

PUBLIC MEETING NOTICE
BOARD OF TRUSTEES OF THE FUND FOR HOSPITAL CARE TO
INDIGENT PERSONS (BOARD)
Nevada Revised Statute (NRS) 428.195
February 14, 2018, 1:00 p.m.

Nevada Association of Counties
304 South Minnesota Street
Carson City, NV 89703

Board members may attend via video link or phone from other locations.

AGENDA

Items on the agenda may be taken out of order. The Board may combine two or more agenda items for consideration. The Board may remove an item from the agenda or delay discussion relating to an item on the agenda at any time.

Call to Order, Roll Call

1. Public Comment. Please Limit Comments to 3 Minutes
2. Approval of Agenda. **For Possible Action.**
3. Approval of Minutes for the September 21, 2017 Meeting of the Board. **For Possible Action.**
4. Update on the Status of the Fund for Hospital Care to Indigent Persons.
5. Review and Possible Approval of Claims from Hospitals for Reimbursement from the Fund for Hospital Care to Indigent Persons (Fund) for Unpaid Charges for Hospital Care for Indigent Persons Injured in a Motor Vehicle Accident (NRS 428.245). **For Possible Action.**
6. Review and Possible Approval of Requests from Counties for Reimbursement from the Fund to Satisfy a Portion of the Counties' Obligation to Pay the Nonfederal Share of Expenditures for Long-Term Care Pursuant to the State Plan for Medicaid (NRS 428.206). For Possible Action.
7. Public Comment

Adjournment

This agenda was posted at the following locations:

NACO Office 304 S. Minnesota Street, Carson City, NV 89703

Elko County Manager's Office 540 Court Street #101, Elko NV 89801

Clark County Admin. Building 500 S. Grand Central Parkway, Las Vegas, NV 89155

POOL/PACT 201 S. Roop Street, Carson City, NV 89701

Members of the public who are disabled and require special assistance are requested to contact the NACO office by phone at (775) 883-7863 or by writing to NACO, 304 S. Minnesota Street, Carson City, NV 89703, at least three working days prior to the meeting.

Members of the public can request copies of the supporting material for the meeting by contacting Amanda Evans at (775) 883-7863. Supporting material will also be available at the NACO office.

The following links and/or pages are support for agenda
Item 3

PUBLIC MEETING NOTICE

BOARD OF TRUSTEES OF THE FUND FOR HOSPITAL CARE TO INDIGENT PERSONS
Nevada Revised Statute (NRS) 428.195
September 21, 2017 at 1:00 p.m.

UNADOPTED MINUTES

ATTENDANCE: Chairman - Humboldt County Commissioner French, Eureka County Commissioner Sharkozy, Nye County Commissioner Wichman, Clark County Human Services Director Pawlak and NACO Staff (Jeff Fontaine, Dagny Stapleton, Amanda Evans)

OTHER ATTENDEES: Bill Welch, Nevada Hospital Association; Debra Sisco and Megan Sloan, Nevada Division of Healthcare Finance and Policy (DHCFP).

The meeting was called to order by Chair French at 1:03P

1. **Public Comment.** None was given
2. **Approval of Agenda.** The agenda was approved on a motion by Commissioner Sharkozy with second by Commissioner Wichman.
3. **Approval of Minutes for the March 9, 2017 Meeting of the Board of Trustees of the Fund for Hospital Care to Indigent Persons (Board).** The Minutes were approved on a motion by Commissioner Sharkozy with second by Commissioner Wichman.
4. **Update on the Status of the Fund for Hospital Care to Indigent Persons.** Jeff referenced the spreadsheet distributed to the Board the previous day which was created by the DHCFP in collaboration with the Hospital Association and NACO staff. The document includes historical data that shows actual revenues and expenses for the previous three years and projections for FY18/19 which will be important to later agenda items. He noted the increase in the Free Care Obligations which are paid by hospitals with 100 beds or more. He also noted that, as a result of the ACA, there have been virtually no determinations of medical indigency. Subsequently, SB452 repurposed the fund. He addressed the uses of the fund and noted that there was an increase to the contract to NACO for administration of the fund which was approved in the State's budget by the Legislature. He noted the supplemental payment program transfers related to items 6 & 7 and that in FY16/17 claims were approved in the amount of \$1.75million in Indigent Accident Fund claims that were legacy claims and the projection is to set aside the same amount for FY17/18 and FY18/19. He informed the Board that no claims for reimbursement were received for the meeting by the date requested, although he had since received a call from Renown that they did have some claims and Jeff informed the hospital that claims could be considered at a later meeting. Jeff mentioned that the county match line allows for counties to apply for reimbursement to offset long term care obligations for what they pay to the State for the Medicaid Match program. He noted that the rural counties have an 8 cent cap on the property tax levy that they are required to pay

the State and the cap for total indigent expense taxing levy is 9 and ½ cents. The Board has previously set aside \$2million/year for this program. The previous year the Board approved \$634,271 in claims from three counties, and therefore that was projection for upcoming years. He also informed the Board that in the last three years requests for submission of claims were made in July/August and that the Board had decided to delay the requests for these applications to better align with the county's budget review cycle. Commissioner Sharkozy inquired as to the potential for the loss of reserve funds and Jeff informed him that there is always a two million reserve that rolls over from year to year.

