3	0	-4			
SB522	Washoe	Sun Valley Elementary	100	47.99	2	-3	-4	-1	-5			
SB522	Washoe	Veterans Elementary	100	54.46	2	-9	-3	-1	-3			
SB522	Washoe	Warner Elementary	81.43	18.3	2	-5	-1	-2	0			
REG	White Pine	David E Norman	40.54	4.05	2	0	3	7	1			
REG	White Pine	Lund	-	-	2	-3	-1	2	-1			
REG	White Pine	McGill	53.79	-	2	1	12	9	3			
ALT	Carson City	Bordewich Bray	59.3	20.43	3	1	2	0	-3	-2	2	

CSR Program:	1	2	3	4	5	6
Regular	16	16	19	N/A	N/A	N/A
SB 522	18	18	21	N/A	N/A	N/A
Alternative	22	22	22	25	25	25

			Data from FY14				Grade Levels					
ALT	Carson City	Empire	100	53.95	3	3	-2	-3	-4	-3	-5	
ALT	Carson City	Fremont	59.38	19.79	3	0	1	0	-2	-3	-3	
ALT	Carson City	Fritsch	40.65	14.03	3	2	0	1	-3	0	2	
ALT	Carson City	Mark Twain	74.87	41.88	3	3	-1	-1	0	3	-1	
ALT	Carson City	Seeliger	40.93	15.31	3	3	0	2	-3	2	0	
ALT	Churchill	Numa	55.24	11.9	3		0	0	4	-1	2	
SB522	Clark	Adams ES	65.92	26.44	3	-4	4	3	7			
SB522	Clark	Adcock ES	85.65	31.58	3	1	0	2	0			
SB522	Clark	Alamo ES	43.26	17.96	3	1	2	1	3			
SB522	Clark	Allen ES	18.62	5.21	3	-5	3	3	4			
SB522	Clark	Antonello ES	55.23	12.08	3	1	3	3	1			
SB522	Clark	Bailey (Sister) ES	77.23	22.77	3	0	3	3	6			
SB522	Clark	Bass ES	45.87	10.36	3	0	3	1	2			
SB522	Clark	Beatty ES	39.27	9.9	3	-1	0	-1	5			
SB522	Clark	Beckley ES	80.97	51.56	3	1	2	4	-1			
SB522	Clark	Bell ES	84.13	44.83	3	-1	3	1	-1			
SB522	Clark	Bowler (Grant) ES	30.77	2.34	3	2	3	0	4			
SB522	Clark	Bowler (Joseph Sr) ES	73.62	30.66	3	-1	3	2	0			
SB522	Clark	Brookman ES	54.31	26.57	3	-1	-1	3	2			
SB522	Clark	Bruner ES	69.71	25.51	3	0	4	3	5			
SB522	Clark	Bryan (Richard) ES	34.77	7.06	3	-6	2	4	1			
SB522	Clark	Carson ES	76.48	15.75	3	-3	1	2	3			
SB522	Clark	Christensen ES	49.03	13.64	3	0	3	4	0			
SB522	Clark	Conners ES	38.26	3.75	3	-2	4	6	0			
SB522	Clark	Cox (Clyde) ES	100	39.25	3	-4	1	2	-1			
SB522	Clark	Cozine ES	67.51	14.72	3	1	0	0	4			
SB522	Clark	Crestwood ES	85.21	52.47	3	0	1	4	-1			
SB522	Clark	Culley ES	85.32	35.55	3	0	3	4	2			
SB522	Clark	Cunningham ES	77.01	23.64	3	-1	-1	-3	-3			
SB522	Clark	Dailey ES	87.76	50.44	3	1	3	4	3			
SB522	Clark	Decker ES	71.39	40.79	3	2	2	4	4			
SB522	Clark	Derfelt ES	52.71	16.11	3	2	4	3	6			
SB522	Clark	Detwiler ES	89.6	44.43	3	-2	2	2	0			
SB522	Clark	Dickens ES	63.05	12.98	3	-1	1	1	0			
SB522	Clark	Diskin ES	77.51	33.74	3	2	4	5	1			
SB522	Clark	Dondero ES	76.27	40.54	3	-1	2	3	4			
SB522	Clark	Duncan ES	61.87	8.46	3	0	1	1	2			
SB522	Clark	Earl (Marion) ES	57.99	23.76	3	0	1	3	-1			
SB522	Clark	Eisenberg ES	57.83	9.25	3	0	0	4	8			
SB522	Clark	Elizondo ES	73.64	23.26	3	1	1	3	-1			
SB522	Clark	Frias ES	24.04	7.33	3	0	1	1	3			
SB522	Clark	Gehring ES	54.73	10.98	3	0	4	1	-1			
SB522	Clark	Gibson (James) ES	37.41	5.74	3	-4	1	2	4			
SB522	Clark	Goldfarb ES	74.05	30.41	3	2	5	6	2			
SB522	Clark	Goynes ES	29.65	6.44	3	-3	7	8	3			
SB522	Clark	Gray ES	63.96	32.48	3	-4	6	2	8			
SB522	Clark	Griffith ES	84.8	47.88	3	2	3	0	3			
SB522	Clark	Guy ES	61.64	18.24	3	-2	1	3	4			
SB522	Clark	Hancock ES	85.52	33.73	3	2	4	6	0			
SB522	Clark	Harmon ES	85.64	43.47	3	-3	2	0	0			
SB522	Clark	Hayden ES	62.37	9.99	3	0	3	6	1			
SB522	Clark	Hayes ES	48.57	12.34	3	-2	-1	3	2			
SB522	Clark	Herron ES	100	67.39	3	-1	0	2	0			
SB522	Clark	Hewetson ES	70.89	54.24	3	-1	3	5	1			

CSR Program:	1	2	3	4	5	6
Regular	16	16	19	N/A	N/A	N/A
SB 522	18	18	21	N/A	N/A	N/A
Altemative	22	22	22	25	25	25

			Data from FY14				Grade Levels					
SB522	Clark	Hill ES	54.14	14.51	3	-1	2	6	2			
SB522	Clark	Iverson ES	66.91	23.53	3	0	0	2	3			
SB522	Clark	Jacobson ES	60.16	17.81	3	0	0	2	4			
SB522	Clark	Jydstrup ES	61.11	37.62	3	2	2	5	2			
SB522	Clark	Kahre ES	50.21	12.66	3	0	2	10	1			
SB522	Clark	Katz ES	69.15	20.23	3	-1	4	3	0			
SB522	Clark	Keller ES	84.2	42.78	3	0	3	2	4			
SB522	Clark	Kim ES	56.18	20.47	3	1	2	2	2			
SB522	Clark	King (Martha) ES	33.33	3.1	3				3			
SB522	Clark	King (Martin Luther Jr) ES	93.37	39.34	3	-3	2	2	-5			
SB522	Clark	Lincoln ES	100	55.78	3	-1	3	3	-1			
SB522	Clark	Lynch ES	100	49.28	3	1	3	3	2			
SB522	Clark	Martinez ES	100	46.12	3	0	6	5	5			
SB522	Clark	May ES	41.51	7.41	3	-3	0	0	4			
SB522	Clark	McCaw ES	64.33	7.02	3	1	2	1	3			
SB522	Clark	McMillan ES	74.21	19.18	3	1	-1	2	-1			
SB522	Clark	Mendoza ES	75.56	36.35	3	0	3	5	-1			
SB522	Clark	Miller (Sandy) ES	66.03	21.91	3		3	5	2			
SB522	Clark	Newton ES	32.25	3.86	3	1	2	3	2			
SB522	Clark	Park ES	87.56	44.98	3	2	2	4	1			
SB522	Clark	Perkins (Ute V.) ES	51.11	9.44	3	-6	1	-1	3			
SB522	Clark	Piggott ES	36.33	9.71	3	-3	1	2	4			
SB522	Clark	Reedom ES	24.69	8.58	3	0	2	2	2			
SB522	Clark	Rhodes ES	37.56	4.83	3	-2	2	3	1			
SB522	Clark	Ries ES	42.26	11.79	3	1	1	1	-2			
SB522	Clark	Roberts ES	37.76	7.02	3	-2	2	3	4			
SB522	Clark	Ronnow ES	100	56.25	3	3	6	4	2			
SB522	Clark	Ronzone ES	89.42	44.5	3	-3	1	0	1			
SB522	Clark	Sandy Valley ES	68.42	22.11	3	-4	-4	-2	4			
SB522	Clark	Simmons ES	58.3	12.62	3	-2	2	3	3			
SB522	Clark	Tanaka ES	52.54	14.19	3	-3	0	2	2			
SB522	Clark	Tarr ES	40.37	4.19	3	-3	-1	4	-1			
SB522	Clark	Tartan ES	62.08	12.96	3	1	0	-1	4			
SB522	Clark	Taylor (Robert) ES	76.01	9.21	3	0	3	2	1			
SB522	Clark	Thiriot ES	83.03	45.3	3	-1	1	2	1			
SB522	Clark	Tomiyasu ES	62.45	24.55	3	0	2	3	3			
SB522	Clark	Twin Lakes ES	87.54	46.04	3	-1	2	0	-2			
SB522	Clark	Ullom ES	85.53	44.44	3	-1	1	3	4			
SB522	Clark	Virgin Valley ES	60.12	24.51	3	0	3	1	2			
SB522	Clark	Walker International ES	20.94	4.4	3	-1	3	6	5			
SB522	Clark	Ward (Gene) ES	85.23	52.92	3	0	2	0	3			
SB522	Clark	Ward (Kitty M) ES	26	3.06	3	-4	1	0	-3			
SB522	Clark	Wasden ES	71.14	24.29	3	0	2	0	-4			
SB522	Clark	Watson ES	65.91	18.54	3	-5	1	4	1			
SB522	Clark	Wengert ES	78.02	37.42	3	-1	6	8	0			
SB522	Clark	Wiener ES	42.86	16.69	3	0	7	7	3			
SB522	Clark	Wilhelm ES	75.87	20.1	3	-1	1	2	0			
ALT	Douglas	CC Meneley	48.84	6.8	3	2	-4	-4	2	-1	2	2
ALT	Douglas	Gardnerville	36.33	11.05	3	3	-1	4	1	3	3	0
ALT	Douglas	Jacks Valley	50.56	16.7	3	0	-1	-1	1	5	-6	2
ALT	Douglas	Minden	31.88	7	3	4	-3	0	8	4	2	-4
ALT	Douglas	Scarselli	42.04	5.56	3	-4	-4	4	0	1	1	4
ALT	Douglas	Zephyr Cove	37.29	12.99	3	6	-2	2	2	6	3	-5
ALT	Elko	Carlin Elementary	40.47	-	3	-4	2	14	-15	11	-10	-1

CSR Program:	1	2	3	4	5	6
Regular	16	16	19	N/A	N/A	N/A
SB 522	18	18	21	N/A	N/A	N/A
Alternative	22	22	22	25	25	25

			Data from FY14				Grade Levels					
ALT	Elko	Elko Grammar #2	32.23	3.58	3	-6	0	-3	-1	-1		
ALT	Elko	Jackpot Elementary	-	-	3	-11	-7	-6	-11	-9	-18	-16
ALT	Elko	Northside Elementary	39.44	21.12	3	-1	1	8	5	-2		
ALT	Elko	Sage Elementary	21.33	2.87	3	-5	4	1	1	-1	-4	
ALT	Elko	Southside Elementary	63.43	41.67	3	-1	2	0	2	-4		
ALT	Elko	Spring Creek Elementary	12.35	-	3	0	0	6	1	2	5	
ALT	Elko	Wells Elementary	46.63	17.98	3	2	-6	-7	-7	-4	7	1
SB522	Humboldt	Grass Valley	35.91	13.64	3	-1	0	-1	0			
SB522	Humboldt	Sonoma Heights	45.75	22.5	3	-2	3	2	2			
SB522	Humboldt	Winnemucca	59.18	22.7	3	-4	1	1	-4			
REG	Lander	Battle Mountain	31.37	20.64	3	-5	6	5	-1			
REG	Lincoln	Pioche Elementary School	36.36	-	3	-12	-7	-2	-7			
SB522	Lyon	Cottonwood Elementary	45.41	5.27	3	4	0	2	0			
SB522	Lyon	Dayton Elementary	54.68	10.68	3	-2	-1	-1	-4			
SB522	Lyon	Fernley Elementary	67.48	17.11	3	0	0	0	-2			
SB522	Lyon	Riverview Elementary	42.16	7.57	3	-3	1	1	-1			
SB522	Lyon	Silver Stage Elementary	72.64	4.56	3	1	1	-1	2			
SB522	Lyon	Yerington Elementary	65.99	22.2	3	-4	2	1	3			
ALT	Nye	Beatty Elementary	79.66	23.73	3	-10	-11	-13	-16	-15	-15	-20
ALT	Nye	Duckwater Elementary	-	-	3	-20	-18	-21	-20	-23		
REG	Pershing	Lovelock	60.52	12.62	3	-6	2	1	-1			
ALT	Storey	Hillside	41.18	-	3	-16	-8	-8	-4	-4	-10	
ALT	Storey	Hugh Gallagher	-	-	3	2	1	4	3	7	-1	
SB522	Washoe	Alice Smith Elementary	63.54	27.61	3	-5	-5	-1	-3			
SB522	Washoe	Beasley Elementary	23.14	6.65	3	0	0	1	-2			
SB522	Washoe	Bennett Elementary	82.02	31.19	3	-7	-3	1	-4			
SB522	Washoe	Corbett Elementary	100	61.04	3	-8	-3	-3	-7			
SB522	Washoe	Diedrichsen Elementary	44.1	9.16	3	-1	-3	2	-1			
SB522	Washoe	Dodsen Elementary	66.67	24.51	3	-7	1	-2	-2			
SB522	Washoe	Donnor Springs Elementary	60.61	25.3	3	3	-3	-1	-5			
SB522	Washoe	Drake Elementary	73	28.19	3	-6	-7	2	0			
SB522	Washoe	Dunn Elementary	61.61	23.99	3	-1	-2	-2	-3			
SB522	Washoe	Elmcrest Elementary	69.55	23.62	3	-8	-1	-2	-6			
SB522	Washoe	Gomes Elementary	40.43	5.13	3	-6	1	0	-1			
SB522	Washoe	Greenbrae Elementary	100	46.53	3	-4	-2	-1	-7			
SB522	Washoe	Hall Elementary	29.56	2.21	3	-2	-2	1	-2			
SB522	Washoe	Hidden Valley Elementary	48.17	18.09	3	-1	-3	-1	0			
SB522	Washoe	Incline Elementary	35.83	39.58	3	-5	-1	-1	-3			
SB522	Washoe	Juniper Elementary	54.47	19.36	3	-2	-3	-3	0			
SB522	Washoe	Kate Smith Elementary	100	48.91	3	-2	-5	-4	0			
SB522	Washoe	Lemelson Elementary	44.02	38.23	3	-5	-2	-4	-5			
SB522	Washoe	Lemmon Valley Elementary	61.43	20.06	3	-3	-1	-1	-2			
SB522	Washoe	Maxwell Elementary	81.41	35.86	3	-1	-4	-1	-4			
SB522	Washoe	Melton Elementary	14.14	6.06	3	-6	2	3	0			
SB522	Washoe	Mitchell Elementary	89.58	43.98	3	-4	-5	-2	-4			
SB522	Washoe	Moss Elementary	36.35	17.91	3	1	2	0	1			
SB522	Washoe	Palmer Elementary	80.87	31.95	3	-4	-2	-1	-2			
SB522	Washoe	Peavine Elementary	43.04	9.79	3	-1	-1	1	-3			
SB522	Washoe	Smithridge Elementary	100	59.1	3	-8	-4	-2	-5			
SB522	Washoe	Spanish Springs Elementary	15.2	5.02	3	-3	2	3	2			
SB522	Washoe	Stead Elementary	74.71	28.86	3	-4	-1	-1	-3			
SB522	Washoe	Towels Elementary	50.39	9.3	3	-1	-4	0	-2			
SB522	Washoe	Verdi Elementary	28.35	-	3	-6	1	-2	6			
SB522	Washoe	Westergard Elementary	17.99	7.47	3	-4	2	-1	0			

CSR Program:	1	2	3	4	5	6
Regular	16	16	19	N/A	N/A	N/A
SB 522	18	18	21	N/A	N/A	N/A
Alternative	22	22	22	25	25	25

			Data from FY14				Grade Levels					
SB522	Washoe	Whitehead Elementary	26.81	5.49	3	-1	1	1	-1			
REG	White Pine	Baker	-	-	3				-4			
SB522	Clark	Bilbray ES	25.88	3.8	4	-6	2	2	3			
SB522	Clark	Bozarth ES	19.79	4.22	4	0	3	1	1			
SB522	Clark	Bryan (Roger) ES	55.36	26.56	4	0	10	7	0			
SB522	Clark	Cahlan ES	100	63.02	4	-3	1	2	0			
SB522	Clark	Cartwright ES	45.34	12.85	4	0	4	1	4			
SB522	Clark	Cox (David) ES	31.63	6.26	4	-5	4	3	2			
SB522	Clark	Darnell ES	34.43	4.53	4	0	2	4	1			
SB522	Clark	Deskin ES	53.61	12.71	4	-2	2	3	4			
SB522	Clark	Ferron ES	78.72	22.75	4	-2	3	1	5			
SB522	Clark	Fine ES	40.45	15.38	4	0	3	2	1			
SB522	Clark	Forbuss ES	33.39	9.58	4	-3	3	4	3			
SB522	Clark	Garehime ES	37.1	6.41	4	-4	1	1	-1			
SB522	Clark	Gilbert ES	61.06	16.38	4	-8	-1	0	1			
SB522	Clark	Goolsby ES	16.14	9.22	4	-2	3	4	1			
SB522	Clark	Heard ES	30.89	1.63	4	-4	0	4	2			
SB522	Clark	Lummis ES	23.63	4.16	4	-6	3	1	4			
SB522	Clark	Mack (Nate) ES	43.17	7.38	4	1	1	1	5			
SB522	Clark	Mackey ES	65.83	16.99	4	0	0	3	3			
SB522	Clark	McDoniel ES	45.59	12.43	4	-2	1	1	-3			
SB522	Clark	Neal ES	42.43	6.71	4	-3	-3	1	5			
SB522	Clark	Ober ES	23.22	7.52	4	0	3	1	-1			
SB522	Clark	Roundy ES	87.56	60.48	4	0	3	1	4			
SB522	Clark	Scherkenbach ES	28.5	3.29	4	1	3	2	1			
SB522	Clark	Schorr ES	42.87	7.79	4	-5	1	3	1			
SB522	Clark	Smith (Helen) ES	70.23	18.69	4	-3	2	3	-1			
SB522	Clark	Steele ES	34.93	15.24	4	-5	2	5	1			
SB522	Clark	Thompson ES	37.08	5.62	4	-3	3	1	2			
SB522	Clark	Wolff (Elise) ES	18.09	6.38	4	2	0	1	3			
SB522	Clark	Wright ES	28.41	9.83	4	-1	3	3	2			
ALT	Douglas	Pinion Hills	13.1	-	4	-3	3	0	0	-2	-2	-1
ALT	Elko	Mountain View Elementary	13.17	8.16	4	-6	1	-2	4	-6		
REG	Lincoln	Caliente Elementary School	46.72	-	4	-4	1	-4	-5			
SB522	Lyon	East Valley Elementary	41.76	5.8	4	2	-1	0	0			
SB522	Lyon	Sutro Elementary	57.44	10.47	4	3	-1	2	0			
SB522	Washoe	Anderson Elementary	100	46.49	4	-6	-1	-5	-3			
SB522	Washoe	Beck Elementary	24.96	12.21	4	-10	2	2	-4			
SB522	Washoe	Huffaker Elementary	26.83	6	4	-4	0	1	3			
SB522	Washoe	Mount Rose Elementary	50.27	15.22	4	-2	2	0	-3			
SB522	Washoe	Sepulveda Elementary	24.57	9.61	4	-1	-1	-1	2			
SB522	Washoe	Taylor Elementary	17.04	2.11	4	-4	4	3	-3			
SB522	Washoe	Winnemucca Elementary	39.02	12.13	4	-3	1	1	-1			
SB522	Clark	Bartlett ES	26.41	6.64	5	-4	1	6	3			
SB522	Clark	Batterman ES	31.39	8.77	5	-2	3	2	1			
SB522	Clark	Bendorf ES	45.03	18.58	5	0	3	6	2			
SB522	Clark	Blue Diamond ES	-	-	5	-18		-12	-13			
SB522	Clark	Bonner ES	18.34	6.95	5	1	4	2	2			
SB522	Clark	Bracken ES	55.66	28.41	5	1	3	1	1			
SB522	Clark	Dooley ES	33.4	2.31	5	-3	3	3	3			
SB522	Clark	Givens ES	9.61	6.07	5	-2	4	2	3			
SB522	Clark	Heckethorn ES	25.79	3.31	5	-1	2	3	5			
SB522	Clark	Hinman ES	73.93	21.17	5	0	3	1	4			
SB522	Clark	Hoggard ES	59.52	24.46	5	0	1	4	4			

CSR Program:	1	2	3	4	5	6
Regular	16	16	19	N/A	N/A	N/A
SB 522	18	18	21	N/A	N/A	N/A
Alternative	22	22	22	25	25	25

			Data from FY14				Grade Levels					
SB522	Clark	Kesterson ES	33.23	9.45	5	-3	1	5	3			
SB522	Clark	Lamping ES	12.12	4.48	5	-6	3	0	4			
SB522	Clark	Morrow ES	35.85	3.04	5	-4	3	2	1			
SB522	Clark	O Roarke ES	20.13	3.18	5	-2	3	2	3			
SB522	Clark	Rogers ES	42.26	17.32	5	-2	1	4	0			
SB522	Clark	Sewell ES	67.27	6.6	5	1	6	7	5			
SB522	Clark	Staton ES	17.17	5.37	5	-3	2	2	4			
SB522	Clark	Stuckey ES	30.62	4.75	5	2	3	1	4			
SB522	Clark	Taylor (Glen) ES	20.96	3.9	5	-1	0	2	2			
SB522	Clark	Triggs ES	29.66	7.72	5	2	6	2	7			
SB522	Clark	Twitchell ES	16.93	6.44	5	-8	2	4	3			
SB522	Clark	Vanderburg ES	10.25	4.33	5	-1	4	5	3			
SB522	Clark	Wallin ES	8.45	2.62	5	-2	1	5	2			
REG	Esmeralda	Dyer	68.42	28.95	5	-16	-9	-13	-17			
REG	Eureka	Eureka Elementary School	23.15	-	5	-4	1	6	-3			
SB522	Humboldt	Pradise Valley	-	-	5	-18	-15	-14	-14			
REG	Lincoln	Pahranagat Valley Elem School	42.11	-	5	-1	3	1	2			
REG	Lincoln	Panaca Elementary School	53	-	5	-3	-3	2	-3			
REG	Pershing	Imlay	85.71	-	5	-9	-4	-16	-19			
SB522	Washoe	Brown Elementary	9.26	4.63	5	-4	-2	1	1			
SB522	Washoe	Caughlin Ranch Elementary	7.76	3.97	5	-6	0	1	2			
SB522	Washoe	Double Diamond Elementary	30.63	8.37	5	-2	1	2	0			
SB522	Washoe	Gomm Elementary	4.97	-	5	2	3	1	7			
SB522	Washoe	Hunsberger Elementary	2.52	-	5	3	-1	1	-1			
SB522	Washoe	Hunter Lake Elementary	43.92	4.97	5	1	0	-3	3			
SB522	Washoe	Lenz Elementary	5.77	-	5	1	2	2	-2			
SB522	Washoe	Pleasant Valley Elementary	13.11	3.28	5	-2	3	1	-1			
SB522	Washoe	Silver Lake Elementary	47.79	15.38	5	-1	-1	0	0			
SB522	Washoe	Van Gorder Elementary	9.73	3.16	5	1	0	3	1			
ALT	Churchill	Northside Early Learning	-	-	-	0						
SB522	Clark	Goodsprings ES	100	-	N/A	-16		-15	-19			
SB522	Clark	Mitchell ES	31.46	2.68	N/A	-5	3	3				
REG	Esmeralda	Goldfield	50	-	N/A	-20	-10	-11	-15			
REG	Esmeralda	Silver Peak	-	-	N/A	-20			-18			
REG	Eureka	Crescent Valley Elementary	-	-	N/A	-13	-11	-10	-15			
REG	Eureka	Eureka County Online School	22.76	-	N/A							
SB522	Humboldt	Denio	-	-	N/A	-20		-17				
SB522	Humboldt	Kings River	61.9	-	N/A		-15	-14	-20			
SB522	Humboldt	Orovada	81.08	32.43	N/A	-14	-14	-13	-18			
REG	Lander	Austin Combined	-	-	N/A	-12	-7	-16	-19			
ALT	Mineral	Mineral	-	-	N/A							
ALT	Nye	Pathways	-	-	N/A	-21						-22

CSR Program:	1	2	3	4	5	6
Regular	16	16	19	N/A	N/A	N/A
SB 522	18	18	21	N/A	N/A	N/A
Altemative	22	22	22	25	25	25

Schools Requesting Variance
Third Quarter 2014-2015 School Year
May 1, 2015

			Data from FY14				Grade Levels					
Program	District	School	Low Income	ELL	Star Rating	K	1	2	3	4	5	6
SB522	Clark	Cambeiro ES	100	61.6	1	2	3	1	3			
SB522	Clark	Fitzgerald ES	87.15	21.26	1	1	2	3	0			
SB522	Clark	Kelly ES	93.2	12.93	1	-3	-1	5	1			
SB522	Clark	Lowman ES	89.86	28.92	1	4	6	4	3			
SB522	Clark	Petersen ES	100	47.71	1	0	3	6	3			
SB522	Clark	Priest ES	68.23	21.35	1	0	4	4	1			
SB522	Clark	Reid ES	85.71	-	1	-19	-13		-16			
SB522	Clark	Williams (Tom) ES	100	56.57	1	-2	2	1	-2			
ALT	Elko	Owyhee Elementary	88.51	6.9	1	3	-13	-7	11	-2	-9	-11
SB522	Humboldt	Mc Dermitt	94.03	-	1	-11	-2	-13	-11			
ALT	Nye	Amargosa Elementary	88.66	56.7	1	-5	-11	-12	-7	-8	-10	-19
ALT	Nye	Gabbs Elementary	90.32	-	1	-20	-15	-19	-18	-24	-21	-20
ALT	Nye	Hafen Elementary	63.46	6.8	1	-3	11	10	4	7	10	
ALT	Nye	Rosemary Clark	67.31	4.73	1							11
ALT	Nye	Round Mountain Elementary	15.13	-	1	-9	-6	-11	5	-4	-4	-16
SB522	Washoe	Desert Heights Elementary	81.86	24.33	1	-6	-4	0	-2			
ALT	Churchill	EC Best	59.76	14.52	2		0	-1	4	-2	2	
ALT	Churchill	Lahontan	57.59	10.12	2		1	-1	4	-1	2	
SB522	Clark	Bennett ES	76.4	10.87	2	-1	-1	2	6			
SB522	Clark	Booker ES	88.74	34.92	2	0	0	2	1			
SB522	Clark	Bunker ES	73.58	25.69	2	0	2	2	5			
SB522	Clark	Carl ES	45.26	4.74	2	2	5	0	3			
SB522	Clark	Cortez ES	100	52.74	2	-1	1	2	4			
SB522	Clark	Craig ES	92	52.83	2	0	3	7	6			
SB522	Clark	Dearing ES	87.6	37.19	2	2	5	3	4			
SB522	Clark	Diaz ES	100	39.01	2	0	2	6	4			
SB522	Clark	Earl (Ira) ES	94.02	53.05	2	-1	0	3	-1			
SB522	Clark	Edwards ES	100	53.15	2	0	3	6	3			
SB522	Clark	Fong ES	78.32	29.46	2	0	3	4	1			
SB522	Clark	French ES	68.1	26.92	2	0	9	4	5			
SB522	Clark	Fyfe ES	87.89	38.48	2	-1	3	3	1			
SB522	Clark	Galloway ES	40.96	2.63	2	1	4	5	6			
SB522	Clark	Gragson ES	89.33	50.91	2	1	1	6	4			
SB522	Clark	Harris ES	79.28	30.5	2	0	5	5	9			
SB522	Clark	Herr ES	78.71	34.96	2	0	2	8	5			
SB522	Clark	Hickey ES	85.28	30.75	2	-1	1	3	1			
SB522	Clark	Hollingsworth ES	92.77	49.71	2	0	2	1	4			
SB522	Clark	Hummel ES	53.42	13.81	2	0	3	3	-2			
SB522	Clark	Indian Springs ES	52.34	-	2	-5	-2	-1	3			
SB522	Clark	Jeffers ES	100	60.19	2	0	2	2	3			
SB522	Clark	Lake ES	87.89	47.13	2	-1	0	1	0			
SB522	Clark	Long ES	77.66	47.99	2	-2	2	3	3			
SB522	Clark	Lundy ES	-	-	2	-15		-15	-19			
SB522	Clark	Lunt ES	100	61.24	2	-1	-1	1	0			
SB522	Clark	Manch ES	88.87	31.32	2	-1	0	1	1			
SB522	Clark	McCall ES	93.99	51.68	2	-2	2	4	2			
SB522	Clark	McWilliams ES	79.54	56.6	2	2	3	5	1			
SB522	Clark	Moore ES	88.72	46.65	2	2	3	6	0			

CSR Program:	1	2	3	4	5	6
Regular	16	16	19	N/A	N/A	N/A
SB 522	18	18	21	N/A	N/A	N/A
Alternative	22	22	22	25	25	25

			Data from FY14				Grade Levels					
SB522	Clark	Mountain View ES	79.34	31.85	2	3	4	4	3			
SB522	Clark	Paradise ES	87.31	34.83	2	-1	0	1	-19			
SB522	Clark	Parson ES	68.55	21.49	2	1	2	2	1			
SB522	Clark	Perkins (Dr. Claude G.) ES	76.59	25.62	2	-1	1	4	4			
SB522	Clark	Pittman ES	88.39	35.81	2	-2	0	5	4			
SB522	Clark	Red Rock ES	84.76	36.63	2	1	2	6	5			
SB522	Clark	Reed ES	84.42	31.48	2	-1	7	5	6			
SB522	Clark	Rowe ES	80.52	35.46	2	-4	4	3	-2			
SB522	Clark	Rundle ES	85.02	37.83	2	1	5	3	3			
SB522	Clark	Scott ES	71.81	15.86	2	0	6	3	3			
SB522	Clark	Smalley ES	19.34	1.89	2	-2	1	3	4			
SB522	Clark	Smith (Hal) ES	80.79	25.77	2	-1	2	6	0			
SB522	Clark	Snyder ES	84.47	41.89	2	1	3	3	5			
SB522	Clark	Squires ES	92.78	59.24	2	1	3	2	1			
SB522	Clark	Stanford ES	83.36	39.52	2	-3	3	2	-1			
SB522	Clark	Sunrise Acres ES	100	55.53	2	-1	4	4	3			
SB522	Clark	Tate ES	100	44.11	2	0	0	4	0			
SB522	Clark	Thomas ES	89.74	46.74	2	-4	2	1	-1			
SB522	Clark	Thorpe ES	59.29	15.8	2	1	5	4	5			
SB522	Clark	Tobler ES	72.12	20.32	2	2	6	7	2			
SB522	Clark	Treem ES	59.35	13.55	2	1	5	5	5			
SB522	Clark	Vegas Verdes ES	91.13	55.26	2	-2	-1	5	5			
SB522	Clark	Warren ES	89.19	50.52	2	-3	1	3	2			
SB522	Clark	West Prep ES	88.79	46.59	2	-2	4	6	3			
SB522	Clark	Whitney ES	84.29	30.72	2	0	3	2	1			
SB522	Clark	Williams (Wendell) ES	91.72	18.1	2	-2	0	2	-3			
SB522	Clark	Wolfe (Eva) ES	59.32	21.23	2	-1	0	3	0			
SB522	Clark	Woolley ES	87.43	40.91	2	0	2	0	2			
SB522	Clark	Wynn ES	92.14	58.5	2	2	3	3	4			
ALT	Elko	Flagview Intermediate	83.81	43.81	2						0	-1
ALT	Elko	West Wendover Elementary	79.34	45.62	2	-4	-4	-2	-2	-4	1	-4
SB522	Lyon	Smith Valley School	32.54	8.13	2	-9	-4	-2	-6			
ALT	Mineral	Hawthorne	49.09		2	2	-3	-6	-8	-10	-13	-8
ALT	Nye	Floyd Elementary	67.41	10.2	2	2	0	-2	0	9	1	
ALT	Nye	JG Johnson Elementary	80.24	11.58	2	-2	0	6	-1	3	3	
ALT	Nye	Manse Elementary	74.03	11.9	2	-1	2	8	5	2	5	
ALT	Nye	Tonopah Elementary	45.55	-	2	-4	-8	-5	7	6	0	-19
SB522	Washoe	Allen Elementary	100	38.34	2	-3	-2	-3	-4			
SB522	Washoe	Booth Elementary	100	43.75	2	-6	-2	-4	-8			
SB522	Washoe	Cannan Elementary	100	47.76	2	-8	-6	-4	-8			
SB522	Washoe	Duncan Elementary	100	54.9	2	-5	-6	-5	-5			
SB522	Washoe	Lincoln Park Elementary	100	35.12	2	-6	-4	-2	-3			
SB522	Washoe	Loder Elementary	100	68.08	2	-5	-3	-3	-3			
SB522	Washoe	Mathews Elementary	100	56.84	2	-3	-3	-5	-5			
SB522	Washoe	Natchez Elementary	100	-	2	-11	-4	7	3			
SB522	Washoe	Risley Elementary	100	54.58	2	-6	-3	1	-3			
SB522	Washoe	Sun Valley Elementary	100	47.99	2	-3	-4	-1	-5			
SB522	Washoe	Veterans Elementary	100	54.46	2	-8	-3	1	-3			
SB522	Washoe	Warner Elementary	81.43	18.3	2	-6	0	-3	-6			
REG	White Pine	David E Norman	40.54	4.05	2	0	2	8	0			
REG	White Pine	Lund	-	-	2	-4	-1	2	-1			
REG	White Pine	McGill	53.79	-	2	-7	9	5	3			
ALT	Carson City	Bordewich Bray	59.3	20.43	3	1	2	1	-3	-2	2	
ALT	Carson City	Empire	100	53.95	3	3	-2	-3	-4	-4	-5	

CSR Program:	1	2	3	4	5	6
Regular	16	16	19	N/A	N/A	N/A
SB 522	18	18	21	N/A	N/A	N/A
Alternative	22	22	22	25	25	25

			Data from FY14				Grade Levels					
ALT	Carson City	Fremont	59.38	19.79	3	0	1	0	-2	-3	-3	
ALT	Carson City	Fritsch	40.65	14.03	3	3	0	1	-2	0	2	
ALT	Carson City	Mark Twain	74.87	41.88	3	2	-2	-1	-1	2	-1	
ALT	Carson City	Seeliger	40.93	15.31	3	3	0	2	-3	3	0	
ALT	Churchill	Numa	55.24	11.9	3		0	0	4	-1	2	
SB522	Clark	Adams ES	65.92	26.44	3	-4	4	2	0			
SB522	Clark	Adcock ES	85.65	31.58	3	2	0	3	0			
SB522	Clark	Alamo ES	43.26	17.96	3	1	2	1	3			
SB522	Clark	Allen ES	18.62	5.21	3	-2	4	5	4			
SB522	Clark	Antonello ES	55.23	12.08	3	2	4	3	2			
SB522	Clark	Bailey (Sister) ES	77.23	22.77	3	1	4	3	7			
SB522	Clark	Bass ES	45.87	10.36	3	0	3	2	2			
SB522	Clark	Beatty ES	39.27	9.9	3	-1	0	3	-1			
SB522	Clark	Beckley ES	80.97	51.56	3	2	3	3	-1			
SB522	Clark	Bell ES	84.13	44.83	3	0	5	2	0			
SB522	Clark	Bowler (Grant) ES	30.77	2.34	3	3	3	0	5			
SB522	Clark	Bowler (Joseph Sr) ES	73.62	30.66	3	0	5	3	0			
SB522	Clark	Brookman ES	54.31	26.57	3	-1	0	1	-2			
SB522	Clark	Bruner ES	69.71	25.51	3	0	1	3	5			
SB522	Clark	Bryan (Richard) ES	34.77	7.06	3	-5	2	5	2			
SB522	Clark	Carson ES	76.48	15.75	3	-3	1	2	3			
SB522	Clark	Christensen ES	49.03	13.64	3	0	5	3	-1			
SB522	Clark	Conners ES	38.26	3.75	3	-1	3	4	2			
SB522	Clark	Cox (Clyde) ES	100	39.25	3	-3	0	3	2			
SB522	Clark	Cozine ES	67.51	14.72	3	1	-1	1	5			
SB522	Clark	Crestwood ES	85.21	52.47	3	0	4	5	0			
SB522	Clark	Culley ES	85.32	35.55	3	0	3	5	2			
SB522	Clark	Cunningham ES	77.01	23.64	3	-1	1	-3	2			
SB522	Clark	Dailey ES	87.76	50.44	3	2	2	2	2			
SB522	Clark	Decker ES	71.39	40.79	3	2	4	5	3			
SB522	Clark	Derfelt ES	52.71	16.11	3	2	4	6	5			
SB522	Clark	Detwiler ES	89.6	44.43	3	0	2	2	0			
SB522	Clark	Dickens ES	63.05	12.98	3	-1	1	2	1			
SB522	Clark	Diskin ES	77.51	33.74	3	3	5	6	3			
SB522	Clark	Dondero ES	76.27	40.54	3	0	2	4	5			
SB522	Clark	Duncan ES	61.87	8.46	3	-1	0	1	2			
SB522	Clark	Earl (Marion) ES	57.99	23.76	3	0	2	4	-2			
SB522	Clark	Eisenberg ES	57.83	9.25	3	1	0	3	2			
SB522	Clark	Elizondo ES	73.64	23.26	3	0	1	4	4			
SB522	Clark	Frias ES	24.04	7.33	3	0	2	1	3			
SB522	Clark	Gehring ES	54.73	10.98	3	1	4	3	-1			
SB522	Clark	Gibson (James) ES	37.41	5.74	3	-4	2	3	5			
SB522	Clark	Goldfarb ES	74.05	30.41	3	2	6	6	3			
SB522	Clark	Goynes ES	29.65	6.44	3	-2	7	3	4			
SB522	Clark	Gray ES	63.96	32.48	3	-2	7	4	8			
SB522	Clark	Griffith ES	84.8	47.88	3	2	8	-1	4			
SB522	Clark	Guy ES	61.64	18.24	3	-2	5	4	5			
SB522	Clark	Hancock ES	85.52	33.73	3	2	6	6	2			
SB522	Clark	Harmon ES	85.64	43.47	3	-1	2	1	0			
SB522	Clark	Hayden ES	62.37	9.99	3	0	4	7	2			
SB522	Clark	Hayes ES	48.57	12.34	3	-1	0	3	2			
SB522	Clark	Herron ES	100	67.39	3	-1	-1	3	1			
SB522	Clark	Hewetson ES	70.89	54.24	3	-1	5	6	2			
SB522	Clark	Hill ES	54.14	14.51	3	-1	3	7	3			