5. **Review and Possible Approval of a Claim from Washoe County for Reimbursement from the Fund for Hospital Care to Indigent Persons for Unpaid Charges for Hospital Care in Excess of \$25,000 which have been Incurred by a Person Certified as Indigent by the Board of County Commissioners (NRS 428.209).** Jeff informed the Board that the claim was received in May through Washoe County on behalf of Renown Regional Medical Center. He noted that while the service dates are 2012/2013 it is technically eligible for reimbursement. Jeff reminded the Board that in the past the Board has chosen not to approve Supplemental Claims, instead utilizing those funds to leverage the non-federal match for additional Medicaid dollars. Chair French noted that the age of the claim is over five years and expressed concern to opening the door for submission of aged claims. Commissioner Sharkozy moved to deny the claim and Commissioner Wichman seconded the motion which passed unanimously.
6. **Approval of an Amendment to the Interlocal Contract with the Division of Health Care Financing and Policy of the Department of Health and Human Services dated June 7, 2016 to transfer from the Fund an Amount Equal to the Reduction in State Savings Received in the Inpatient Non State Government Owned Upper Payment Limit Supplemental Payment Due to the Increase in the Indigent Accident Fund State Share Above \$14,745,692 Per Year and to Authorize the Executive Director of the Nevada Association of Counties to Sign the Contract Amendment on Behalf of the Board of Trustees. The Amendment Extends the Termination Date from June 30, 2019 to June 30, 2022 and Increases the Maximum Amount Transferred from \$3,100,000 to \$6,200,000.** Jeff informed the Board that the contract was initiated in 2016 to address ways to fully utilize the free care obligation fund balance. It was determined that the way the state budget works with Interlocal transfers that it was necessary to make an adjustment in the existing contract to allow for the transfer of the funds to maximize the Medicaid Match program to make the State whole. Debra Sisco (DHCFP) clarified that the need for fund replacement is actually tied to recipient funds and that if they do not need the full amount of projected transfers they will not ask for the funds. Chair French noted that the contract is based on current reality and inquired as to how changes to the ACA and the potential repeal of the individual mandate could affect federal funding. Ms. Sisco informed the Board that any changes would be brought back to the Board. Commissioner Sharkozy inquired if that had anything to do with the county's obligations and Jeff noted that it was a possibility and that the counties' obligation to provide indigent medical services had been lessened by the ACA and the individual mandate. He noted that the fund was instituted and designed to be the payer of last resort and the implementation of the ACA had allowed for the expansion of the fund for other

uses, however it is not possible to determine exact impacts until Congress acts on the issue. Mr. Pawlak requested clarification that the amount is reflected in the supplemental payment line of the budget and it was clarified by Ms. Sisco that was true. The item was approved on a motion by Commissioner Wichman with second by Commissioner Sharkozy.

7. **Approval of Amendment Number 2 to the Interlocal Contract with the Division of Health Care Financing and Policy of the Department of Health and Human Services dated May 12, 2015 and Amended January 12, 2016 and to Authorize the Executive Director of the Nevada Association of Counties to Sign the Contract Amendment on Behalf of the Board of Trustees. The Amendment Extends the Termination Date from December 31, 2017 to June 30, 2022 and Increases the Maximum Amount the Board Agrees to Transfer from the Fund from \$48,482,768 to \$213,269,522 to the Division for the Division to Include in the State Plan for Medicaid an Enhanced Rate of Reimbursement for Hospital Care Provided to Recipients of Medicaid or to Make Supplemental Payments to Hospitals for the Provision of Such Hospital Care through Increased Federal Financial Participation.** Jeff informed the Board that this contract authorizes payments under the Supplemental Payment program to leverage non-federal Medicaid Match dollars. Ms. Sisco informed the Board that it is roughly a 3-1 increase in Medicaid dollars received through the match program. Jeff reminded the Board that it has been their policy in the past to maximize the fund for those purposes. He also noted what the actual payments are apportioned is not something that NACO is involved with and Ms. Sisco informed the Board that the formulas and actual payments can be found on the DHCFP website. Mr. Pawlak asked for clarification on the amounts and noted that the amounts match the budget line items and Ms. Sisco clarified that the worksheet was prepared to include both amounts and that the yearly transfer amount on the worksheet matches the line item. The item was approved on a motion by Commissioner Wichman with second by Mr. Pawlak.
8. **Public Comment.** Mr. Welch from the Hospital Association thanked the Board for the support of the program and the support it provides the hospitals. He noted that Clark and Washoe County have a good understanding of how the IAF program works but that rural hospitals don't have a good understanding of the program for claims and think that they are liable for payment. Chair French noted that it would be good to have a round table discussion to ensure that the rural counties understand the program. Jeff informed the Board that Dagny would be taking over the position of NACO's Executive Director at the end of the month and that he has been spending a lot of time with her on the intricacies of the funds and the program. He noted the long history of the program and that has been a great partnership between NACO, the Hospital Association and the State and the benefits provided. He expressed appreciation to the Board and stated that he will be willing to assist with any questions regarding the program going forward.

The meeting was adjourned at 1:52P.

The following links and/or pages are support for agenda
Item 5

The following links and/or pages are support for agenda
Item 6

Applications for Indigent Accident Funds for the County Medicaid Match Program
Summary prepared by NACO for the Board for the Fund for Hospital Care to Indigent Persons 2-14-17

	Carson City - FY16/17	Nye County* - FY16/17	Mineral County - FY15/16
Indigent Expenditures			
Medicaid Match for Long-Term Care	992,965.00	525,385.25	102,009.61
County Long-Term Care	36,836.00	0.00	0.00
Child Developmental Services	9,259.00	7,025.89	6,123.56
Inmate Medical	134,595.00	100,709.97	14,282.01
Indigent Bural & Cremation	23,100.00	7,861.73	11,000.00
Prescription Drugs (non hospital)	7,911.00	49,140.11	114.48
County Administrative Costs	164,655.00	92,826.73	0.00
Total Expenditures Applied For	<u>1,369,321.00</u>	<u>782,949.68</u>	<u>133,529.66</u>
Total Revenue from \$.08 & \$.01 general & medical indigent property tax levy	1,427,385.00	904,332.00	113,068.90
Revenues Less Expenditures Applied For	58,064.00	121,382.32	(20,460.76)
County Administrative Costs Less Indirect Expenses	102,442.00	63,082.56	
Revenues Less Expenditures Applied For Minus Indirect Expenses	120,277.00	151,126.49	(20,460.76)

* The indigent burial & cremation line item is noted on the application as abandoned bodies.

FY 16-17 APPLICATION FOR INDIGENT ACCIDENT FUNDS FOR THE COUNTY MEDICAID MATCH PROGRAM FOR LONG TERM CARE

County: Nye

Contact Person

Name: Karyn Smith

Email: ksmith@co.nye.nv.us

Phone: 775-751-7096

- 1) In FY 16-17 did your County enact the full 11.5 cent Indigent Tax Levy comprised of the 1 Cent Supplemental Tax, 1.5 Cent Indigent Accident Tax and 9 Cent Indigent Tax?

Yes X No _____

- 2) What was the highest overlapping property tax rate in your County in FY 16-17? 3.660

- 3) In FY 16-17 did your County's Indigent Medical Fund or Funds have a fund balance greater than 16.6% or 2 months' worth of expenditures?

Yes X No _____

- 4) In FY 16-17 did the County expend its money for the care of indigents in an appropriate and legal manner?

Yes X No _____

- 5) In FY 16-17 did the County's auditors note any audit finding pertaining to the County's indigent expenditures? If yes, please submit the audit finding with the application.

Yes _____ No X

- 6) In FY 16-17 did the County budget appropriately for the anticipated amount of its indigent medical expenditures?

Yes X No _____

- 7) In FY 16-17 did the State Department of Taxation note any deficiencies in the County's Indigent Fund or Funds budgets? If yes, please submit correspondence from the Department of Taxation.

Yes _____ No X

8) In FY 16-17 list the amount of expenditures and attach documentation of the expenditures for the following:

Indigent Expenditures	Amount
Medicaid Match for Long-Term Care (<i>paid to State</i>)	\$ 525,385.25
County Long-Term Care	\$ -0-
Child Development Services (<i>paid to State</i>)	\$ 7,025.89
Inmate Medical	\$ 100,709.97
Indigent Burial and Cremation	\$ -0- Indigent 7,861.73 - Abandoned Body
Prescription Drugs (<i>non-hospital</i>)	\$ 49,140.11
County Administrative Costs (<i>if documented</i>)	\$ 92,826.73
Total	\$ 782,949.68

9) Is there any other information you would like to provide?

County Long-Term Care is zero because we had none last fiscal year

Prescription Drugs (non-hospital) amount covers what was expended for Inmate Prescriptions.

Please submit this application with the following document by February 1, 2018 to:

dstapleton@nvnaco.org

Summary of documents to submit with application:

- FY 16-17 State Budget Document and any correspondence from the Department of Taxation notifying the County of budget deficiencies in the Indigent Accident Fund or Funds.
- FY 16-17 Audited Financial Statements and any audit findings pertaining to the Indigent Fund or Funds.
- FY 16-17 detailed summaries of expenditures for each of the costs listed in #8 above.

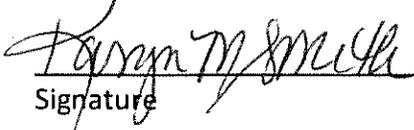
I certify the information provided in this application is true and correct.

Karyn Smith

Printed Name

January 30, 2018

Date


Signature

NYE COUNTY, NEVADA
REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2017

DANIEL C. McARTHUR, LTD.
Certified Public Accountant

Quail Park III • 501 So. Rancho Dr. Ste. E-30 • Las Vegas, NV 89106 • (702) 385-1899 • FAX (702) 385-9619

INDEPENDENT AUDITOR'S REPORT

Honorable Board of County Commissioners
Nye County, Nevada
Tonopah, Nevada

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Nye County, Nevada (the County), as of and for the year ended June 30, 2017, and the related notes to the basic financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and Road Fund, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-11, Schedule of Funding Progress on page 65, Schedule of the County's Contributions to the Public Employees' Retirement System of the State of Nevada on page 66, and Schedule of the County's Proportionate Share of the Net Pension Liability Public Employees' Retirement System of the State of Nevada on page 67 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

Prior Year Comparative Information

I also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the County's basic financial statements for the year ended June 30, 2016, which are not presented with the accompanying financial statements and I expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements as a whole. The combining and individual fund financial statements and schedules, for the year ended June 30, 2016, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2016 combining and individual fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated January 2, 2018, on my consideration of the County's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Las Vegas, Nevada
January 2, 2018

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017**

As management of Nye County, Nevada, we offer readers of financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2017. The Management's Discussion and Analysis ("MD&A") introduces the financial reports. The MD&A is designed to give the reader an easy-to-understand overview of the financial position and results of operations for the year. The MD&A is separated into Financial Highlights, an Overview of the Financial Statements, and a Government-Wide Financial Analysis.

Financial Highlights

The government-wide net position increased during the year from \$86,075,169 to \$89,541,935.

The primary revenue sources for governmental activities were property taxes of \$19,169,194, consolidated taxes of \$14,839,398, and Fuel Taxes of \$6,633,105. These revenue sources comprised 31.10%, 24.08%, and 10.76%, respectively, or 65.94%, of total governmental activities revenues.