CSR Program:	1	2	3	4	5	6
Regular	16	16	19	N/A	N/A	N/A
SB 522	18	18	21	N/A	N/A	N/A
Altemative	22	22	22	25	25	25

			Data from FY14				Grade Levels					
SB522	Clark	Iverson ES	66.91	23.53	3	0	2	3	5			
SB522	Clark	Jacobson ES	60.16	17.81	3	1	1	2	5			
SB522	Clark	Jydstrup ES	61.11	37.62	3	2	3	6	3			
SB522	Clark	Kahre ES	50.21	12.66	3	0	8	11	2			
SB522	Clark	Katz ES	69.15	20.23	3	-1	5	4	1			
SB522	Clark	Keller ES	84.2	42.78	3	1	4	2	5			
SB522	Clark	Kim ES	56.18	20.47	3	1	2	3	2			
SB522	Clark	King (Martha) ES	33.33	3.1	3				4			
SB522	Clark	King (Martin Luther Jr) ES	93.37	39.34	3	0	6	4	-5			
SB522	Clark	Lincoln ES	100	55.78	3	0	5	4	-1			
SB522	Clark	Lynch ES	100	49.28	3	1	2	6	3			
SB522	Clark	Martinez ES	100	46.12	3	-1	6	6	5			
SB522	Clark	May ES	41.51	7.41	3	-2	-1	0	4			
SB522	Clark	McCaw ES	64.33	7.02	3	1	5	1	5			
SB522	Clark	McMillan ES	74.21	19.18	3	0	0	4	1			
SB522	Clark	Mendoza ES	75.56	36.35	3	0	6	6	0			
SB522	Clark	Miller (Sandy) ES	66.03	21.91	3		2	2	2			
SB522	Clark	Newton ES	32.25	3.86	3	3	3	3	6			
SB522	Clark	Park ES	87.56	44.98	3	2	4	3	3			
SB522	Clark	Perkins (Ute V.) ES	51.11	9.44	3	-6	2	12	3			
SB522	Clark	Piggott ES	36.33	9.71	3	0	2	2	5			
SB522	Clark	Reedom ES	24.69	8.58	3	1	2	2	2			
SB522	Clark	Rhodes ES	37.56	4.83	3	-1	3	4	2			
SB522	Clark	Ries ES	42.26	11.79	3	1	2	1	0			
SB522	Clark	Roberts ES	37.76	7.02	3	-1	3	3	5			
SB522	Clark	Ronnow ES	100	56.25	3	3	8	5	3			
SB522	Clark	Ronzone ES	89.42	44.5	3	-1	5	1	2			
SB522	Clark	Sandy Valley ES	68.42	22.11	3	-3	-2	0	6			
SB522	Clark	Simmons ES	58.3	12.62	3	-1	3	4	4			
SB522	Clark	Tanaka ES	52.54	14.19	3	-2	1	2	3			
SB522	Clark	Tarr ES	40.37	4.19	3	-2	0	4	0			
SB522	Clark	Tartan ES	62.08	12.96	3	2	2	0	5			
SB522	Clark	Taylor (Robert) ES	76.01	9.21	3	0	5	4	3			
SB522	Clark	Thiriot ES	83.03	45.3	3	1	2	3	3			
SB522	Clark	Tomiyasu ES	62.45	24.55	3	0	4	3	3			
SB522	Clark	Twin Lakes ES	87.54	46.04	3	0	3	1	0			
SB522	Clark	Ullom ES	85.53	44.44	3	0	2	3	5			
SB522	Clark	Virgin Valley ES	60.12	24.51	3	0	3	1	2			
SB522	Clark	Walker International ES	20.94	4.4	3	0	4	8	6			
SB522	Clark	Ward (Gene) ES	85.23	52.92	3	-1	3	4	5			
SB522	Clark	Ward (Kitty M) ES	26	3.06	3	-4	1	0	-2			
SB522	Clark	Wasden ES	71.14	24.29	3	0	7	2	-3			
SB522	Clark	Watson ES	65.91	18.54	3	-4	3	6	2			
SB522	Clark	Wengert ES	78.02	37.42	3	0	3	7	1			
SB522	Clark	Wiener ES	42.86	16.69	3	0	7	7	4			
SB522	Clark	Wilhelm ES	75.87	20.1	3	0	3	3	1			
ALT	Douglas	CC Meneley	48.84	6.8	3	1	-3	-4	2	-1	2	2
ALT	Douglas	Gardnerville	36.33	11.05	3	3	-1	4	2	3	6	2
ALT	Douglas	Jacks Valley	50.56	16.7	3	-1	-1	-1	0	5	-6	2
ALT	Douglas	Minden	31.88	7	3	4	-4	-1	8	4	2	-4
ALT	Douglas	Scarselli	42.04	5.56	3	-3	-4	4	-1	1	2	3
ALT	Douglas	Zephyr Cove	37.29	12.99	3	6	-1	4	2	6	3	-6
ALT	Elko	Carlin Elementary	40.47	-	3	-7	0	11	-15	6	-11	-4
ALT	Elko	Elko Grammar #2	32.23	3.58	3	-7	-2	-3	-3	-3		

CSR Program:	1	2	3	4	5	6
Regular	16	16	19	N/A	N/A	N/A
SB 522	18	18	21	N/A	N/A	N/A
Alternative	22	22	22	25	25	25

			Data from FY14				Grade Levels					
ALT	Elko	Jackpot Elementary	-	-	3	-12	-9	-7	-12	-10	-18	-16
ALT	Elko	Northside Elementary	39.44	21.12	3	-2	-1	6	3	-9		
ALT	Elko	Sage Elementary	21.33	2.87	3	-6	2	-1	0	-3	-6	
ALT	Elko	Southside Elementary	63.43	41.67	3	-3	0	-5	0	-5		
ALT	Elko	Spring Creek Elementary	12.35	-	3	-1	-2	4	-4	0	4	
ALT	Elko	Wells Elementary	46.63	17.98	3	-1	-8	-8	-8	-5	4	-1
SB522	Humboldt	Grass Valley	35.91	13.64	3	-1	0	-2	0			
SB522	Humboldt	Sonoma Heights	45.75	22.5	3	-3	4	1	1			
SB522	Humboldt	Winnemucca	59.18	22.7	3	-4	1	1	-4			
REG	Lander	Battle Mountain	31.37	20.64	3	-10	3	4	0			
REG	Lincoln	Pioche Elementary School	36.36	-	3	-13	-6	-2	-8			
SB522	Lyon	Cottonwood Elementary	45.41	5.27	3	2	-1	2	0			
SB522	Lyon	Dayton Elementary	54.68	10.68	3	-1	0	-1	-4			
SB522	Lyon	Fernley Elementary	67.48	17.11	3	0	0	0	-1			
SB522	Lyon	Riverview Elementary	42.16	7.57	3	-2	1	1	-2			
SB522	Lyon	Silver Stage Elementary	72.64	4.56	3	2	-1	0	3			
SB522	Lyon	Yerington Elementary	65.99	22.2	3	-4	1	1	3			
ALT	Nye	Beatty Elementary	79.66	23.73	3	-11	-10	-12	-14	-15	-15	-20
ALT	Nye	Duckwater Elementary	-	-	3	-20	-18	-21	-20	-24		
REG	Pershing	Lovelock	60.52	12.62	3	-6	2	0	-1			
ALT	Storey	Hillside	41.18	-	3	-16	-8	-8	-5	-5	-5	
ALT	Storey	Hugh Gallagher	-	-	3	2	5	5	4	8	0	
SB522	Washoe	Alice Smith Elementary	63.54	27.61	3	-5	-5	-1	-3			
SB522	Washoe	Beasley Elementary	23.14	6.65	3	0	1	1	-3			
SB522	Washoe	Bennett Elementary	82.02	31.19	3	-6	-3	-3	-5			
SB522	Washoe	Corbett Elementary	100	61.04	3	-8	-2	-3	-6			
SB522	Washoe	Diedrichsen Elementary	44.1	9.16	3	-7	-5	2	0			
SB522	Washoe	Dodsen Elementary	66.67	24.51	3	-6	1	-2	-2			
SB522	Washoe	Donnor Springs Elementary	60.61	25.3	3	-2	-3	-1	-5			
SB522	Washoe	Drake Elementary	73	28.19	3	-7	-6	3	0			
SB522	Washoe	Dunn Elementary	61.61	23.99	3	-1	-2	-2	-3			
SB522	Washoe	Elmcrest Elementary	69.55	23.62	3	-7	-1	-3	-5			
SB522	Washoe	Gomes Elementary	40.43	5.13	3	-5	2	0	-1			
SB522	Washoe	Greenbrae Elementary	100	46.53	3	-4	-1	-2	-7			
SB522	Washoe	Hall Elementary	29.56	2.21	3	-2	-1	0	-2			
SB522	Washoe	Hidden Valley Elementary	48.17	18.09	3	-7	-3	0	-5			
SB522	Washoe	Incline Elementary	35.83	39.58	3	-6	0	-1	-3			
SB522	Washoe	Juniper Elementary	54.47	19.36	3	-3	-3	-2	-1			
SB522	Washoe	Kate Smith Elementary	100	48.91	3	-7	-4	-5	2			
SB522	Washoe	Lemelson Elementary	44.02	38.23	3	-4	-5	-5	-5			
SB522	Washoe	Lemmon Valley Elementary	61.43	20.06	3	-2	0	-1	-3			
SB522	Washoe	Maxwell Elementary	81.41	35.86	3	-4	-4	-4	0			
SB522	Washoe	Melton Elementary	14.14	6.06	3	-6	2	-1	4			
SB522	Washoe	Mitchell Elementary	89.58	43.98	3	-4	-5	-1	-3			
SB522	Washoe	Moss Elementary	36.35	17.91	3	-4	2	0	1			
SB522	Washoe	Palmer Elementary	80.87	31.95	3	-4	-2	-2	-2			
SB522	Washoe	Peavine Elementary	43.04	9.79	3	-2	-2	1	-4			
SB522	Washoe	Smithridge Elementary	100	59.1	3	-7	-4	-2	-5			
SB522	Washoe	Spanish Springs Elementary	15.2	5.02	3	-3	2	3	2			
SB522	Washoe	Stead Elementary	74.71	28.86	3	-4	-1	0	-3			
SB522	Washoe	Towels Elementary	50.39	9.3	3	-1	-3	-1	-1			
SB522	Washoe	Verdi Elementary	28.35	-	3	-5	0	-2	6			
SB522	Washoe	Westergard Elementary	17.99	7.47	3	-4	1	-2	0			
SB522	Washoe	Whitehead Elementary	26.81	5.49	3	1	1	-1	1			

CSR Program:	1	2	3	4	5	6
Regular	16	16	19	N/A	N/A	N/A
SB 522	18	18	21	N/A	N/A	N/A
Altemative	22	22	22	25	25	25

			Data from FY14				Grade Levels					
REG	White Pine	Baker	-	-	3				-5			
SB522	Clark	Bilbray ES	25.88	3.8	4	-5	2	2	3			
SB522	Clark	Bozarth ES	19.79	4.22	4	0	4	4	1			
SB522	Clark	Bryan (Roger) ES	55.36	26.56	4	1	4	1	1			
SB522	Clark	Cahlan ES	100	63.02	4	-1	4	1	0			
SB522	Clark	Cartwright ES	45.34	12.85	4	2	5	4	5			
SB522	Clark	Cox (David) ES	31.63	6.26	4	-5	4	3	3			
SB522	Clark	Darnell ES	34.43	4.53	4	1	3	4	2			
SB522	Clark	Deskin ES	53.61	12.71	4	0	2	1	5			
SB522	Clark	Ferron ES	78.72	22.75	4	0	6	1	3			
SB522	Clark	Fine ES	40.45	15.38	4	0	4	2	2			
SB522	Clark	Forbuss ES	33.39	9.58	4	-2	6	6	5			
SB522	Clark	Garehime ES	37.1	6.41	4	-3	0	-1	0			
SB522	Clark	Gilbert ES	61.06	16.38	4	-8	-1	0	1			
SB522	Clark	Goolsby ES	16.14	9.22	4	-1	4	2	2			
SB522	Clark	Heard ES	30.89	1.63	4	-1	0	3	2			
SB522	Clark	Lummis ES	23.63	4.16	4	-5	4	2	4			
SB522	Clark	Mack (Nate) ES	43.17	7.38	4	2	2	12	6			
SB522	Clark	Mackey ES	65.83	16.99	4	1	0	3	3			
SB522	Clark	McDoniel ES	45.59	12.43	4	-1	2	1	-2			
SB522	Clark	Neal ES	42.43	6.71	4	-2	1	1	4			
SB522	Clark	Ober ES	23.22	7.52	4	1	3	1	0			
SB522	Clark	Roundy ES	87.56	60.48	4	-1	6	7	4			
SB522	Clark	Scherkenbach ES	28.5	3.29	4	1	4	1	1			
SB522	Clark	Schorr ES	42.87	7.79	4	-5	1	4	1			
SB522	Clark	Smith (Helen) ES	70.23	18.69	4	-2	0	2	-1			
SB522	Clark	Steele ES	34.93	15.24	4	-6	2	3	2			
SB522	Clark	Thompson ES	37.08	5.62	4	-3	4	4	2			
SB522	Clark	Wolff (Elise) ES	18.09	6.38	4	2	0	2	2			
SB522	Clark	Wright ES	28.41	9.83	4	-1	4	6	2			
ALT	Douglas	Pinion Hills	13.1	-	4	-3	3	0	0	-2	-2	-1
ALT	Elko	Mountain View Elementary	13.17	8.16	4	-4	-4	-3	3	-8		
REG	Lincoln	Caliente Elementary School	46.72	-	4	-6	-1	-5	-4			
SB522	Lyon	East Valley Elementary	41.76	5.8	4	2	-1	0	0			
SB522	Lyon	Sutro Elementary	57.44	10.47	4	3	-1	2	-1			
SB522	Washoe	Anderson Elementary	100	46.49	4	-4	-1	-4	-3			
SB522	Washoe	Beck Elementary	24.96	12.21	4	-5	1	1	-4			
SB522	Washoe	Huffaker Elementary	26.83	6	4	-3	0	1	3			
SB522	Washoe	Mount Rose Elementary	50.27	15.22	4	-3	1	-1	-3			
SB522	Washoe	Sepulveda Elementary	24.57	9.61	4	1	-1	2	-1			
SB522	Washoe	Taylor Elementary	17.04	2.11	4	-5	3	3	-2			
SB522	Washoe	Winnemucca Elementary	39.02	12.13	4	-2	-1	3	0			
SB522	Clark	Bartlett ES	26.41	6.64	5	-3	1	6	3			
SB522	Clark	Batterman ES	31.39	8.77	5	0	3	3	1			
SB522	Clark	Bendorf ES	45.03	18.58	5	2	3	5	3			
SB522	Clark	Blue Diamond ES	-	-	5	-18		-12	-13			
SB522	Clark	Bonner ES	18.34	6.95	5	2	4	2	1			
SB522	Clark	Bracken ES	55.66	28.41	5	1	3	1	1			
SB522	Clark	Dooley ES	33.4	2.31	5	-4	2	2	5			
SB522	Clark	Givens ES	9.61	6.07	5	-2	5	6	4			
SB522	Clark	Heckethorn ES	25.79	3.31	5	-1	5	3	6			
SB522	Clark	Hinman ES	73.93	21.17	5	1	3	2	5			
SB522	Clark	Hoggard ES	59.52	24.46	5	0	1	4	4			
SB522	Clark	Kesterson ES	33.23	9.45	5	-3	2	5	4			

CSR Program:	1	2	3	4	5	6
Regular	16	16	19	N/A	N/A	N/A
SB 522	18	18	21	N/A	N/A	N/A
Alternative	22	22	22	25	25	25

			Data from FY14				Grade Levels					
SB522	Clark	Lamping ES	12.12	4.48	5	-6	4	1	5			
SB522	Clark	Morrow ES	35.85	3.04	5	-4	3	3	1			
SB522	Clark	O Roarke ES	20.13	3.18	5	-2	4	3	4			
SB522	Clark	Rogers ES	42.26	17.32	5	-2	2	4	1			
SB522	Clark	Sewell ES	67.27	6.6	5	2	6	5	6			
SB522	Clark	Staton ES	17.17	5.37	5	-2	2	3	5			
SB522	Clark	Stuckey ES	30.62	4.75	5	1	3	2	4			
SB522	Clark	Taylor (Glen) ES	20.96	3.9	5	-1	-1	2	2			
SB522	Clark	Triggs ES	29.66	7.72	5	3	7	5	7			
SB522	Clark	Twitchell ES	16.93	6.44	5	-2	3	4	3			
SB522	Clark	Vanderburg ES	10.25	4.33	5	-1	4	6	3			
SB522	Clark	Wallin ES	8.45	2.62	5	-2	1	5	3			
REG	Esmeralda	Dyer	68.42	28.95	5	-15	-7	-13	-17			
REG	Eureka	Eureka Elementary School	23.15	-	5	-4	0	5	-3			
SB522	Humboldt	Pradise Valley	-	-	5	-18	-15	-14	-14			
REG	Lincoln	Pahranagat Valley Elem School	42.11	-	5	0	5	2	2			
REG	Lincoln	Panaca Elementary School	53	-	5	-2	-3	3	-3			
REG	Pershing	Imlay	85.71	-	5	-9	-4					
SB522	Washoe	Brown Elementary	9.26	4.63	5	-4	-2	1	2			
SB522	Washoe	Caughlin Ranch Elementary	7.76	3.97	5	-6	0	1	3			
SB522	Washoe	Double Diamond Elementary	30.63	8.37	5	0	1	4	1			
SB522	Washoe	Gomm Elementary	4.97	-	5	-6	4	0	6			
SB522	Washoe	Hunsberger Elementary	2.52	-	5	-3	-2	1	-1			
SB522	Washoe	Hunter Lake Elementary	43.92	4.97	5	2	1	-2	2			
SB522	Washoe	Lenz Elementary	5.77	-	5	1	2	2	-2			
SB522	Washoe	Pleasant Valley Elementary	13.11	3.28	5	-3	4	0	-1			
SB522	Washoe	Silver Lake Elementary	47.79	15.38	5	-1	-1	0	-1			
SB522	Washoe	Van Gorder Elementary	9.73	3.16	5	-3	-1	5	2			
ALT	Churchill	Northside Early Learning	-	-	-	0						
SB522	Clark	Goodsprings ES	100	-	N/A	-16		-15	-19			
SB522	Clark	Mitchell ES	31.46	2.68	N/A	-4	3	4	-21			
REG	Esmeralda	Goldfield	50	-	N/A	-20	-11	-12	-17			
REG	Esmeralda	Silver Peak	-	-	N/A	-20			-18			
REG	Eureka	Crescent Valley Elementary	-	-	N/A	-14	-11	-11	-15			
REG	Eureka	Eureka County Online School	22.76	-	N/A							
SB522	Humboldt	Denio	-	-	N/A	-20		-17				
SB522	Humboldt	Kings River	61.9	-	N/A		-15	-14	-20			
SB522	Humboldt	Orovada	81.08	32.43	N/A	-19	-14	-13	-18			
REG	Lander	Austin Combined	-	-	N/A	-6	-1	-16	-19			
ALT	Mineral	Mineral	-	-	N/A							
ALT	Mineral	Shurz	87.72		N/A	-7	-8	-5	-4	-8	-4	-12
ALT	Nye	Pathways	-	-	N/A				-21		-24	-21

CSR Program:	1	2	3	4	5	6
Regular	16	16	19	N/A	N/A	N/A
SB 522	18	18	21	N/A	N/A	N/A
Alternative	22	22	22	25	25	25

University of Nevada
School of Medicine

April 3, 2015

James L. Kenyon
Senior Associate Dean for Research

To: Daniel J. Klaich, J.D.
Chancellor, NSHE

Through: Marc Johnson, Ph.D.
President, University of Nevada, Reno

Through: Thomas L. Schwenk, M.D.
Vice President for Health Sciences
Dean, School of Medicine

From: James L. Kenyon, Ph.D.
Senior Associate Dean for Research

Re: Assembly Bill 453 – First Quarter 2015

According to the provisions of Nevada Assembly Bill 453, the School of Medicine of the Nevada System of Higher Education is charged with the responsibility for developing a clinical trial study program for assessing the efficacy of medicinal marijuana for residents of Nevada. This report summarizes the First Quarter 2015.

Since the December 2014 report, no Nevada residents have contacted the Office of Medical Research about the availability of a clinical trial program for medicinal marijuana at the University of Nevada School of Medicine. This level of interest is consistent with historical observations.

I anticipate there will be a change in philosophy or interest in the development of new treatment regimens for medicinal marijuana at the National Institutes of Health (NIH) during the coming years. However at present, the presidential administration and the leadership of the NIH have yet to make any investment in resources to this area of medical research. The NIH continues to face considerable challenge in funding established biomedical research and training programs. The prospect for any turnaround seems unlikely. In addition, the Supreme Court ruling of June 6, 2005 allowing the prosecution of individuals who smoke marijuana for medicinal purposes, though prescribed by personal physicians, poses a major impediment to prospective development.

Physicians in the School of Medicine face a major burden of earning a significant proportion of their income by medical practice during this era of an uncertain economy. The lack of extramural support from federal health agencies for studies on the efficacy of medicinal marijuana compounds the difficulty initiating a clinical trial. In addition, the explicit punitive ruling of the Supreme Court makes it undesirable for the School of Medicine clinicians to pursue the development of a medicinal marijuana clinical trial.

I will continue to monitor the NIH for release of any solicitation for new applications regarding medicinal marijuana, and I will convene the School of Medicine's Medicinal Marijuana Task Force when issues concerning the potential use of medicinal marijuana warrant consideration and consultation.

Submitted respectfully,

Cc: Kevin Carman, Joseph cline, Ron Zurek, Bruce Shively, Heidi Gansert

Office of Medical Research
Savitt Medical Building #43
University of Nevada, Reno/338
Reno, Nevada 89557-0338
(775) 784-4908 office
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University of Nevada
School of Medicine

James L. Kenyon
Senior Associate Dean for Research

7 July 2015

To: Daniel J. Klaich, J.D.
Chancellor, NSHE

Through: Marc Johnson, Ph.D.
President, University of Nevada, Reno

Through: Thomas L. Schwenk, M.D.
Vice President for Health Sciences
Dean, School of Medicine

From: James L. Kenyon, Ph.D.
Senior Associate Dean for Research

Re: Assembly Bill 453 – Second Quarter 2015

According to the provisions of Nevada Assembly Bill 453, the School of Medicine of the Nevada System of Higher Education is charged with the responsibility for developing a clinical trial study program for assessing the efficacy of medicinal marijuana for residents of Nevada. This report summarizes the Second Quarter 2015.

Since the March 30, 2015 report, no Nevada residents have contacted the Office of Medical Research about the availability of a clinical trial program for medicinal marijuana at the University of Nevada School of Medicine. This level of interest is consistent with historical observations.

Although there may be a change in philosophy or interest in the development of new treatment regimens for medicinal marijuana at the National Institutes of Health (NIH) during the coming years, the design and execution of the mandated clinical trials is complicated by strict federal rules and difficulty in obtaining research-grade cannabis and Good Manufacturing Practice Grade Δ9-THC. These difficulties were highlighted in a recent publication in the journal *Nature* (27 March 2014, volume 507, page 407) noting that the United States Drug Enforcement Agency classifies marijuana as a Schedule I drug with "no currently accepted medical use and a high potential for abuse". In addition, physicians in the School of Medicine face a major burden of earning a significant proportion of their income by medical practice. Thus, the lack of extramural support from federal health agencies for studies on the efficacy of medicinal marijuana compounds the difficulty initiating a clinical trial.

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In response to the legislative mandate, I will continue to monitor the NIH for release of any solicitation for new applications regarding medicinal

marijuana. In addition, I will pursue opportunities to develop collaborative research opportunities with ongoing clinical studies outside Nevada, I will investigate interest in developing a meta-analysis of data developed in recent studies, and I will invite established researchers with ongoing clinical studies to visit UNSOM to share their expertise in the design and execution of quality clinical investigation of marijuana efficacy and to inform UNSOM faculty of possible avenues of research.

Submitted respectfully.

Cc: Kevin Carman, Joseph Cline, Ron Zurek, Bruce Shively, Heidi Gansert

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Brian Sandoval
Governor

James R. Wells, CPA
Director

Janet Murphy
Deputy Budget Director

STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE
Budget Division

209 E. Musser Street, Room 200 | Carson City, NV 89701-4298
Phone: (775) 684-0222 | www.budget.nv.gov | Fax: (775) 684-0260

Date: July 24, 2015

To: James, R. Wells, Director
Governor's Finance Office

From: Brenda Berry, Budget Analyst 4
Budget Division

Subject: INTERIM FINANCE COMMITTEE **INFORMATION** ITEM

The following describes an information item submitted for placement on the agenda of the next Interim Finance Committee meeting. An analysis of the action item and recommendation is also provided.

MERIT AWARD BOARD

Agenda Item Write-up:

Pursuant to NRS 285.060, the Merit Award Board shall provide a report to the Budget Division and the Interim Finance Committee not later than 30 days after the end of each fiscal year summarizing for that fiscal year rejected employee suggestions, adopted employee suggestions, and any legislation required to be enacted before an employee suggestion may be adopted.

Additional Information:

Please find attached a spreadsheet listing employee suggestions received during fiscal year 2015. A total of 44 suggestions were received during Fiscal Year 2015. Two suggestions were adopted during this time and no legislation was required to be enacted before the adoption of any suggestion. Please note that when the report was generated on July 1, 2015, no suggestions were approved for award by the Board and four suggestions were still in the process of being evaluated by agencies. This is noted accordingly on the spreadsheet.

Statutory Authority:

NRS 285.060 3. (d)

REVIEWED: MH
INFO ITEM: CO

P. 7a

MERIT AWARD BOARD SUGGESTION LOG
FY 2015

Suggestion No.	Employee Name	Nature of Suggestion	Employee's Estimated Savings to State	Date Suggestion Received	Agency Director or Administrator	Memo sent to Agency	Agency Response Due Date	Agency response Received	Agency Decision	Board Meeting	Award Amount	Is Legislation Required? Yes/No
1	Maurice Thomas	Replacing paper towels with reusable cloth towel dispensers	Not specified	7/16/2014	Romaine Gilliland - DHHS	7/24/2014	8/24/2014	11/14/2014	The expense of the disposable hand towels is minimal. There would be an expense in changing out all towel dispensers, re-usable towels are not sanitary.	No	N/A	No
2	Tom Urso	Take home cars in a 24 hr duty post	Not specified	7/17/2014	James Wright - DPS	7/24/2014	8/24/2014	8/13/2014	The NHP is currently at a manpower disadvantage having not received additional troopers since 2006 despite increases in resource demand. Placing additional strain on the NHP resources will reduce the response capability and public safety efficiency in opposition to the Governor's objectives and the NHP Strategic plan goals.	No	N/A	No
3	Linda Derning	Date Stamps	Not specified	7/21/2014	Martha Radu - Atty General's Office	7/24/2014	8/24/2014		Not cost effective. Most staff have different types of date stamps. Matter will be dealt with on an individual basis.	No	N/A	No
4	Mario Prestigiacomo	Counter pens or secured pens	Not specified	9/9/2014	Romaine Gilliland - DHHS	9/16/2014	10/16/2014	10/28/2014	No significant savings, nor would the purchase of these pens improve business operations.	No	N/A	No
5	Brandi Morris	Vehicle Registration	Not specified	9/9/2014	Troy Dillard - DMV	9/15/2014	10/15/2014	11/10/2014	Sending the registration would be a manually intensive process and staff would have to be assigned to separate registrations and complete the certified mailing form.	No	N/A	No
6	Joel Gregorio	NVPERS form	Not specified	9/9/2014	Cheryl Price - PERS	9/15/2014	10/15/2014	10/13/2014	Not feasible 5% of PERS members are utilizing an additional page for the Survivor Beneficiary Designation Form.	No	N/A	No
7	Anthony Frascarelli	Risk Mgmt Required Training	Not specified	9/9/2014	Ana Andrews - Risk Management	9/15/2014	10/15/2014	10/13/2014	Risk Mgmt. Division started discussing on-line classes in November of 2011 with Willis Pooling (contracted vendor)	No	N/A	No
8	Thom Jackson	NRS 482.255 Vehicle Registration	Not specified	9/15/2014	Troy Dillard - DMV	9/15/2014	10/15/2014	11/10/2014	Legislation would be required to amend NRS 482.255 to remove the requirement for the registration certificate to be in the vehicle and presented to a peace officer.	No	N/A	No
9	Stacee Poeri	Outdated Eligibility Claim Requirements	Not specified	9/15/2014	Dennis Perea - DETR	9/16/2014	10/16/2014	11/10/2014	Various suggestions have been reviewed and discussed in the past. It would be very cost prohibitive and labor intensive to review tens of thousands of old disqualifications to see which could be ended.	No	N/A	No

MERIT AWARD BOARD SUGGESTION LOG

FY 2015

Suggestion No.	Employee Name	Nature of Suggestion	Employee's Estimated Savings to State	Date Suggestion Received	Agency Director or Administrator	Memo sent to Agency	Agency Response Due Date	Agency Response Received	Agency Decision	Board Meeting	Award Amount	Is Legislation Required? Yes/No
10	Stacee Poerl	Adding an additional telephone line for claim status and adjudication contact	Not specified	9/15/2014	Dennis Perea - DETR	9/16/2014	10/16/2014	11/10/2014	All claimants are sent a letter giving them the name and direct contact information of the Adjudicator responsible for their claim. Adding a new telephone line would be an expensive duplicate method of contact.	No	N/A	No
11	Jennifer Decuir	EWS employer search results, selected employer information	Not specified	9/30/2014	Romaine Gilliland - DHHS	10/16/2014	11/16/2014	7/8/2015	One of the Employer Web Services goals, that has not been implemented yet, is to communicate with all registered employers electronically. The CSEP is undergoing a feasibility study for a system replacement, therefore is not practical to incur additional unfunded expenses.	No	N/A	No
12	Lori Vaca & Amber Kiefer	closing benefits	Not specified	9/30/2014	Romaine Gilliland - DHHS	10/16/2014	11/16/2014	7/2/2015	Very vague suggestion. This suggestion has already been automated by the Division and was turned off because of the customer service issues it created.	No	N/A	No
13	Waylon-Reis Kaai-English	2nd 30-day pending applications	Not specified	10/21/2014	Romaine Gilliland - DHHS	10/27/2014	11/27/2014	12/31/2014	Already an agency consideration.	No	N/A	No
14	Frank Blazek	longevity of two-lane paved road	Not specified	10/22/2014	Rudy Malfabon - NDOT	10/27/2014	11/27/2014	11/26/2014	Safety concerns. Moving vehicles closer to the edge-line may create additional hazards for bicyclists as well.	No	N/A	No
15	Beebe Clark	Assisted Living Housing Unit for senior inmates	Not specified	11/5/2014	Greg Cox - NDOC	11/17/2014	12/17/2014	11/19/2014	Funding not available and the need is not present to have a senior unit for female offenders on scale of an entire housing unit.	No	N/A	No
16	Lelia Risley	Compilation of Voter Registration Statistics	Not specified	11/6/2014	Romaine Gilliland - DHHS	11/20/2014	12/20/2014	7/2/2015	Process would require corruption of existing data fields. Division already contemplated an automated method and will do so as resource allocation allows.	No	N/A	No
17	LeeAnn Keever	Professional Translation Services contract for state agencies	Not specified	1/2/2015	Greg Smith - Purchasing	1/28/2015	2/28/2015	1/28/2015	Services are already being contracted since 2009.	No	N/A	No
18	Michelle Rubinstein	PEBP cancel/discontinue	Not specified	1/26/2015	Jim Wells - PEBP	1/28/2015	2/28/2015	2/5/2015	PEBP is required to follow federal law in regards to when an employee can change their health care elections outside of an open enrollment period.	No	N/A	No
19	Erin Gardner	Streamlining the photo upload process and reducing time and cost	Not specified	1/26/2015	James Wright - DPS	1/28/2015	2/28/2015	5/22/2015	Suggestion is part of the employee's job responsibility. (NRS 285.050(a))	No	N/A	No

MERIT AWARD BOARD SUGGESTION LOG
FY 2015

Suggestion No.	Employee Name	Nature of Suggestion	Employee's Estimated Savings to State	Date Suggestion Received	Agency Director or Administrator	Memo sent to Agency	Agency Response Due Date	Agency Response Received	Agency Decision	Board Meeting	Award Amount	Is Legislation Required? Yes/No
20	David Carlin	Shorten wait times, make Q-lees more effective	Not specified	1/28/2015	Troy Dillard - DMV	1/28/2015	2/28/2015	4/29/2015	Costs associated to purchase, maintain, and replace the transmitters and signs.	No	N/A	No
21	Rebecca Bodnar	Travel Requests	Not specified	2/17/2015	Colleen Cripps	2/18/2015	3/18/2015	2/23/2015	Some traveling staff may feel comfortable taking care of their travel arrangements, administrative staff is available to help or make any necessary travel arrangements.	No	N/A	No
22	Aimee Banagan	Trivia game application for smartphone device users to help study	Not specified	2/18/2015	James Wright - DPS	2/19/2015	3/19/2015	3/16/2015	The smart phone device concept would be cost prohibited .	No	N/A	No
23	Victoria Blakeney	Grant funding process	Not specified	2/25/2015	Dale Erquiaga - Education	3/10/2015	4/10/2015	4/9/2015	Data is needed to support the idea that federal revenue has been returned due to IFC process. There are processes already in place for situations that are emergencies or require expeditious action by the IFC.	No	N/A	No
24	Jason Giesler	Email addresses specific to position rather than employee	Not specified	2/25/2015	Dave Gustafson - EITS	3/9/2015	4/9/2015		Under Review			
25	Robert Sneed	Vehicle maintenance	Not specified	3/2/2015	Keith Wells - Fleet Services	3/9/2015	4/9/2015	4/7/2015	The Fleet Services Division has explored extended oil drain intervals and synthetic oils several times in the past ten years as an ongoing fleet evaluation process. The Division does not recommend converting to Amsoil.	No	N/A	No
26	Lillian Orleans	HOA and CAM work processes	Not specified	3/16/2015	Bruce Breslow - Department of Business and Industry	3/16/2015	4/16/2015	3/20/2015	Compliance related communications require paper copies for potential enforcement actions in front of the commission.	No	N/A	No
27	Krista Mattice	Foreign Corp Publications	Not specified	3/20/2015	Scott Anderson - Secretary of State	3/23/2015	4/23/2015	4/23/2015	Suggestion states the Office of the Secretary of State is obligated to notify foreign corporations of the publication requirement, the office doesn't have that obligation.	No	N/A	No

MERIT AWARD BOARD SUGGESTION LOG
FY 2015

Suggestion No.	Employee Name	Nature of Suggestion	Employee's Estimated Savings to State	Date Suggestion Received	Agency Director or Administrator	Memo sent to Agency	Agency Response Due Date	Agency Response Received	Agency Decision	Board Meeting	Award Amount	Is Legislation Required? Yes/No
28	Jason Giesler	Uniform and Tool Allowance reimbursements	Not specified	2/26/2015	William Burks - Office of the Military, Greg Cox - NDOC, James Wright - DPS, Tony Wasley - Dept. of Wildlife, Kay Scherer - DCNR, Troy Dillard - DMV, Rudy Malfabon - NDOT	3/23/2015	4/23/2015	4/8/15 - DPS 3/24/15 NDOW 3/23/15 MIL 4/10/15 NDOT	DPS- More of a complaint or notice or wrongdoing - issue addressed. NDOT - Does not apply. NDOW - Not applicable to NDOW. Military - Employees are under Master Cooperative Agreements (MCA) which govern how a person receives reimbursement for uniforms. DMV - Has several divisions that required uniform employees. Agency has reviewed their records for the last two fiscal years and didn't have uniformed employees fall within the parameters outlined by Mr. Giesler. Perhaps NRS 281..121 should be reviewed.	No	N/A	No
29	Frenneci Hyland	Government Hotel Rate	Not specified	3/26/2015	Greg Smith - Purchasing	3/31/2015	4/30/2015	3/31/2015	State policy is within the ability to accomplish the payment of actual hotel rates up to the government rate as capped by the rate as established by GSA	No	N/A	No
30	Lavinia Johnston	EBT Cards	Not specified	3/26/2015	Romaine Gilliland - DHHS	3/31/2015	4/30/2015	4/30/2015	Technology does not appear to be mature enough to support recommending this suggestion.	No	N/A	No
31	Scott Burt	Disposable Batteries	Not specified	3/27/2015	James Wright - DPS	3/31/2015	4/30/2015	4/13/2015	Suggestion has been already implemented on a case-by-case basis, the evaluation indicates that remaining equipment using batteries does not generate enough demand volume to be cost effective.	No	N/A	No
32	Jason Giesler	Creating a voluntary furlough program	Not specified	4/23/2015	Shelley Blotter - DHRM	4/28/2015	5/28/2015	4/29/2015	Additional furlough leave requires approval by the legislature.	No	N/A	No
33	Jason Giesler	Creating an incentive for employees who have outside health insurance	Not specified	4/23/2015	PEBP	5/14/2015	6/14/2015	6/11/2015	Providing reimbursement or incentive to employees to purchase health insurance outside the group plan would place PEBP and the state in non-compliance with provisions of the Affordable Care Act (ACA).	No	N/A	No
34	Frank Preuss	Take-home vehicles for sworn-personnel	Not specified	5/11/2015	Troy Dillard - DMV	5/11/2015	6/11/2015	6/15/2015	The Department is already transitioning to leased vehicles.	No	N/A	No
35	Shauna Aragon	SNA - Food Stamps Program	Not specified	4/24/2015	Romaine Gilliland - DHHS	5/11/2015	6/11/2015	6/2/2015	Currently under active consideration. Currently agency has an approved waiver that does not require ABAWD work requirements as a condition of eligibility.	No	N/A	No

MERIT AWARD BOARD SUGGESTION LOG
FY 2015

Suggestion No.	Employee Name	Nature of Suggestion	Employee's Estimated Savings to State	Date Suggestion Received	Agency Director or Administrator	Memo sent to Agency	Agency Response Due Date	Agency Response Received	Agency Decision	Board Meeting	Award Amount	Is Legislation Required? Yes/No
36	Shauna Aragon	SNAPET Program	Not specified	4/24/2015	Romaine Gilliland - DHHS	5/11/2015	6/11/2015	6/2/2015	The suggestion is to save time for an activity that is not required by policy and duplicates an automatic process currently in production.	No	N/A	No
37	Ashley Vestal	OSOS - One Stop Operating System	Not specified	5/14/2015	Don Soderberg - DETR	5/14/2015	6/14/2015	6/9/2015	Suggestion not eligible for award - suggested changes are already in the process of being implemented.	No	N/A	No
38	Shelley Seiber	Retention of employees and productivity	Not specified	5/15/2015	Romaine Gilliland - DHHS	5/20/2015	6/20/2015	7/2/2015	Agency already has the ability to shift resources around to	No	N/A	No
39	Maureen Drake	Wage withholdings from State of Nevada employees for Child Support obligations	Not specified	5/19/2015	Romaine Gilliland - DHHS	5/20/2015	6/20/2015	6/4/2015	Suggestion is already under active consideration by Central Payroll. (285.050,2(a))	No	N/A	No
40	Mark Vargas	Long waiting time at field offices and promoting online services	Not specified	5/28/2015	Troy Dillard - DMV	5/28/2015	6/28/2015	6/15/2015	Undetermined costs and expenses associated with staff providing assistance in this manner.	No	N/A	No
41	Susannah Lawson	More efficient fire drill, disaster readiness	Not specified	5/29/2015	Kat Miller - Veterans Services	6/30/2015	7/30/2015		Under Review			
42	Christopher Smithen	Raising the cost of overweight permit issued through NDOT	Not specified	6/16/2015	Rudy Malfabon - NDOT	6/30/2015	7/30/2015	7/8/2015	The issue has been previously identified and being researched. Unable to implement as it is prohibited by NRS.	No	N/A	No
43	Guy Puglisi	State-issued cell phones	Not specified	6/20/2015	Greg Smith - Purchasing	6/30/2015	7/30/2015		Under Review			
44	Michelle Killian	Vendor registration fees for State of Nevada program(s) to be represented at events and exhibits	Not specified	6/30/2015	Richard Whitley - DHHS	6/30/2015	7/30/2015		Under Review			

NRS 285.060 Employee suggestions: Recordation; notification of delays; referral to relevant state agency; state agency's findings and recommendations; review, evaluation and monitoring by Merit Award Board; annual report.

1. Upon receiving an employee suggestion pursuant to NRS 285.050, the Secretary of the Board shall:

(a) Record and acknowledge receipt of the employee suggestion;

(b) Notify the state employee or each state employee of a group of state employees who made the employee suggestion of any undue delays in the consideration of the employee suggestion; and

(c) Refer the employee suggestion at once to the head of the state agency or agencies affected, or his or her designee, for consideration.

2. Within 30 days after receiving an employee suggestion that is referred pursuant to subsection 1, the head of the state agency, or his or her designee, shall report his or her findings and recommendations to the Board. The report must indicate:

(a) Whether the employee suggestion has been adopted.

(b) If adopted:

(1) The day on which the employee suggestion was placed in effect.

(2) The actual or estimated reduction, elimination or avoidance of expenditures or any improvement in operations made possible by the employee suggestion.

(3) If the employee suggestion was made by a group of state employees, a recommendation of the distribution of any potential award made pursuant to NRS 285.070 to each state employee in the group. Such a distribution must be proportionate, fair and equitable based on the contributions by each state employee to the employee suggestion.

(c) If rejected, the reasons for rejection.

(d) If applicable, whether legislation will be required before the employee suggestion may be adopted.

3. The Board shall:

(a) Review the findings and recommendations of the state agency and may obtain additional information or take such other action as is necessary for prompt, thorough and impartial consideration of each employee suggestion.

(b) Evaluate each employee suggestion, taking into consideration any action by the state agency, staff recommendations and the objectives of the Merit Award Program.

(c) Monitor the efficacy and progress of employee suggestions that have been adopted and placed into effect.

(d) Provide a report to the Budget Division of the Department of Administration and the Interim Finance Committee not later than 30 days after the end of each fiscal year summarizing, for that fiscal year:

(1) The employee suggestions that were rejected by state agencies.

(2) The employee suggestions that were adopted by state agencies and detailing any actual reduction, elimination or avoidance of expenditures or any improvement in operations made possible by the employee suggestion.

(3) Any legislation required to be enacted before an employee suggestion may be adopted.

(Added to NRS by 1967, 1066; A 2011, 283)

Department of Administration / State Public Works Division

NRS 338.13846 Preference for bid or proposal submitted by local business owned by veteran with service-connected disability: Duty of Public Works Division to report to Legislature. The Public Works Division shall report every 6 months to the Legislature, if it is in session, or to the Interim Finance Committee, if the Legislature is not in session. The report must contain, for the period since the last report:

	July 1, 2013 to December 31, 2013 TOTALS	January 1, 2014 to June 30, 2014 TOTALS	July 1, 2014 to December 31, 2014 TOTALS	January 1, 2015 to June 30, 2015 TOTALS
1. Number of Public Works contracts that were subject to the provisions of NRS 338.1384 to 338.13847, inclusive.	57	44	59	56
2. Total dollar amount of awarded bid contracts that were subject to the provisions of NRS 338.1384 to 338.13847, inclusive.	$676,963.37	$965,971.02	$1,285,903.24	$1,365,189.82
3. The number of local businesses owned by veterans with service-connected disabilities that submitted a bid or proposal on Public Works contracts.	0	0	0	0
4. The number of Public Works contracts that were awarded to local businesses owned by veterans with service-connected disabilities.	0	0	0	0
5. The total number of dollars worth of Public Works contracts that were awarded to local businesses owned by veterans with service-connected disabilities.	$0.00	$0.00	$0.00	$0.00

Brian Sandoval
Governor

James R. Wells, CPA
Director

Gustavo "Gus" Nunez
Administrator

Carson City Offices:
515 East Musser Street, Suite 102
Carson City, Nevada 89701-4263

Public Works Section
(775) 684-4141 | Fax (775) 684-4142

Buildings & Grounds Section
(775) 684-1800 | Fax (775) 684-1821

STATE OF NEVADA
DEPARTMENT OF ADMINISTRATION
Public Works Division

Las Vegas Offices:
Public Works Section
1830 East Sahara Avenue, Suite 204
Las Vegas, Nevada 89104-3739
(702) 486-5115 | Fax (702) 486-5094

Buildings & Grounds Section
2621 East Sahara Avenue
Las Vegas, Nevada 89104-4136
(702) 486-4300 | Fax (702) 486-4308

July 28, 2015

VIA EMAIL
Mr. Rick Combs, Director
Legislative Counsel Bureau
401 S. Carson Street
Carson City, NV 89701-4747

Re: Report on the Statewide Energy Efficiency Program

Dear Director Combs:

Pursuant to the Letter of Intent issued on August 29, 2013, by the Legislature to the State Public Works Division of the Department of Administration, the Division shall provide a report on a semiannual basis on projects that have been completed, are in progress, or will be completed under the Statewide Energy Efficiency Program, CIP Project S08, as well as other CIP projects in which a rebate has been received or applied for pursuant to NRS 341.145(1)(a). I have provided this information below for your records.

Project Description:	**Lighting**
Status:	Under design.
Benefitting Agency and Location:	A portion of this scope will be executed at Caliente Youth Center. The remainder is yet to be determined.
Project Cost:	$100,000
Rebate Description and Amount:	NV Energy "Surebet" Estimated to be approximately $4,000
Estimated Energy Usage and Cost Savings:	To be determined.
Project Payback Period:	Estimated to be 5 years or less.
Project Timeline:	Substantial completion by December 2015.

P 762

Project Description:	**Building Analytics and Automation System (Smart Building Control)**
Status:	Completed.
Benefitting Agency and Location:	Buildings and Grounds Section of State Public Works Division in the State Library and Archives Building
Project Cost:	$95,000
Rebate Description and Amount:	Currently coordinating with Nevada Energy.
Estimated Energy Usage and Cost Savings:	Actual energy usage & cost savings will be provided with next report. Project has only been operating for less than one month.
Project Payback Period:	Will be based on actual results and provided with next report.
Project Timeline:	Completed in June 2015.

Project Description:	**Phase II Jean Conservation Camp, 100kW Solar Photovoltaic Array**
Status:	Completed.
Benefitting Agency and Location:	Dept. of Corrections, Jean, Nevada
Project Cost:	$354,975
Rebate Description and Amount:	Solar Generations Program Rebate $310,000
Estimated Energy Usage and Cost Savings:	200,000 kWh per year and $20,000 per year.
Project Payback Period:	3 years on State portion ($44,975).
Project Timeline:	Completed in October 2013.

Project Description:	**Desert Willow and Summit View, 900 kW Photovoltaic Array**
Status:	Completed.
Benefitting Agency and Location:	Health and Human Services, Las Vegas, Nevada
Project Cost:	$2,807,167
Rebate Description and Amount:	Solar Generations Rebate $2,520,000
Estimated Energy Usage and Cost Savings:	$180,000 1,800,000 kWh per year
Project Payback Period:	1.6 years on State portion ($287,167).
Project Timeline:	Completed in June 2014.

Project Description:	**Southern Desert Correctional Center, 100kW Solar Photovoltaic Array**
Status:	Completed.
Benefitting Agency and Location:	Dept. of Corrections, Indian Springs, Nevada
Project Cost:	$330,984
Rebate Description and Amount:	Solar Generations Rebate $280,000
Estimated Energy Usage and Cost Savings:	200,000 kWh per year and $20,000 per year.
Project Payback Period:	2.6 years on State portion ($50,984).
Project Timeline:	Completed in June 2014.

Project Description:	Lovelock Correctional Center, 100 kW Solar Photovoltaic Array
Status:	Completed.
Benefitting Agency and Location:	Dept. of Corrections, Lovelock, Nevada
Project Cost:	$354,999
Rebate Description and Amount:	Solar Generations Rebate $310,000
Estimated Energy Usage and Cost Savings:	200,000 kWh per year and $20,000 per year.
Project Payback Period:	2.25 years on State portion ($44,999).
Project Timeline:	Completed in June 2014.

Project Description:	Lovelock Correctional Center, 400 kW Solar Photovoltaic Array
Status:	Completed.
Benefitting Agency and Location:	Dept. of Corrections, Lovelock, Nevada
Project Cost:	$1,150,000
Rebate Description and Amount:	Solar Generations Rebate $400,000
Estimated Energy Usage and Cost Savings:	800,000 kWh per year and $60,000 per year.
Project Payback Period:	12.5 years on State portion ($750,000).
Project Timeline:	Completed in December 2014.

Rebate Projects:

13-M22 Boiler Washoe Armory – Surebet Rebate: $1,400
13-M09 Boiler Lakes – Surebet Rebate: $1,054
13-M12 Variable Frequency Drives Lovelock Correctional Center – Surebet Rebate: $6,390
13-M07 LED High Mast Lights Southern Desert Correctional Center – Surebet Rebate: $34,320

Information on other projects is not available at this time, but will be reported upon completion.

Please contact me if you have any questions or if you believe additional information is required to satisfy the requirements of the Legislature's Letter of Intent.

Sincerely,

Gustavo Nuñez, P.E.
Administrator of the State Public Works Division

cc: Brody Leiser, Fiscal Analysis Division, LCB
James R. Wells, CPA, Department of Administration

GN/dj

Nevada Legislature

August 29, 2013

Jeff Mohlenkamp, Director
Department of Administration
209 East Musser Street, Room 200
Carson City, Nevada 89701

Dear Mr. Mohlenkamp:

In approving the 2013 Capital Improvement Program (CIP) Legislation (Assembly Bill 505), the money committees approved the issuance of a letter of intent instructing the State Public Works Division (SPWD) to report to the Interim Finance Committee on a semiannual basis on projects that have been completed, are in progress, or will be completed under the new Statewide Energy Efficiency Program, CIP Project 13-S08. In addition to reporting on CIP Project 13-S08, the SPWD should include information on all other current CIP projects in which a rebate has been received or applied for pursuant to *Nevada Revised Statutes* 341.145 1(a), which requires the Administrator to apply for any available rebate from a public utility for installing devices designed to decrease energy usage. At a minimum, the report should include the following:

- Project Description
- Project Status
- Benefitting Agency and Location
- Project Cost
- Rebate Description and Amount
- Estimated Energy Usage and Cost Savings
- Project Payback Period
- Project Timeline

The initial report on both CIP Project 13-S08 as well as any other CIP projects with energy rebates should be submitted for review at the December 2013 meeting of the Interim Finance Committee, and thereafter every six months.

Sincerely,

Debbie Smith

Debbie Smith, Chair
Senate Committee on Finance

Maggie Carlton, Chair
Assembly Committee on Ways and Means

cc: Gus Nuñez, Administrator, State Public Works Division, Department of Administration

Brian Sandoval
Governor

James R. Wells, CPA
Director

Janet Murphy
Deputy Director

STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE
Budget Division

209 E. Musser Street, Room 200 | Carson City, NV 89701-4298
Phone: (775) 684-0222 | www.budget.nv.gov | Fax: (775) 684-0260

Date: July 16, 2015

To: James R. Wells, Director
Department of Administration

From: Scott Ewart, Budget Analyst

Subject: INTERIM FINANCE COMMITTEE **INFORMATION** ITEM

The following describes an information item submitted for placement on the agenda of the next Interim Finance Committee meeting.

GOVERNOR'S OFFICE OF ECONOMIC DEVLEOPMENT

Agenda Item Write-up:
Report from the Governor's Office of Economic Development regarding the Battle Born Growth Escalator Venture Capital Program pursuant to the Interim Finance Committee's request at their August 2013 meeting.

Statutory Authority:
NRS 218E.400

REVIEWED: AB
INFO ITEM: E

Nevada Governor's Office of
ECONOMIC DEVELOPMENT

555 E. Washington Avenue, Suite 5400, Las Vegas, NV 89101
702.486.2700 • www.diversifynevada.com

July 15, 2015

The Honorable Brian Sandoval
Office of the Governor
One Hundred One North Carson Street
Carson City, Nevada 89701

Mr. Richard Combs, Director
Legislative Counsel Bureau
401 South Carson Street
Carson City, Nevada 89701

Re: Battle Born Venture Program Semi-annual Report

Gentlemen:

At the September 2013 meeting of the Interim Finance Committee ("IFC"), the Governor's Office of Economic Development ("GOED") committed to submitting a Battle Born Venture Fund Report to the IFC every six months. The following report is for the period covering January 1, 2015 through June 30, 2015.

Six months highlights:

- Completed two additional investments, taking the portfolio to five companies and a total of $1.6M
- Taking into account target round numbers, Battle Born's $1.6M investment was part of $8.22M total invested by all investees in the 5 companies

Detailed monthly activity:

January 2015:

- Battle Born released its first annual report and made it available on its website

February 2015:

- Pipeline stood at 15 substantive investment opportunities; the number continued to be between 11 and 15 for the following months
- Continued to progress towards closure of fourth investment while potential fifth investment was sourced

March 2015

- Investment Advisory Committee recommended to commence in-depth due diligence on a potential fifth investment
- Portfolio company Fandeavor reported its most profitable month yet for February
- Presentation was made by the program manager at the official opening event of the Fallon Co-working space, which the Governor attended

April 2015

- Battle Born funded its fourth investment
  - Las Vegas based Access Health Dental is a dental service organization founded in 2011
- Due diligence on the potential fifth investment was completed
- Presentation was made by the investment manager at Senator Reid's Jumpstart Conference alongside Accion, Clearinghouse, and Nevada Microenterprise Initiative

May 2015

- Investment Advisory Committee recommended the investment in a fifth company after successfully completing the due diligence process
  - Carson City-based (Company signed a lease agreement with the AdamsHub) Fintech company. The oversubscribed round was led by a $18bn listed financial services company.
- Portfolio company Access Health Dental reported that it has completed acquisition of an additional dental practice and has placed another under letter of intent since Battle Born's investment

June 2015

- Battle Born executed its fifth investment in Carson City-based Fintech company, with an announcement pending
- Investment in Access Health Dental was formally announced
- Portfolio company Fandeavor participated in its largest event to date, the Women's World Cup in Canada.

Sincerely,

Steven D. Hill
Executive Director

Cc: Scott Ewart, Budget Analyst
Jeff Ferguson, Fiscal analyst

Brian Sandoval
Governor

James R. Wells, CPA
Director

Janet Murphy
Deputy Director

STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE
Budget Division

209 E. Musser Street, Room 200 | Carson City, NV 89701-4298
Phone: (775) 684-0222 | www.budget.nv.gov | Fax: (775) 684-0260

Date: July 21, 2015

To: James R. Wells, Director
Governor's Finance Office

From: Brenda Berry, Budget Analyst
Governor's Finance Office

Subject: INTERIM FINANCE COMMITTEE **INFORMATION** ITEM

The following describes an information item submitted for placement on the agenda of the next Interim Finance Committee meeting. An analysis of the information item and recommendation is also provided.

DEPARTMENT OF HEALTH AND HUMAN SERVICES
DIVISION OF WELFARE AND SUPPORTIVE SERVICES

Agenda Item Write-up:
Letter of Intent – 2013 Legislative Session – Semiannual report to the Interim Finance Committee on the implementation of the revised hiring plan due to the Affordable Care Act and Medicaid expansion for the period ending June 30, 2015.

Additional Information:

The division provided the fourth report in response to the Letter of Intent dated August 29, 2013. This report contains updated information on the status of filling 410 field services positions and 21 administrative positions approved due to the implementation of the Affordable Care Act and Medicaid expansion. The response also provides updated information about opening the new offices approved to handle the increased caseload, as well as a projection of the anticipated General Fund reversion due to the delay in hiring and office openings.

Statutory Authority:
Not applicable.

REVIEWED:
ACTION ITEM:

STATE OF NEVADA
DEPARTMENT OF HEALTH & HUMAN SERVICES
DIVISION OF WELFARE & SUPPORTIVE SERVICES
1470 College Parkway
Carson City, NV 89706
(775) 684-0500

BRIAN SANDOVAL
Governor

RICHARD WHITLEY
Director

STEVE H. FISHER
Administrator

RECEIVED
JUL 20 2015
GOVERNOR'S FINANCE OFFICE
BUDGET DIVISION

July 16, 2015

Jim Wells, Director
Department of Administration
209 East Musser Street, Room 200
Carson City, NV 89701

Dear Mr. Wells:

The Division of Welfare and Supportive Services (DWSS) is to report to the Interim Finance Committee every six months during the 2013-2015 biennium regarding the progress of implementing the hiring plan for the 410 Field Services positions, 21 Administrative positions and six offices. The opening of the last two offices was moved into the SFY 2016; therefore the agency is continuing to provide status updates.

As of June 30, 2015, the Division filled 431 of the 431 positions. The Division extended the training academy and repurposed all existing available space to provide temporary workspace for newly hired staff until new offices are opened.

The Division has been working closely with Buildings and Grounds (B&G) to finalize the tenant improvements for the remaining authorized locations. As of June 30th the agency has opened two small offices in Las Vegas: one on Chandler, and one on Spring Mountain. Two large offices in Las Vegas: one on Craig Road and one on Warm Springs. Additionally, the leases have been signed and approved for the last two small offices in the Las Vegas area: one on Durango, and one on Decatur. Tenant improvements are under way and occupancy is expected in late 2015.

The June 2015 caseload numbers (listed below) provides a comparison between projected caseload and actual caseload.

Program	Leg Approved (FY15 Avg/Mo)	Actual (FY15 Avg/Mo)	% Change
TANF CASH	26,662	32,355	21.35%
SNAP	417,778	408,659	(2.18%)
Medicaid (W/Retro)	463,830	589,321	27.06%

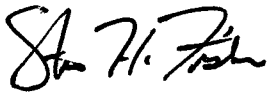
The chart below provides the anticipated general fund savings in state fiscal year 2015. However, due to the high volume of applications and the need for timely determinations, the division may need to use these funds to address application and redetermination processing rather than revert to the general fund.

General Fund Reversion
Period: January 1, 2015 through June 30, 2015

Function	Explanation	GF Reversion
Personnel	20 positions filled after original start month	$74,996
Rent	2 small offices scheduled opening Feb 2014; delayed opening	$134,064
Rent	1 large office scheduled opening Aug 2014; delayed opening	$85,694
Security	2 small offices scheduled opening Feb 2014; delayed opening	$23,817
Security	1 large office scheduled opening Aug 2014; delayed opening	$34,521
Total		$353,092

If you have any questions, please contact Sue Smith, Deputy, DWSS Administrative Services, at (775)-684-0647.

Sincerely,



Steve H. Fisher
Administrator

pc: Richard Whitley, Director, Department of Health and Human Services
Ellen Crecelious, Deputy Director, Department of Health and Human Services
Rick Combs, Director, Legislative Counsel Bureau
Mark Krmpotic, Fiscal Legislative Analyst, Legislative Counsel Bureau
Leanndra Copeland, Legislative Analyst, Department of Administration
Ben Kieckhefer, Chair, Senate Committee on Finance
Assemblyman Paul Anderson, Chair, Assembly Committee on Ways and Means
Naomi Lewis, Deputy Administrator, Program and Field Operations, DWSS
Sue Smith, Deputy Administrator, Administrative Services, DWSS
Dave Stewart, Deputy Administrator, Information Systems, DWSS
Miki Allard, Staff Specialist, DWSS

Nevada Legislature

August 29, 2013

Michael McMahon, Administrator
Division of Welfare and Supportive Services
1470 East College Parkway
Carson City, Nevada 89706

Dear Mr. McMahon:

In order to accommodate the anticipated caseload increases in the Division of Welfare and Supportive Services (DWSS) due to the implementation of the Affordable Care Act (ACA) and Medicaid expansion, as well as general caseload growth, the Governor recommended 437 new positions for the Field Services account and 21 positions for the Administration account, as well as the opening of four new field offices to accommodate the new staff. As recommended by the Governor, the bulk of these positions were to become effective within the first month of each fiscal year, and three of the four new offices were to come online on July 1, 2013, with the additional office to open on July 1, 2014.

However, the money committees expressed concern about the division's ability to hire a large number of positions in a short time period, and to open three new field offices on the first day of FY 2014. Accordingly, at the direction of the money committees, fiscal staff and the division worked together during the 2013 Legislative Session to phase-in the positions over the biennium based on the division's capacity to train the eligibility workers and the timing of the actual need for the positions throughout the biennium. In addition, as part of the plan, facilities to house the new positions were phased-in based on the revised anticipated hire dates. Furthermore, in the interest of efficiency and added flexibility, the money committees revised the number of facilities authorized for the division from four large offices as originally recommended by the Governor, to two large offices and four smaller offices.

The division testified during the 2013 Legislative Session that the phasing-in of positions and facilities would provide flexibility to adjust hiring dates, the number of positions hired, and the number and sizes of the recommended new offices as the biennium progressed and as the actual ACA and Medicaid expansion caseloads materialized.

It is the intent of the money committees that DWSS report to the Interim Finance Committee every six months during the 2013-15 biennium, beginning in December 2013, regarding the progress of implementing the revised hiring plan. The report should include, at a minimum, whether the division was able to meet hiring and office opening goals, current information about how actual caseloads compare to projected caseloads, and whether the division has

made, or anticipates making, any modifications to the approved hiring plan based on actual caseloads and up-to-date caseload projections. If deviations to the hiring plan are anticipated, the division should include detailed support and rationale for the deviations. Furthermore, in closing the DWSS budgets, the money committees requested that any General Fund savings associated with reductions to the hiring plan be placed in the reserve for reversion to the General Fund expenditure category, and that any new positions that are unfilled at the end of the 2013-15 biennium be eliminated from the division's base budget for the 2015-17 biennium.

Sincerely,

Debbie Smith

Debbie Smith, Chair
Senate Committee on Finance

Maggie Carlton

Maggie Carlton, Chair
Assembly Committee on Ways and Means

cc: Michael J. Willden, Director, Department of Health and Human Services
Ellen Crecelius, Deputy Director for Fiscal Services, Department of Health and Human Services
Jeff Mohlenkamp, Director, Department of Administration

Brian Sandoval
Governor

James R. Wells, CPA
Director

Janet Murphy
Deputy Budget Director

STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE
Budget Division

209 E. Musser Street, Room 200 | Carson City, NV 89701-4298
Phone: (775) 684-0222 | www.budget.nv.gov | Fax: (775) 684-0260

Date: July 16, 2015

To: James R. Wells, CPA, Director
Budget Division

From: Tiffany Greenameyer, Budget Analyst
Budget Division

Subject: INTERIM FINANCE COMMITTEE **INFORMATION** ITEM

The following describes an information item submitted for placement on the agenda of the next Interim Finance Committee meeting. An analysis of the information item is also provided.

DEPARTMENT OF EMPLOYMENT, TRAINING & REHABLITATION – ADMINSTRATIVE SERVICES

Agenda Item Write-up:
The department has requested to increase one vacant 0.51 FTE to a 1.00 FTE position due to workload needs. This will result in an increase from 54.51 FTE to 55 FTE.

Additional Information:
This request increases a .51 FTE to a 1.00 FTE to address workload needs. PCN0089 Accounting Assistant I position. This change was effective July 15, 2015. There are no funding issues.

REVIEWED: _____

INFO ITEM: B

P. 10

Brian Sandoval
Governor

Don Soderberg
Director

Office of the Director

MEMORANDUM

July 14, 2015

To: Tiffany Greenameyer, Budget Analyst

From: Mark Costa, Administrative Services Officer IV Mark Costa

Subject: Interim Finance Committee Informational Item

Please add an informational item to the next available Interim Finance Committee meeting agenda to convert an Accounting Assistant I position, PCN 0089, from .51 FTE to 1 FTE. This change will allow the position to expand from strictly scanning duties to providing support to the accounting staff and adequate coverage for the front desk. The prior incumbent was a long term employee and the position was budgeted at a Step 9. As an entry level position, the next incumbent may be hired at a much lower step and the overall increase in cost will be minimal.

500 East Third Street • Carson City, NV 89713 • (775) 684-3800 • Fax (775) 684-3893
www.nvdetr.org

Budget Account 3272 Historical Salary Savings Per Year

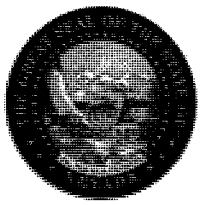
	Budgeted	Actual	Remaining	Percent Unused
SFY12	3,876,271	3,706,710	169,561	4%
SFY13	4,078,698	3,954,246	124,452	3%
SFY14	4,646,406	4,418,457	227,949	5%
SFY15 (Projected)	4,714,442	4,150,101	564,341	12%
SFY16 (Projected)	4,117,844		169,264	4%
Total Pending Personnel Actions (Detail Below)			14,532	
SFY16 Remaining Salary Savings			154,732.27	

Accounting Assistant I from PT to FT

Step-10, at .51 FTE	32,750.00
Step-5, at 1 FTE	47,282.00
Total SFY16 Increase	14,532.00

All calculations include associated fringe benefits.

Brian Sandoval
Governor



James R. Wells, CPA
State Budget Director

Janet Murphy
Deputy State Budget Director

STATE OF NEVADA
GOVERNOR'S FINANCE OFFICE
Budget Division

209 E. Musser Street, Room 200 | Carson City, NV 89701-4298
Phone: (775) 684-0222 | www.budget.nv.gov | Fax: (775) 684-0260

Date: July 7, 2015

To: James R. Wells, CPA, Director
Governor's Finance Office

From: Sherri Barkdull, Budget Analyst SKB

Subject: INTERIM FINANCE COMMITTEE **INFORMATION** ITEM

The following describes an information item submitted for placement on the agenda of the next Interim Finance Committee meeting. An analysis of the information item and recommendation is also provided.

DEPARTMENT OF PUBLIC SAFETY – PAROLE AND PROBATION

Agenda Item Write-up:

Letter of Intent – 2013 Legislative Session – Quarterly report to the Interim Finance Committee on the usage of administrative banks to manage offenders. This report covers the period ending June 30, 2015.

Additional Information:

This report requirement is pursuant to the Letter of Intent from the 2013 Legislative Session. It has been requested that the Division report by command and include: the number of offenders in the administrative banks, the number of offenders in each category, and the number of officers assigned to manage the administrative banks.

Statutory Authority:

Not applicable.

REVIEWED: mwp
INFO ITEM: D

S:\Budget\IFC Items From Analysts\IFC Information Item P&P 2013 LOI Administrative Banks FY15 4th QTR 150701 SKB

P.11

Brian Sandoval
Governor

James M. Wright
Director

Natalie A. Wood
Chief

DIVISION OF PAROLE AND PROBATION

OFFICE OF THE CHIEF
1445 Old Hot Springs Road, Suite 104
Carson City, NV 89706
(775) 684-2601 (775) 684-2697

RECEIVED
JUL 07 2015
DEPARTMENT OF ADMINISTRATION
OFFICE OF THE DIRECTOR
BUDGET DIVISION

Date: July 1, 2015

To: Interim Finance Committee

Through: Jim Rodriguez, Budget Analyst IV
Department of Administration, Budget Division,

Through: Sheri Brueggemann, Administrative Services Officer IV
Department of Public Safety, Director's Office

From: Natalie A. Wood, Chief
Department of Public Safety, Division of Parole and Probation

Subject: 2013 Legislative Session, Letter of Intent, Use of Administrative Banks to Manage Offenders

The Division reports the following information at the end of the 4th quarter of the 2015 fiscal year, June 30, 2015:

	Northern Command	Southern Command
Offenders in Administrative Banks	N/A	0
Category of Offender:		
Gross Misdemeanant	N/A	0
Category E felon	N/A	0
Category D felon	N/A	0
Category C felon	N/A	0
Category B felon	N/A	0
Officers assigned to manage Administrative Banks		
DPS Officer II	N/A	0
Specialist III	N/A	0

Nevada Legislature

August 29, 2013

James Wright, Interim Director
Department of Public Safety
555 Wright Way
Carson City, Nevada 89711

Dear Mr. Wright:

During the 76th Legislative Session (2011), the Senate Committee on Finance and the Assembly Committee on Ways and Means expressed concern over the Division of Parole and Probation's use of administrative banks for managing offenders. In order to eliminate the division's use of administrative banks by the beginning of the 2013-15 biennium and achieve an 80:1 General Supervision ratio, 44 positions were approved to be added to the sworn staffing levels for the division over the 2011-13 biennium.

It is the intent of the 2013 money committees that the division continue to report quarterly to the Interim Finance Committee over the 2013-15 biennium on the division's use of administrative banks to manage offenders. The report should include, at a minimum, the number of offenders in the administrative banks; the number of each category of offender (e.g., gross misdemeanants, category E felons, category D felons); and the number of officers and other personnel assigned to manage the administrative banks. Information should be presented separately for each regional command. The quarterly reports should be submitted to the Fiscal Analysis Division within 30 days of the close of each quarterly period for presentation to the Interim Finance Committee.

Sincerely,

Debbie Smith

Debbie Smith, Chair
Senate Committee on Finance

Maggie Carlton

Maggie Carlton, Chair
Assembly Committee on Ways and Means

cc: Bernie Curtis, Chief, Division of Parole and Probation, Department of Public Safety
Mark Teska, Administrative Services Officer, Department of Public Safety
Jeff Mohlenkamp, Director, Department of Administration

I:\ONGOING\Session 2013\Letters of Intent\3740_DPS_Parole and Probation_Administrative Banks_KK_ps.docx

STATE OF NEVADA
LEGISLATIVE COUNSEL BUREAU

LEGISLATIVE COMMISSION (775) 684-6800
MICHAEL ROBERSON, *Senator, Chairman*
Rick Combs, *Director, Secretary*

CARSON CITY OFFICE:
Legislative Building, 401 S. Carson Street
Carson City, Nevada 89701-4747
Fax No.: (775) 684-6600
RICK COMBS, *Director* (775) 684-6800
BRENDA J. ERDOES, *Legislative Counsel* (775) 684-6830
PAUL V. TOWNSEND, *Legislative Auditor* (775) 684-6815
H. Pepper Sturm, *Research Director* (775) 684-6825

INTERIM FINANCE COMMITTEE (775) 684-6821
Paul Anderson, *Assemblyman, Chairman*
Cindy Jones, *Fiscal Analyst*
Mark Krmpotic, *Fiscal Analyst*

LAS VEGAS OFFICE:
555 E. Washington Avenue, Room 4400
Las Vegas, Nevada 89101-1072
Fax No.: (702) 486-2810
MELISA R. AGUON, *Legislative Services Officer* (702) 486-2800

MEMORANDUM

DATE: June 5, 2015

TO: School Districts

FROM: Andrea McCalla, Program Analyst
Fiscal Analysis Division

SUBJECT: **NRS 391.155 – Consultant Reports**

Section 391.155 of the *Nevada Revised Statutes* requires reporting of the use of consultants by school districts in the State of Nevada. The statute requires school districts to submit to the Interim Finance Committee, at least once every six months, a report concerning each consultant employed by the district.

The next semiannual report will be for the period beginning January 1, 2015, through June 30, 2015. The attached form should be utilized for reporting the information required in NRS 391.155. In addition, be advised that the Legal Division of the Legislative Counsel Bureau has interpreted the term "consultant" to include any person or entity that renders professional services or advice.

Please submit the attached form to Cheryl Harvey by email to charvey@lcb.state.nv.us or by fax to (775) 684-6475, on or before July 30, 2015. Additionally, if you should have any questions, please feel free to contact me (telephone: 775-684-6886; email: Andrea.McCalla@lcb.state.nv.us). Thank you.