The total government-wide expenses were \$64,756,323. The greatest expenses were in the General Government function for \$16,180,868 and the Public Safety function for \$21,011,199. Business-type activities contributed an additional \$5,296,656 of expenses.

At the end of fiscal year 2017, the governmental funds reported a combined fund balance of \$58,031,365, an increase of \$51,575 when compared to the previous year.

At the end of the fiscal year, the fund balance for the General Fund was \$7,312,967 an increase of \$623,439 over the prior year.

Overview of the Financial Statements

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the County's finances in a manner similar to a private-sector business.

The Statement of Net Position presents information on all of the assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information showing how the net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation and sick leave).

The government-wide financial statements distinguish functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities include general government, judicial, public safety, public works, health, sanitation, welfare, culture and recreation, community support, intergovernmental, other, and interest on long-term debt.

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds:

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and in the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General, Road, and Capital Projects funds, each of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds are provided in the combining and individual fund statements and schedules.

The County adopts an annual appropriated budget for each of its governmental funds. A budgetary comparison statement is provided for each of the governmental funds to demonstrate compliance with the budget.

Proprietary Funds:

Two distinct types of proprietary funds are maintained.

Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. Enterprise funds are used to account for water and sewer activities in the Town of Gabbs, water activities in the Town of Manhattan, ambulance services for the Town of Pahrump, and solid waste activities.

Internal service funds are an accounting device used to accumulate and allocate costs internally among the various functions. Because these services predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. The County has one internal service fund that is used to account for the self-insurance activities. The fund was inactive during the current year.

Fiduciary Funds:

The County's fiduciary funds consist of 18 agency funds and the private trust F.H. Flint Scholarship fund. The agency funds are used to hold monies for other entities or individuals until disposition. The agency funds consist of Tonopah Town, Round Mountain Town, Amargosa Town, Pahrump Library, Amargosa Library, Beatty Library, Tonopah Library, Smoky Valley Library, Property, Habitat Conservation and Mitigation, State of Nevada, Range Improvement, State Medical Indigent, Nye County School District, Beatty General Improvement District, Victim Restitution, Nye Regional Hospital, and Endangered Species Act.

Notes to Financial Statements

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017**

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information.

The combining statements and individual fund schedules are presented immediately following the required supplementary information.

Government-Wide Financial Analysis

Net position as of June 30, 2017, is summarized and analyzed below:

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>	
	2017	2016	2017	2016	2017	2016
Assets:						
Current and other assets	\$ 62,905,590	\$ 62,284,359	\$ 14,150,092	\$ 13,080,865	\$ 77,055,682	\$ 75,365,224
Net capital assets	<u>121,133,378</u>	<u>116,937,712</u>	<u>5,277,279</u>	<u>5,707,638</u>	<u>126,410,657</u>	<u>122,645,350</u>
Total Assets	<u>184,038,968</u>	<u>179,222,071</u>	<u>19,427,371</u>	<u>18,788,503</u>	<u>203,466,339</u>	<u>198,010,574</u>
Deferred Outflows of Resources	<u>12,273,864</u>	<u>7,272,545</u>	<u>1,043,713</u>	<u>566,418</u>	<u>13,317,577</u>	<u>7,838,963</u>
Liabilities:						
Current liabilities	8,737,614	4,272,100	224,902	258,509	8,962,516	4,530,609
Long-term liabilities	<u>100,899,545</u>	<u>98,872,522</u>	<u>6,329,814</u>	<u>6,635,579</u>	<u>107,229,359</u>	<u>105,508,101</u>
Total Liabilities	<u>109,637,159</u>	<u>103,144,622</u>	<u>6,554,716</u>	<u>6,894,088</u>	<u>116,191,875</u>	<u>110,038,710</u>
Deferred Inflows of Resources	<u>10,184,098</u>	<u>9,032,191</u>	<u>866,008</u>	<u>703,467</u>	<u>11,050,106</u>	<u>9,735,658</u>
Net Position:						
Invested in capital assets, net of related debt	99,736,983	94,201,936	4,664,886	4,584,154	104,401,869	98,786,090
Restricted	48,896,282	49,646,632	8,161,714	7,889,357	57,057,996	57,535,989
Unrestricted	<u>(72,141,690)</u>	<u>(69,530,765)</u>	<u>223,760</u>	<u>(716,145)</u>	<u>(71,917,930)</u>	<u>(70,246,910)</u>
Total Net Position	<u>\$ 76,491,575</u>	<u>\$ 74,317,803</u>	<u>\$ 13,050,360</u>	<u>\$ 11,757,366</u>	<u>\$ 89,541,935</u>	<u>\$ 86,075,169</u>

As noted earlier, net position may serve over time as a useful indicator of the County's financial position. Assets exceeded liabilities by \$89,541,935 as of June 30, 2017.

The largest portion of the net position reflects its investment in capital assets (e.g., land, buildings, machinery and equipment, etc.), net of any related debt outstanding used to acquire those assets. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate the debt.

The restricted net positions represent resources that are subject to restrictions on how they may be used.

The total net position in governmental activities of \$76,491,575 includes negative unrestricted net assets totaling \$(72,141,690). Portions of total net position are subject to external restrictions as to how they may be used. In the current fiscal year, restricted assets include assets restricted for capital projects of \$16,292,084, general government of \$9,140,116, judicial of \$1,838,368, public safety of \$5,438,280, public works of \$11,394,428, community support of \$2,896,581, culture and recreation of \$1,424,660, and for other purposes of \$471,765.