Attachment

cc: Mark Krmpotic, Senate Fiscal Analyst
Cindy Jones, Assembly Fiscal Analyst
Alex Haartz, Principal Deputy Fiscal Analyst
Stephanie Day, Principal Deputy Fiscal Analyst

NRS 391.155 (A.B. 240 of the 2011 Session) Consultant Reporting by School Districts to IFC

School Districts: Carson City School District

Reporting Period: January 1st through June 30th 2015

Number of Consultants Contracted by School District: 79

#	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed by School District		Amount Paid to Consultant from School District
1	ADVANCED CHILD BEHAVIOR SOLUTIONS, LLC	Behavioral Consulting Services	1 Year		$16,377.50
2	ALLISON MACKENZIE et al	Legal Consulting Services	1 Year		$41,353.75
3	AMADOR STAGE LINES, INC.	Transportation Services	1 Year		$350.00
4	AMPLIFIED IT, LLC	Technology Related Audit Services	1 Year		$3,200.00
5	ANDREWS, JILL	Occupational Therapy Services	1 Year		$23,325.00
6	ARAMARK CORPORATION	Food Service Management	1 Year		$608,464.80
7	BEHAVIORAL CONSULTANT SERVICES	Behavioral Consulting Services	1 Year		$52,195.00
8	BELIEVE & ACHIEVE LLC	Performance Planning and Monitoring	1 Year		$9,000.00
9	BERGER HANNAFIN ARCHITECTS, LLP	Architectural Services	1 Year		$25,865.00
10	BIELAT, KELLY S MA MFT	Student Consulting & Assessment Services	1 Year		$8,280.00
11	BOARD OF REGENTS	Student Enrichment Services	1 Year		$5,073.80
12	BOYS & GIRLS CLUB	Student Enrichment Services	1 Year		$56,000.00
13	BREWERY ARTS CENTER	Student Enrichment Services	1 Year		$2,800.00
14	CAPITAL CITY ARTS INITIATIVE	Student Enrichment Services	1 Year		$150.00
15	CAROLYN PORTER LLC	Psychology Services	1 Year		$8,290.00
16	CARSON CITY SHERIFF'S OFFICE	Security Services	1 Year		$2,000.00
17	CAUSEY DEMGEN & MOORE INC.	Financial and Fiscal Services	1 Year		$2,750.00
18	CITY OF CARSON CITY	EMT Instruction for Students	1 Year		$9,000.00
19	CLARK & ASSOCIATES OF NEVADA, INC.	Financial and Fiscal Services	1 Year		$18,000.00
20	EDUCATION BY ELIZABETH LLC	Tutoring Services for Students	1 Year		$1,500.00
21	EDUCATIONAL TESTING SERVICE INC	Testing & Assessment Services for Students	1 Year		$2,450.00
22	FARDELMANN, KAREN	Occupational Therapy Services	1 Year		$50,287.50
23	FREED, JANITA K	Occupational Therapy Services	1 Year		$45,825.00
24	FULL CIRCLE PHYSICAL THERAPY LLC	Physical Therapy Services	1 Year		$27,825.00
25	GED TESTING SERVICE	Testing & Assessment Services for Students	1 Year		$1,124.00
26	HEALTHSMART BENEFIT SOLUTIONS	Insurance & Benefit Management Services	1 Year		$2,054.85
27	HIGH EXPECTATIONS FOR LEARNING LLC	Professional Development & Staff Training	1 Year		$1,650.00
28	HIGH SIERRA SPEECH PATHOLOGY, LLC	Speech Therapy Services	1 Year		$24,960.00
29	HORIZON SOFTWARE INTERNATIONAL LLC	Professional Development & Staff Training	1 Year		$2,700.00
30	HUGHES WEED CONTROL	Weed Control Application	1 Year		$1,170.00
31	INSTRUCTIONAL EXCELLENCE LLC	Professional Development & Staff Training	1 Year		$11,875.00
32	JEFFREY BASA, MD	Medicaid Services	1 Year		$1,590.00
33	JENNIFER KALAS CONSULTING	District Reporting & Assessment Services	1 Year		$1,500.00
34	JNA CONSULTING GROUP LLC	Financial and Fiscal Services	1 Year		$1,100.00
35	KEELEY, SHANNON LYNN	Professional Development & Staff Training	1 Year		$800.00
36	KIDS COUNT LLC	Professional Development & Staff Training	1 Year		$7,000.00
37	LANGUAGE TESTING INTERNATIONAL INC	Staff Language Assessment Services	1 Year		$171.00
38	LEITNER DAVID PHD	District Reporting & Assessment Services	1 Year		$8,000.00
39	LENKER DIAN PT	Physical Therapy Services	1 Year		$45,150.00
40	MAKING MATHEMATICIANS LLC	Professional Development & Staff Training	1 Year		$20,335.00
41	MOODY'S INVESTORS SERVICE	Financial and Fiscal Services	1 Year		$13,000.00

196#	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed by School District		Amount Paid to Consultant from School District
42	MUNIHUB	Financial and Fiscal Services	1 Year		$1,111.98
43	NELSON DAVISON ADMINISTRATORS, INC.	Insurance & Benefit Management Services	1 Year		$11,728.02
44	NEVADA ASSOCIATION OF SCHOOL BOARDS	Professional Development & Staff Training	1 Year		$1,100.00
45	NEVADA OCCUPATIONAL HEALTH CENTER	Employment Screening Services	1 Year		$11,193.50
46	NEVADA PHOTO SOURCE	Communication/ Photo/ Promotion Services	1 Year		$13,450.00
47	NEVADA PUBLIC AGENCY INSURANCE POOL	Insurance & Benefit Management Services	1 Year		$26,020.29
48	NEVADA STATE MUSEUM	Student Enrichment Services	1 Year		$4,000.00
49	NORTHERN NEVADA INTERNATIONAL CENTER	Interpretation Services	1 Year		$340.00
50	PEDERSON LLC	Professional Development & Staff Training	1 Year		$5,025.00
51	PHYSICIAN SELECT MANAGEMENT LLC	Medical record software & Training for students	1 Year		$3,000.00
52	PROJECT DISCOVERY	Student Enrichment Services	1 Year		$6,050.00
53	PUBLIC CONSULTING GROUP, INC.	Medicaid Services	1 Year		$27,000.00
54	RATCON	Physical Therapy Services	1 Year		$5,650.00
55	RATIONAL MIND BENDING LLC	Behavioral Consulting Services	1 Year		$72,350.00
56	ROBISON, KRISTIN	Occupational Therapy Services	1 Year		$2,150.00
57	ROBISON, KRISTIN OTRL	Occupational Therapy Services	1 Year		$3,985.00
58	ROCK SPORT NV INC	Student Enrichment Services	1 Year		$896.00
59	SALVATION ARMY	Student Enrichment Services	1 Year		$1,000.00
60	SCHOOL HEALTH CORP.	Professional Development & Staff Training	1 Year		$18,870.00
61	SHER CONSULTING LLC	Financial and Fiscal Services	1 Year		$4,000.00
62	SILVA AND COMPANY LLC	Financial Audit Services	1 Year		$8,846.00
63	SILVER STATE ED ASSESSMENT & CONSULTING	Psychology Services	1 Year		$20,880.00
64	SPEECH INTEGRATIONS LLC	Speech Therapy Services	1 Year		$30,810.00
65	SUMMIT SPEECH THERAPY	Speech Therapy Services	1 Year		$40,595.50
66	TALX UCeXpress	Professional Development & Staff Training	1 Year		$3,655.72
67	TESolutions	Professional Development & Staff Training	1 Year		$50,700.00
68	THE BULLARD MACY GROUP	Financial and Fiscal Services	1 Year		$36,969.00
69	THE FISHER AGENCY	Student Enrichment Services	1 Year		$1,500.00
70	TICHENOR LISA OCCUPATIONAL THERAPY LLC	Occupational Therapy Services	1 Year		$37,162.50
71	TYLER TECHNOLOGIES	Insurance & Benefit Management Services	1 Year		$2,225.00
72	VAN KIRK, MARY	Occupational Therapy Services	1 Year		$20,052.50
73	VANTAGE POINT CONSULTING LTD	Speech Therapy Services	1 Year		$2,925.00
74	VIA INC	Translation Services	1 Year		$1,067.20
75	VISION ASP	IT Related Server Services	1 Year		$329.10
76	WEBSTER, SHIRLEY	Psychology Services	1 Year		$29,325.00
77	WELLS FARGO REMITTANCE CENTER	Financial and Fiscal Services	1 Year		$1,954.06
78	WHALEN, MARY	Tutoring Services for Students	1 Year		$6,090.00
79	WINKSHOP	DHH Services for Immersion Summer School	1 Year		$7,250.00
				Total:	**$1,685,798.57**
Date:		7/28/2015			
Person Completing this Report:		Jessica Greener - CCSD Grants Dept			

NRS 391.155 (A.B. 240 of the 2011 Session) Consultant Reporting by School Districts to IFC

School District: Churchill County School District
Reporting Period: January 1, 2015 to June 30, 2015
Number of Consultants Contracted by School District: 21

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant has been Employed by School District	Amount Paid to Consultant from School District
1	ANDERSON, MICHAELA	TITLE I PARENT INVOLVEMENT COMMITTEE LIAISON	11/17/2014	$500.00
2	BANNER CHURCHILL COMMUNITY HOSPITAL	PHYSICALS	07/01/14	$167.00
3	BLOSSER, JENNIFER	TITLE I PARENT INVOLVEMENT COMMITTEE LIAISON	04/29/15	$500.00
4	BRUNO A. BIELAT, PH.D	RISK ASSESSMENT - STUDENTS	07/01/14	$150.00
5	CARRUTH PAOLINI	STUDENT AUDITORY SERVICES	10/01/14	$197.00
6	JANICE GRANT	TRIBAL PROFESSIONAL DEVELOPMENT PROGRAM	09/01/14	$7,700.00
7	JNA CONSULTING GROUP LLC	PREPARATION OF DEBT MGMT/ CAPITAL IMPROVEMENT	07/01/14	$850.00
8	LAHONTAN VALLEY CHIROPRACTIC CENTER	PHYSICALS	07/01/14	$520.00
9	MCGINLEY & ASSOCIATES, INC.	ENVIRONMENTAL MONITORING/BILLING/REPORTS	07/01/14	$65,864.49
10	OASIS ONLINE	TECHNOLOGY MANAGEMENT SERVICE	07/01/14	$256,081.00
11	PAIRADOCS CONSULTING	GRANT EVALUATOR	10/01/11	$15,000.00
12	PARSONS ENVIRONMENT & INFRASTRUCTURE	CONSULTING FOR PROJECT MANAGEMENT	08/06/13	$112,600.00
13	REHAB SERVICES OF NEVADA	PHYSICAL THERAPY SERVICES	07/01/14	$18,645.15
14	SHARLA HALES, ATTORNEY AT LAW	LEGAL COUNSEL FOR CHURCHILL COUNTY SCHOOL DISTRICT	07/25/13	$39,855.00
15	SHEILA WASHINGTON	TITLE I PARENT INVOLVEMENT COMMITTEE LIAISON	08/18/14	$500.00
16	SIERRA NEVADA EAR, NOSE & THROAT	AUDIOLOGY SERVICES	12/11/14	$375.00
17	SIERRA REHABILITATION SERVICES, INC.	SPEECH/OCCUPATIONAL THERAPY SERVICES	08/01/14	$46,000.02
18	STARFISH MANAGEMENT CONSULTING, LLC	OUTSIDE CONSULTING SERVICES - HR	07/01/14	$2,520.97
19	WATERS VACUUM TRUCK SERVICE	ANALYTICAL WASTE TESTING/PUMP/TRENCH	07/01/14	$1,025.00
20	WELLS FARGO BANK, N.A.	PROFESSIONAL SERVICES REGARDING BONDS	07/01/14	$1,500.00
21	WELLS FARGO INS SERVICES USA, INC.	INSURANCE ADMINISTRATION CHARGES / AGENT FEE	07/01/11	$15,953.40
			Total:	**$586,504.03**

Date: July 9, 2015
Person Completing this Report: CAROLYN GRADY

NRS 391.155 (A.B. 240 of the 2011 Session) Consultant Reporting by School Districts to IFC

School District: Clark County

Reporting Period: January 1, 2015 through June 30, 2015

Number of Consultants Contracted by the School District: 399

Consulting Name	Purpose for Contracting with the Consulting	Amount Paid to Consulting	Start Date	End Date	Fund
100 Academy of Excellence	Service, Clerk, Data Entry	$10,834.56	3/17/2015	5/31/2015	Federal Grants Fund
100 Academy of Excellence	Service, Reimbursement, ELL Tutoring Services	$333.50	6/15/2015	6/30/2015	Federal Grants Fund
100 Academy of Excellence	Service, Reimbursement, ELL Tutoring Services	$414.00	5/14/2015	6/25/2015	Federal Grants Fund
100 Academy of Excellence	Service, Reimbursement, ELL Tutoring Services	$207.00	5/14/2015	6/25/2015	Federal Grants Fund
100 Academy of Excellence	Service, Reimbursement, ELL Tutoring Services	$736.00	5/14/2015	6/25/2015	Federal Grants Fund
100 Academy of Excellence	Service, Reimbursement, ELL Tutoring Services	$575.00	5/14/2015	6/25/2015	Federal Grants Fund
100 Academy of Excellence	Service, Reimbursement, ELL Tutoring Services	$276.00	5/14/2015	6/25/2015	Federal Grants Fund
100 Academy of Excellence	Service, Reimbursement, ELL Tutoring Services	$184.00	5/14/2015	6/25/2015	Federal Grants Fund
100 Academy of Excellence	Service, Reimbursement, ELL Tutoring Services	$437.00	5/14/2015	6/25/2015	Federal Grants Fund
100 Academy of Excellence	Service, Reimbursement, ELL Tutoring Services	$345.00	5/14/2015	6/25/2015	Federal Grants Fund
100 Academy of Excellence	Service, Reimbursement, ELL Tutoring Services	$92.00	5/14/2015	6/25/2015	Federal Grants Fund
100 Academy of Excellence	Service, Reimbursement, Data Analyst	$8,426.88	6/15/2015	7/27/2015	Federal Grants Fund

100 Academy of Excellence	Service, Reimbursement, Math Professional Development	$2,800.00	5/5/2015	6/16/2015	Federal Grants Fund
100 Academy of Excellence	Service, Reimbursement, Math Professional Development	$2,800.00	3/19/2015	4/30/2015	Federal Grants Fund
100 Academy of Excellence	Service, Reimbursement, Reading Specialist.	$4,950.00	6/15/2015	7/27/2015	Federal Grants Fund
100 Academy of Excellence	Service, Tutor, Reading	$5,625.71	3/16/2015	5/31/2015	Federal Grants Fund
Abigail Norfleet James	Service, Speaker, Staff Development	$1,500.00	1/23/2015	3/6/2015	General Fund
Achieve 3000	Service, Professional Development	$63,992.00	7/1/2014	6/30/2015	Federal Grants Fund
Achievement Plus LLC	Service, Consultant	$10,325.00	8/1/2014	6/30/2015	Federal Grants Fund
Adam C Martin	Service, Logo Design	$450.00	2/25/2015	4/8/2015	General Fund
Advantage on Call LLC	Service, Nursing, Med-Fragile Students	$446,610.75	7/1/2014	6/30/2015	Medicaid-General
Agustin A Orci	Service, Training, ELL advisory meeting and focus group	$8,500.00	3/25/2015	6/30/2015	General Fund
Akasha Learning Inc	Service, Professional Development	$3,000.00	3/18/2015	5/30/2015	Federal Grants Fund
AlanMProductions LLC	Service, Design, Marching Band Drill	$7,000.00	2/12/2015	6/30/2015	General Fund
Alarmco Inc	Service, Alarm	$345.00	7/1/2014	6/30/2015	General Fund
Allen Nisbet	Service, Adjudicator, Advanced Orchestra	$1,800.00	11/4/2014	4/30/2015	General Fund
Amanda Burgin	Service, Consultant, Workshop, RPDP	$3,845.00	5/12/2015	7/31/2015	State Grants Fund
American Educational	Service, Consultant	$2,500.00	12/1/2014	2/12/2015	Federal Grants Fund
American Sign Language	Service, Interpreting, Sign Language	$3,172.50	2/17/2015	2/27/2015	Federal Grants Fund
American Sign Language	Service, Interpreting, Sign Language	$299,954.50	7/1/2014	6/30/2015	Medicaid-General
American Sign Language	Service, Interpreting, Sign Language	$727,608.25	7/1/2014	6/30/2015	Special Education
American Sign Language	Service, Interpreting, Sign Language	$28,387.50	7/1/2014	6/30/2015	General Fund
American Sign Language	Service, Interpreting, Sign Language	$51,796.00	4/30/2015	6/30/2015	Medicaid-General
Anastasia Petanova	Service, Adjudicator, Honor Band	$250.00	12/16/2014	1/27/2015	General Fund
Angela Jensvold	Service, Consultant, Physics 2, RPDP	$3,720.00	4/15/2015	7/30/2015	State Grants Fund
Angela Woo	Service, Conductor, MS Honor Band	$2,500.00	11/13/2014	3/30/2015	General Fund

Angelina M Dorogi	Service, Consultant, Photography & Videography	$2,835.00	9/22/2014	6/30/2015	Federal Grants Fund
Anne D Stephen	Service, Clinic, Choral	$4,000.00	9/1/2014	6/1/2015	General Fund
Annette Sober	Service, Seminar Teen Substance Abuse and Awareness	$125.00	5/27/2015	7/8/2015	General Fund
Aon Global Risk Consulting	Service, Consulting, Actuarial	$15,000.00	7/7/2014	6/30/2015	General Fund
Apple Inc	Service, Training Professional Development	$4,995.00	12/17/2014	4/30/2015	Federal Grants Fund
Apple Inc	Service, Training Service, Training Apple D2459LL/B	$10,000.00	2/20/2015	4/3/2015	Federal Grants Fund
Apple Inc	Service, Training Service, Training Apple D2459LL/B	$10,000.00	2/20/2015	6/30/2015	Federal Grants Fund
Applied Analysis	Service, Professional, Analysis	$14,000.00	10/8/2014	6/30/2015	General Fund
Arisant LLC	Service, Programming Identity Management	$49,889.00	10/27/2014	6/30/2015	General Fund
Arisant LLC	Service, Programming Identity Management	$82,117.45	2/26/2015	6/30/2015	General Fund
Arisant LLC	Service, Programming	$171,205.92	3/16/2015	6/30/2015	General Fund
Arnald Gabriel	Service, Professional Development	$2,500.00	10/1/2014	2/28/2015	General Fund
Arts Integration Solutions	Service, Consultant Arts Integration	$3,360.00	3/30/2015	6/30/2015	Federal Grants Fund
Arts Integration Solutions	Service, Consultant Arts Integration	$3,360.00	3/31/2015	6/30/2015	Federal Grants Fund
Arts Integration Solutions	Service, Professional Development	$2,130.00	1/15/2015	3/31/2015	Federal Grants Fund
Ashlea Sheridan	Service, Adjudicator, Honor Band	$250.00	1/7/2015	1/30/2015	General Fund
Assured Document Destruction Inc	Service, Shredding Service	$174.70	7/1/2014	6/30/2015	Ins & Risk Mgmt Fund
Attitude Concepts For Today Inc	Service, Workshop, Music	$1,800.00	1/30/2015	3/13/2015	General Fund
Autism Partnership Inc	Service, Consultant, Students with Autism	$9,299.00	11/26/2014	1/7/2015	Federal Grants Fund
Autism Partnership Inc	Service, Consultant, Students with Autism	$193,600.00	8/1/2014	6/30/2015	Federal Grants Fund
Autism Partnership Inc	Services Health, students with autism	$139,519.14	8/1/2014	7/30/2015	Federal Grants Fund

B2K Solutions Ltd	Service, Professional Development	$4,500.00	12/4/2014	4/30/2015	Federal Grants Fund
Bader & Ryan LTD	Service, Legal, Hearing Officer	$6,019.29	8/1/2014	7/31/2015	Federal Grants Fund
Bader & Ryan LTD	Service, Legal, Hearing Officer	$126.28	1/8/2015	3/31/2015	Special Education
Bank of America	Service, Banking	$107,697.82	7/1/2014	6/30/2015	General Fund
Bank of New York Trust Co NA	Service, Banking	$8,600.00	7/1/2014	6/30/2015	General Fund
BG Staffing LLC	Services, Programming	$104,160.00	7/1/2014	6/30/2015	General Fund
Billie Knight Rayford	Service, Professional, Consultant	$48,220.00	1/26/2015	6/30/2015	General Fund
Billy Townes	Service, Adjudicator, Jazz Festival	$1,800.00	10/27/2014	6/30/2015	General Fund
Board of Regents NSHE	Service, Instructional, Air Quality	$11,214.04	6/1/2013	8/30/2014	District Projects
Board of Regents NSHE	Service, Instructional, Air Quality	$30,915.99	12/1/2014	8/31/2015	District Projects
Board of Regents NSHE	Service, Professional Development	$41,270.22	7/1/2014	8/31/2015	General Fund
Board of Regents NSHE	Service, Training, Math & Science	$38,523.13	2/14/2014	6/30/2015	Federal Grants Fund
Board of Regents NSHE	Services, Professional, Striving Readers	$41,116.77	10/1/2014	9/30/2015	Federal Grants Fund
Board of Regents UNR	Service, Workshop, SPA Summer	$3,000.00	4/14/2015	6/30/2015	Medicaid-General
Bob Morgan	Service, Consultant, Science, RPDP	$4,050.00	4/15/2015	7/30/2015	State Grants Fund
Brain Solutions Inc	Service, Instruction	$11,200.00	1/20/2015	3/3/2015	General Fund
Brandon Manning	Service, Professional Development	$500.00	2/26/2015	4/30/2015	Federal Grants Fund
Brian Sproul	Service, Conductor, Honor Band	$2,500.00	10/15/2014	2/28/2015	General Fund
Brink's Incorporated	Service, Armored Car	$152,768.46	7/1/2014	6/30/2015	Food Service Fund
Brink's Incorporated	Service, Armored Car	$152,789.45	7/1/2014	6/30/2015	General Fund
Bruce M Momsen	Service, Scorekeeper, Flag Football	$478.40	4/2/2015	5/14/2015	General Fund
Brustein And Manasevit PLLC	Service, Legal	$250.00	6/18/2015	6/30/2015	General Fund
Brustein And Manasevit PLLC	Service, Legal, Grants Development	$13,200.00	7/1/2014	6/30/2015	IDC Fund
CA Inc	Software, Management, Service Desk	$33,600.00	3/31/2015	5/12/2015	General Fund
CA Inc	Software, Management, Service Desk	$57,600.00	3/31/2015	5/12/2015	General Fund
CABC Inc	Service, Instruction, Training, RPDP	$39,829.52	7/1/2014	6/30/2015	State Grants Fund
Cambium Learning Inc	Service, Training, Read Well	$25,000.00	3/1/2015	6/30/2015	Federal Grants Fund

Cambium Learning Inc	Service, Training, Read Well	$9,000.00	4/9/2015	6/30/2015	Federal Grants Fund
Candice Grayman	Service, Consultant Consultant for JOM Committee	$500.00	9/1/2014	9/30/2015	Federal Grants Fund
Cannon Cochran Management	Service, Fee, Annual Administration	$381,604.20	7/1/2014	6/30/2015	Ins & Risk Mgmt Fund
Captions Unlimited of Nevada Inc	Service, Captioning	$17,425.00	7/1/2014	6/30/2015	General Fund
Carlos S Pena	Service, Crew, Football Chain	$124.60	1/7/2015	2/18/2015	General Fund
Carol Elsen	Service, Workshop, RPDP English Language and Composition	$3,945.00	4/14/2015	7/31/2015	State Grants Fund
Caroline L Bass	Service, Sign Language Interpreting	$111,830.25	7/1/2014	6/30/2015	Medicaid-General
Carskadon Associates	Service, Professional Development	$2,700.00	2/13/2015	4/30/2015	Federal Grants Fund
Catapult Learning West LLC	Service, Tutoring, Private School Service	$92,184.00	10/10/2014	6/30/2015	Federal Grants Fund
Center For The Collaborative Class	Service, Professional Development	$1,300.00	2/24/2015	4/7/2015	General Fund
Center For The Collaborative Class	Service, Workshop, SIPPS	$2,600.00	5/27/2015	7/8/2015	Federal Grants Fund
Challenge Day	Service, Consulting, Challenge Day	$12,710.41	11/1/2014	3/30/2015	General Fund
Challenge Day	Service, Professional Development	$11,369.67	2/1/2015	6/30/2015	General Fund
Charles H Burton	Service, Crew, Football Chain	$274.12	11/19/2014	12/31/2014	General Fund
Charles Hart	Service, Consultant, World History, RPDP	$3,895.00	5/12/2015	7/31/2015	State Grants Fund
Charles Hulihan	Service, Ensemble, Guitar Festival	$1,800.00	10/15/2014	3/30/2015	General Fund
Cheryl Petersohn	Service, Consultant, English, RPDP	$4,175.00	4/15/2015	7/30/2015	State Grants Fund
Cheryl Williams	Service, Consultant, Mathematics	$3,770.00	6/17/2015	6/30/2015	District Projects
Chris Hardin	Service, Consultant, Biology	$4,025.00	6/17/2015	6/30/2015	District Projects
Christa R Peterson PhD	Service, Psychological	$165.00	7/1/2014	6/30/2015	Special Education
Christian Parrish	Service, Professional Development	$2,500.00	4/20/2015	6/30/2015	Federal Grants Fund
Cincinnati Childrens Hosp Med.Ctr	Service, Professional Development	$9,999.00	7/1/2014	6/30/2015	Special Education
City of Boulder City	Service, Security, Athletic Events	$2,575.00	8/1/2014	6/30/2015	General Fund
Clark County Nevada	Service, Security Athletic Events	$5,200.00	7/28/2014	6/30/2015	General Fund
Clark County Treasurer	Service, Data Processing	$1,312.00	7/1/2014	6/30/2015	General Fund

Cleveland Clinic Children's	Service, Professional, Training	$21,600.00	8/1/2014	7/31/2015	Federal Grants Fund
College Entrance Examination	Service, Professional Development	$12,600.00	12/22/2014	6/30/2015	Federal Grants Fund
College Entrance Examination	Service, Professional Development	$31,200.00	12/5/2014	6/30/2015	Federal Grants Fund
College Entrance Examination	Service, Professional Development	$20,800.00	12/5/2014	6/30/2015	Federal Grants Fund
College Entrance Examination	Service, Professional Development	$59,500.00	12/22/2014	6/30/2015	Federal Grants Fund
Commercial Roofers Inc	Service, Roof Investigation SF 016716	$1,400.00	1/8/2015	7/31/2015	GST Fund - R&M
Communities in Schools of Nevada	Service, Wraparound	$22,107.26	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$35,795.48	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$65,044.80	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$37,227.26	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$37,227.26	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund

Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$18,772.74	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$37,227.26	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$37,227.26	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund

Communities in Schools of Nevada	Service, Wraparound	$37,227.26	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Communities in Schools of Nevada	Service, Wraparound	$11,053.63	7/1/2014	6/30/2015	Federal Grants Fund
Compass Learning Inc	Service, Training, Math Odyssey Basic Overview	$6,500.00	4/15/2015	6/30/2015	IDC Fund
Compass Learning Inc	Service, Training, Math Professional Development	$12,100.00	10/1/2014	7/31/2015	Federal Grants Fund
Computer Generation	Service, Lexia Core5 Webinar	$500.00	8/28/2014	6/30/2015	Federal Grants Fund
Computer Generation	Service, Lexia Core5 Webinar	$500.00	7/1/2014	6/30/2015	Federal Grants Fund
Computer Generation	Service, Lexia Core5 Webinar	$500.00	8/28/2014	6/30/2015	Federal Grants Fund
Computer Generation	Service, Professional Development	$1,500.00	9/2/2014	6/30/2015	Federal Grants Fund
Computer Generation	Service, Reading Plus Webinars	$500.00	9/23/2014	6/30/2015	Federal Grants Fund
Computer Generation	Service, Training	$1,500.00	9/24/2014	6/30/2015	Federal Grants Fund
Computer Information	Service, Professional, Software Support	$110,420.00	3/27/2015	6/30/2015	General Fund
Connie Hudgeons	Service, Consultant, Geography, RPDP	$3,745.00	5/12/2015	7/31/2015	State Grants Fund
Core	Service, Professional Development	$11,580.00	1/28/2015	6/30/2015	Federal Grants Fund
Craig T Pare	Service, Judge, Advanced Band Festival	$2,500.00	11/13/2014	4/30/2015	General Fund
Craig V Yancey	Service, Adjudicator, Jazz Festival	$1,800.00	1/29/2015	6/1/2015	General Fund
Create A Change Now	Service, Installation/Maintenance	$8,000.00	12/15/2014	6/1/2015	Federal Grants Fund

Create A Change Now	Service, Installation/Maintenance	$8,000.00	12/15/2014	6/5/2015	Federal Grants Fund
Curriculum Associates LLC	Service, Instructional, i-Ready Diagnostic	$3,000.00	1/7/2015	2/18/2015	General Fund
Curriculum Consulting of Nevada,	Service, Consulting, PD, RPDP	$44,687.50	7/1/2014	6/30/2015	State Grants Fund
D G Koch Associates LLC	Service, Engineering SF 016651	$49,500.00	10/29/2014	7/31/2015	GST Fund - R&M
Dahlton Brown	Service, Professional Development	$2,500.00	4/20/2015	6/1/2015	Federal Grants Fund
Dale Jensen	Service, Consultant, Chemistry, RPDP	$4,255.00	5/15/2015	7/31/2015	State Grants Fund
Dana B Landry	Service, Judge, HS Jazz Festival	$1,800.00	3/26/2015	5/30/2015	General Fund
Daniel G Brewer	Service, Professional Development, RPDP	$840.00	3/11/2015	6/30/2015	State Grants Fund
Daniel J Reschly	Service, Consulting, Disproportionality	$14,000.00	9/1/2014	7/31/2015	Federal Grants Fund
Danielle McCracken	Service, Clinic, Band	$957.00	10/1/2014	6/30/2015	General Fund
Data Clean Corporation	Service, Professional, Cleaning	$3,949.00	7/1/2014	6/30/2015	General Fund
David C Fullmer	Service, Judge, Band Festival	$1,800.00	1/29/2015	4/30/2015	General Fund
David Hong	Service, Consultant, Environmental, RPDP	$3,800.00	4/15/2015	7/30/2015	State Grants Fund
David Jay Gunnell	Service, Sound System, Festivals	$4,770.00	10/1/2014	5/30/2015	General Fund
David Wentz	Service, Consultant, Chemistry, RPDP	$4,175.00	4/15/2015	7/30/2015	State Grants Fund
David Williamson	Service, Recording Audio, MS/HS Festivals	$8,250.00	10/1/2014	6/30/2015	General Fund
Deana Rainey	Service, Consultant, English	$3,945.00	6/17/2015	6/30/2015	District Projects
Dental Care International	Service, Dental	$1,801.50	7/1/2014	6/30/2015	Donations & Trusts
Diana M Croci	Service, Consultant for JOM Committee	$500.00	9/1/2014	9/30/2015	Federal Grants Fund
Diane Sweeney	Service, Professional Development	$15,000.00	2/13/2015	5/31/2015	Federal Grants Fund
Diane Sweeney	Service, Professional Development	$1,250.00	2/24/2015	5/31/2015	Federal Grants Fund
Diane Sweeney	Service, Professional Development	$1,250.00	2/24/2015	5/31/2015	Federal Grants Fund
Dinos Custom Art	Service, Graphics Fix Graphics	$800.00	3/4/2015	4/15/2015	General Fund
Dinos Custom Art	Service, Patch and Paint	$1,850.00	3/4/2015	4/15/2015	General Fund
Dinos Custom Art	Service, Patch and Paint	$2,850.00	3/4/2015	4/15/2015	General Fund
Dinos Custom Art	Service, Repaint, Fix Graffiti	$1,950.00	3/4/2015	5/30/2015	General Fund
Dinos Custom Art	Service, Repaint, Fix Graffiti	$1,875.00	3/4/2015	4/15/2015	General Fund

Donald G Gunderson	Service, Adjudicator, Band Festival	$1,800.00	10/10/2014	4/30/2015	General Fund
Donna Cook PHD	Service, Evaluation, Neuropsychological	$1,800.00	3/18/2015	4/29/2015	Federal Grants Fund
Douglas E Walther	Service, Legal, Hearing Officer	$4,459.00	8/1/2014	7/31/2015	Federal Grants Fund
Douglas Lombardi	Service, Consulting, PD, RPDP	$20,900.00	8/1/2014	6/30/2015	State Grants Fund
Dr Stephanie Holland LTD	Service, Evaluation, Psychological	$1,450.00	8/1/2014	7/31/2015	Federal Grants Fund
Drama Kids International	Service, Instructional Consultant	$7,280.00	1/26/2015	6/1/2015	Federal Grants Fund
Drama Kids International	Service, Program, Drama	$7,280.00	9/8/2014	6/30/2015	Federal Grants Fund
Drama Kids International	Service, Program, Drama	$1,820.00	11/5/2014	6/30/2015	Federal Grants Fund
EBS	Service, Professional, Speech Language Therapy	$1,304,940.25	8/1/2014	6/30/2015	Special Education
Edgenuity Inc	Service, Professional Development	$2,000.00	2/5/2015	6/30/2015	Federal Grants Fund
Education Management and Consu	Service, Consulting, Admin-Teacher for RPDP	$12,000.00	7/1/2014	6/30/2015	State Grants Fund
Educational Epiphany	Service, Instructional, Consultant	$3,000.00	1/23/2015	6/30/2015	Federal Grants Fund
Educational Epiphany	Service, Professional Development	$3,000.00	10/10/2014	11/21/2014	General Fund
Educational Epiphany	Service, Professional Development	$6,000.00	10/13/2014	3/30/2015	Federal Grants Fund
Educational Testing Service	Service, Fees, Testing	$31,995.00	7/1/2014	6/30/2015	District Projects
Eide Bailly LLP	Service, Auditing Service	$1,300.00	4/8/2015	5/20/2015	General Fund
Electronic Data Inc EDI	Service, Technical Support	$5,582.50	8/1/2014	6/30/2015	General Fund
Elite Aviation VGT LLC	Service, Training, Pilot	$6,000.00	8/1/2014	6/30/2015	General Fund
Elizabeth Arbus	Service, Judge, Advanced Orchestra	$2,500.00	10/15/2014	4/30/2015	General Fund
EMPTECH	Service, Professional, Claims Management	$11,436.06	7/1/2014	6/30/2015	General Fund
En Pointe Technologies Sales Inc	Service, Design & Implementation	$11,641.00	11/25/2014	1/30/2015	General Fund
En Pointe Technologies Sales Inc	Service, Programming	$37,977.50	2/11/2015	6/30/2015	General Fund
Enviro Tech Products & Services In	Service, Hood Cleaning	$5,460.00	7/1/2014	6/30/2015	Food Service Fund

EPI LLC	Service, Professional Development	$20,000.00	9/1/2014	5/30/2015	Federal Grants Fund
Epic Results LLC	Service, Reproduction, Digital Bond	$18,124.63	7/1/2014	3/8/2015	Bond Fund-1998 Bldg
EPI-USE America Inc	Service, Programming	$332,820.00	7/1/2014	6/30/2015	General Fund
Eric Hammer	Service, Adjudicator, Band Festival	$2,500.00	11/12/2014	4/30/2015	General Fund
Esmeralda County School District	Service, Esmeralda County, RPDP	$25,095.18	7/1/2014	6/30/2015	State Grants Fund
Evinar LLC	Service, Presentation	$2,000.00	12/9/2014	6/30/2015	State Grants Fund
Fisher Agency	Service, Professional, Speaker	$3,000.00	12/15/2014	4/30/2015	General Fund
Flippen Group LLC	Service, Instructional Consultant	$3,000.00	1/28/2015	6/30/2015	Federal Grants Fund
Forensic Specialists Ltd	Service, Professional, Screening	$6,650.00	7/1/2014	6/30/2015	General Fund
Freedom Interaction	Service, Occupational & Physical Therapy	$146,833.75	5/28/2014	6/30/2015	Special Education
Friends of Roos N More Inc	Service, Presentation	$300.00	4/8/2015	5/30/2015	State Grants Fund
G Brooke Frederick	Service, Consultant, US History, RPDP	$3,870.00	4/17/2015	7/30/2015	State Grants Fund
G C Wallace Companies	Service, Land Survey SF 016835	$10,480.00	4/2/2015	12/31/2015	Bond Fund-1998 Bldg
G C Wallace Companies	Service, Professional SF 016840	$7,180.00	4/15/2015	12/31/2015	Bond Fund-1998 Bldg
G C Wallace Companies	Service, Sanitary Sewer Line SF 016755	$19,930.00	2/13/2015	12/31/2015	Bond Fund-1998 Bldg
Gallup Inc	Service, Professional, Assessment	$60,305.00	12/14/2014	12/13/2015	General Fund
Gecko Signs & Graphics	Wall Wrap / Mural	$501.84	7/1/2014	6/30/2015	Food Service Fund
Gender Spectrum	Service, Professional Development	$5,000.00	1/9/2015	2/20/2015	Federal Grants Fund
Gene E Hall	Service, Consulting, Programs & Practice	$10,800.00	10/24/2014	6/30/2015	Federal Grants Fund
George Watson Lopez	Service, Consultant, Spanish, RPDP	$4,225.00	4/17/2015	7/30/2015	State Grants Fund
Geotechnical and Environmental S	Service, Professional SF 016776	$46,700.00	3/9/2015	12/31/2015	Building & Sites
Geotechnical and Environmental S	Service, Professional SF 016778	$43,700.00	3/9/2015	12/31/2015	Building & Sites
Globally Brighter Inc	Service, Professional Development	$3,000.00	5/15/2015	6/30/2015	Federal Grants Fund
Gregory L Bimm	Service, Conductor	$2,500.00	1/29/2015	3/12/2015	General Fund
Guardian Elite Medical Services	Service, Training, EMS Certification	$1,581.25	9/2/2014	6/4/2015	General Fund

Hanover Research Council	Service, Professional, Research Solutions	$25,000.00	5/15/2015	6/30/2015	General Fund
Hanover Research Council	Service, Research Solutions	$35,000.00	12/31/2014	6/30/2015	General Fund
Harold Weller	Service, Professional, Judge, Advanced Orchestra Festival	$900.00	10/8/2014	4/30/2015	General Fund
Houghton Mifflin Harcourt	Service, Consultant, Workshop	$2,500.00	4/7/2015	6/30/2015	Federal Grants Fund
Hougland Pils Inc	Service, Electrical Investigation SF 016672	$5,750.00	11/19/2014	3/31/2015	GST Fund - R&M
HOV Services Inc	Service, Document Imaging	$66,735.45	7/1/2014	6/30/2015	General Fund
HOV Services Inc	Service, Document Imaging	$380.88	7/1/2014	6/30/2015	General Fund
HOV Services Inc	Service, Document Imaging	$56,629.48	7/1/2014	6/30/2015	Bond Fund-1998 Bldg
HOV Services Inc	Service, Document Imaging	$258,312.57	7/1/2014	6/30/2015	General Fund
HOV Services Inc	Service, Fee, Maintenance	$620.00	8/4/2014	6/30/2015	General Fund
HOV Services Inc	Service, Fee, Maintenance	$620.00	8/4/2014	6/30/2015	General Fund
HOV Services Inc	Service, Imaging, Home School	$459.74	7/1/2014	6/30/2015	General Fund
Howard Alcosser	Service, Consultant, Calculus BC, RPDP	$3,870.00	4/16/2015	7/30/2015	State Grants Fund
Howroyd Wright Employment Age	Service, Temporary Help Desk	$168,674.51	7/1/2014	6/30/2015	General Fund
Hunter Group LLC	Service, Professional Development	$2,500.00	1/5/2015	6/30/2015	Federal Grants Fund
Hunter Group LLC	Service, Professional Development	$5,000.00	1/1/2015	5/30/2015	Federal Grants Fund
Hunter Group LLC	Service, Professional Development	$2,500.00	7/1/2014	6/30/2015	General Fund
i WRITE transcription inc	Service, Transcription	$2,330.90	7/1/2014	6/30/2015	General Fund
Ian Byrd	Service, Professional Development	$1,800.00	2/2/2015	3/31/2015	General Fund
Infinite Campus Inc	Service, Professional Development	$37,800.01	10/1/2014	7/1/2015	Federal Grants Fund
Infinite Campus Inc	Service, Professional, SIS Infinite Campus Implementation	$158,430.43	2/18/2015	6/30/2015	General Fund
Infinite Campus Inc	Service, Professional, SIS Infinite Campus Pre-Implementation	$9,500.00	4/5/2013	6/30/2014	Capital Replacement
Innovative Network	Service, Professional, Network Support	$4,500.00	7/1/2014	6/30/2015	General Fund
Iron Mountain Information	Service, Document, Storage	$5,087.61	7/1/2014	6/30/2015	Ins & Risk Mgmt Fund
Iron Mountain Information	Service, Document, Storage	$2,210.08	7/1/2014	6/30/2015	General Fund