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017

	Governmental		Business-type		Total	
	Activities		Activities		Primary Governmental	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
Revenues:						
Program Revenues:						
Charges for services	\$ 6,673,415	\$ 6,241,780	\$ 6,077,760	\$ 5,667,064	\$ 12,751,175	\$ 11,908,844
Operating grants and contributions	2,685,570	2,409,092	-	-	2,685,570	2,409,092
Capital grants and contributions	2,574,352	919,507	489,126	-	3,063,478	919,507
General Revenues:						
Property taxes	19,169,194	18,800,840	-	-	19,169,194	18,800,840
Fuel tax	6,633,105	6,712,754	-	-	6,633,105	6,712,754
Room tax	1,164,019	912,960	-	-	1,164,019	912,960
Gaming tax	137,003	138,096	-	-	137,003	138,096
Water tax assessments	281,613	278,736	-	-	281,613	278,736
Public safety sales tax	2,820,430	2,631,488	-	-	2,820,430	2,631,488
Federal-in-lieu	3,153,811	3,350,047	-	-	3,153,811	3,350,047
Consolidated tax	14,839,398	14,000,250	-	-	14,839,398	14,000,250
NRS 361.610 trust property proceeds	374,714	405,649	-	-	374,714	405,649
Tax penalties	523,213	545,717	-	-	523,213	545,717
Investment income	105,004	932,430	22,749	211,761	127,753	1,144,191
Rent	278,123	263,953	-	-	278,123	263,953
Miscellaneous	216,950	472,552	15	2,705	216,965	475,257
Division of wildlife	3,525	3,106	-	-	3,525	3,106
Total revenues	<u>61,633,439</u>	<u>59,018,957</u>	<u>6,589,650</u>	<u>5,881,530</u>	<u>68,223,089</u>	<u>64,900,487</u>
Expenses:						
General government	16,180,868	18,519,564	-	-	16,180,868	18,519,564
Judicial	8,166,354	8,236,567	-	-	8,166,354	8,236,567
Public safety	21,011,199	17,688,551	-	-	21,011,199	17,688,551
Public works	8,370,843	6,544,401	-	-	8,370,843	6,544,401
Health	542,837	964,682	-	-	542,837	964,682
Sanitation	131,981	144,263	-	-	131,981	144,263
Welfare	1,787,317	1,385,033	-	-	1,787,317	1,385,033
Culture and recreation	541,762	782,897	-	-	541,762	782,897
Community support	1,174,670	1,013,781	-	-	1,174,670	1,013,781
Debt service:						
Interest	856,814	836,858	-	-	856,814	836,858
Intergovernmental	669,967	748,109	-	-	669,967	748,109
Other	-	-	5,172,974	5,077,820	5,172,974	5,077,820
Loss on disposal of assets	25,055	350,115	123,682	-	148,737	350,115
Total expenses	<u>59,459,667</u>	<u>57,214,821</u>	<u>5,296,656</u>	<u>5,077,820</u>	<u>64,756,323</u>	<u>62,292,641</u>
Increase in net position	2,173,772	1,804,136	1,292,994	803,710	3,466,766	2,607,846
Net position - beginning	74,317,803	72,513,667	11,757,366	10,953,656	86,075,169	83,467,323
Net position - ending	<u>\$ 76,491,575</u>	<u>\$ 74,317,803</u>	<u>\$ 13,050,360</u>	<u>\$ 11,757,366</u>	<u>\$ 89,541,935</u>	<u>\$ 86,075,169</u>

Program revenues included charges for services, fines and forfeitures, certain licenses and permits, special assessments, and both operating and capital grants and contributions.

General revenues consist of taxes, miscellaneous, and investment income. For governmental activities, the largest revenues were ad valorem taxes and the second largest revenue was consolidated taxes. The business-type revenues are from charges for services related to Gabbs Utility, Manhattan Utility, Pahrump Ambulance, and Solid Waste.

NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017

Financial Analysis of the Governmental Funds

The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance which has not yet been limited to use for a particular purpose by either an external party, the County itself, or a group or individual that has been delegated authority to assign resources to use for particular purposes by the County Commissioners.

As of the end of the current fiscal year, the governmental funds reported a combined ending fund balance of \$58,031,365, an increase of \$51,575, or 0.09%, from the prior year. Fund balance components have been classified as nonspendable, restricted, committed, assigned, and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed on the use of the resources of each fund. Restricted fund balance is \$48,896,282 or 84.26%, of total. Spending of these resources is constrained by externally imposed (statutory, bond covenant, or grantors) limitations on their use. The largest restricted fund balances include \$16,292,084 for capital projects, \$11,394,428 for public works, and \$9,140,116 for general government.

Committed fund balance is \$7,500,846, or 12.93%, of total fund balance with spending constrained by the Board of County Commissioners. Committed balances in the special revenue funds are primarily due to revenues directed by the Commission to those funds to support programs. The largest committed fund balances include \$5,800,000 for fund stabilization (working capital needs), \$1,170,585 for general government, and \$443,944 for health.

Major Governmental Funds:

General Fund: The General Fund is the chief operating fund of the County. At the end of the current fiscal year, the fund balance of the General Fund was \$7,312,967, an increase of \$623,439 from the prior year.

Revenues increased by \$1,198,577, or 3.71%. Tax revenue increased by \$416,622, or 3.38%, due to an increase in taxes collected on personal property. Intergovernmental revenues increased by \$580,346, or 3.53%, due to an increase in consolidated (sales) tax. Charges for services increased \$195,268, or 15.01%, primarily due to an increase in assessor's collection fees which is driven by the increase in personal property tax.