James A Banks	Service, Professional Development	$5,000.00	2/19/2015	5/31/2015	Federal Grants Fund
James Barton	Service, Consultant, Art History	$3,795.00	6/17/2015	6/30/2015	District Projects
James C Biffle	Service, Consultant, Whole Brain Teaching Training Conferences	$3,500.00	3/16/2015	4/27/2015	General Fund
James C Van Winkle	Service, Legal, Hearing Officer	$6,430.00	8/1/2014	7/31/2015	Federal Grants Fund
James C Van Winkle	Service, Legal, Hearing Officer	$338.00	10/7/2014	11/18/2014	Special Education
James F Keene	Service, Clinic, Music	$3,000.00	10/8/2014	4/30/2015	General Fund
Jeff I Gelfer	Service, Professional Development	$5,000.00	10/10/2014	2/19/2015	Federal Grants Fund
Jeffrey O Turner	Service, Adjudicator, Orchestra Festival	$1,800.00	10/28/2014	4/30/2015	General Fund
Jeffrey W Nevin	Service, Judge, Mariachi Festival	$800.00	3/18/2015	4/30/2015	General Fund
Jennifer Kalas Consulting	Service, Training, ECERS	$9,500.00	9/1/2014	6/1/2015	State Grants Fund
Jennifer Kalas Consulting	Service, Training, ECERS	$1,000.00	9/1/2014	6/1/2015	Federal Grants Fund
Jeremy V Jobin	Service, Occupational Therapist	$48,617.00	7/1/2014	6/30/2015	Medicaid-General
Jill C Compher	Service, Consultant, Psychology, RPDP	$3,770.00	4/17/2015	7/30/2015	State Grants Fund
Jill Irene Greiner	Service, Legal, Hearing Officer	$630.00	8/1/2014	7/31/2015	Federal Grants Fund
Jo Mascorro	Service, Professional Development	$3,500.00	3/5/2015	4/16/2015	IDC Fund
JoAnn Wiechmann	Service, Training, Language Pathologist	$2,250.00	4/15/2015	6/30/2015	Medicaid-General
Jocelyn K Jensen	Service, Professional, Judge Advance MS Choir	$1,200.00	10/8/2014	4/30/2015	General Fund
Joe Bruzzese	Service, Professional Development	$450.00	9/3/2014	2/28/2015	Federal Grants Fund
John A Vela	Service, Judge, Mariachi Festival	$800.00	2/4/2015	4/30/2015	General Fund
John F Sullivan	Service, Judge, Orchestra Festival	$1,200.00	3/25/2015	5/6/2015	General Fund
John Lee	Service, Professional Development	$10,000.00	9/2/2014	3/3/2015	General Fund
Johnnie Williams III	Service, Motivation Workshops	$35,575.00	10/15/2014	8/31/2015	Federal Grants Fund
Joseph Ganci	Service, Training Adobe Captivate	$6,000.00	3/11/2015	4/30/2015	General Fund
Joseph John Morgan	Service, Professional Development	$2,500.00	6/12/2015	6/30/2015	IDC Fund
Josh Stevens Foundation	Service, Consultant	$2,500.00	1/21/2015	3/4/2015	General Fund

JSTOR	Service, Virtual Archives	$4,000.00	4/17/2015	5/29/2015	General Fund
Judith B Rudebusch	Service, Training, Language Pathologist	$2,250.00	4/15/2015	6/30/2015	Medicaid-General
Julie F Beasley Phd	Service, Psychological	$4,500.00	8/1/2014	7/31/2015	Federal Grants Fund
Kafoury Armstrong and Co	Service, Auditing Service	$22,900.00	7/1/2014	6/30/2015	General Fund
Kagan Professional Development	Service, Professional Development	$3,000.00	2/3/2015	3/31/2015	General Fund
Kagan Professional Development	Service, Professional Development	$3,000.00	2/5/2015	3/31/2015	Federal Grants Fund
Kagan Professional Development	Service, Professional Development	$3,000.00	2/5/2015	3/31/2015	Federal Grants Fund
Kagan Professional Development	Service, Professional Development	$3,000.00	3/6/2015	4/30/2015	General Fund
Kagan Professional Development	Service, Professional Development	$3,000.00	2/10/2015	3/31/2015	District Projects
Kagan Professional Development	Service, Professional Development	$6,000.00	1/29/2015	3/31/2015	General Fund
Kagan Professional Development	Service, Professional Development	$3,000.00	11/26/2014	1/7/2015	District Projects
Kagan Professional Development	Service, Professional Development	$3,000.00	1/14/2015	3/31/2015	General Fund
Kagan Professional Development	Service, Professional Development	$6,000.00	1/15/2015	6/30/2015	Federal Grants Fund
Kagan Professional Development	Service, Professional Development	$3,000.00	1/13/2015	3/31/2015	Federal Grants Fund
Kagan Professional Development	Service, Professional Development	$3,000.00	1/13/2015	4/30/2015	Federal Grants Fund
Kagan Professional Development	Service, Professional Development	$3,000.00	2/5/2015	3/31/2015	Federal Grants Fund
Kagan Professional Development	Service, Professional Development	$3,000.00	1/14/2015	3/31/2015	Federal Grants Fund
Kagan Professional Development	Service, Professional Development	$3,000.00	1/14/2015	4/30/2015	Federal Grants Fund
Kagan Professional Development	Service, Professional Development	$3,000.00	1/14/2015	3/31/2015	Federal Grants Fund
Kagan Professional Development	Service, Professional Development	$3,000.00	1/13/2015	3/31/2015	Federal Grants Fund
Kagan Professional Development	Service, Professional Development	$3,000.00	1/14/2015	3/31/2015	Federal Grants Fund

Kagan Professional Development	Service, Professional Development	$3,000.00	1/14/2015	4/30/2015	Federal Grants Fund
Kagan Professional Development	Service, Professional Development	$3,000.00	9/8/2014	2/28/2015	Federal Grants Fund
Kagan Professional Development	Service, Professional Development	$3,000.00	1/13/2015	3/31/2015	Federal Grants Fund
Kagan Professional Development	Service, Professional Development	$3,000.00	1/23/2015	3/13/2015	General Fund
KAK Educational Services	Service, Consulting, PD	$31,000.00	7/1/2014	6/30/2015	State Grants Fund
Kaplan Inc	Fee, ACT Preparation	$12,350.00	1/30/2015	6/30/2015	Federal Grants Fund
Kaplan Inc	Service, Workshop, College 101	$1,900.00	2/2/2015	6/30/2015	Federal Grants Fund
Karen Siran Loughery OTR L Inc	Service, Occupational & Physical Therapy	$9,409.25	5/28/2014	6/30/2015	Special Education
Kathleen Swan	Service, Professional Development	$10,000.00	9/2/2014	3/3/2015	General Fund
Keith Zvoch	Service, Research Consultant	$2,500.00	10/1/2014	3/1/2015	General Fund
Kent Page Gerlach	Service, Professional Development	$1,800.00	2/2/2015	3/31/2015	Federal Grants Fund
Kidscape Productions	Service, Classes, Leadership, Kidscape	$220.00	1/5/2015	5/28/2015	Federal Grants Fund
KPS Consulting LLC	Service, Consulting, Admin-Teacher for RPDP	$7,750.00	7/1/2014	6/30/2015	State Grants Fund
Language Line Services	Service, Professional, Interpretation	$31,544.89	8/1/2014	7/31/2015	Federal Grants Fund
Larry Engstrom	Service, Judge, HS Jazz Festival	$1,800.00	10/15/2014	5/30/2015	General Fund
Las Vegas Natural History Museum	Service, Professional, LV Science Fair	$75,000.00	12/1/2014	6/30/2015	District Projects
Leadership Advantage LLC	Service, Consulting, PD	$53,500.00	7/1/2014	6/30/2015	State Grants Fund
LeDerick R Horne	Service, Instruction Workshop	$4,500.00	12/11/2014	1/30/2015	Federal Grants Fund
Lee Kucera	Service, Consultant, Statistics, RPDP	$3,745.00	4/15/2015	7/30/2015	State Grants Fund
Legal Express	Service, Legal	$2,970.00	7/1/2014	6/30/2015	General Fund
Leonard Foy	Service, Adjudicator, Jazz Festival	$1,800.00	3/18/2015	5/30/2015	General Fund
Lewis M Etcoff	Service, Evaluation, Neuropsychological	$4,071.00	8/1/2014	7/31/2015	Federal Grants Fund
Lincoln County School District	Service, Lincoln County, RPDP	$283,549.09	7/1/2014	6/30/2015	State Grants Fund

Lincoln County School District	Service, Professional, Project Foccus	$2,427.80	2/14/2014	6/30/2015	Federal Grants Fund
Link Tech LLC	Service, Programming	$262,956.00	7/1/2014	6/30/2015	General Fund
Lockton Companies	Service, Professional, Benefits	$9,500.00	11/1/2014	1/30/2015	General Fund
Lori A Linville Petrick	Service, Scorekeeper, Basketball	$765.44	4/6/2015	5/18/2015	General Fund
Louis Dean Angeles	Service, Judge, Orchestra Festival	$2,500.00	10/16/2014	4/30/2015	General Fund
Love and Logic Institute Inc	Service, Professional Development	$888.00	2/6/2015	3/20/2015	General Fund
Love and Logic Institute Inc	Service, Professional Development	$4,500.00	11/24/2014	1/5/2015	General Fund
LR Nelson Consulting Engineers	Service, Professional SF 016773	$7,536.00	3/5/2015	12/31/2015	Bond Fund-1998 Bldg
LR Nelson Consulting Engineers	Service, Professional SF 016777	$7,891.00	3/9/2015	12/31/2015	Bond Fund-1998 Bldg
Lynn McGrath	Service, Adjudicator, Guitar Festival	$1,800.00	10/14/2014	4/30/2015	General Fund
Machabee Office Environment Inc	Service, Labor and Truck	$90.00	1/23/2015	3/6/2015	General Fund
Machabee Office Environment Inc	Service, Move and Reinstall for Relocation of EDUCATION SERVICES DIVISION	$3,500.00	1/23/2015	3/6/2015	General Fund
Mad Science	Service, Constultant, Instructional Mad Science	$1,400.00	4/9/2015	6/30/2015	Federal Grants Fund
Mad Science	Service, Consultant, Instructional, Mad Science	$3,700.00	1/5/2015	5/28/2015	Federal Grants Fund
Mad Science	Service, Instructional, Consultant	$6,000.00	1/23/2015	6/30/2015	Federal Grants Fund
Mad Science	Service, Mad Science	$2,800.00	12/1/2014	6/5/2015	Federal Grants Fund
Mad Science	Service, Presentation	$450.00	4/8/2015	5/30/2015	State Grants Fund
Mad Science	Service, School House Chess	$3,200.00	12/1/2014	6/5/2015	Federal Grants Fund
Mad Science	Service, School House Chess	$3,800.00	1/5/2015	5/28/2015	Federal Grants Fund
Mad Science	Service, Science, After School Science Enrichment Programs	$2,000.00	9/15/2014	6/30/2015	Federal Grants Fund
Maebelle Rae Walker	Service, Consultant for JOM Committee	$350.00	9/1/2014	9/30/2015	Federal Grants Fund
Mandalay Corp	Service, Presentation	$240.00	1/1/2015	2/25/2015	State Grants Fund

Manpower Inc of Southern Nevada	Service, Professional, Support of new SIS Implementation.	$24,209.01	7/1/2014	6/30/2015	General Fund
Manpower Inc of Southern Nevada	Service, Temporary Clerical	$8,971.95	1/29/2015	6/30/2015	Ins & Risk Mgmt Fund
Manpower Inc of Southern Nevada	Service, Temporary Personnel Service	$172,840.34	7/1/2014	6/30/2015	General Fund
Marcia E Patton	Service, Judge, Advanced Choir	$2,500.00	11/13/2014	4/30/2015	General Fund
Margaret M Mehl	Service, Clinician	$5,820.00	9/1/2014	6/1/2015	General Fund
Marietta Nelson CHTD	Service, Eye Clinic	$335.00	7/1/2014	6/30/2015	Federal Grants Fund
Marilee Eyre	Service, Consultant, English, RPDP	$3,920.00	4/16/2015	7/30/2015	State Grants Fund
Marjorie K Conner	Service, Consulting, PD, RPDP	$55,300.00	7/1/2014	6/30/2015	State Grants Fund
Mark Laycock	Service, Adjudicator, Orchestra Festival	$1,800.00	10/9/2014	4/30/2015	General Fund
Marsh USA Inc	Service, Insurance Broker	$26,407.00	3/25/2015	3/1/2016	Ins & Risk Mgmt Fund
Marsh USA Inc	Services, Insurance Broker	$24,834.45	3/25/2014	6/30/2014	Ins & Risk Mgmt Fund
Mary Straub	Service, Consultant, MS Advanced Orchestra Festival Judge	$1,200.00	9/24/2014	5/30/2015	General Fund
Mathematical Systems Inc	Service, Administrative, RPDP	$60,000.00	7/1/2014	6/30/2015	State Grants Fund
Maxim Healthcare Services Inc	Service, Nursing, Med-Fragile Students	$247,568.59	7/1/2014	6/30/2015	Medicaid-General
MBD Educational Consulting	Service, Consulting, PD	$9,500.00	7/1/2014	6/30/2015	State Grants Fund
McGinley & Associates Inc	Service, Professional SF 016862	$5,000.00	4/30/2015	12/31/2015	Bond Fund-1998 Bldg
McGinley & Associates, Inc	Service, Site Assessment SF 016644	$3,700.00	10/23/2014	7/31/2015	Building & Sites
McKinstry Co LLC	Service, Professional SF 016796	$5,325.00	3/12/2015	12/31/2015	Bond Fund-1998 Bldg
McKinstry Co LLC	Service, Professional SF 016797	$5,325.00	3/12/2015	12/31/2015	Bond Fund-1998 Bldg
McKinstry Co LLC	Service, Professional SF 016828	$5,525.00	4/8/2015	12/31/2015	Bond Fund-1998 Bldg
McKinstry Co LLC	Service, Professional SF 016829	$5,525.00	4/8/2015	12/31/2015	Bond Fund-1998 Bldg
McKinstry Co LLC	Service, Professional SF 016830	$5,775.00	4/8/2015	12/31/2015	Bond Fund-1998 Bldg

McKinstry Co LLC	Service, Professional SF 016831	$5,775.00	4/8/2015	12/31/2015	Bond Fund-1998 Bldg
Medic West Ambulance Inc	Service, Training, EMS Certification	$4,912.50	9/2/2014	6/4/2015	General Fund
Melissa Barbre	Service, Consultant for JOM Committee	$250.00	9/1/2014	7/31/2015	Federal Grants Fund
Mesa View Home Care LLC	Service, Nursing, Med-Fragile Students	$17,910.00	7/1/2014	6/30/2015	Medicaid-General
Michael Beyer	Service, Consultant, Government, RPDP	$3,870.00	5/12/2015	7/31/2015	State Grants Fund
Michael Frost	Service, Crew, Football Chain	$124.60	12/9/2014	3/31/2015	General Fund
Michael S Robison	Service, Professional, Consultant	$5,760.00	1/14/2015	2/25/2015	Federal Grants Fund
Michaelangelo Henegan	Service, Design, Band	$700.00	2/23/2015	4/6/2015	General Fund
Michelle Shanahan Humm	Service, Evaluation	$1,000.00	4/20/2015	6/1/2015	Federal Grants Fund
Microsoft Corporation	Services, Support, Microsoft SQL	$135,000.00	2/12/2015	6/30/2015	General Fund
Mildred Arquero	Service, Professional, Translation	$1,500.00	8/1/2014	6/30/2015	Federal Grants Fund
Milestones	Service, Evaluation, Testing	$1,450.00	3/18/2015	4/29/2015	Federal Grants Fund
Millennium Learning Concepts	Service, Professional Development	$12,000.00	8/12/2014	6/30/2015	Federal Grants Fund
Minjares Reporting	Service, Court Reporter	$2,825.00	8/1/2014	7/31/2015	Federal Grants Fund
Missarmia Productions LLC	Service, Consultant	$3,720.00	10/23/2014	3/30/2015	Federal Grants Fund
Moapa Valley Mesquite Physical	Services,Trainers, Athletic	$40,080.00	8/1/2014	6/30/2015	General Fund
Moises Oliveira Nettech	Service, Reimbusement, Professional Development	$7,275.00	2/10/2015	3/24/2015	Federal Grants Fund
Molly Beam LLC	Service, Occupational Therapist	$32,391.00	5/28/2014	6/30/2015	Special Education
Moodys Investors Service	Service, Bond Rating	$111,000.00	4/2/2015	5/14/2015	Bond Fund-1998 Bldg
Mosaic451 LLC	Service, Cyber Security	$276,000.00	4/1/2015	6/30/2015	General Fund
Mosaic451 LLC	Service, Cyber Security	$259,200.00	3/25/2015	5/6/2015	General Fund
Mosaic451 LLC	Service, Training Technology Training	$3,800.00	3/27/2015	6/30/2015	General Fund
Music Education Consultants	Service, Adjudicator, Clinicians	$13,589.10	11/1/2014	5/30/2015	General Fund

My Therapy Company	Service, Professional, Speech Language Therapy	$154,671.44	8/1/2014	6/30/2015	Medicaid-General
Myron Dueck	Service, Professional Development	$3,000.00	10/13/2014	6/30/2015	Federal Grants Fund
Nancy Argano Rush	Service, Consultant, Physics 1, RPDP	$3,920.00	4/14/2015	7/31/2015	State Grants Fund
Nancy Mulligan	Service, Physical Therapy	$17,278.25	7/1/2014	6/30/2015	Medicaid-General
National Academic Educational	Service, Training and Support	$208,554.90	7/1/2014	6/30/2015	General Fund
Neal Strudler	Service, Professional, Evaluator	$25,000.00	2/1/2015	6/30/2015	Federal Grants Fund
Nelia A Connors	Service, Professional Development	$3,000.00	2/2/2015	3/31/2015	General Fund
Nevada by Design	Service, Engineering Design SF 016638	$5,000.00	10/15/2014	4/30/2015	GST Fund - R&M
Nevada North American Inc	Service, Logistics	$2,841.75	7/1/2014	6/30/2015	General Fund
Nevada Title Company	Service, Professional SF 016767	$250.00	2/27/2015	12/31/2015	Building & Sites
Nevada Title Company	Service, Professional SF 016822	$750.00	4/2/2015	12/31/2015	Building & Sites
Nevada Title Company	Service, Professional SF 016863	$750.00	4/30/2015	12/31/2015	Building & Sites
Nevada Title Company	Service, Professional SF 016864	$250.00	4/30/2015	12/31/2015	Building & Sites
Nevada Title Company	Service, Professional SF 016885	$250.00	5/27/2015	12/31/2015	Bond Fund-1998 Bldg
Nevada Title Company	Service, Professional SF 016887	$250.00	5/29/2015	12/31/2015	Building & Sites
Nevada Title Company	Service, Title Report SF 016745	$1,750.00	2/4/2015	7/31/2015	Building & Sites
Nevada Title Company	Service, Title Report SF 016758	$250.00	2/18/2015	12/31/2015	Building & Sites
NewLeef LLC	Service, Project Management	$30,000.00	1/30/2015	6/30/2015	General Fund
NewLeef LLC	Service, Project Management	$1,500.00	7/1/2014	1/31/2015	General Fund
Newton Alliance LLC	Service, Professional ,Educational	$345,070.00	8/28/2014	2/1/2015	General Fund
Newton Alliance LLC	Service, Professional ,Educational	$345,070.00	8/28/2014	6/1/2015	General Fund
NIAA Nevada Interscholastic	Fees, NIAA Wrestling Assessment	$4,882.00	9/8/2014	3/28/2015	General Fund
Nicholas Kopatich	Service, Consultant, Conference Speaker to Students	$250.00	4/8/2015	5/30/2015	General Fund
Nicholas R Pope	Service, Project Management	$23,947.20	7/1/2014	6/30/2015	General Fund
Nielsen Consulting LLC	Service, Legal, Hearing Officer	$16,348.93	8/1/2014	7/31/2015	Federal Grants Fund
Nilsine Hansen	Service, Legal, Hearing Officer	$2,287.10	8/1/2014	7/31/2015	Federal Grants Fund
Norton A Roitman MD	Service, Professional, Advisory	$3,450.00	7/1/2014	6/30/2015	Medicaid-General

nRich Educational	Service, Professional Development	$7,200.00	2/3/2015	6/30/2015	General Fund
Nrichment Technology	Service, Consultant, RPDP	$4,800.00	3/28/2015	6/30/2015	State Grants Fund
Nye County School Dist	Service, RPDP OPEN – NYE COUNTY SCHOOL DISTRICT	$159,515.76	8/1/2014	4/30/2015	State Grants Fund
Occupational Health Centers	Service, Health, Physicals	$1,950.00	7/1/2014	6/30/2015	General Fund
Occupational Health Centers	Service, Health, Physicals	$39.00	7/1/2014	6/30/2015	General Fund
Operation Respect	Service, Professional Development	$12,500.00	10/27/2014	6/30/2015	Federal Grants Fund
Opportunity Village Association fo	Service, Consultant, Job Discovery Program	$371,812.72	8/1/2014	7/31/2015	Federal Grants Fund
Orkin LLC	Service, Pest Control	$625.00	9/1/2014	6/30/2015	General Fund
ORourke Plumbing Inc	Service, Installation, Valve Pre-disaster Mitigation	$20,286.00	3/24/2015	6/30/2015	Federal Grants Fund
ORourke Plumbing Inc	Service, Installation, Valve Pre-disaster Mitigation	$3,554.00	3/23/2015	6/30/2015	Federal Grants Fund
ORourke Plumbing Inc	Service, Installation, Valve Pre-disaster Mitigation	$2,338.00	3/23/2015	6/30/2015	Federal Grants Fund
ORourke Plumbing Inc	Service, Installation, Valve Pre-disaster Mitigation	$2,265.00	3/23/2015	6/30/2015	Federal Grants Fund
ORourke Plumbing Inc	Service, Installation, Valve Pre-disaster Mitigation	$2,284.00	3/24/2015	6/30/2015	Federal Grants Fund
ORourke Plumbing Inc	Service, Installation, Valve Pre-disaster Mitigation	$2,337.00	3/24/2015	5/30/2015	Federal Grants Fund
ORourke Plumbing Inc	Service, Installation, Valve Pre-disaster Mitigation	$2,235.00	3/23/2015	6/30/2015	Federal Grants Fund
ORourke Plumbing Inc	Service, Installation, Valve Pre-disaster Mitigation	$2,287.00	3/24/2015	6/30/2015	Federal Grants Fund
ORourke Plumbing Inc	Service, Installation, Valve Pre-disaster Mitigation	$2,384.00	3/23/2015	6/30/2015	Federal Grants Fund
ORourke Plumbing Inc	Service, Installation, Valve Pre-disaster Mitigation	$2,365.00	3/24/2015	6/30/2015	Federal Grants Fund
ORourke Plumbing Inc	Service, Installation, Valve Pre-disaster Mitigation	$2,590.00	3/24/2015	6/30/2015	Federal Grants Fund

ORourke Plumbing Inc	Service, Installation, Valve Pre-disaster Mitigation	$2,590.00	3/30/2015	6/30/2015	Federal Grants Fund
Pario-Lee Law	Service, Consultant, Calculus AB, RPDP	$4,065.00	4/15/2015	7/30/2015	State Grants Fund
Patricia Gaggiani	Service, Consultant, Composition, RPDP	$3,770.00	5/12/2015	7/31/2015	State Grants Fund
PBL Consulting LLC	Service, Consulting, PD	$60,545.46	7/1/2014	6/30/2015	State Grants Fund
PDS Therapy Inc	Service, Occupational & Physical Therapy	$143,229.50	7/1/2014	6/30/2015	Federal Grants Fund
Penny Smeltzer	Service, Consultant, Statistics, RPDP	$4,305.00	4/15/2015	7/30/2015	State Grants Fund
Personalized Pool Service	Service, Swimming Pool Service	$1,893.28	7/1/2014	6/30/2015	District Projects
Peter Gustav Schrader	Service, Professional, Evaluator-Writer	$25,000.00	2/1/2015	6/30/2015	Federal Grants Fund
Peter W Loehr	Service, Legal	$13,723.00	5/7/2015	6/18/2015	General Fund
Petra Wilson	Service, Consultant for JOM Committee	$500.00	9/1/2014	9/30/2015	Federal Grants Fund
Pipe Maintenance Service Inc	Service, Video, Storm Drain SF 016439	$450.00	2/20/2014	7/31/2015	Bond Fund-1998 Bldg
Poggemeyer Design	Service, Boundary and Topography SF 016833	$15,600.00	4/8/2015	12/31/2015	Bond Fund-1998 Bldg
Poggemeyer Design	Service, Boundary and Topography SF 016834	$15,700.00	4/8/2015	12/31/2015	Bond Fund-1998 Bldg
Poggemeyer Design	Service, Professional SF 016768	$16,825.00	3/4/2015	12/31/2015	Bond Fund-1998 Bldg
Poggemeyer Design	Service, Professional SF 016769	$16,950.00	3/4/2015	12/31/2015	Bond Fund-1998 Bldg
Precision Design Group	Service, Engineering Assessment SF 016670	$9,920.00	11/13/2014	7/31/2015	GST Fund - R&M
ProAct Recruitment Inc	Service, Recruitment	$4,600.00	10/13/2014	2/12/2015	General Fund
Proact Search LLC	Service, Professional, Executive Search	$6,500.00	2/2/2015	3/16/2015	General Fund
Progressus Therapy LLC	Service, Professional, Speech Language Therapy	$540,946.31	8/1/2014	6/30/2015	Special Education
Public Consulting Group	Service, Professional, Medicaid Recovery	$88,200.00	7/1/2014	6/30/2015	Medicaid-General
Public Consulting Group	Service, Professional, Medicaid Recovery	$176,400.00	8/1/2014	6/30/2015	General Fund
Public Consulting Group	Service, Professional, Programming	$1,000.00	8/20/2014	6/30/2015	Medicaid-General

Public Partnerships LLC	Service, Professional, Billing	$215,798.97	8/21/2014	6/30/2015	Federal Grants Fund
QLQS Inc	Service, Consulting, School Improvement	$65,075.82	7/1/2014	6/30/2015	State Grants Fund
Quest Diagnostics Clinical Labs Inc	Service, Professional, Drug Testing	$20,108.50	7/1/2014	6/30/2015	General Fund
RAS Consulting Services LLC	Service, Programming	$255,400.00	7/1/2014	6/30/2015	General Fund
RAS Consulting Services LLC	Service, Programming	$182,985.00	7/30/2014	6/30/2015	Food Service Fund
RAS Consulting Services LLC	Service, Programming	$31,460.00	7/30/2014	6/30/2015	Food Service Fund
Raul Acero	Service, Consultant, Studio Art, RPDP	$3,795.00	4/16/2015	7/30/2015	State Grants Fund
Red 7 Communications LLC	Service, Consulting, Television Hosting	$16,875.00	7/1/2014	6/30/2015	General Fund
Richard L Mcgee	Service, Adjudicator, HS Orchestra	$2,750.00	10/1/2014	5/30/2015	General Fund
Richard N Mata	Service, Adjudicator, Mariachi	$800.00	12/16/2014	4/30/2015	General Fund
Rodney E Gong MD	Service, Evaluation, Medical	$8,400.00	7/1/2014	6/30/2015	Medicaid-General
Root Group Inc	Service, Programming	$133,795.00	8/15/2014	6/30/2015	General Fund
Roxy Szeftel	Service, Legal	$12,500.00	5/7/2015	6/18/2015	General Fund
Sarah Walton	Service, Adjudicator, Honor Band	$250.00	1/7/2015	1/30/2015	General Fund
Scholastic Inc	Service, Coaching	$4,598.00	8/1/2014	7/31/2015	Federal Grants Fund
Scholastic Inc	Service, Coaching, Reading	$6,897.00	8/1/2014	7/31/2015	Federal Grants Fund
Scholastic Inc	Service, Coaching, Reading	$117,838.00	8/1/2014	7/31/2015	Federal Grants Fund
School Safety Advocacy	Service, Legal	$3,000.00	6/9/2015	6/30/2015	General Fund
Schoolhouse Chess	Service, Instructional, Consultant	$6,200.00	1/26/2015	6/30/2015	Federal Grants Fund
Scientific Learning Corp	Service, Consulting	$17,200.00	10/1/2014	7/31/2015	Federal Grants Fund
Scott Alan Loe	Service, Consulting, Assessment	$2,000.00	11/7/2014	6/30/2015	Federal Grants Fund
Sedgwick Claims	Service, Loss Prevention and Risk	$5,000.00	7/1/2014	6/30/2015	Ins & Risk Mgmt Fund
Select Physical Therapy	Service, Trainers Athletic	$530,712.00	8/1/2014	6/30/2015	General Fund
Shaolin Kungfu Chan	Service, Performance, Chinese Program	$200.00	3/31/2015	5/12/2015	State Grants Fund
Shelter Island Risk	Service, Actuarial Analysis	$3,750.00	7/1/2014	6/30/2015	Ins & Risk Mgmt Fund

Shelter Island Risk	Service, Consulting Audit	$9,750.00	7/1/2014	6/30/2015	Ins & Risk Mgmt Fund
Sherman and Howard LLC	Service, Legal, Bond Service	$126,781.97	5/1/2015	6/30/2015	Bond Fund-1998 Bldg
Skye Coaching LLC	Service, Coaching	$5,000.00	4/7/2015	6/30/2015	General Fund
Sletten Construction of Nevada Inc	Service, Upgrade, Low Voltage	$34,000.00	1/13/2014	3/31/2014	Bond Fund-1998 Bldg
Smith Center For The Performing A	Service, Professional Development	$14,120.00	7/1/2014	6/30/2015	Federal Grants Fund
Solution Tree	Service, Onsite Embedded Coaching	$78,706.00	8/1/2014	6/30/2015	General Fund
Solution Tree	Service, Professional Development	$69,800.00	5/15/2015	6/30/2015	General Fund
Southern Nevada Officials Assoc	Service, Officiating, Baseball	$80,929.33	2/1/2015	6/1/2015	General Fund
Southern Nevada Officials Assoc	Service, Officiating, MS Basketball	$63,627.42	12/1/2014	6/30/2015	General Fund
Southern Nevada Officials Assoc	Service, Officiating, Softball	$61,211.27	2/1/2015	6/1/2015	General Fund
Southern Nevada Officials Assoc	Service, Officiating, Swim Team	$34,569.07	2/1/2015	6/1/2015	General Fund
Southern Nevada Officials Assoc	Service, Officiating, Track	$36,616.96	2/1/2015	6/1/2015	General Fund
Southern Nevada Officials Assoc	Service, Officiating, Volleyball	$91,378.48	2/1/2014	6/1/2015	General Fund
Speech Therapy Center of Excellen	Service, Evaluation, Speech	$400.00	1/9/2015	2/20/2015	Federal Grants Fund
Standard & Poor's Financial Srvices	Service, Bond Rating	$101,360.00	4/2/2015	5/14/2015	Bond Fund-1998 Bldg
State of Nevada	Service, Braille Assistants	$6,100.00	8/1/2014	7/31/2015	Federal Grants Fund
State of Nevada	Service, Fingerprinting	$118,024.50	7/1/2014	6/30/2015	General Fund
State of Nevada	Service, Teaching Assistant	$7,792.50	7/1/2014	6/30/2015	Adult HS Diploma
Stella P Adkins	Service, Consultant for JOM Committee	$200.00	9/1/2014	7/31/2015	Federal Grants Fund
Stephen Mattingly	Service, Adjudicator, Guitar Festival	$1,800.00	11/13/2014	4/30/2015	General Fund
Sterling Software Inc	Service, Programming	$299,707.50	7/1/2014	6/30/2015	General Fund
Sterling Software Inc	Service, Programming	$125,990.00	12/1/2014	6/30/2015	Food Service Fund
Steve Roach	Service, Judge, HS Jazz Festival	$1,800.00	10/16/2014	5/30/2015	General Fund
Steven M Zielke	Service, Adjudicator, Choir Festival	$1,800.00	10/16/2014	4/30/2015	General Fund
Steven P Brazelton	Service, Legal, Hearing Officer	$2,795.96	8/1/2014	7/31/2015	Federal Grants Fund

Success for All Foundation Inc	Service, Consultant, Reading	$4,200.00	9/2/2014	6/30/2015	Federal Grants Fund
Success for All Foundation Inc	Service, Consultant, Reading	$4,200.00	8/13/2014	3/30/2015	Federal Grants Fund
Success for All Foundation Inc	Service, Consultant, Reading	$6,300.00	8/18/2014	6/30/2015	Federal Grants Fund
Success for All Foundation Inc	Service, Consultant, Reading	$4,200.00	8/13/2014	6/30/2015	Federal Grants Fund
Success for All Foundation Inc	Service, Consultant, Reading	$4,200.00	7/1/2014	6/30/2015	General Fund
Success for All Foundation Inc	Service, Consultant, Reading	$4,200.00	9/1/2014	6/30/2015	Federal Grants Fund
Success for All Foundation Inc	Service, Consulting, Instructional	$6,300.00	1/1/2015	6/30/2015	Federal Grants Fund
Success for All Foundation Inc	Service, Consulting, Reading	$4,200.00	9/15/2014	6/30/2015	Federal Grants Fund
Success Through Excellence Inc	Service, Professional Development	$2,500.00	1/13/2015	2/28/2015	Federal Grants Fund
Sumtotal Systems LLC	Service, Consulting Technical	$15,654.39	1/23/2015	6/30/2015	General Fund
Sumtotal Systems LLC	Service, Engagement Management	$2,536.88	1/23/2015	6/30/2015	General Fund
Takayoshi Tad Suzuki	Service, Clinician	$7,000.00	9/1/2014	6/1/2015	General Fund
TALX Corporation	Service, Employment Verification F	$5,428.00	7/1/2014	6/30/2015	General Fund
Tammi Alderman	Service, Adjudicator, Choir Festival	$1,800.00	12/18/2014	3/31/2015	General Fund
Tanglewood Research	Service, Training, Drug Prevention	$750.00	4/13/2015	5/25/2015	Federal Grants Fund
Tate Snyder Kimsey Architects	Service, Professional SF 016783	$29,250.00	3/9/2015	12/31/2015	Bond Fund-1998 Bldg
Tate Snyder Kimsey Architects	Service, Professional SF 016784	$29,250.00	3/10/2015	12/31/2015	Bond Fund-1998 Bldg
Techmasters Inc	Service, Consulting, E-rate	$2,000.00	7/1/2014	6/30/2015	General Fund
Technology Leadership Consulting	Service, Professional,Project Management	$4,800.00	7/1/2014	6/30/2015	General Fund
The Lovaas Center	Services Health, students with autism	$339,792.59	8/1/2014	7/30/2015	Federal Grants Fund
The Public Education	Service, Professional Development	$120,000.00	1/26/2015	6/30/2015	General Fund
The Public Education	Service, Professional Development	$12,000.00	3/26/2015	5/7/2015	General Fund

The Public Education	Service, Professional Mentoring	$24,000.00	8/1/2014	6/30/2015	General Fund
Therapy Source of Nevada LLC	Service, Occupational Therapist	$52,216.00	7/1/2014	6/30/2015	Medicaid-General
Thomas Alsbury	Service, Consultant Board of Trustees	$4,500.00	5/29/2015	7/10/2015	General Fund
Thomas Alsbury	Service, Consultant	$4,500.00	3/25/2015	5/6/2015	General Fund
Thomas and Bigler LTD	Service, Trainer Athletic	$21,600.00	8/1/2014	6/30/2015	General Fund
Thomas F Kinsora PHD	Service, Evaluation, Psychological	$4,500.00	8/1/2014	7/31/2015	Federal Grants Fund
Thomas J Page	Service, Coordinator, Law Enforcement	$14,500.00	8/25/2014	6/30/2015	General Fund
Thomas Lederer	Service, Consultant, English, RPDP	$3,795.00	4/15/2015	7/30/2015	State Grants Fund
Thomas McCauley	Service, Adjudicator, Band Festival	$4,300.00	12/18/2014	4/30/2015	General Fund
Tilton's Therapy for Tots	Service, Occupational Therapist	$41,976.00	5/28/2014	6/30/2015	Special Education
TNT Dynomite	Service, Occupational Therapy	$51,920.00	5/28/2014	6/30/2015	Special Education
Tom Schimmer	Service, Consultant Presentation	$1,500.00	3/12/2015	4/30/2015	General Fund
Travis James Cross	Service, Judge, Advanced Band Festival	$1,800.00	10/15/2014	4/30/2015	General Fund
Travis Multhaupt	Service, Consultant, Biology, RPDP	$4,000.00	4/15/2015	7/30/2015	State Grants Fund
TSA Consulting Group Inc	Service, Professional, Advisory 403b 457b	$57,000.00	7/1/2014	6/30/2015	General Fund
TuskEd	Service, Consulting, Technical for RPDP	$50,600.00	7/1/2014	6/30/2015	State Grants Fund
U2I Technologies LLC	Service, Programming	$104,780.00	12/1/2014	6/30/2015	General Fund
Uni First Corporation	Service, Weekly, Linen	$5,651.40	7/1/2014	6/30/2015	General Fund
US Mechanical LLC	Service, Installation, Valve Pre-disaster Mitigation	$2,381.00	3/30/2015	6/30/2015	Federal Grants Fund
US Mechanical LLC	Service, Installation, Valve Pre-disaster Mitigation	$2,355.00	3/30/2015	6/30/2015	Federal Grants Fund
Vanderweil Facility Advisors	Service, Auditor Program Support	$19,553.00	12/19/2014	6/30/2015	General Fund
Vanderweil Facility Advisors	Service, Client Support	$11,200.00	12/19/2014	6/30/2015	General Fund
Vanderweil Facility Advisors	Service, FICP Training	$16,000.00	12/19/2014	6/30/2015	General Fund
Vanderweil Facility Advisors	Service, Training Class	$8,500.00	12/19/2014	6/30/2015	General Fund
Vegas PBS-CCSD	Service, Webinar	$1,725.00	2/9/2015	6/30/2015	Federal Grants Fund
Vegas Valley Locking Systems Inc	Service, Door Opener SF 016869	$4,090.50	5/6/2015	12/31/2015	IDC Fund
Vegas Valley Locking Systems Inc	Service, Door Opener SF 016870	$7,708.50	5/6/2015	12/31/2015	IDC Fund
Ventajas, LLC	Service, Professional SF 016808	$9,700.00	3/17/2015	12/31/2015	Building & Sites
Vernon Gott Jr	Service, Consultant, Mathematics	$4,125.00	6/17/2015	6/30/2015	District Projects
Vincent Cyril Thomas	Service, Advisor, CPR/AED	$75.00	7/1/2014	6/30/2015	Medicaid-General

Vision Technologies Inc	Service, Support, Network Operations	$864,822.29	7/1/2014	6/30/2015	General Fund
Vision Theatrical Foundation Inc	Service, Toe Tag Monologues	$1,500.00	5/12/2015	6/23/2015	General Fund
Vision Theatrical Foundation Inc	Service, Toe Tag Monologues	$500.00	1/12/2015	4/6/2015	General Fund
Vision Theatrical Foundation Inc	Service, Toe Tag Monologues	$500.00	1/29/2015	3/12/2015	Federal Grants Fund
Wayne Montag	Service, Tuner, Piano	$315.00	9/1/2014	6/1/2015	General Fund
Welles Pugsley Architects LLP	Service, Architectural SF 016788	$49,500.00	3/11/2015	12/31/2015	Bond Fund-1998 Bldg
Welles Pugsley Architects LLP	Service, Architectural SF 016789	$49,500.00	3/11/2015	12/31/2015	Bond Fund-1998 Bldg
West Air Aviation	Service, Training, Pilot	$4,006.00	8/1/2014	6/30/2015	General Fund
West Air Aviation	Service, Training, Pilot	$1,998.50	8/1/2014	6/30/2015	General Fund
WestEd	Service, Professional Development, RPDP	$6,750.00	3/26/2015	6/30/2015	State Grants Fund
WestEd	Service, Professional Development, RPDP	$55,250.00	3/26/2015	6/30/2015	State Grants Fund
Wheelers Electric Inc	Service, Door Opener Power SF 016867	$670.00	5/6/2015	12/31/2015	IDC Fund
Wheelers Electric Inc	Service, Door Opener Power SF 016868	$1,540.00	5/6/2015	12/31/2015	IDC Fund
William E Roberts Inc	Service, Consulting, PD for RPDP	$32,500.00	7/1/2014	6/30/2015	State Grants Fund
Willie L Hill Jr	Service, Adjudicator, Jazz Festival	$1,800.00	10/9/2014	5/30/2015	General Fund
Write Tools LLC	Service, Professional Development	$3,000.00	1/30/2015	5/30/2015	Federal Grants Fund
Writing Adventures LLC	Service, Workshops, Creative Writing	$3,422.00	9/15/2014	6/30/2015	Federal Grants Fund
Writing Adventures LLC	Service, Workshops, Creative Writing	$4,214.00	9/8/2014	6/30/2015	Federal Grants Fund
Writing Adventures LLC	Service, Workshops, Creative Writing	$885.00	4/6/2015	5/28/2015	Federal Grants Fund
Xiaohong Wen	Service, Consultant, Chinese, RPDP	$4,050.00	4/17/2015	7/30/2015	State Grants Fund
Youth Outdoor Unity	Service, Professional Development	$12,000.00	1/5/2015	4/26/2015	Federal Grants Fund
Zaps Learning Company	Service, Seminar, ACT Preparation	$3,000.00	6/4/2015	6/30/2015	General Fund
Zions First National Bank NA	Service, Finance, Auditors	$6,155.00	7/1/2014	6/30/2015	General Fund
Zions First National Bank NA	Service, Financial Advisory	$254,617.34	4/2/2015	5/14/2015	Bond Fund-1998 Bldg
Zions First National Bank NA	Service, Financial Advisory	$8,500.00	2/12/2015	3/26/2015	General Fund

Zonar Systems Inc	Service, Parts/Repairs	$1,488.51	7/1/2014	6/30/2015	Food Service Fund
		$19,527,359.06			

Date: July 13,2015
Person Completing this Report: Steve Staggs, CCSD Purchasing & Warehousing

NRS 391.155 (A.B. 240 of the 2011 Session) Consultant Reporting by School Districts to IFC

School District: Douglas County School District
Reporting Period: January 1, 2015 through June 30, 2015
Number of Consultants Contracted by the School District: 117

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed by School District	Amount Paid to Consultant from School District
1	AARON HINES PERCUSSION	Employee Training & Development Svcs	Site Based - AS NEEDED	$175.00
2	ASCD	Employee Training & Development Svcs	Site Based - AS NEEDED	$1,222.00
3	ASL TRAINING INC	SPED Related Services	SPED - AS NEEDED	$6,948.00
4	BARTON HEALTHCARE SYSTEM	Testing and Drug Screening	HR - ON GOING	$6,212.00
5	BEST LAID PLANS	Digitization of Plan Sets Services	Capital Projects / Construction - ON GOING / AS NEEDED	$392.00
6	BLACK EAGLE CONSULTING INC	Geotechnical Inspections and Reporting Services	Capital Projects / Construction - ON GOING / AS NEEDED	$34,300.34
7	BOYS TOWN NATL RESEARCH HOSP	Employee Training & Development Svcs	SPED - AS NEEDED	$2,270.00
8	BRUSTEIN AND MANASEVIT PLLC	Employee Training & Development Svcs	Grant Funded - AS NEEDED	$2,960.00
9	CAMP CARE NEVADA	SPED Related Services	SPED - AS NEEDED	$930.00
10	CANNON COCHRAN MANAGEMENT SERV INC	WC TPA - Insurance Administration	HR - ON GOING	$5,851.24
11	CAROL BROERSMA	SPED Related Services	SPED - AS NEEDED	$11,400.00
12	CAROLYN PORTER LLC	SPED Related Services	SPED - ON GOING	$53,910.00
13	CARSON VALLEY MEDICAL CENTER	Testing and Drug Screening	HR - ON GOING	$3,468.00
14	CARSON VALLEY MEDICAL CENTER	CDL Exams	Transportation - ON GOING	$1,500.00
15	CHRISTOPHER A KEARNEY	SPED Related Workshop	SPED - 1X	$5,000.00
16	COLLEGE BOARD	Employee Training & Development Svcs	Site Based - AS NEEDED	$265.00
17	CONSCIOUS TEACHING LLC	Employee Training & Development Svcs	Site Based - AS NEEDED	$6,682.81
18	CREATIVE MATHEMATICS	Employee Training & Development Svcs	Site Based - 1X	$3,730.00
19	DEPARTMENT OF MOTOR VECH	Technical Services	Transportation - ON GOING	$555.00
20	DOUGLAS CO PARKS AND REC	SPED Related Services	SPED - AS NEEDED	$6,177.00
21	DOUGLAS HIGH SCHOOL-132400	Employee Training & Development Svcs	Site Based - AS NEEDED	$700.00
22	DYLAN THOMAS	DJ Service for Dances	Site Based - AS NEEDED	$500.00
23	E SQUARED C INC	Technical Services	IT - AS NEEDED	$562.50
24	ELIZABETH BROSCOE	DRUMBEAT PROGRAM SESSIONS	Site Based - AS NEEDED	$5,500.00
25	EMPLOYER ADVOCATES LLC	Third Party Unemployment Cost Mgmt.	HR - ON GOING	$2,875.00
26	ERATE CONSULTING SERVICES LLC	Technical Services	IT - ON GOING	$6,300.00
27	FIT LEARNING/CTR FOR ADVANCED LEARNING	Employee Training & Development Svcs	SPED - AS NEEDED	$6,690.00
28	FMHUB LLC	Bond Related Services	BUS SVCS - AS NEEDED	$1,000.00
29	GARDNERVILLE SPEECH & LANGUAGE SERV LLC	SPED Related Services	SPED - AS NEEDED	$31,427.50
30	GERALD C KOPS	SPED Related Services	SPED - AS NEEDED	$3,079.00
31	GREAT BASIN PHYSICAL THERAPY	SPED Related Services	SPED - AS NEEDED	$735.00
32	GREAT MINDS	Employee Training & Development Svcs	ED SVCS - AS NEEDED	$600.00
33	H+K ARCHITECTS	Architects - Detailed Bldg. and Site Development	Capital Projects / Construction - ON GOING / AS NEEDED	$154,212.82
34	HIGH ALTITUDE FITNESS	SPED Related Services	SPED - AS NEEDED	$204.00
35	HIGH DESERT MICROIMAGING INC	SPED Related Services	SPED - ON GOING	$2,757.53
36	HIGH EXPECTATIONS FOR LEARNING	Striving Readers Grant Evaluation	Grants & Assessments - AS NEEDED	$11,396.00
37	HOMETOWN HEALTH PROVIDERS	Third Party Administration of Health Benefits	HR - ON GOING	$112,089.50
38	IAN TYSON	Employee Training & Development Svcs	Site Based - AS NEEDED	$12,210.00
39	INSIGHT VISION SERVICES	SPED Related Services	SPED - ON GOING	$32,038.75
40	JAMES C VANWINKLE	SPED Related Services	SPED - AS NEEDED	$1,551.50
41	JAN M BENNETT	Dyslexia Specialist	SPED - AS NEEDED	$540.00
42	JANICE GRANT	School Assemblies	Site Based - AS NEEDED	$500.00
43	JENNIFER MENA DEDOM	Employee Training & Development Svcs	ED SVCS - AS NEEDED	$480.00

NRS 391.155 (A.B. 240 of the 2011 Session) Consultant Reporting by School Districts to IFC

School District: Douglas County School District
Reporting Period: January 1, 2015 through June 30, 2015
Number of Consultants Contracted by the School District: 117

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed by School District	Amount Paid to Consultant from School District
44	JENSEN LEARNING CORPORATION	Employee Training & Development Svcs	ED SVCS - AS NEEDED	$2,280.00
45	JIM HUGE AND ASSOCIATES	Administrative Services	HR - AS NEEDED	$18,192.90
46	JOHNSON CONSULTING GROUP	Financial Consultant / Bond Services	BUS SVCS - ON GOING	$35,000.00
47	JOSEPHSON INSTITUTE OF ETHICS	Employee Training & Development Svcs	Site Based - AS NEEDED	$200.00
48	KAREN HEINE	Technical Services	Site Based - AS NEEDED	$300.00
49	KELLY WINTER	Technical Services	Site Based - AS NEEDED	$300.00
50	KRISTIN ROBISON, OTR/L	Occupational Therapist	SPED - ON GOING	$5,090.00
51	LIFE TRACK SERVICES	Administrative Services	ED SVCS - ON GOING	$6,599.25
52	LISA MONROE AND ASSOCIATES INC	Technical Services	Capital Projects / Construction - ON GOING / AS NEEDED	$3,682.50
53	LISA TICHENOR	Occupational Therapist	SPED - ON GOING	$8,831.25
54	LORIE WOJTOWICZ	SPED Related Services	Site Based - 1X	$175.00
55	LP CONSULTING ENGINEERS INC	Engineering Services	Capital Projects / Construction - ON GOING / AS NEEDED	$2,200.00
56	LRP PUBLICATIONS INC	Employee Training & Development Svcs	SPED - AS NEEDED	$8,912.00
57	MARIA STEVENSON MS BCBA LBA	Behavioral Specialist - SPED	SPED - AS NEEDED	$28,237.50
58	MAUPIN COX AND LEGOY	Legal / General Counsel	SUPT - ON GOING	$41,693.11
59	MINJARES REPORTING	SPED Related Services	SPED - AS NEEDED	$300.00
60	NAEHCY	Instructional Program Administration	Grants & Assessments - ON GOING	$3,250.00
61	NANCY MCMILLAN	Administrative Services	SUPT - ON GOING	$3,775.00
62	NATIONAL ALTERNATIVE EDUCATION ASSOC	Employee Training & Development Svcs	Site Based - 1X	$1,225.00
63	NATIONAL COUNCIL OF SUPERVISOR OF MATH	Employee Training & Development Svcs	Program Based - AS NEEDED	$295.00
64	NEVADA AEYC	Employee Training & Development Svcs	Grants & Assessments - 1X	$540.00
65	NEVADA ASSOC FOR CAREER & TECH ED	Employee Training & Development Svcs	Grants & Assessments - 1X	$200.00
66	NNBOA	Referees Services	Site Based - AS NEEDED	$5,718.16
67	NNSOA	Referees Services	Site Based - AS NEEDED	$1,280.00
68	NORTH LAKE TAHOE FIRE PROTECTION DIST	CPR Instruction	HR - AS NEEDED	$359.00
69	NORTHERN NEVADA BASEBALL UMPIRES ASSOC	Referees Services	Site Based - AS NEEDED	$1,493.84
70	ONE MILLION AOK	Employee Training & Development Svcs	Program Based - AS NEEDED	$615.00
71	OREGON MUSEUM OF SCIENCE & INDUSTRY	Contracted Instructional Services	Site Based - 1X	$3,520.20
72	PATRICIA BERGIN-LYTTON	SPED Related Services	SPED - AS NEEDED	$15,817.00
73	PIONEER CENTER FOR THE PERFORMING ARTS	School Assemblies	Site Based - AS NEEDED	$1,000.00
74	PROCARE THERAPY INC	Occupational Therapist	SPED - ON GOING	$261,366.53
75	PSAT NMSQT	Technical Services	Site Based - ON GOING MULTIPLE SITES	$7,630.00
76	R&S OPTIMUM OFFSET	Technical Services	Site Based - 1X	$147.00
77	RATIONAL MIND BENDING LLC	SPED Related Services	SPED - ON GOING	$28,425.00
78	RECORDS CONSULTANTS	Technical Services	BUS SVCS - ON GOING	$11,690.00
79	REFRIGERATION SUPPLIES DISTRIBUTOR	Employee Training & Development Svcs	Bldgs & Grounds Matainence - 1X	$60.00
80	REGENTS OF THE UNIVERSITY OF CA DAVIS	School Assemblies	Site Based - 1X	$525.00
81	RO ANDERSON ENGINEERING	Engineering Services	Capital Projects / Construction - ON GOING / AS NEEDED	$8,865.00
82	ROBERT HALF DBA ACCOUNTEMPS	Temp Technical Services	Capital Projects / Construction - ON GOING / AS NEEDED	$11,504.00
83	ROBERT KILBY, ESQ	Due Process Services - SPED	SPED - 1X	$3,500.00
84	ROBERT STUYVESANT MSW LCSW	SPED Related Services	SPED - AS NEEDED	$1,800.00
85	SCHOOL TRANSPORTATION NEWS	Employee Training & Development Svcs	Transportation - 1X	$1,258.75
86	SHERMAN AND HOWARD LLC Total	Bond Related Services	BUS SVCS - AS NEEDED	$65,226.36

NRS 391.155 (A.B. 240 of the 2011 Session) Consultant Reporting by School Districts to IFC

School District: Douglas County School District
Reporting Period: January 1, 2015 through June 30, 2015
Number of Consultants Contracted by the School District: 117

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed by School District	Amount Paid to Consultant from School District
87	SIERRA NEVADA JOURNEYS	Educational Program	Site Based - ON GOING MES	$13,092.00
88	SINNETT CONSULTING SERVICES LLC	Employee Training & Development Svcs	Transportation - ON GOING	$245.00
89	SPORT SAFE TESTING SERVICE INC	Student Random Drug Testing	SUPT - ON GOING	$9,099.00
90	STANDARD AND POORS FINANCIAL SERVICES	Bond Related Services	BUS SVCS - AS NEEDED	$12,750.00
91	STEPHEN GUSTAFSON	DJ Service for Dances	Site Based - AS NEEDED	$3,450.00
92	STEVE SOWERS	Technical Services	Site Based - AS NEEDED	$3,000.00
93	STEVE SPANGLER SCIENCE	Employee Training & Development Svcs	Program Based - AS NEEDED	$249.00
94	STRATEGIC COLLABORATION	Technical Services	SUPT - AS NEEDED	$6,487.50
95	STUNT MASTERS	School Assemblies	Site Based - AS NEEDED	$1,500.00
96	SUSAN AYARBE	SPED Related Services	SPED - AS NEEDED	$2,500.00
97	SUZANNE M ABERASTURI PHD	SPED Related Services	Program Based - AS NEEDED	$6,000.00
98	TAHOE YOUTH AND FAMILY SERVICES INC	Student Drug & Alcohol Counseling	Program Based - ON GOING	$6,120.00
99	THE AUTOMOTIVE TRAINING GROUP INC	Employee Training & Development Svcs	Program Based - AS NEEDED	$291.00
100	THE BULLARD MACY GROUP	External Auditors; Required Fiscal Reporting	BUS SVCS - ON GOING	$40,000.00
101	TRI SIGNAL INTEGRATION, INC.	Technical Services	Capital Projects / Construction - ON GOING / AS NEEDED	$5,627.69
102	TSA CONSULTING GROUP, INC.	403(b) Plan Administrator	HR - ON GOING	$1,570.08
103	TYLER TECHNOLOGIES INC	Employee Training & Development Svcs	BUS SVCS - AS NEEDED	$1,200.00
104	UNIVERSITY OF COLORADO COLORADO SPRINGS	Employee Training & Development Svcs	Program Based - AS NEEDED	$2,620.00
105	UNIVERSITY OF SOUTH CAROLINA	Employee Training & Development Svcs	Program Based - AS NEEDED	$2,400.00
106	UNIVERSITY OF WISCONSIN SYSTEM	Employee Training & Development Svcs	Program Based - AS NEEDED	$4,455.00
107	UNR BOARD OF REGENTS	Employee Training & Development Svcs	Program Based - AS NEEDED	$700.00
108	VIA INC	Technical Services	Grants & Assessments - 1X	$75.00
109	VIDEO INSIGHT INC	Employee Training & Development Svcs	Program Based - AS NEEDED	$590.00
110	W H ROBISON LLC	Behavioral Specialist - SPED	SPED - AS NEEDED	$22,580.00
111	WI CENTER FOR EDUCATION RESEARCH	Technical Services	Grants & Assessments - 1X	$7,782.00
112	WISE CONSULTING AND TRAINING	Technical Services	Bldgs & Grounds Matainence - AS NEEDED	$677.90
113	Multiple DCSD Employee and Site Reimbursements for Training	Employee Training & Development Svcs	Site Based - AS NEEDED	$7,722.67
			Total:	**$1,307,760.68**

Please add/remove additional rows as needed.

Date: 07-23-15
Person Completing this Report: Holly Luna, CFO

NRS 391.155 (A.B. 240 of the 2011 Session) Consultant Reporting by School Districts to IFC

School Districts: Elko County School District
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by School District: 78

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed by School District		Amount Paid to Consultant from School District
1	A-1 ALCOHOL & DRUG	DRUG & ALCOHOL TESTING SERVICES	GREATER THAN 1 YEAR		$ 1,780
2	AIKENHEAD PHYSICAL THERAPY	SPECIAL EDUCATION PHYSICAL THERAPY SERVICES	GREATER THAN 1 YEAR		$ 23,438
3	ALLISON, MACKENZIE, PAVLAKIS	LEGAL SERVICES	GREATER THAN 1 YEAR		$ 14,175
4	ALMARODE, JOHN TAYLOR	PROFESSIONAL DEVELOPMENT - SPEAKER	LESS THAN 1 YEAR		$ 3,900
5	ALTERNATIVE SERVICE CONCEPTS	WORKMAN'S COMPENSATION SERVICES	GREATER THAN 1 YEAR		$ 27,482
6	AM ENGINEERING LLC	CONSTRUCTION SERVICES	GREATER THAN 1 YEAR		$ 14,950
7	BICKMORE RIST SERVICES	ACTUARIAL VALUATION	LESS THAN 1 YEAR		$ 10,200
8	C.A.P., INC	EPES SOFTWARE	LESS THAN 1 YEAR		$ 1,513
9	CAPITAL ENGINEERING	ENGINEERING SERVICES	GREATER THAN 1 YEAR		$ 19,000
11	CAVI EDUCAITONAL	PROFESSIONAL DEVELOPMENT - SPEAKER	LESS THAN 1 YEAR		$ 7,500
12	CB SERVICES OF NEVADA	SECRETARIAL SERVICES	GREATER THAN 1 YEAR		$ 65,406
13	CHARLES COCKERILL	LEGAL SERVICES	GREATER THAN 1 YEAR		$ 12,136
14	CHOUINARD & MYHRE, INC	AS400 MAINTENANCE	GREATER THAN 1 YEAR		$ 2,734
15	CODE REVIEW SERVICES	CONSTRUCTION SERVICES	LESS THAN 1 YEAR		$ 43,591
16	COLLECTIONS INC.	DRUG & ALCOHOL TESTING SERVICES	GREATER THAN 1 YEAR		$ 240
18	COLLINS EDUCATION ASSOCIATES	PROFESSIONAL DEVELOPMENT - SPEAKER	LESS THAN 1 YEAR		$ 10,184
19	CONVERSE CONSULTANTS	ENGINEERING SERVICES	GREATER THAN 1 YEAR		$ 2,200
20	DAVIS DEMOGRAPHIC & PLANNING	DEMOGRAPHIC SURVEY	GREATER THAN 1 YEAR		$ 126,055
21	DESIGN WEST	ARCHITECTURAL SERVICES	GREATER THAN 1 YEAR		$ 608,752
22	DOYLE, TERRENCE JAMES	PROFESSIONAL DEVELOPMENT - SPEAKER	LESS THAN 1 YEAR		$ 5,630
23	EIDE BAILEY, LLP	AUDITING SERVICES	LESS THAN 1 YEAR		$ 55,113
24	ELENA AGUILAR CONSULTING, LLC	PROFESSIONAL DEVELOPMENT - REGISTRATION	LESS THAN 1 YEAR		$ 700
25	ELKO COUNTY READING COUNCIL	VISITING AUTHOR	GREATER THAN 1 YEAR		$ 3,356
26	EMPLOYER ADVOCATES LLC	LABOR RELATIONS	GREATER THAN 1 YEAR		$ 2,420
27	ERICKSON, THORPE, & SAINSTON	LEGAL SERVICES	GREATER THAN 1 YEAR		$ 1,320
28	FARR WEST-CHILTON ENGINEERING	CIVIL ENGINEERING SERVICES	GREATER THAN 1 YEAR		$ 6,029
29	FEDERAL LICENSING LLC	CONSTRUCTION SERVICES	LESS THAN 1 YEAR		$ 238
30	FIERCE, INC.	PROFESSIONAL DEVELOPMENT - SPEAKER	LESS THAN 1 YEAR		$ 37,165
31	FOCUS ON WRITING	PROFESSIONAL DEVELOPMENT - SPEAKER	LESS THAN 1 YEAR		$ 3,500
32	FOURTH JUDICIAL DISTRICT	ALTERNATIVE EDUCATION	GREATER THAN 1 YEAR		$ 40,000
33	FRONTLINE TECHNOLOGIES	SUBFINDER	LESS THAN 1 YEAR		$ 8,344
34	GOICOECHEA & DIGRAZIA	LEGAL SERVICES	GREATER THAN 1 YEAR		$ 864
35	GRAVES, TERRA	STAFF TRAINING	LESS THAN 1 YEAR		$ 14,117
36	GREAT BASIN WRITING CONSULTANTS	PROFESSIONAL DEVELOPMENT - SPEAKER	LESS THAN 1 YEAR		$ 16,000
37	HARMONY EDUCATION CENTER	PROFESSIONAL DEVELOPMENT - SPEAKER	LESS THAN 1 YEAR		$ 17,437

38	HIGH DESERT ENGINEERING	CIVIL ENGINEERING SERVICES	GREATER THAN 1 YEAR		$	27,075
39	HUMBOLDT COUNTY SCHOOL DIST	NNRPDP SITE FACILITATORS/TRAINERS	GREATER THAN 1 YEAR		$	114,460
40	JENNIFER KALAS CONSULTING	ECERS ASSESSMENT CONSULTANT	LESS THAN 1 YEAR		$	3,000
41	JNA CONSULTING GROUP	DEBT MANAGEMENT POLICY	LESS THAN 1 YEAR		$	700
42	KAFOURY ARMSTRONG	AUDITING SERVICES	GREATER THAN 1 YEAR		$	28,240
43	KAGAN PROFESSIONAL	PROFESSIONAL DEVELOPMENT - SPEAKER	LESS THAN 1 YEAR		$	11,826
44	KERN GRANT WRITING SERVICES	GRANT WRITING	GREATER THAN 1 YEAR		$	15,000
45	LEARNING BY DESIGN	PROFESSIONAL DEVELOPMENT - SPEAKER	LESS THAN 1 YEAR		$	5,000
46	LEARNING FOR LIVING, INC	PROFESSIONAL DEVELOPMENT - SPEAKER	LESS THAN 1 YEAR		$	7,500
47	LOMBARD-CONRAD ARCHITECTS	ARCHITECTURAL SERVICES	GREATER THAN 1 YEAR		$	56,315
48	LOSTRA SPEECH & LANGUAGE SERV	SPEECH THERAPY SERVICES	GREATER THAN 1 YEAR		$	12,691
49	LSCO, INC. DBA CAREER LINKS	SPEECH THERAPY SERVICES	LESS THAN 1 YEAR		$	112,000
50	M&C ENVIRONMENTAL	PROFESSIONAL DEVELOPMENT - REGISTRATION	LESS THAN 1 YEAR		$	180
51	MACFARLAN, MERRI LYNETTE	PRESCHOOL DEVELOPMENT CONSULTANT	LESS THAN 1 YEAR		$	9,000
52	MANPOWER INCORPORATED OF SOU	TEST PROCTORING	LESS THAN 1 YEAR		$	116
53	MCGRATH TRAINING SYSTEMS	STAFF TRAINING	LESS THAN 1 YEAR		$	14,217
54	MCVICARS C ONSULTING	AS400 MAINTENANCE	LESS THAN 1 YEAR		$	1,000
55	MGM CONSTRUCTION	CONSTRUCTION SERVICES	GREATER THAN 1 YEAR		$	614,671
56	NATIONAL COUNCIL OF TEACHERS	PROFESSIONAL DEVELOPMENT - REGISTRATION	GREATER THAN 1 YEAR		$	1,365
57	NEAL, SUSAN	STAFF TRAINING	GREATER THAN 1 YEAR		$	14,616
58	NEWBEY, KELLEY	SPEECH THERAPY SERVICES	GREATER THAN 1 YEAR		$	57,429
59	NORTHEASTERN NEVADA REGIONAL	DRUG & ALCOHOL TESTING SERVICES	GREATER THAN 1 YEAR		$	62
60	NOVEMBER LEARNING LLC	PROFESSIONAL DEVELOPMENT - SPEAKER	LESS THAN 1 YEAR		$	8,900
61	PETTY & ASSOCIATES, LLC	ENGINEERING SERVICES	GREATER THAN 1 YEAR		$	188,237
62	PREMIERE GLOBAL SERVICES	CONSTRUCTION SERVICES	LESS THAN 1 YEAR		$	545
63	QUEST DIAGNOSTICS INC	DRUG & ALCOHOL TESTING SERVICES	GREATER THAN 1 YEAR		$	2,766
64	ROCKY MOUNTIAN CENTER FOR OCC	PROFESSIONAL DEVELOPMENT - REGISTRATION	LESS THAN 1 YEAR		$	265
65	SIERRA REHABILITATION SERVICES	REHABILITATION SERVICES	GREATER THAN 1 YEAR		$	7,583
66	SOLUTION TREE, INC	PROFESSIONAL DEVELOPMENT - SPEAKER	LESS THAN 1 YEAR		$	11,240
67	SPORTS CONCUSSION SPECIALISTS	SPORTS CONCUSSION MANAGEMENT	LESS THAN 1 YEAR		$	195
68	STATE OF NEVADA	FINGERPRINT SERVICES	GREATER THAN 1 YEAR		$	4,075
69	SUMMIT ENGINEERING	ENGINEERING SERVICES	GREATER THAN 1 YEAR		$	1,400
70	VISION REHABILITATION	SPEECH THERAPY SERVICES	GREATER THAN 1 YEAR		$	780
71	VST LLC	SPEECH THERAPY SERVICES	LESS THAN 1 YEAR		$	21,808
72	WEIDENHAMMER	ALIO FINANCIAL SOFTWARE	GREATER THAN 1 YEAR		$	8,862
73	WELLS FARGO	BANK ACCOUNT ANALYSIS	GREATER THAN 1 YEAR		$	4,329
74	WESTED	PROFESSIONAL DEVELOPMENT/SCHOOL IMPROVEMENT CONSULT	LESS THAN 1 YEAR		$	51,000
75	WHITE BUFFALO KNIFE, INC	MOTIVATIONAL SPEAKER	LESS THAN 1 YEAR		$	2,919
76	WHITE PINE COUNTY SCHOOL DIST	NNRPDP SITE FACILITATORS/TRAINERS	GREATER THAN 1 YEAR		$	338,322
77	WILSON, BARROWS, SALYER, JONES	LEGAL SERVICES	GREATER THAN 1 YEAR		$	249,155
78	WISE COMMUNICATIONS, INC	ASL MENTORING	LESS THAN 1 YEAR		$	2,560
				Total:	**$**	**3,218,873**

Date: 7/17/15
Person Completing this Report: HOLLI KIECHLER

NRS 391.155 (A.B. 240 of the 2011 Session) Consultant Reporting by School Districts to IFC

School Districts: Esmeralda County
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by School District: 33

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed by School District		Amount Paid to Consultant from School District
1	ALLISON, MACKENZIE,	Legal Services	10 Years +		$ 21,965.57
2	Bankcard Center	Building Inspection Services	1 Year		$ 769.00
3	Board of Regents	Professional Development	5 Years +		$ 100.00
4	Britt's Diesel & Automotive	Bus Repair Services	1 Year		$ 1,211.15
5	Carrier Corporation	HVAC Repair Services	4 Years +		$ 7,766.50
6	DANIEL C. MCARTHUR, LTD	Audit Services	10 Years +		$ 26,316.80
7	David G. Reda	SPED Psychological & Consulting Services	5 Years +		$ 2,689.87
8	Debra Lee Chadwick	SPED Sign Language & Consulting Services	1 Year		$ 1,140.00
9	Drug & Alcohol Testing	DOT Services	4 Years +		$ 200.00
10	Erickson, Thorpe & Swainston, LTD	Legal Services	4 Years +		$ 1,907.50
11	Esmeralda County School District	Referee Services	1 Year		$ 993.84
12	Hilda Susan Lund	SPED Hearing & Consulting Services	1 Year		$ 330.00
13	Jesse Mazur (E)	Professional Development - RPDP	10 Years +		$ 84.00
14	Jody McKenzie Davarpanah (H)	Professional Development - RPDP	10 Years +		$ 176.00
15	John F. Maurer	Coaching Services	2 Years		$ 800.00
16	John Scates (H)	Professional Development - RPDP	5 Years +		$ 110.00
17	Katherine Edwards	SPED Hearing & Consulting Services	1 Year		$ 1,440.00
18	Linda Kile (H)	Professional Development - RPDP	10 Years +		$ 132.00
19	M & K ENTERPRISES	Septic Services	10 Years +		$ 1,870.00
20	Nevada Association of School Boards	Professional Development	10 Years +		$ 1,161.00
21	Nevada State Health Division	Health Nursing Services	10 Years +		$ 84.00
22	Nevada State Health Division Community	Health Nursing Services	10 Years +		$ 2,394.00
23	Nevada State Public Health Laboratory	Water Testing Services	10 Years +		$ 24.00
24	Nye County School District	Professional Development	10 Years +		$ 2,200.00
25	Nye Regional Medical Center	DOT Services	10 Years +		$ 371.04
26	Oasis Online	Information Technology Services	2 Years		$ 28,700.00
27	Rina Scates (H)	Professional Development - RPDP	5 Years +		$ 132.00

28	Robert J. Valentine (H)	Professional Development - RPDP	2 Years		$	110.00
29	Sinnett Consulting Services	DOT Services	5 Years +		$	385.00
30	State of Nevada Dept. of Public Safety	Background Check Services	5 Years +		$	38.25
31	Valerie Maurer	Coaching and Yearbook Services	5 Years +		$	1,400.00
32	Vantage Point Consulting, Ltd.	Speech Therapy Services	5 Years +		$	7,200.00
33	William E. Roberts Inc.	Professional Development & Consulting Services	1 Year		$	9,766.50
				Total:	**$**	**123,968**

Date: 07/31/15
Person Completing this Report: Winifred L. Wood, Business Manager

NRS 391.155 (A.B. 240 of the 2011 Session) Consultant Reporting by School Districts to IFC

School District: Eureka County School District
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by School District: 2

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed by School District		Amount Paid to Consultant from School District
1	Jason Cross (iSchool)	Technology adviser to elementary faculty, district technology infrastructure	6 months		$ 21,391
2	Joe DeBraga (Stillwater)	Instructional adviser to secondary faculty	6 months		$ 600
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ 21,991**

Date: August 3, 2015
Person Completing this Report: Greg Wieman, Superintendent

NRS 391.155 (A.B. 240 of the 2011 Session) Consultant Reporting by School Districts to IFC

School Districts: Lander County School District
Reporting Period: January 1, 2015 through June 30, 2015
Number of Consultants Contracted by School District: 18

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed by School District		Amount Paid to Consultant from School District
5	Advanced Data Systems	Computerized Data Software and Support	20+ years		$ 12,750
18	Allison, McKensie, Pavlakis	Legal Services	1 year		$ 7,144
17	Argenta Sage	Chief Negotiator	1 year		$ 3,125
13	CORE Construction, Inc.	CMAR Services	1 year		$ 9,308,100
6	Lander Physical Therapy	Physical Therapy Services	10+ years		$ 1,500
3	Oasis Online	Technology Support Services	5 1/2 years		$ 75,000
16	Office Products, Inc.	Copy Machine Charges and Maintenance	20+ years		$ 13,711
10	Otis Elevator Service	Elevator Inspection	20+ years		$ 2,610
7	Rehab Services of NV	Speech & Occupational Therapy Services	5+ years		$ 8,038
4	Tekee Services	Grant Writing Services	6 years		$ 4,256
9	Tri Signal Integration	Fire Alarm System Monitoring & Inspection	1/2 year		$ 3,200
12	Van Woert Bigotti Architects	Architect Services	1 year		$ 250,429
15	Wilson, Barrows, Salyer	Legal Services	5+ years		$ 7,552
			TOTAL		**$ 9,697,415**

Please add/remove additional rows as needed.

Date: July 16, 2015
Person Completing this Report: Velma Gamble, Finance Officer

NRS 391.155 (A.B. 240 of the 2011 Session) Consultant Reporting by School Districts to IFC

School Districts:	**Lincoln County School District**
Reporting Period:	January 1, 2015, through June 30, 2015
Number of Consultants Contracted by School District:	**8**

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed by School District		Amount Paid to Consultant from School District
1	Craig Babcock	School Psychologist	6 yrs.		$ 12,019
2	JNA Consultants	Bonds and Debt Management	15 yrs.		$ 850
3	Dave Lambert	Speech-Language Pathologist	21 yrs.		$ 13,000
4	Daniel McArthur LTD.CPA	Financial Audits	20 yrs.		$ 34,128
5	Bickmore Risk Services	Retiree Actuarial Evaluations	5 yrs.		$ 3,400
6	Trisha Pearson	Occupational Therapist	2 yrs.		$ 4,631
7	Andrea Young	Speech-Language Pathologist	1.5 yrs.		$ 18,059
8	Lindsay Gonzalez	Speech-Language Pathologist	6 months		$ 23,482
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ 109,569**

Please add/remove additional rows as needed.