Expenditures increased by \$575,417, or 1.79%. General government expenditures increased by \$325,371, or 2.66%, primarily due to an increase in information systems expenditures. Public safety expenditures increased by \$649,742, or 5.22%, primarily due to an increase in employee compensation and employee benefits for the sheriff's department and emergency management. Health expenditures decreased by \$233,726, or 62.85%, due to a reduction in animal shelter and animal control services.

Road Fund: The Road Fund had a fund balance at the end of the year of \$1,265,501, a decrease of \$1,203,860, or 48.75%. Revenues decreased by \$760,201, or 20.63%, due to a decrease in grant revenue received from USDA for roads. Expenditures increased by \$1,731,245, or 30.43%, primarily due to several road projects within the County.

Capital Projects Fund: The Capital Projects Fund had a fund balance at the end of the year of \$11,579,102, a decrease of \$1,534,734, or 11.70%. Revenues increased by \$63,409, or 81.21%, due the collection of prior year personal property taxes. Expenditures decreased by \$453,873, or 23.0.75%, primarily due to fewer capital projects this year. Transfers out of the fund for the year of \$1,419,699 were to the debt service fund.

Major Enterprise Funds:

Solid Waste Fund: The Solid Waste Fund net position at the end of the year was \$10,074,941, an increase of \$675,093 over the prior year. Operating revenues increased by \$131,215, or 6.90%. Operating expenditures decreased by \$47,904, or 3.35%, due to a decrease in service and supplies expenses.

Pahrump Ambulance Fund: The Pahrump Ambulance Fund net position at the end of the year was a deficit of \$1,376,107, an increase of \$308,662 over the prior year. Operating revenues increased by \$285,508, or 7.94%. Operating expenditures increased by \$107,679, or 3.22%, primarily due to an increase in estimated uncollectible accounts.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017**

General Fund Budgetary Highlights

Original budget compared to final budget: During the year there was an amendment to increase the original estimated revenues for consolidated taxes by \$800,000, and property taxes by \$1,000,000.

Final budget compared to actual results: The most significant differences between estimated revenues and actual revenues were as follows:

Revenues in the General Fund were more than budgeted by \$425,707. Revenues received for taxes, intergovernmental, and fines and forfeitures were more than budgeted for the year by \$420,453, \$519,810, and \$157,735 respectively.

Taxes were higher than budget due to the receipt of unanticipated net proceeds tax for which the county did not budget.

Intergovernmental revenue was higher than budgeted due to increased consolidated (sales) taxes.

Fines and fees were higher than budgeted, however, the amounts are consistent when compared to prior year collections.

Total actual expenditures for the General Fund during fiscal year 2017 were approximately \$1,807,579 less than budgeted. All functions of the general fund were under budget. The largest functions under budget were general government by \$832,645, and judicial by \$675,230. Within the general government function all departments were under budget. Within the Judicial function, all departments were under budget except for two that when combined were over budget by \$6,617. Public Defender costs were under budget by \$278,473.

Capital Assets and Debt Administration

Capital Assets

The County's investment in capital assets, net of accumulated depreciation, at June 30, 2017, was \$121,133,378 for the governmental activities and \$5,277,279 for the business-type activities. Details by type of activity and asset are summarized in the tables below. A summary of changes in capital assets for the year ended June 30, 2017, follows:

Governmental Activities:	Balance				Balance
	June 30, 2016	Additions	Deletions	Transfers	June 30, 2017
Capital assets not being depreciated:					
Land	\$ 8,860,802	\$ -	\$ 14,391	\$ -	\$ 8,846,411
Construction in progress	4,019,394	6,881,916	-	(5,249,114)	5,652,196
Total capital assets not being depreciated	12,880,196	6,881,916	14,391	(5,249,114)	14,498,607
Capital assets being depreciated:					
Buildings and improvements	91,134,548	61,332	-	1,589,507	92,785,387
Equipment	49,224,036	1,902,718	36,271	1,565,737	52,656,220
Infrastructure	36,085,748	572,904	-	2,093,870	38,752,522
Total capital assets being depreciated	176,444,332	2,536,954	36,271	5,249,114	184,194,129
Less accumulated depreciation for:					
Buildings and improvements	28,457,460	2,158,603	-	-	30,616,063
Equipment	35,590,743	2,272,045	25,607	-	37,837,181
Infrastructure	8,338,613	767,501	-	-	9,106,114
Total accumulated depreciation	72,386,816	5,198,149	25,607	-	77,559,358
Total capital assets being depreciated, net	104,057,516	(2,661,195)	10,664	5,249,114	106,634,771
Governmental activities assets, net	\$ 116,937,712	\$ 4,220,721	\$ 25,055	\$ -	\$ 121,133,378

Major capital asset events during the current fiscal year included the following:

- Construction in progress on the Gabbs, Beatty, and Tonopah Airports, One Stop Shop at Calvada, Pahrump Fairgrounds and Kellogg Park, and several road infrastructure projects.
- Buildings were completed and moved out of construction in progress for the courtroom remodels, SIMS Training Facility, and the Information Tech Facility.
- Equipment for various public works, public safety, and ambulance equipment and vehicles.