Date:	June 24, 2015
Person Completing this Report:	Steven E. Hansen

NRS 391.155 (A.B. 240 of the 2011 Session) Consultant Reporting by School Districts to IFC

School District: Lyon County School District
Reporting Period: January 1, 2015 to June 30, 2015
Number of Consultants Contracted by School District: 39

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant has been Employed by School District		Amount Paid to Consultant from School District
1	BERGER HANNAFIN ARCHITECTURE	ARCHITECT FOR CONSTRUCTION PROJECTS	07/01/2014		$2,528.10
2	BICKMORE RISK SERVICE	WORKMAN COMP ANALYSIS	01/01/2014		$8,400.00
3	BOYS & GIRLS CLUB OF MASON VALLEY	STRIVING READERS & 21ST CENTURY GRANT CONSULTANT	01/01/2014		$84,273.90
4	BOYS & GIRLS CLUB OF TRUCKEE MEADOWS	STRIVING READERS GRANT CONSULTANT	01/01/2014		$28,004.59
5	BROADBENT & ASSOC., INC	ENVIRONMENTAL ENGINEERS FOR YES	01/01/2014		$6,470.00
6	BRUSTEIN & MANASEVIT, PLLC	GRANT COMPLIANCE CONFERENCE	01/01/2014		$700.00
7	CLARK & ASSOCIATES OF NEVADA, INC.	HEALTH INSURANCE CONSULTANT	04/01/2014		$29,000.00
8	COMMUNITY CHEST INC	STRIVING READERS GRANT CONSULTANT	01/01/2014		$83,204.82
9	CONCENTRA	PHYSICIALS FOR BUS DRIVERS	01/01/2014		$514.00
10	DAVIS, MARIA C.	SPECIAL EDUCATION PROFESSIONAL SERVICES	01/01/2014		$3,557.96
11	DEPARTMENT OF PUBLIC SAFETY	FINGERPRINTING CHARGES FOR EMPLOYEES	01/01/2014		$2,591.75
12	EBS HEALTHCARE	SPECIAL EDUCATION PROFESSIONAL SERVICES	01/01/2014		$47,425.00
13	INFINITE HORIZONS	SPECIAL EDUCATION PROFESSIONAL SERVICES	01/01/2014		$7,200.00
14	JAY BETZ MD CONSULTING CORP	RANDOM DRUG TESTING	01/01/2014		$3,285.00
15	JNA CONSULTING GROUP	BOND CONSULTANT	01/01/2014		$850.00
16	K12 TRANSLATE	STUDENT ASSESSMENT	01/01/2014		$75.00
17	KEITH M. CROSKEY	SPECIAL EDUCATION PROFESSIONAL SERVICES	01/01/2014		$34,482.50
18	KENNETH R MACALEESE	SPECIAL EDUCATION PROFESSIONAL SERVICES	01/01/2014		$29,642.50
19	LUMOS AND ASSOCIATES, INC	ENGINEERING	01/01/2014		$5,000.00
20	MAUPIN, COX, & LEGOY	Professional Legal Services	01/01/2010		$19,677.50
21	MAXIM HEALTHCARE SERVICES INC	NURSING SERVICES	01/01/2014		$70,233.32

23	N N B U A - BASEBALL	SPORTS OFFICIATING	01/01/2014		$19,346.98
23	NELSON DAVISON ADMIN	WORKMAN COMP CONSULTANTS	01/01/2014		$984.00
24	NETCHEMIA,LLC	STRATEGIC TALENT MANAGEMENT SUITE	01/01/2014		$500.00
25	NEVADA DEPT MOTOR VEHICLES & PUBLIC SAFE	CDL DRIVER TESTING AND CERTIFICATION	01/01/2014		$400.75
26	NEVADA DRUG & ALCOHOL TESTING INC	DRUG AND ALCOHOL TESTING	01/01/2014		$3,249.55
27	NOBLE STUDIOS	COMMUNICATIONS PLANNING	07/01/2014		$19,133.75
28	NVN CONSULTING LLC	SPECIAL EDUCATION PROFESSIONAL SERVICES	01/01/2014		$16,720.91
29	POOL/PACT RISK MANAGEMENT	HUMAN RESOURCES INVESTIGATION	01/01/2014		$10,782.80
30	RENOWN MEDICAL GROUP AT	EXECUTIVE PHYSICIALS	01/01/2014		$41,220.00
31	ROBIN L. TITUS	REVIEW IEPS FOR MEDICAID BILLING	01/01/2014		$3,045.00
32	SIERRA REHABILITATION SERVICES INC	SPEACH THERAPY	01/01/2014		$99,967.66
33	SYLVIA LEGGETT	ORIENTATION & MOBILITY ASSESSMENTS	01/01/2014		$8,143.64
34	TAYLOR, GERI	SPECIAL EDUCATION PROFESSIONAL SERVICES	01/01/2014		$10,516.50
35	TERESITA TIBBETTS	SPECIAL EDUCATION PROFESSIONAL SERVICES	01/01/2014		$935.70
36	THE BULLARD MACY GROUP	FINANCIAL AUDITORS	01/01/2014		$21,000.00
37	VANTAGE POINT CONSULTING LTD	CONSULTANT SERVICES FOR SPEECH PATHOLOGY	01/01/2014		$7,980.00
38	W.H. ROBISON LLC	STUDENT PSYCHOLOGY SERVICES	01/01/2014		$7,084.91
39	WEBB CENTER FOR COMMUNICATION	TRAINING & SPEECH LANGUAGE SERVICES	01/01/2014		$19,550.00
				Total:	**$757,678.09**

Date: July 31, 2015
Person Completing this Report: PC

NRS 391.155 (A.B. 240 of the 2011 Session) Consultant Reporting by School Districts to IFC

School Districts: MINERAL COUNTY SCHOOL DISTRICT
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by School District: 13

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed by School District		Amount Paid to Consultant from School District
1	All About Vision LLC	Vision Consultant	Month to Month		$ 1,680.00
2	Calico Hills Physical Therapy	Physical Therapy	12 Months		$ 11,400.00
3	Erickson, Thorpe & Swainstain	Legal Services	Month to Month		$ 6,555.43
4	Galloway, Stephen	Psychological Services	Month to Month		$ 18,350.28
5	Humanus Corporation	Occupational Therapy	Month to Month		$ 3,168.75
6	Infinisource, Inc	Cobra Insurance Consultants	12 Months		$ 1,125.00
7	Kreta, Joseph	E-Rate Consultant	Month to Month		$ 2,220.26
8	Mineral County Sheriff	Pre-Employment Finger Printing	Month to Month		$ 80.00
9	Morgan, James P	Speech Therapy	Month to Month		$ 13,200.00
10	Silver State Educational Services	Psychological Services	12 Months		$ 3,538.16
11	State of Nevada Department of Public Safety	Pre-Employment Screening	Month to Month		$ 393.00
12	Talx	Administrative Support	Month to Month		$ 1,343.92
13	Teaching Plus - Educational	Teacher Educational Consultants	12 Months		$ 46,098.20
				Total:	**$ 109,153.00**

Please add/remove additional rows as needed.

Date: July 23, 2015
Person Completing this Report: Patricia Stoddard, Finance Manager

NRS 391.155 (A.B. 240 of the 2011 Session) Consultant Reporting by School Districts to IFC

School District: Nye County School District
Reporting Period: January 1, 2015 to June 30, 2015
Number of Consultants Contracted by School District: 33

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant has been Employed by School District		Amount Paid to Consultant from School District
1	A Different Look	Specialized Homebound Instruction	05/07/2015		$4,560.85
2	All About Vision, LLC	Vision Specialist Services	6/5/13		$8,260.00
3	American Mobile Drug Testing	Drug Testing	10/14/2005		$1,119.55
4	BEC Enviornmental Inc.	Desert Tortoise Survey	03/30/2015		$4,650.00
5	Bickmore	Health Insurance Consulting	5/2/13		$3,900.00
6	Causey, Demgen & Moore, Inc	Bond Consultant	03/05/2015		$2,500.00
7	Central Nevada Sports Officials	Athletic Officials	Since 2013		$11,157.66
8	CTB/Mcgraw Hill	Scoring Services	09/25/14		$1,092.00
9	Daniel C. Mcarthur, Ltd	Audits/General Consulting	Since 1984		$122,956.91
10	Dr. Nancy Ruth Sylvanie Inc	Specialized Homebound Instruction	Since 2013		$464.80
11	Dream Therapies	Speech Therapy	01/22/2015		$262.50
12	DynTek Services, Inc.	Network Infrastructure Consulting	Since 2014		$69,000.00
13	EICS, LLC	Survellance	10/21/08		$4,650.00
14	FMHUB LLC	Bond Consultant	03/05/2015		$1,000.00
15	Health Claim Auditors, Inc	Health Claims Audit	7/15/08		$13,238.10
16	James M. Kroft	Health Insurance Consultant	7/14/08		$22,500.00
17	JNA Consulting Group, LLC	Financial Bond Consultant	4/14/10		$40,049.07
18	Lawrence Kapel, PH.D	Pyschological Services	Feb 2015		$1,000.00
19	Maupin, Cox & Legoy	Legal Council	Since 1980		$15,021.25
20	Moody's Investors Service	Bond Consultant	03/05/2015		$13,000.00
21	Nelson Davison Administrators	Third Party Administrator - Worker's Comp	11/17/08		$13,398.00
22	Nutile Pitz & Associates	Legal Council	01/22/2015		$9,683.00
23	Nye County	Truancy Prevention Officer	Since 1/31/01		$26,729.00
24	Nye Regional Medical Center	Drug Testing	12/4/97		$1,740.72
25	Pioneer Territory CASA	Parenting Classes	6/28/12		$2,400.00

26	SDM Educational Services, LLC	Prof. Education Consultant	4/18/14		$6,929.77
27	Sherman & Howard, LLC	Legal Consultant	11/7/14		$88,689.06
28	Sierra -Berkshire Associates	Actuarial Audit	6/7/11		$2,500.00
29	Southern Nevada Officials Association	Athletic Officials	Since 2010		$13,045.73
30	TEK Network Solutions, LLC	Technology Network Services	Since 2014		$1,350.00
31	TSA Consulting Group.	403B & 457 Consulting	12/16/08		$3,198.00
32	Tyler Technologies	Accounting Software Consultant	3/23/12		$750.00
33	United Way Of Southern Nevada	Prof Education Services	Since 2010		$500.00
				Total:	**$511,295.97**

Date: July 15, 2015
Person Completing this Report: Kristin Marshall, Accountant

NRS 391.155 (A.B. 240 of the 2011 Session) Consultant Reporting by School Districts to IFC

School District: PERSHING COUNTY SCHOOL DISTRICT
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by School District: 9

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed by School District		Amount Paid to Consultant from School District
1	Advanced Data Systems	Data Processing Support	No Contract		$ 16,250
2	Amanda Burrows	IT Services	One Year		$ 55,429
3	FiskNotations	Educational Consuultant - Writing	One Year		$ 16,500
4	James P. Morgan	Speech Pathology Services	One Year		$ 21,885
5	Cassandra Barrett	Speech Pathology Services	One Year		$ 32,400
6	Rehab & Industrial Svcs	OT & PT Services	One Year		$ 32,518
7	Sciarani & Co.	Auditor Services	One Year		$ 8,500
8	Behavioral Innovation & Guidance	Educational Consultant - Special Needs - Behavior Mgmt	One Year		$ 9,870
9	Jim Huge & Assoc.	Consultant - Superintendent Search	One Year		$ 3,000
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ 196,351**

Please add/remove additional rows as needed.

Date: 8/1/15
Person Completing this Report: Lisa Jensen

NRS 391.155 (A.B. 240 of the 2011 Session) Consultant Reporting by School Districts to IFC

School Districts:	**STOREY COUNTY SCHOOL DISTRICT**
Reporting Period:	January 1, 2015, through June 30, 2015
Number of Consultants Contracted by School District:	**40**

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed by School District		Amount Paid to Consultant from School District
1	Action Electric	Technical Services - R&M Electrical			$ 5,248
2	Advanced Installations, Inc.	Technical Services - Abestos Removal			$ 1,433
3	Affordable Rain Gutters	Technical Services - Rain Gutters			$ 1,550
4	Allison, Mackenzie, Pavlakis	Attorney			$ 1,813
5	ARC Health & Wellness	Employment Physicals			$ 225
6	Automated Temperature Controls	Repair & Maintenance			$ 335
7	Bickmore	Actuarial Valuation			$ 3,800.00
8	Building Control Services, Inc.	Boiler Consulting			$ 195.50
9	Carrier	Repair & Maintenance Equipment			$ 9,743
10	Comstock Drywall	Technical Services			$ 3,000
11	Connections	Speech Therapy Services			$ 32,100
12	Continum	OT/PT Services			$ 2,200
13	Decker Equipment	Folding Gate			$ 1,610
14	EICS	Abestos Inspections			$ 4,240
15	Electric Services	Technical Services - Sump Pump			$ 619
16	French, Robert	Consulting Boilers			$ 3,160
17	Great Basin Termilte & Pest Control	Pest Control			$ 4,150
18	Jill Conners	RN Services			$ 463
19	Johnson, Lori Lee	Phych Services			$ 7,385
20	KDJ Company LTD	Radio Maintenance Agreement			$ 4,914
21	Maverick Sand & Gravel	Technical Services -wood chips			$ 520
22	Michael's Plumbing Heating & Air	Technical Services - Sump Pump			$ 723
23	Nicole Radoumis-Weiler	E-Rate Consultant			$ 6,000
24	NNOA	Umpire Service			$ 6,325
25	NV Highway Patrol	Fingerprinting Services			$ 412
26	Oasis Online	Technology Services			$ 60,000.00
27	Offsite Data Depot	Offsite Archive			$ 210
28	Otis Elevator Company	Elevator Service			$ 899

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29	Rickman, Larry	Technical Services -Tune Piano			$ 95
30	Roberta Burns	RN Services			$ 1,400
31	Ron's Refrigeration	Repair & Maintenance of Refirgerators and Frezers			$ 212
32	Roto Rooter	Plumbing			$ 917
33	SC Comptrollers Office	Lobbiest			$ 21,239
34	Sierra Electronics	Bus Radios & Installation			$ 1,520
35	Sierra Fire Protection	Fire Extinguisher Inspections			$ 349
36	Sierra Window Tinting	Repair & Maintenance Bldg			$ 255
37	Thermatemp USA	Repair & Maintenance Equipment			$ 800
38	Tri Signal Integration	Fire & Sprinkler Inspections			$ 8,809
39	Tyler Technologies	Visions Trainer			$ 4,987
40	VSA Arts of NV	Art Workshops			$ 2,990
				Total:	**$ 206,844**

Please add/remove additional rows as needed.

Date: 7/7/2015
Person Completing this Report: Patti Lamb, Business Manager, Storey County School District

NRS 391.155 (A.B. 240 of the 2011 Session) Consultant Reporting by School Districts to IFC

School Districts: Washoe County School District
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by School District: 277

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed by School		Amount Paid to Consultant from School District
1	**ADAMS ESQ A PROFESSIONAL CORPO Total**	Legal fees for SSS case #2015-01-DP	9/9/14-1/9/15		2,000.00
2	**ADVANCE INSTALLATIONS**	Asbestos abatement services	7/1/2014-6/30/15		12,033.50
3	**ADVANCED CLASSROOM TECHNOLOGIE Total**	Installation services	7/1/14-6/30/15		20,220.00
4	**AGUILAR, ALEXANDRA**	University Field Experience intern	8/25/14-5/25/15		400.00
5	**AINSWORTH ASSOCIATES**	Engineering services	7/1/2014-6/30/15		73,920.00
6	**ALL ABOUT PROFESSIONAL INSTALL Total**	Construction services	7/1/14-6/30/15		7,956.00
7	**ALLEN, KENNETH J Total**	DJ services	2/13/2015		100.00
8	**ALLIANCE FOR CLIMATE EDUCATION Total**	Guest lecturer at NVHS	4/22/2015		400.00
9	**ALLISON, STACEY Total**	University Field Experience intern	8/25/14-5/15/15		400.00
10	**ANDERSON, GRANT Total**	Review student IEP's for SSS	7/1/14-6/30/15		21,970.00
11	**ANG MOBILE DJ Total**	DJ services	7/1/14-6/30/15		10,500.00
12	**ANIMAL ARK Total**	School assemblies	7/1/14-6/30/15		425.00
13	**APPLIED BEHAVIOR TECHNOLOGIES Total**	Direct observation of SSS student, attend IEP and behavior meetings	3/1/15-6/30/15		6,240.00
14	**ARC HEALTH & WELLNESS**	DOT drug screening	7/1/14-6/30/15		6,476.74
15	**ARCHER PHD INC, ANITA L**	Saturday CAFÉ keynote speaker	5/15/15-5/16/15		10,000.00
16	**ARCHITECTS + LLC Total**	Architectural services	7/1/14-6/30/15		81,162.43
17	**ASBESTOS TEM LABS INC**	Asbestos lab analysis	7/1/14-6/30/15		14,360.00
18	**ATAPINE, DMITRI Total**	Orchestra adjudicator	3/12/15-3/13/15		675.00
19	**AVENT, JARED Total**	Onsite evaluation of Reed HS automotive	5/21/2015		500.00
20	**AVID CENTER Total**	AVID Path to School wide training	11/4/15-11/5/15		33,800.00
21	**AXION ENGINEERING LLC**	Engineering services	7/1/14-6/30/15		18,720.00

22	**BARBER, ALICIA Total**	TAHP historian for 4th grade history cohort	3/23/2015	500.00
23	**BARTHOLOMEW, DIANE Total**	Inservice instruction	2/5/15-5/1/15	1,085.00
24	**BEEGHLY, LINDA M Total**	Art instruction	7/1/14-6/30/15	660.00
25	**BENCHMARK INC Total**	Roofing consulting services	7/1/14-6/30/15	31,995.86
26	**BICKMORE RISK SERVICES**	Actuarial services for Risk Management	7/1/14-5/29/15	9,350.00
27	**BIG PICTURE LEARNING Total**	Provide technical assistance and support for the Big Picture Learning program at Innovations HS	7/1/14-6/30/15	25,000.00
28	**BLACK EAGLE CONSULTING INC Total**	Materials testing at Vaughn MS	12/31/2014	35.00
29	**BLACK ROCK SOLAR INC**	Solar repair services at Gerlach	4/16/2015	4,188.20
30	**BLACKWELL, SHERI A Total**	CPR instruction	7/1/14-6/30/15	2,920.00
31	**BOARD OF REGENTS Total**	Grad student program for Accountability, Team Up programming, review of RPDP data and programming, Dept. of Psych consulting with SSS, water sample analysis, work with Title II	7/1/14-6/30/15	121,771.70
32	**BOARD OF REGENTS TMCC**	TMCC HS instructors	7/1/14-6/30/15	21,849.00
33	**BOERS, GEOFFREY P Total**	Choral clinic	11/3/14-11/4/14	700.00
34	**BOYS & GIRLS CLUB OF TRUCKEE M Total**	Team Up staffing	7/1/14-6/30/15	14,669.00
35	**BRANSON, DAVID Total**	Band adjudicator	3/25/15-3/26/15	675.00
36	**BRICK FUNDAMENTALS LLC**	Lego and Lego robotic programming for Team	7/1/14-6/30/15	18,533.00
37	**BRIGHT & ASSOCIATES, STEPHANIE Total**	Database programming and development for Nevada Registry	7/1/14-6/30/15	32,780.00
38	**BROADBENT AND ASSOCIATES INC Total**	Design and supervision services for Capital Projects	7/1/14-6/30/15	10,307.91
39	**BROWN, JANE K Total**	Orchestra adjudicator	3/12/15-3/13/15	675.00
40	**BUCK INSTITUTE FOR EDUCATION Total**	Professional development for teachers: PBL 101	7/1/14-6/30/15	175,500.00
41	**BURN, JON Total**	Band adjudicator	3/25/15-3/26/15	675.00
42	**BURNS, STACEY Total**	Paiute Language Instruction	7/1/14-6/30/15	11,000.00
43	**BURT, JOANNA N Total**	Choreography for McQueen HS play	2/26/15-3/28/15	800.00
44	**BUSCH, KARL Total**	Pit orchestra for DRHS	5/1/125-5/15/15	575.00
45	**BYERMAN, MIKALEE A Total**	Washoe Parent Magazine publishing	7/1/14-6/30/15	2,156.00
46	**C F A INC Total**	Design and construction services for Capital	7/1/14-6/30/15	1,995.00
47	**C R ENGINEERING Total**	Engineering services	7/1/14-6/30/15	17,160.00
48	**CALHOON, MARY THOMAS**	Tutoring services	1/1/15-3/30/15	270.00

49	**CANNON COCHRAN MANAGEMENT SERV Total**	Worker' Comp services	7/1/14-6/30/15	49,047.50
50	**CAPTIONS UNLIMITED OF NEVADA I Total**	Captioning servicers	7/1/14-6/30/15	13,011.36
51	**CARSON TAHOE RENO PHOTO BOOTH Total**	Photography services	1/1/15-6/30/15	1,850.00
52	**CARTER-OTT APPRAISAL INC**	Appraisal services	2/25/2015	1,900.00
53	**CENTER FOR WRITING AND LITERAC Total**	Tutoring services for SSS	7/1/14-6/30/15	550.00
54	**CHANDLER, KIMBERLEY**	GATE consulting on William and Mary Language	2/27/15-2/28/15	4,834.58
55	**CHILDRENS CABINET Total**	AmeriCorps Vista Volunteers, partnership on truancy, counseling and consultation for Middle School SIP classes and Turning Point,	7/1/14-6/30/15	181,255.72
56	**CHRISTENSEN, ROBERTA**	Community Education instructor	8/1/14-4/23/15	709.20
57	**CITY OF RENO Total**	Sierra Kids staffing for Team UP	7/1/14-6/30/15	41,292.00
58	**CITY OF SPARKS-FINANCE DEPT Total**	Team Up staffing	7/1/14-6/30/15	51,536.49
59	**COHN, ALEXANDER Total**	Arbitration fees	2/25/15-2/28/15	7,700.00
60	**COLLABORATIVE DESIGN STUDIO Total**	Architectural services	7/1/14-6/30/15	2,074.80
61	**COLLEGE BOARD Total**	Professional development for SpringBoard	5/28/2013-6/30/14	10,950.00
62	**COMPSYCH CORPORATION**	Employee Assistance Program	7/1/14-6/30/15	65,841.93
63	**CONCENTRA MEDICAL CENTERS Total**	Blood sampling services	7/1/14-6/30/15	256.00
64	**CONNECTIONS SPEECH & LANGUAGE Total**	Speech therapy services for SSS	7/1/14-6/30/15	58,357.00
65	**CONSTRUCTION MATERIALS ENGINEE Total**	Project inspection services	7/1/14-6/30/15	5,237.50
66	**COWEE CONSULTING LLC**	Farm to School feasibility study	1/1/15-6/30/15	6,000.00
67	**CROSSCULTURAL DEVELOPMENTAL ED Total**	Professional development for ESL teachers	3/9/15-3/12/15	12,400.00
68	**DEPAOLI, JEFFERY Total**	Piano accompanist	3/13/15-3/16/15	130.00
69	**DEPARTMENT OF BUS INDUSTRY Total**	Workers' Comp assessment	7/1/15-6/30/15	84,196.24
70	**DEVELOPING MINDS INC Total**	2 day workshop for DPL	3/20/15-3/21/15	12,000.00
71	**DO WELL EVENTS Total**	DJ services	4/18/2015	800.00
72	**DUBE GROUP ARCHITECTURE**	Engineering services	7/1/14-6/30/15	9,840.00

73	**DUNCE LLC Total**	Post secondary planning services	7/1/14-6/30/15	2,790.00
74	**DUNLAP, JAMES Total**	Pit orchestra for DRHS	5/1/15-5/17/15	500.00
75	**E RATE ELITE SERVICES INC**	Erate consulting services	7/1/14-6/30/15	5,188.02
76	**EDAWN Total**	WCSD contribution for RCG Economics	12/31/2014	5,000.00
77	**EDGINGTON, LAURIE Total**	Administer the Brigance 1st grade admission test	5/11/15-5/29/15	1,635.00
78	**ELGES, PAMELA Total**	Parent portal training and Reed to Succeed	7/1/14-6/30/15	980.00
79	**ELITE CLEANERS VALET Total**	Tailoring services	7/1/14-6/30/15	1,218.50
80	**ELITE PERFORMANCE LLC**	Team Captain training	5/2/2015	2,500.00
81	**ENGSTROM, DALE Total**	Band adjudicator	3/25/15-3/26/15	675.00
82	**ENHANCED ELECTRICAL SERVICES Total**	Solar PV site evaluations	7/1/14-6/30/15	570.30
83	**ETCHEMENDY ENGINEERING INC PC Total**	Engineering services	7/1/14-6/30/15	2,440.00
84	**EWING TAYLOR, JACQUELLINE MARI Total**	External evaluation of NTTSI program	8/25/14-4/30/15	8,000.00
85	**FARR WEST ENGINEERING**	Engineering services	7/1/14-6/30/15	7,522.43
86	**FERRARA, MARGARET Total**	Saturday CAFÉ keynote speaker	1/24/2015	500.00
87	**FIRST NV Total**	Community Education instructor	7/1/14-4/23/15	5,544.56
88	**FORD TIMING Total**	Track timing for DRHS	4/4/2015	1,000.00
89	**FREEMAN, KATHERINE F Total**	Proctor AP exams	4/13/15-5/15/15	3,000.00
90	**GEBHART, RICHARD Total**	Wrestling officials for FY15	7/1/14-6/30/15	2,995.00
91	**GENZRHODES ENTERPRISES LLC Total**	Website design for TMCC HS	1/20/15-6/30/15	900.00
92	**GEORGE, HEATHER PESHAK**	Professional development for MTSS coaching	3/2/15-6/30/15	19,500.00
93	**GEORGE, KELLIE RACHELLE**	Keynote speaker for secretary training	5/21/2015	500.00
94	**GIRAFFE INC Total**	Prom decorations	4/1/15-6/30/15	7,000.00
95	**GIRL SCOUTS OF SIERRA NEVADA Total**	Team Up programming	7/1/14-6/30/15	2,130.00
96	**GML ARCHITECTS LLC Total**	Architectural services	7/1/14-6/30/15	61,969.72
97	**GOODENOW, SUSAN Total**	Choral adjudicator	3/16/15-3/17/15	675.00
98	**GOULD & LAMB LLC Total**	Mandatory Insurer Reporting	7/1/14-6/30/15	1,500.00
99	**GRADEX CONSTRUCTION**	Underground construction services	7/1/14-6/30/15	14,021.24
100	**GRAF, MIKE Total**	Author visit	3/26/2015	750.00
101	**GUMIRAN, SHEALLEY Total**	Compose music for marching band	6/1/14-6/15/14	500.00
102	**HANSEN CREATIVE INC Total**	Assist with the roll out of the Nevada Educators Performance Framework	10/1/14-6/30/15	35,700.00
103	**HANSEN, ERIN Total**	Yoga instruction	1/13/15-5/29/15	600.00

104	**HARLOW, NANCY M Total**	Piano accompanist	3/1/15-3/17/15	400.00
105	**HARRIS, EDWARD C Total**	Conductor for Honor Band	2/9/15-2/11/15	1,800.00
106	**HARTMAN STRUCTURAL ENGINEERING Total**	Engineering services	7/1/14-6/30/15	10,550.00
107	**HAZARD MANAGEMENT SERVICES INC Total**	Lead paint analysis services	7/1/14-6/30/15	115,090.00
108	**HERAS, BRANDO Total**	University Field Experience intern	8/25/14-5/15/15	400.00
109	**HERSHENOW AND KLIPPENSTEIN ARC Total**	Engineering services	7/1/14-6/30/15	58,000.00
110	**HICKOX, SHARON A Total**	Pit orchestra for DRHS	5/1/15-5/17/15	500.00
111	**HIGH SIERRA INDUSTRIES, INC Total**	Independent evaluation of SSS student and train and support staff working with physically	12/1/14-6/30/15	13,288.00
112	**HINES PERCUSSION, AARON**	Compose music for marching band	6/1/14-11/30/14	4,242.50
113	**HOLMES, STEPHANIE**	Orchestra adjudicator	3/12/15-3/13/15	819.00
114	**HORST, SUSAN Total**	Choral adjudicator	3/16/15-3/17/15	675.00
115	**HOUGHTON MIFFLIN HARCOURT Total**	Train GATE proctors for Universal Screening	11/4/2014	2,800.00
116	**HUGE & ASSOCIATES, JIM**	WASL consultation fees	9/9/14-2/27/15	1,500.00
117	**HYBRID DATA SOLUTIONS Total**	Training, assist in creation and modification with District reports such as School Profiles, WCSD Framework Profiles, Cohort Grad Rate Profiles, Climate Survey Reports and Data Summit Books	11/11/14-6/30/15	22,150.26
118	**HYYTINEN ENGINEERING Total**	Project management services	7/1/14-6/30/15	1,150.00
119	**INDUSTRIAL LOGISTICS SERVICES Total**	Relocation services	4/29/2015	650.00
120	**INTERACTIVE INC Total**	Third party evaluation of Teacher Incentive Fund	7/1/14-6/30/15	42,000.00
121	**INTERFACE TECHNICAL TRAINING Total**	Technical training for Transportation employees	5/18/15-5/18/17	30,770.00
122	**INTERNATIONAL PROFESSIONAL Total**	Translation services	7/1/14-6/30/15	2,110.00
123	**JAMES, REYNELDA Total**	Paiute Language Instruction	7/1/14-6/30/15	5,500.00
124	**JENSEN ENGINEERING Total**	Electrical engineering services	7/1/14-6/30/15	4,640.00
125	**JLM CONSULTING LLC Total**	Support for CTE, curriculum development	8/1/14-6/30/15	30,000.00
126	**JNA CONSULTING GROUP**	Consulting on CP funding	7/1/14-6/30/15	4,350.00
127	**JOSTENS SPEAKERS BUREAU**	Awareness Week assemblies	3/23/2015	3,500.00
128	**JUMP BUNCH Total**	Team Up programming	7/1/14-6/30/15	1,495.00
129	**KADAM GLASS LLC Total**	Community Education instructor	7/1/14-6/30/15	598.35

130	**KCINC CONSULTANTS LLC**	Instructional coach for Diocese, flow through	n/a flow through	14,500.00
131	**KELLER, MEGAN Total**	Trauma therapy and support for SMS students,	7/1/14-6/30/15	17,400.00
132	**KELLY, NANCY L Total**	Coaching and support for ELL staff	10/15-14-6/30/15	11,250.50
133	**KHONG, RANDY QUANG Total**	University Field Experience intern	8/25/14-5/15/15	400.00
134	**KIDSCAPE PRODUCTIONS**	Drama camps for Team Up and Community	10/1/14-6/30/15	4,787.00
135	**KIESER, ERIK W Total**	Emergenetics training	3/237/15	2,242.60
136	**KILLINGSWORTH, KENNETH JAMES Total**	Provide support and services to SSS students with significant behavioral needs	3/23/15-6/20/15	16,800.00
137	**KLEIN EDUCATIONAL SYSTEMS INC Total**	Training for WCSD HS automotive teachers	5/18/15-5/21/15	3,200.00
138	**KPS/3 INC Total**	Website development, web hosting and	7/1/14-6/30/15	6,795.00
139	**KUGLIN, JOHN R Total**	Professional development to ECE staff on the use of technology in the ECE classroom	5/27/15-6/10/15	3,500.00
140	**LAKE TAHOE SHAKESPEARE FESTIVA Total**	Drama instruction	9/8/14-6/30/15	4,250.00
141	**LEARNING ASSESSMENT PARTNERS Total**	Facilitate communication between WCSD and SSS parents and consult regarding behavior	9/8/14-6/30/15	9,900.00
142	**LEMUS SR, FRANK D Total**	Therapy session per settlement 2014-10-CIV	7/18/12-5/13/14	260.00
143	**LOVELL, WALTER B. Total**	Band adjudicator	3/25/15-3/26/15	675.00
144	**LUCCHESI, RONG Total**	Piano accompanist	9/11/14-5/30/15	1,625.00
145	**LUMOS AND ASSOCIATES INC**	Design services, contract administration,	7/1/14-6/30/15	175,199.25
146	**MAGUIRE, SUSAN C Total**	Professional development for C&I	1/1/15-6/30/15	22,150.00
147	**MAKING MATHEMATICIANS LLC Total**	Assist with the roll out of the Nevada Educators Performance Framework, professional development and curriculum mapping for GATE	7/1/14-6/30/15	21,390.63
148	**MANHARD CONSULTING LTD**	Civil engineering services	7/1/14-6/30/15	5,955.00
149	**MANNOS & ASSOCIATES ADJUSTERS Total**	Adjusting services for Risk Management	7/1/14-6/30/15	8,217.75
150	**MANPOWER TEMPORARY SERVICES Total**	Temp workers for IT	7/1/14-6/30/15	6,308.11
151	**MARTINEZ, RACHEL MARIE**	University Field Experience intern	8/1/14-5/15/15	400.00
152	**MAUPIN COX & LEGOY Total**	Legal services	7/1/14-6/30/15	72,375.00
153	**MAZZAFERRO, JAMES**	Conductor for Honor Band and clinics for Swope	2/9/15-3/14/15	1,700.00
154	**MAZZAFERRO, JOSEPH A**	Conductor for Honor Band	4/30/15-5/2/15	1,350.00
155	**MCCALL & SPERO ENVIRONMENTAL I Total**	TEM lab analysis	7/1/14-6/30/15	10,925.10
156	**MCCULLOUGH, TACORRA**	Behavioral therapy and support for SSS students	1/8/15-6/16/15	4,230.00

	MCDONALD CARANO WILSON			
157	**MCCUNE Total**	Legal services	7/1/14-6/30/15	21,537.03
158	**MCGEE, KAREN A Total**	Read and Succeed instructor	7/17/14-6/30/15	917.50
159	**MEDEROS, JOSE MANUEL**	Parent portal training	12/5/14-6/30/15	120.00
160	**MEITZ, JUSTIN Total**	Educational performances	9/1/14-6/30/15	3,299.00
161	**MELMS, GLORIA M Total**	Piano accompanist	10/13/14-2/21/15	770.00
162	**MENICUCCI, ANDREA LYNN**	Speech therapy services for SSS	7/1/14-6/30/15	36,540.00
163	**MERRILL, CRAIG WILLIAM**	Trauma therapy and support for SMS students,	7/1/14-6/30/15	400.00
164	**MIDTOWN FITNESS LLC Total**	Community Education instructor	8/1/14-6/30/15	62.00
165	**MILNE TOW SERVICE Total**	Towing services	7/1/14-6/30/15	4,122.25
	MOODY WEISKE			
166	**CONTRACTORS Total**	Installation services	7/1/14-6/30/15	538.00
167	**MOONLIGHT MOBILE DJ INC**	DJ services	2/1/15-6/30/15	2,790.00
168	**MOORE, DAVID Total**	Adult ESL classes	7/1/14-6/30/15	6,090.00
169	**MRP CONSULTING LLC Total**	Agricultural program development for CTE	8/1/14-6/30/15	12,000.00
170	**MSA CONSULTING**	Design services	7/1/14-6/30/15	1,380.00
171	**MURRAY, JANYCE Total**	Administer the ACCESS assessment to ELL	12/3/14-2/28/15	5,685.57
172	**NAVARRO, THERESA ELOISA**	Nevada Kickstart Program Navigator	4/27/15-6/30/15	3,304.96
173	**NCLAB.COM Total**	Afterschool program at Pine MS	4/1/15-6/15/15	900.00
174	**NEVADA PTA Total**	Parent University workshops	12/4/14-6/30/15	280.00
175	**NEVADA URBAN INDIANS INC**	Academic support for Native American students	7/1/14-6/30/15	23,994.67
176	**NEV-CAL STARTERS Total**	Track and field official fees	7/1/14-6/30/15	5,882.00
	NEW LEAF COUNSELING AND	Trauma therapy and support for SMS students,		
177	**CONSUL Total**	staff and families	7/1/14-6/30/15	9,400.00
178	**NNSOA SOFTBALL Total**	Softball officials	7/1/14-6/30/15	25,811.00
179	**NORTHERN NEVADA**	Baseball officials	7/1/14-6/30/15	29,814.57
	NORTHERN NEVADA			
180	**INTERNATIONAL Total**	Interpretation services	7/1/14-6/30/15	1,620.00
	NORTHERN NEVADA			
181	**LITERACY COUNC Total**	Adult ESL classes	1/20/15-6/30/15	19,250.00
	NORTHERN NEVADA			
182	**WRESTLING OFFI Total**	Wrestling officials for FY15	7/1/14-6/30/15	4,446.86
	NORTHERN NEVADA WRITING			
183	**PROJEC Total**	Inservice instruction	9/1/14-6/30/15	560.00
	NRICH EDUCATIONAL	Professional development for GATE and keynote		
184	**CONSULTING I Total**	speakers for A&S	7/28/14-3/26/15	45,000.00
185	**NURANI, SALIMA Total**	Professional development for ES counselors	4/14/2015	3,000.00

186	**OCCUPATIONAL HEALTH CENTERS* Total**	Blood sampling services	7/1/14-6/30/15	613.00
187	**ODEGARD, KIRSTEN ANNA**	Support for NWRPDP Learning Facilitators	12/1/14-2/28/15	4,000.00
188	**ODYSSEY ENGINEERING Total**	Civil and electrical engineering services	7/1/14-6/30/15	144,847.50
189	**OIKONOMIDAY, ELENI Total**	Saturday CAFÉ keynote speaker	3/21/2015	250.00
190	**PACIFIC RESEARCH ASSOCIATES Total**	Assist in adding WCSD CFS to non-State Pre K site to existing State Pre-K database	11/10/14-6/30/15	3,500.00
191	**PAGNI, ALBERT F Total**	Arbitration fees	2/24/2015	250.00
192	**PARENT TEACHER HOME VISIT PROJ Total**	Professional development for WCSD Home Visit staff	4/28/15-4/29/15	10,000.00
193	**PARKHURST, ELLEN DELLETT**	Professional development for ELL teachers	12/2/14-12/6/14	6,000.00
194	**PEREZ AYALA, LUIS ERNESTO**	Parent portal training	12/2/14-6/30/15	90.00
195	**PETTY ASSOC Total**	Design services	7/1/14-6/30/15	95,000.00
196	**PHILLIPS, ELIZABETH MARIE**	Pit orchestra for DRHS	5/1/15-5/17/15	500.00
197	**PIENKOSKI, STEVEN Total**	Fundraising event at SSHS	3/27/2015	839.00
198	**PINECREST CHILDRENS BEHAVIORAL Total**	Cognitive behavioral therapy for SSS students	9/1/14-6/30/15	2,575.00
199	**PIONEER CENTER FOR Total**	The Grinch performance at Lincoln Park	12/8/2014	200.00
200	**PK ELECTRICAL INC Total**	Engineering services	7/1/14-6/30/15	24,110.00
201	**PSC ENVIRONMENTAL SERVICES LLC Total**	E waste services	7/1/14-6/30/15	1,372.00
202	**PUBLIC CONSULTING GROUP INC Total**	Medicaid recovery fees	7/1/14-6/30/15	123,750.00
203	**QUALTRICS LLC Total**	Assist Accountability in setting up and administering the Student Climate Survey	2/28/15-6/30/15	10,500.00
204	**QUEST COUNSELING & CONSULTING Total**	Counseling services	9/29/14-9/30/15	25,642.50
205	**R & S SCOTT CONSULTANTS**	Assist in the rollout of the Nevada Educators	9/1/14-6/30/15	34,156.25
206	**RACHEL'S CHALLENGE Total**	Presentations, training, and community event	11/6/2014	5,200.00
207	**REID, JOHN B Total**	Facilitate TAHP classes	9/3/14-5/2/15	6,000.00
208	**REMSA Total**	Assist WCSD in curriculum development for	8/1/14-6/30/15	28,950.00
209	**RENO SPARKS INDIAN**	Academic support for Native American students	7/1/14-6/30/15	16,000.00
210	**RESEARCH FOR BETTER TEACHING Total**	Present class Observing and Analyzing Teaching to staff	10/15/14-5/8/15	48,456.00
211	**RESOLUTIONS IN SPECIAL EDUCATI Total**	Consult with SSS to ensure WCSD is meeting federal guidelines for IEP's	3/30/2015-6/30/15	14,289.64
212	**RINGTAIL LEARNING INC Total**	Mister Lemur presentations	3/24/15-3/26/15	2,100.00