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017**

Capital Assets and Debt Administration (Continued)

Business-type Activities:	Balance				Balance
	June 30, 2016	Additions	Deletions	Transfers	June 30, 2017
Capital assets not being depreciated:					
Land	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
Construction in progress	509,126	-	-	(509,126)	-
Total capital assets not being depreciated	629,126	-	-	(509,126)	120,000
Capital assets being depreciated:					
Solid waste equipment	1,208,021	-	-	-	1,208,021
Utility infrastructure and equipment	6,020,982	-	-	509,126	6,530,108
Ambulance buildings and equipment	2,717,808	-	257,058	-	2,460,750
Total capital assets being depreciated	9,946,811	-	257,058	509,126	10,198,879
Less accumulated depreciation for:					
Solid waste equipment	1,158,611	5,990	-	-	1,164,601
Utility infrastructure and equipment	1,739,157	185,533	-	-	1,924,690
Ambulance buildings and equipment	1,970,531	115,154	133,376	-	1,952,309
Total accumulated depreciation	4,868,299	306,677	133,376	-	5,041,600
Total capital assets being depreciated, net	5,078,512	(306,677)	123,682	509,126	5,157,279
Business-type activities assets, net	\$ 5,707,638	\$ (306,677)	\$ 123,682	\$ -	\$ 5,277,279

Major capital asset events during the current fiscal year included the following:

- Construction in progress on the Gabbs Sewer System was completed

See note D4 for construction commitments at year-end.

Debt Administration (See note D9)

At June 30, 2017, debt consisted of the following:

	Balance			Balance	Due within
	June 30, 2016	Additions	Deletions	June 30, 2017	one year
Governmental Activities:					
Medium-term bond	\$ 21,830,000	\$ 0	\$ (570,000)	\$ 21,260,000	\$ 580,000
Less: bond discounts	(2,403)	0	96	(2,307)	0
Total bonds payable	21,827,597	0	(569,904)	21,257,693	580,000
Loan payable	0	200,000	0	200,000	37,671
Capital lease	564,053	0	(134,362)	429,691	138,702
Compensated absences	3,248,486	163,428	0	3,411,914	3,157,120
OPEB obligation	24,180,248	3,329,244	0	27,509,492	0
Net pension obligation	49,052,138	2,952,110	0	52,004,248	0
Total Governmental Activities					
Long-Term Liabilities	<u>\$ 98,872,522</u>	<u>\$ 6,644,782</u>	<u>\$ (704,266)</u>	<u>\$ 104,813,038</u>	<u>\$ 3,913,493</u>

**NYE COUNTY, NEVADA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2017**

Capital Assets and Debt Administration (Continued)

	Balance June 30, 2016	Additions	Deletions	Balance June 30, 2017	Due within one year
Business-Type Activities:					
Landfill closure costs	\$ 1,710,510	\$ 100,364	\$ 0	\$ 1,810,874	\$ 0
Notes payable	489,126	0	(489,126)	0	0
Revenue Bonds	634,358	0	(21,965)	612,393	23,431
Compensated Absences	94,044	0	(926)	93,118	62,389
Net Pension Obligation	<u>3,707,541</u>	<u>191,708</u>	<u>0</u>	<u>3,899,249</u>	<u>0</u>
Total Business-Type Activities					
Long-Term Liabilities	<u>\$ 6,635,579</u>	<u>\$ 292,072</u>	<u>\$ (512,017)</u>	<u>\$ 6,415,634</u>	<u>\$ 85,820</u>

The debt increased by \$5,940,516 for governmental activities during the current fiscal year. The reason for the increase was an increase in net pension obligations and OPEB obligations.

The debt decreased by \$219,945 for business-type activities during the current fiscal year. The primary reason for the decrease is due to the State of Nevada forgiving the Gabbs Sewer system improvements loan.

Per Nevada Revised Statutes Chapter 244A.059, the debt limitation for the County is equal to 10 percent of the assessed valuation of property, excluding motor vehicles, for the current year. The debt limitation currently applicable at June 30, 2017, was \$163,274,245. Per Nevada Revised Statutes Chapter 269.425, the debt limitations for the unincorporated towns are as follows: Beatty Town \$3,925,158, Gabbs Town \$2,263,995, Manhattan Town \$711,048 and Pahrump Town \$206,768,887.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The County approved the budget for the 2017-2018 year on May 30, 2017. The following factors were considered in the development of the budget.

- Assessed valuation for the County increased and tax rates remained unchanged. Therefore, property tax revenues are expected to be higher.

REQUESTS FOR INFORMATION

This financial report is designed to provide its users with a general overview of Nye County, Nevada's finances and to demonstrate the accountability for the revenues it receives. Any comments, further questions, or requests for additional financial information should be addressed to:

Nye County, Nevada - Finance
2101 E. Calvada Blvd. #200
Pahrump, Nevada 89048

NYE COUNTY, NEVADA
NONMAJOR - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(10283)
COMPARATIVE BALANCE SHEETS
June 30, 2017 and 2016

	2017	2016
<u>ASSETS</u>		
Pooled cash and investments	\$ 350,823	\$ 352,435
Interest receivable	554	441
Taxes receivable	18,950	18,783
Due from other governments	<u>945</u>	<u>-</u>
Total assets	<u>\$ 371,272</u>	<u>\$ 371,659</u>
<u>LIABILITIES</u>		
Accounts payable	\$ 106,232	\$ 12,600
Accrued payroll and benefits	<u>7,403</u>	<u>11,765</u>
Total liabilities	113,635	24,365
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	15,645	15,606
<u>FUND BALANCE</u>		
Restricted for welfare	<u>241,992</u>	<u>331,688</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 371,272</u>	<u>\$ 371,659</u>

NYE COUNTY, NEVADA
NONMAJOR - MEDICAL AND GENERAL INDIGENT SPECIAL REVENUE FUND(10283)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2017

(With Comparative Actual Amounts for Year Ended June 30, 2016)