213	**RITCHIE, ALLAN C Total**	Trauma therapy and support for SMS students,	7/1/14-6/30/15	7,900.00
	ROBISON BELAUSTEGUI			
214	**SHARP & LO Total**	Legal services	7/1/14-6/30/15	14,636.78
215	**RODRIGUEZ, JESSICA Total**	Team Up fitness classes	7/1/14-6/30/15	1,210.00
216	**RODRIGUEZ, JUAN Total**	DJ services	11/15/14-6/30/15	3,140.00
217	**ROMERO, J R Total**	Architectural services	7/1/14-6/30/15	21,480.00
	ROSE WATER SYSTEM			
218	**MANAGEMENT L Total**	Water and well sampling services	7/1/14-6/30/15	660.00
219	**RUBY, DANIEL WILLIAM Total**	Lead instructor for Pathway to Space class	4/16/15-5/30/15	4,000.00
	SAINT MARY'S HEALTH			
220	**PROMOTION Total**	Community Education instructor	9/1/14-6/30/15	230.00
221	**SANDERS, BARBARA LEAH**	Training and support for ECE staff	10/1/14-6/13/15	2,467.00
222	**SANGER, NANCY Total**	Assist with rollout of the Nevada Educators	9/1/14-6/30/15	10,078.13
223	**SAWYER, LYNN Total**	Inservice instruction	4/23/15-5/2/15	4,500.00
224	**SCHOOL CONNECT Total**	School Connect training	10/2/14-2/19/15	2,800.00
	SHAW EDUCATION	Driver education courses through Community		
225	**DEVELOPMENTS LL Total**	Education	7/1/14-6/30/15	6,960.00
226	**SHAW ENGINEERING Total**	Engineering services	7/1/14-6/30/15	21,227.50
227	**SHAW, JOSEPHINE A Total**	Photography services	4/1/15-6/30/15	2,290.00
228	**SHERWOOD, TRACY L Total**	Inservice instruction	4/10/15-5/1/15	1,067.50
229	**SIERRA ARTS FOUNDATION**	Arts in Education program	11/1/14-5/30/15	21,500.00
230	**SIERRA NEVADA JOURNEYS**	Outdoor education programming	7/1/14-6/30/15	21,102.00
231	**SIERRA SPORTS ACADEMY**	Team Up programming	7/1/14-6/30/15	2,000.00
232	**SIGLER KAMEN, KIMBERLY**	Behavioral therapy and support for SSS students	10/13/14-6/19/15	23,883.75
233	**SMITH, TIMOTHY Total**	Orchestra adjudicator	3/12/15-3/13/15	675.00
	SOCIAL ENTREPRENEURS INC	Evaluate Parent University programming, Family		
234	**Total**	Resource Center action plan	11/17/14-9/30/15	11,141.00
235	**SOLUTION TREE LLC Total**	Eliminating the Achievement Gap in Latino	4/20/2015	6,500.00
236	**SOULIERE, MICHAEL L Total**	Conductor for jazz band	5/1/15-5/2/15	1,350.00
237	**SOWERS, STEVE L Total**	DJ services	7/1/14-6/30/15	5,560.00
238	**STANTEC Total**	Map revision services Depoali MS	11/12/14-6/30/15	8,770.50
239	**STATE OF NEVADA Total**	Fingerprinting services	7/1/14-6/30/15	57,341.25
240	**STEEL IN THE AIR INC Total**	Cell tower assessment services	7/1/14-6/30/15	3,250.00
241	**STELLAR EDUCARE LLC Total**	Assist in the rollout of the Nevada Educators	7/1/14-6/30/15	34,718.76
	STONE CARVER	Ewalk database management, user support and		
242	**TECHNOLOGIES LLC Total**	license management	7/1/14-6/30/15	4,982.50
243	**SWIATEK, MARCY Total**	Trauma therapy and support for SMS students,	7/1/14-6/30/15	11,750.00

244	**T S A CONSULTING GROUP**	Compliance Edge Services	7/1/14-6/30/15	14,850.54
245	**TANGLEWOOD PRODUCTIONS**	Choreography SSHS play	11/14/14-5/22/15	1,000.00
246	**TANNER PRODUCTIONS Total**	Video production services	9/15/14-6/30/15	6,000.00
247	**TANNER, PATRICK Total**	Trauma therapy and support for SMS students,	7/1/14-6/30/15	10,550.00
248	**TATE SNYDER KIMSEY ARCHITECTS Total**	Architectural services	7/1/14-6/30/15	12,540.00
249	**TEACHERS DEVELOPMENT GROUP Total**	Mathematics professional development	9/8/14-3/1/15	8,500.00
250	**THOMAS, CHRISTINA M Total**	Paiute Language Instruction	7/1/14-6/30/15	5,500.00
251	**THORNDAL ARMSTRONG**	Arbitration fees	8/14/14-12/24/14	48.32
252	**TMCC Total**	Instructional services	1/1/15-3/31/15	3,920.00
253	**TOP HAT PARTY LLC Total**	Prom and graduation events	10/1/14-6/30/15	6,702.40
254	**TORRES, ARLENE Total**	Parent portal training	8/15/14-6/26/15	100.00
255	**TRANSFORMATIONS THERAPY & BEHA Total**	Mental health and behavioral therapy to SSS students	7/1/14-6/30/15	26,400.00
256	**TRIAL SCIENCE INC Total**	Pre-employment psych evaluation	12/16/2014	392.00
257	**TROOP, ECHO Total**	University Field Experience intern	8/25/14-5/15/15	400.00
258	**TRUCKEE MEADOWS REGIONAL PLANN Total**	Geospatial analysis, map development, Population and Employment Model results,	12/12/14-12/31/15	47,500.00
259	**TURNER, ANTHONY Total**	Choral adjudicator	3/16/15-3/17/15	675.00
260	**TYLER TECHNOLOGIES INC**	Training for Transportation Dept.	1/12/15-1/16/15	8,439.66
261	**UNIVERSITY OF NEVADA SCHOOL OF Total**	Supervision of Child and Adolescent Training Program	7/1/14-6/30/15	9,450.00
262	**UROW, CHERYL L Total**	Biliteracy professional development for ELL	9/30/14-4/17/15	19,000.00
263	**VAN METER, JAMES E Total**	Parent University workshops	8/25/14-6/26/15	120.00
264	**VAN WOERT BIGOTTI ARCHITECTS Total**	Architectural services	7/1/14-6/30/15	3,625.00
265	**VEGA, STEPHANIE Total**	Math Paths volunteer training presentation	2/32/15-6/30/15	990.00
266	**VILLAREAL, TODD Total**	Mac support and repair services	7/1/14-6/30/15	2,144.99
267	**WAHL, CYNTHIA J Total**	Art instruction	1/1/15-6/30/15	600.00
268	**WANGERIN ENVIRONMENTAL**	Lead and asbestos training	3/16/15-5/14/15	10,600.00
269	**WASHOE COUNTY SHERIFF**	Forensic and toxicology services	7/1/14-6/30/15	175.00
270	**WAUGH, DAN Total**	Graphic design services for Nevada Registry	9/1/14-6/30/15	14,000.00
271	**WAUGH, SHERRY L Total**	Inservice instruction	1/5/15-5/1/15	945.00
272	**WEISER, WILLIAM Total**	Choral adjudicator	3/16/15-3/17/15	675.00
273	**WESTED Total**	Train the Trainer sessions, Systemic Improvement for SSS student, analysis of GATE	10/20/14-9/30/15	196,454.00

274	**WHELLAMS, ROCHELLE Total**	Inclusiveness assembly	3/24/15-3/26/15	3,000.00
275	**WILSON SABATINI, CINDY**	Director for spring musical SSHS	11/12/14-5/2/15	1,500.00
276	**WISCONSIN CENTER FOR EDUCATION Total**	WIDA ACCESS ELL Test Scoring	2/18/15-6/21/15	252,609.00
277	**WISE CONSULTING &**	Lead paint analysis services	7/1/14-6/30/15	2,331.50
			Total	4,306,038.86

Please add/remove additional rows as needed.

Date: 7/28/15
Person Completing this Report: Kelly Case

NRS 391.155 (A.B. 240 of the 2011 Session) Consultant Reporting by School Districts to IFC

School District: White Pine County School District
Reporting Period: January 1, 2015 to June 30, 2015
Number of Consultants Contracted by School District: 7

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant has been Employed by School District		Amount Paid to Consultant from School District
1	ASSET VALUATIONS SERVICES INC.	Inventory Valuation	07/01/2000		$9,179.47
2	BRIGGS, KEVIN	Attorney - Legal Issues	10/01/2007		$3,750.00
3	BUSINESS CONTINUITY TECHNOLOGIES, LLC	Computer/IT Consulting/Disaster Recovery	05/13/2010		$56,660.20
4	ERATE 360 SOLUTIONS	erate	07/01/2013		$4,500.00
5	HINTON BURDICK CPAs & ADVISORS	Auditing	07/01/2008		$1,500.00
6	LCA ARCHITECTS, P.A.	Architecture/Engineering	11/1/2015		$37,263.73
7	SH ARCHITECTURE	Architecture/Engineering	07/01/2014		$3,412.76
				Total:	**$116,266.16**

Date: August 4, 2015
Person Completing this Report: Paul Johnson

STATE OF NEVADA
LEGISLATIVE COUNSEL BUREAU

LEGISLATIVE COMMISSION (775) 684-6800
MARILYN K. KIRKPATRICK, *Assemblywoman, Chairman*
Rick Combs, *Director, Secretary*

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Cindy Jones, *Fiscal Analyst*
Mark Krmpotic, *Fiscal Analyst*

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Las Vegas, Nevada 89101-1072
Fax No.: (702) 486-2810
MELISA R. AGUON, *Legislative Services Officer* (702) 486-2800

MEMORANDUM

DATE: June 5, 2015

TO: Boards and Commissions

FROM: Alex Haartz, Principal Deputy Fiscal Analyst
Fiscal Analysis Division

SUBJECT: **NRS 333.705(7) Consultant Reports**

Section 333.705(7) of *Nevada Revised Statutes* (A.B. 240 of the 2011 Legislative Session) requires each board, commission, and institution of the Nevada System of Higher Education to submit to the Interim Finance Committee, at least once every 6 months, a report concerning each consultant employed by the entity.

The next semiannual report will be for the period beginning January 1, 2015, through June 30, 2015. The attached form should be utilized for reporting the information required in subsection 7 of NRS 333.705. Please note the form has been changed from previous years to improve readability and to better reflect the reporting requirements included in the bill. In addition, be advised that the Legal Division of the Legislative Counsel Bureau has interpreted the term "consultant" to include <u>any</u> person or entity that renders professional services or advice.

Please submit the attached form to Cheryl Harvey by email to charvey@lcb.state.nv.us or by fax to (775) 684-6475, on or before July 30, 2015. If you have already submitted your consultant report for this reporting period, please disregard this reminder.

Attachment

cc: Mark Krmpotic, Senate Fiscal Analyst
Cindy Jones, Assembly Fiscal Analyst
Stephanie Day, Principal Deputy Fiscal Analyst

I:\ONGOING\Committees\Interim Finance Committee\Informational\2015\AB 240\Memo to Boards_Commissions (June 2015).docx

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: Board for the Regulation of Liquefied Petroleum Gas
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission:

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	Kaempfer Crowell	Legislative Lobbyist	6 months		$ 21,000
				Total:	**$ 21,000**

Please add/remove additional rows as needed.

Date: 06/08/2015
Person Completing this Report: Katie Bavaro for Eric C. Smith, Chief Inspector

Assembly Bill 463 (2009) Consultant Reporting IFC
by Boards and Commissions

Name of the Board/Commission: Nevada State Board of Dental Examiners

Reporting Period: January 1, 2015 through June 30, 2015

Number of Consultants Contracted by the Board/Commission: 0 (zero)

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time of Consultant Contract	Amount of Money Received by Consultant
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
			Total:	$ -

Today's Date: 6/2/2015
Person Completing Report: Debra Shaffer-Kugel
Address: 6010 S Rainbow Blvd, Ste A-1
Las Vegas, NV 89118
Email: dashaffer@nsbde.nv.gov
Telephone Number: 702-486-7044 ext. 23

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: PHYSICAL THERAPY BOARD

Reporting Period: January 1, 2015, through June 30, 2015

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	PAULA BERKLEY	LOBBYIST	as needed by term		$ 6397 -
2	RICHARD DREITZER	LEGAL			$ 17891 -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15				Total:	$ -

***Please add/remove additional rows as needed ***

Date: 7-29-15

Person Completing this Report: Allison Fresch

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: Nevada State Board of Dispensing Opticians
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission: 1

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	Neena Laxalt	Lobbying services for 2015 legislative session	5 months		$5,000
2					$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ 5,000**

Please add/remove additional rows as needed.

Date: 7/30/15
Person Completing this Report: Corinne Sedran, Executive Director

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: Board of Examiners for Alcohol, Drug and Gambling Counselors
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission:

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	Elite Bookkeeping & Tax Svc	Bookkeeping and payroll processing	2008 to current		$ 908
2					$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ 908**

Please add/remove additional rows as needed.

Date: June 18, 2015
Person Completing this Report: Agata Gawronski, MSW, LADC

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: Board of Examiners for Long Term Care Administrators
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission:

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	None				$ -
2					$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ -**

Please add/remove additional rows as needed.

Date: July 8, 2015
Person Completing this Report: Sandy Lampert

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: NV State Board of Examiners for Marriage and Family Therapists and Clinical Professional Counselors
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission: 0

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	N/A	N/A			$ -
2					$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ -**

Please add/remove additional rows as needed.

7/30/2015
Person Completing this Report: Raymond E. Smith Sr. , Executive Director

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: Board of Examiners for Social Workers
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission: 0

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	None	N/A	N/A		$ -
2					$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ -**

Please add/remove additional rows as needed.

Date: June 8, 2015
Person Completing this Report: Kim Frakes

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board of Homeopathic Medical Examiners

Reporting Period: January 1, 2015, through June 30, 2015

2

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	Nancy Eklof	Executive Director responsibilities	10 years		$ 12,000
2	Yvonne Murphy	Legislative Lobbysit	2 Months		$ 4,000
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ 16,000**

Please add/remove additional rows as needed.

8-Jun-15

Nancy Eklof, Executive Director.

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: Nevada State Board of Medical Examiners
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission: 2

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	Keith L. Lee, Esq.	PR; Legislative Consultant	2003 to present		$ 23,800
2	Sutton Hague Law Corp.	Americans With Disabilities Act/Human Resources	5/1/2014 to present		$ 1,453
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ 25,253**

Please add/remove additional rows as needed.

Date: July 21, 2015
Person Completing this Report: Edward O. Cousineau, J.D., Executive Director

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: Board of Occupational Therapy
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission:

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	NONE	NONE	NONE		$ -
2					$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ -**

Please add/remove additional rows as needed.

Date:
Person Completing this Report:

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: Board of Psychological Examiners
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission:

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	Comira	Exam developer	12-Jul		$3,000
2					$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ 3,000**

Please add/remove additional rows as needed.

6/9/2015
Person Completing this Report: Morgan Alldredge, Executive Director

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: State of Nevada Certified Court Reporters Board
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission: 0

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1					$ -
2					$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ -**

Please add/remove additional rows as needed.

Date: June 8, 2015
Person Completing this Report: Debbie Uehara - Executive Secretary

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: Chiropractic Physicians' Board of Nevada
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission:

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	Capitol Partners	Government Affairs and lobbyist services	20 Months		$ 38,444
2					$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ 38,444**

Please add/remove additional rows as needed.

Date: June 9, 2015
Person Completing this Report: Julie Strandberg

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: Nevada State Board of Accountancy
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission: 2

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	Allison Mackenzie Pavlakis Wright & Fagan	Legal Counsel	Contracted with Board for 35 Years		$ 46,923
2	Kaempfer Crowell Renshaw Gronauer & Fiorentino	Lobbyist	Contracted with Board for the past 7 years		$ 9,000
3					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ 55,923**

Please add/remove additional rows as needed.

Date: 7/1/2015
Person Completing this Report: Viki Windfeldt

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

NEVADA STATE BOARD OF OPTOMETRY
Reporting Period: January 1, 2015, through June 30, 2015
NONE

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1					$ -
2					$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ -**

Please add/remove additional rows as needed.

June 15th, 2015
Judi D. Kennedy, Executive Director

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: State of Nevada Board of Veterinary Medical Examiners
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission:

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1		The Board has not used any consulatants January 1, 2015 through			$ -
2		June 30, 2015.			$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ -**

Please add/remove additional rows as needed.

Date: 6/8/2015
Person Completing this Report: Debbie Machen 775 688-1788

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: Nevada Funeral and Cemetery Services Board
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission:

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	Numbers, Inc.	Bookkeeping Services and Payroll	6 months		$ 900.00
2					$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total	**$ 900.00**

Please add/remove additional rows as needed.

Date:June 9, 2015
Person Completing this Report:Jennifer Kandt

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: Speech-Language Pathology, Audiology and Hearing Aid Dispensing Board
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission:

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	NONE	NONE	NONE		$ -
2					$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ -**

Please add/remove additional rows as needed.

Date:
Person Completing this Report:

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: BOARD OF HEARING AID SPECIALISTS - FINAL REPORT
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission:

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	NONE	NONE	NONE		$ -
2					$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ -**

Please add/remove additional rows as needed.

Date:
Person Completing this Report:

775-684-6475

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: State Barbers' Health and Sanitation Board
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission:

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1					
2					$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
					$ -
				Total:	$ -

NO Consultants

Please add/remove additional rows as needed.

Date: 7/30/15
Person Completing this Report: Eloy Muestas

Assembly Bill 240 (2011) Consultant Reporting By Board or Commission to IFC

Name of the Board/Commission: Nevada State Board of Architecture, Interior Design and Residential Design

Reporting Period: January 1, 2015, through June 30, 2015

Number of Consultants Contracted by the Board/Commission: 2

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time of Consultant Contract	Amount Paid to Consultant from Board or Commission
1	Jim Wadhams, Esq. Fennemore Craig Jones Vargas Suite 1400 Bank of America Plaza 300 S. Fourth Street Las Vegas, NV 89101	Lobbyist for Board during legislative sessions	Since 1994. Monthly payments all year long.	$6,875
2	Aaron Tveeter, CPA 3041 W. Horizon Ridge Pkwy, Ste. 170 Henderson, NV 89052	Monthly accounting services	Since 1995 (he was formerly with Zerga/Tveeter until 2007, and then he opened his own firm).	$6,175
			Total:	$ 13,050

Today's Date: 6/30/2015

Person Completing Report: Gina Spaulding, Executive Director

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: Nevada State Board of Athletic Trainers
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission: 0

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	N/A	N/A	N/A		$ -
2					$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ -**

Please add/remove additional rows as needed.

Date: 7/3/2015
Person Completing this Report: Stacey Whittaker, Executive Secretary

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: Nevada State Board of Cosmetology
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission: 1

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	J.K. Belz & Associates	Lobbyist	3.5		$ 11,970
2					$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ 11,970**

Please add/remove additional rows as needed.

Date: 7/30/15
Person Completing this Report: Andrew Helms

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: Landscape Architecture Board
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission: 0

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1					$ -
2					$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ -**

Please add/remove additional rows as needed.

Date: 6-11-2015
Person Completing this Report: Helen Wright, Executive Director

Nevada State of Landscape Architecture
PO Box 17439
Reno, NV 89511
775 530-4602

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: State Board of Oriental Medicine
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission: 6

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	Kim Reese	Executive Director	1.1.15-		$ 3,600
2	Attorney General	Legal Services	3.2015		$ 662
3	Olivia Rhee	Temp Executive Director	3.3.2015 - 5.3.15		$ 3,400
4	Merle Lok	Executive Director	4.15.2015 - 6.15.15		$ 2,600
5	Samantha Picazo	Organize files	4.1.15 - 5.31.15		$ 122
6	Legislative Counsel Bureau	Drafting proposed regulations	4.2015		$ 450
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					
14					$ -
15					$ -
				Total:	**$ 7,234**

Please add/remove additional rows as needed.

Date: 6/30/2015
Person Completing this Report: Merle Lok

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: State Board of Osteopathic Medicine
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission:

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1					$ -
2		WE HAVE NO CONSULTANTS AT THIS TIME			$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ -**

Please add/remove additional rows as needed.

Date: 06.05.15
Person Completing this Report: Barbara Longo, Executive Director

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: Pharmacy Board
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission: None at this time

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1					$ -
2					$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ -**

Please add/remove additional rows as needed.

Date: 07/30/2015
Person Completing this Report: Lisa Hedaria

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: Nevada State Board of Podiatry
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission: 3

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	Carrara Nevada	Lobbyist	6/01/2014-present		$ 10,762.50
2	Numbers Inc./Carol Woods	Bookkeeper	4/28/2014-present		$ 1,037.43
3	Richard Dreitzer	Legal Counsel-Wilson, Elser, Moskowitz, Edelman & Dicker LLP	6/30/2013-present		$ 8,000.00
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ 19,799.93**

Please add/remove additional rows as needed.

Date: **6/29/2015**
Person Completing this Report: **Stacey Whittaker, Executive Director**

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: Nevada State Board of Professional Engineers and Land Surveyors
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission:

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	N/A				$ -
2					$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ -**

Please add/remove additional rows as needed.

8-Jun-15
Noni Johnson

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: Nevada State Contractors Board
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission: 1

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	The Ferraro Group	Assist the Board in Legislative and regulatory matters	15		$ 75,000
2					$ -
3					$ -
4					$ -
5					$ -
6					$ -
7					$ -
8					$ -
9					$ -
10					$ -
11					$ -
12					$ -
13					$ -
14					$ -
15					$ -
				Total:	**$ 75,000**

Please add/remove additional rows as needed.

Date: June 10, 2015
Person Completing this Report: Deborah Lumbert

NRS 333.705(7) (A.B. 240 of the 2011 Session) Consultant Reporting by Board or Commission to IFC

Board or Commission: Board of Nursing
Reporting Period: January 1, 2015, through June 30, 2015
Number of Consultants Contracted by the Board or Commission: 1

	Consultant Name	Purpose for Contracting with the Consultant	Length of Time the Consultant Has Been Employed		Amount Paid to Consultant from Board or Commission
1	Kaempfer Crowell	Legislative Liaison	6 months		$ 12,000
				Total:	**$ 12,000**

Date: 8/3/15
Person Completing this Report: Dean Estes

Nevada System of Higher Education

System Administration
5550 West Flamingo Road, Suite C-1
Las Vegas, NV 89103-0137
Phone: 702-889-8426
Fax: 702-889-8492

System Administration
2601 Enterprise Road
Reno, NV 89512-1666
Phone: 775-784-4901
Fax: 775-784-1127

August 7, 2015

Brody Leiser, Program Analyst
Legislative Counsel Bureau, Fiscal Analysis Division
401 S. Carson St.
Carson City, NV 89701

Dear Brody,

The provisions of AB 463 of the 2009 Legislature require that the Nevada System of Higher Education provide to the Interim Finance Committee a report on consultant activity. Attached you will find a compilation of activity from the NSHE institutions as well as System Administration from January 1, 2015 through June 30, 2015. While not a state funded activity, I have also included consultants involved with the iNtegrate project in the interests of full disclosure.

The attached report contains a list of consultants engaged, the activity for which they were engaged, the amount of remuneration this reporting period, and the term of the consultant contract.

Please let me know if you have any questions or would like additional detail on any of the consultant projects.

Sincerely,

Vic Redding
Vice Chancellor for Finance and Administration

C: Mark Krmpotic, Senate Fiscal Analyst, Legislative Counsel Bureau
Cindy Jones, Assembly Fiscal Analyst, Legislative Counsel Bureau
Tiffany M. Greenameyer, Budget Analyst, Department of Administration
Daniel Klaich, Chancellor, Nevada System of Higher Education

Assembly Bill 463 Consultant Reporting to IFC

Name of Board/Commission: University of Nevada, Reno
Reporting Period: Jan 1, 2015 - Jun 30, 2015
Number of Consultants Contracted by the Board/Commission/Institution: 26

	Consultant Name	Purpose for Contracting with the Consultant	Contract Term		Amount Paid to Consultant
1	AINSWORTH ASSOC MECHANICAL	Design svcs to run hot water betwn Fitzgerald & Lombardi; NSHL ventilation	1/1/15-6/30/15		$ 52,571
2	ARCHITECTS PLUS LLC	Pre-design svcs for 1st and 2nd floor Ansari renovation	3/1/15-6/30/15		$ 27,428
3	C-D PARTNERS LLC	Planning/admin of Workday ERP implementation	3/1/15-6/30/15		$ 12,840
4	COLLABORATIVE DESIGN STUDIO	Design svcs FMS storage yard plan	2/1/15-6/30/15		$ 13,200
5	CR ENGINEERING	Design svcs to replace Fleschman Ag chiller, replace CHP boiler#4	1/1/15-6/30/15		$ 32,573
6	ECKERT, KATHRYN L MD	Service pediatric diabetes patients	1/1/15-6/30/15		$ 81,310
7	FORBES ENGINEERING	Dsgn/install fall protection system	2/13/15-6/30/15		$ 41,000
8	GML ARCHITECTS LLC	Dsgn svcs to replace Clark Admin windows	2/1/15-6/30/15		$ 5,516
9	H+K ARCHITECTS	Prof svcs for new engineering bldg, Palmer and Chem/Phy bldg renovation	1/1/15-6/30/15		$ 48,000
10	HYYTINEN ENGINEERING, LLC	Dsgn svcs for metal fencing at Leison, structural analysis of settling slab LMR	1/1/15-6/30/15		$ 4,700
11	INTERNAL MEDICINE SPECIALISTS	Preceptorship service	6/1/15-6/26/15		$ 1,000
12	JOIN TOGETHER NORTHERN NEVADA	JTNN provides part-time clerical support on various G&C for CASAT	1/1/15-6/30/15		$ 38,338
13	JOYA, PABLO U MD CHARTERED	Preceptorship service	1/1/15-6/30/15		$ 1,900
14	KIOSK CREATIVE LLC	conduct online media & digital marketing test	6/1/15-6/30/15		$ 9,000
15	LABORATORY MEDICINE CONSULTANT	Lab director svcs for NSHL	2/1/15-6/30/15		$ 15,940
16	MARCIVE INC	Backfile processing	1/1/15-6/30/15		$ 11,132
17	MERRITT HAWKINS & ASSOCIATES	Prof svcs to search psychiatrist	2/1/15-6/30/15		$ 35,802
18	MOJAVE MENTAL HEALTH	Staff productivity study	6/1/15-6/30/15		$ 24,107
19	NV ENERGY	Design initiaion agreement 25KV svcs	2/1/15-2/28/15		$ 3,000
20	PK ELECTRICAL INC	Analysis of alarm system LEC	1/1/15/-4/30/15		$ 6,000
21	POINT CONSULTING GROUP	Prof svcs to calc & negotiate F&A rates	1/1/15-6/30/15		$ 4,000
22	POKROY MEDICAL GROUP OF NV	Preceptorship service	1/1/15-6/30/15		$ 28,000
23	ROWLEY, ROBB MD PLLC	Preceptorship service	1/1/15-6/30/15		$ 3,950
24	RPC ROOF CONSULTING SERVICES	Design svcs to reroof Cain, Ansari	1/1/15-6/30/15		$ 16,510
25	TATE SNYDER KIMSEY ARCH.	Construction doc for Sinclair, Lombardi pre dsgn concept study	1/1/15-6/30/15		$ 26,216
26	WOMENS CANCER CENTER OF NV INC	Prof svcs Oncology Gynecologic	1/1/15-6/30/15		$ 45,833
				Total:	**$ 589,867**

Assembly Bill 463 Consultant Reporting to IFC

Name of Board/Commission: University of Nevada - Las Vegas	
Reporting Period: January 1, 2015 - June 30, 2015	
Number of Consultants Contracted by the Board/Commission/Institution:	

	Consultant Name	Purpose for Contracting with the Consultant	Contract Term	Amount Paid to Consultant
1	N/A			
			Total:	$ -

Assembly Bill 463 Consultant Reporting to IFC

Name of Board/Commission: Nevada State College
Reporting Period: January 1-June 30, 2015
Number of Consultants Contracted by the Board/Commission/Institution: 3

	Consultant Name	Purpose for Contracting with the Consultant	Contract Term	Amount Paid to Consultant
1	Jane Jarrow	Review of the College's Disability Services/Training	01/15-06/15	$ 8,000
2	Jennifer Bradley	Marketing Services	01/15-06/15	$ 6,000
3	Laura Malmgren	Marketing Design Services	01/15-06/15	$ 5,670
			Total:	**$ 19,670**

Assembly Bill 463 Consultant Reporting to IFC

Name of Board/Commission: College of Southern Nevada
Reporting Period: January 1, 2015 - June 30, 2015
Number of Consultants Contracted by the Board/Commission/Institution: 4

	Consultant Name	Purpose for Contracting with the Consultant	Contract Term	Amount Paid to Consultant
1	CENTER FOR PROGRESSIVE POLICY AND PRACTICE, LLC	Preparation of application materials for the Carl D. Perkins Career and Technical Education Improvement Act Grant for Fiscal Year 2015-2016	03/20/15 - 05/09/15	$2,688
2	CIZEK ASSOCIATES, INC	Recruitment and search services for the recruitment and appointment of the Vice President of Student Affairs	10/03/14 - 06/30/15	$47,231
3	CIZEK ASSOCIATES, INC	Recruitment and search services for the recruitment and appointment of the Assistant Vice President Financial Aid	09/03/14 - 06/30/15	$2,023
4	CIZEK ASSOCIATES, INC	Recruitment and search services for the recruitment and appointment of the Dean of the School of Health Sciences	10/03/14 - 06/30/15	$33,311
5	NOEL-LEVITZ INC	Development of a Strategic Enrollment Plan	7/1/14 - 6/30/15	$2,371
6	NOEL-LEVITZ INC	Consulting services related to a review of the Registrar's Office operations including process review, mapping, personnel training, use of technology resources, etc.	7/1/14 - 6/30/15	$51,750
7	PROEDUCATION SOLUTIONS	A133 Financial Aid Audit and Verification Services	7/1/14- 6/30/15	$13,028
8	PROEDUCATION SOLUTIONS	Provide access and related services as part of ProEd's Communication Assistant System Recipient System (Financial Aid Helpdesk Support)	8/25/14 - 6/30/15	$249,758
			Total:	**$402,158**

Assembly Bill 463 Consultant Reporting to IFC

Name of Board/Commission: Great Basin College
Reporting Period: January 1, 2015 - June 30, 2015
Number of Consultants Contracted by the Board/Commission/Institution: 6

	Consultant Name	Purpose for Contracting with the Consultant	Contract Term	Amount Paid to Consultant
1	Arobo Services LLC	Assist with Financial Statement preparation	1 year	$ 2,400
2	Sierra-Cedar	iNtegrate Consultants	1 year	$ 1,595
3	Biddle Consulting Group Inc	Assistance with Affirmative Action Plan	6 months	$ 1,650
4	John S. Campbell	Biology Feasibility Review	3 months	$ 500
5	Nancy T. Remington	English Feasibility Review	3 months	$ 500
6	Steven Merrill Frank	Land Survey Program Review	2 months	$ 750
			Total:	**$ 7,395**

Assembly Bill 463 Consultant Reporting to IFC

Name of Board/Commission: Truckee Meadows Community College
Reporting Period: January 1, 2015 - June 30, 2015
Number of Consultants Contracted by the Board/Commission/Institution: 8

	Consultant Name	Purpose for Contracting with the Consultant	Contract Term	Amount Paid to Consultant
1	Arobo Services, LLC	Assist in preparation of TMCC financial statements, year end closing processes, account reconciliations, iNtegarate conversion, and provide general accounting and budgeting services on an as needed basis	7/1/13-6/30/15	$ 3,600
2	CERIDIAN CORPORATION	Provides employee assistance for TMCC employees	7/1/14-6/30/15	$ 4,347
3	COLLABORATIVE BRAINTRUST	Provide executive level professional development and coaching to selected TMCC managers	1/1/15-4/30/15	$ 9,500
4	ELS GROUP	Provide national search for VPAA position	12/19/14-4/30/15	$ 18,890
5	HIRERIGHT INC	Provides background checks for potential and current employees	7/1/14-6/30/15	$ 253
6	PATHWAYS CONSULTING LLC	Developed and conducted leadership & management training for managers within the Finance and Administrative Division	8/10/14-6/30/15	$ 2,500
7	Terminal Four	Web content management system with training, hosting and support	6/7/12-8/3/17	$ 15,000
8	Wise Consulting & Training	Consulting and testing for asbestos, mold, lead, radon and air quality	3/23/10-6/30/16	$ 3,705
			Total:	**$ 57,795**

Assembly Bill 463 Consultant Reporting to IFC

Name of Board/Commission: Western Nevada College
Reporting Period: January 1, 2015 - June 30, 2015
Number of Consultants Contracted by the Board/Commission/Institution: 6

	Consultant Name	Purpose for Contracting with the Consultant	Contract Term	Amount Paid to Consultant
1	Biddle Consulting	Consulting and development of 2015 Affirmative Action Plan	2014-2017	$ 3,198
2	John Crosby DBA: CEEC services	Consulting and expenses for NATEF evaluation	N/A	$ 483
3	Rex Morrison, PCHS Consulting	Assessment of custodial services & implementation program	N/A	$ 17,000
4	Ainsworth Associates Mechanical Engineers	Assessment/study of air handling units	N/A	$ 5,800
5	Paul Cavin Architect LLC	Architectural Services for Aspen Building HVAC Upgrade	N/A	$ 1,575
6	E Minus LLC	Mechanical Engineering Services for Bristlecone Building	N/A	$ 1,600
			Total:	**$ 29,656**

Assembly Bill 463 Consultant Reporting to IFC

Name of Board/Commission: Desert Research Institute
Reporting Period: January 1, 2015 - June 30, 2015
Number of Consultants Contracted by the Board/Commission/Institution:

	Consultant Name	Purpose for Contracting with the Consultant	Contract Term	Amount Paid to Consultant
1	N/A			
			Total:	**$ -**

Assembly Bill 463 Consultant Reporting to IFC

Name of Board/Commission: NSHE System Administration
Reporting Period: Jan 1, 2015 - Jun 30, 2015
Number of Consultants Contracted by the Board/Commission/Institution: 14

	Consultant Name	Purpose for Contracting with the Consultant	Contract Term	Amount Paid to Consultant
1	COUNCIL ON UNDERGRAD RESEARCH	Training on initiating & sustaining undergrad research	9/25/14-9/27/14	$ 6,905
2	GRANT THORNTON LLP	Audit service	1/1/15-2/28/15	$ 31,360
3	NEW MEXICO FIRST	Preparation, facilitation, & documentation NV NASA /Space grant	5/1/15-6/30/15	$ 13,460
4	SMARTSTART EDUCATIONAL	Evaluation & assessment for the NSF EPSCoR	1/1/15-6/30/15	$ 33,000
5	ALLEN, EDITH B	Tech expert of the external advisory committee for NSF EPSCoR	2/7/15-2/12/15	$ 2,000
6	BROWN CLARKE, JUDITH	Tech expert of the external advisory committee for NSF EPSCoR	2/7/15-2/12/15	$ 2,000
7	CHILDRESS, AMY	Tech expert of the external advisory committee for NSF EPSCoR	2/7/15-2/12/15	$ 2,000
8	MCCLURE, GAIL	Tech expert of the external advisory committee for NSF EPSCoR	2/7/15-2/12/15	$ 2,000
9	PASQUALETTI, MARTIN J	Tech expert of the external advisory committee for NSF EPSCoR	2/7/15-2/12/15	$ 2,000
10	SKANDAN, GANESH	Tech expert of the external advisory committee for NSF EPSCoR	2/7/15-2/12/15	$ 2,000
11	WHEELER, TRACEY	Tech expert of the external advisory committee for NSF EPSCoR	2/7/15-2/12/15	$ 2,000
12	TAMBELLINI GROUP, LLC	iNtegrate II project consultation and document processing	1/1/15-2/11/15	$ 39,250
13	WORKDAY	IT support staff augmentation	1/1/15-6/30/15	$ 3,399,477
14	SIERRA-CEDAR INC	IT support staff augmentation	1/1/15-6/30/15	$ 394,638
			Total:	**$ 3,932,091**

Assembly Bill 463 Consultant Reporting to IFC

Name of Board/Commission: System Computing Services
Reporting Period: January 1, 2015 - June 30, 2015
Number of Consultants Contracted by the Board/Commission/Institution: 5

	Consultant Name	Purpose for Contracting with the Consultant	Contract Term	Amount Paid to Consultant
1	SierraCedar Inc.	IT Staff Augmentation for PeopleSoft Administration (iNtegrate)	7/1/14 - 6/30/15	$ 2,538
2	SierraCedar Inc.	PeopleSoft Remote Application Support (iNtegrate)	7/1/14 - 6/30/15	$ 435
3	PeopleStrategy Inc.	IT Staff Augmentation for Web Application, Core HR Application, and DB/2 Support	7/1/14 - 6/30/15	$ 136,500
4	The Garland Agency LLC	Human Capital Management services in support of the iNtegrate2 implementation	3/4/15 - 5/31/15	$ 54,485
5	Redspin Inc.	IT Security Assessment with Penetration Testing	4/21/15 - 6/30/15	$ 48,000
6	Law Offices of Adam Green	Outside Counsel for Labor Certification Application and Immigration Matters	3/12/15 - 6/30/15	$ 4,000
			Total:	**$ 245,958**