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016 Actual
Revenues:				
Taxes:				
Property tax	\$ 937,524	\$ 904,332	\$ (33,192)	\$ 851,255
Net proceeds of mines	-	47,548	47,548	84,968
Total taxes	<u>937,524</u>	<u>951,880</u>	<u>14,356</u>	<u>936,223</u>
Intergovernmental:				
Fish and wildlife	-	211	211	186
Miscellaneous:				
Investment income	2,300	615	(1,685)	5,293
Other	6,800	6,790	(10)	6,580
Total miscellaneous	<u>9,100</u>	<u>7,405</u>	<u>(1,695)</u>	<u>11,873</u>
Total revenues	<u>946,624</u>	<u>959,496</u>	<u>12,872</u>	<u>948,282</u>
Expenditures:				
Welfare:				
Salaries and wages	307,978	311,438	(3,460)	291,675
Employee benefits	149,304	121,050	28,254	126,110
Services and supplies:	<u>435,000</u>	<u>266,704</u>	<u>168,296</u>	<u>184,174</u>
Total expenditures	<u>892,282</u>	<u>699,192</u>	<u>193,090</u>	<u>601,959</u>
Excess (deficiency) of revenues over expenditures	54,342	260,304	205,962	346,323
Other financing sources (uses):				
Operating transfers out	<u>(350,000)</u>	<u>(350,000)</u>	<u>-</u>	<u>(200,000)</u>
Net change in fund balance	(295,658)	(89,696)	205,962	146,323
Fund balance:				
Beginning of year	<u>331,688</u>	<u>331,688</u>	<u>-</u>	<u>185,365</u>
End of year	<u>\$ 36,030</u>	<u>\$ 241,992</u>	<u>\$ 205,962</u>	<u>\$ 331,688</u>

NYE COUNTY, NEVADA
NONMAJOR FUND - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(10284)
COMPARATIVE BALANCE SHEETS
June 30, 2017 and 2016

	2017	2016
<u>ASSETS</u>		
Pooled cash and investments	\$ 254,194	\$ 140,556
Interest receivable	413	-
Taxes receivable	4,773	4,742
Due from other governments	<u>239</u>	<u>-</u>
 Total assets	 <u>\$ 259,619</u>	 <u>\$ 145,298</u>
 <u>LIABILITIES</u>		
Accounts payable	<u>\$ 198,007</u>	<u>\$ 5</u>
 <u>DEFERRED INFLOWS OF RESOURCES</u>		
Unavailable revenue - taxes	<u>3,943</u>	<u>3,939</u>
 <u>FUND BALANCE</u>		
Restricted for welfare	57,669	141,354
Unassigned	<u>-</u>	<u>-</u>
 Total fund balance	 <u>57,669</u>	 <u>141,354</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$ 259,619</u>	 <u>\$ 145,298</u>

NYE COUNTY, NEVADA
NONMAJOR - DEDICATED COUNTY MEDICAL INDIGENT SPECIAL REVENUE FUND(10284)
SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
Year Ended June 30, 2017

(With Comparative Actual Amounts for Year Ended June 30, 2016)

	2017		Variance-	
	Budget	Actual	Positive (Negative)	2016 Actual
Revenues:				
Taxes:				
Property tax	\$ 253,005	\$ 229,152	\$ (23,853)	\$ 216,334
Net proceeds of mines	-	12,036	12,036	21,508
Total taxes	253,005	241,188	(11,817)	237,842
Intergovernmental:				
Fish and wildlife	-	53	53	47
Miscellaneous:				
Investment income	1,000	459	(541)	-
Total revenues	<u>254,005</u>	<u>241,700</u>	<u>(12,305)</u>	<u>237,889</u>
Expenditures:				
Welfare:				
Services and supplies	584,629	525,385	59,244	255,460
Intergovernmental:				
Payments to state	<u>150,000</u>	<u>150,000</u>	-	<u>77,500</u>
Total expenditures	<u>734,629</u>	<u>675,385</u>	<u>59,244</u>	<u>332,960</u>
Excess (deficiency) of revenues over expenditures	(480,624)	(433,685)	46,939	(95,071)
Other financing sources (uses):				
Operating transfer in	<u>350,000</u>	<u>350,000</u>	-	<u>200,000</u>
Net change in fund balance	(130,624)	(83,685)	46,939	104,929
Fund balance:				
Beginning of year	<u>141,354</u>	<u>141,354</u>	-	<u>36,425</u>
End of year	<u>\$ 10,730</u>	<u>\$ 57,669</u>	<u>\$ 46,939</u>	<u>\$ 141,354</u>

50/50 Match 2016/2017

\$565,000.00

Month	Billed Amount	Total Billed	Paid
July	\$ 38,258.74	\$ 38,258.74	
August	\$ 52,363.11	\$ 90,621.85	
September	\$ 47,842.03	\$ 138,463.88	
October	\$ 65,313.13	\$ 203,777.01	
November	\$ 52,408.08	\$ 256,185.09	
December	\$ 58,707.33	\$ 314,892.42	
January	\$ 49,985.59	\$ 364,878.01	
February	\$ 58,445.77	\$ 423,323.78	
March	\$ 48,550.66	\$ 471,874.44	
April	\$ 53,510.81	\$ 525,385.25	
May	\$ 45,010.41	\$ 570,395.66	Paid out of FY18
June	\$ 48,211.59	\$ 618,607.25	Paid out of FY18
TOTAL		\$ 618,607.25	

**7/24/17 - Per Savannah Rucker can spend another \$200k - makes new total \$565,000.00



STATE OF NEVADA
 DEPARTMENT OF HEALTH AND HUMAN SERVICES
 AGING AND DISABILITY SERVICES DIVISION
 DESERT REGIONAL CENTER

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 702-486-6200 • Fax (702) 486-6334

RICHARD WHITLEY
 Director

BRIAN SANDOVAL
 Governor

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DENA SCHMIDT
 Administrator

INVOICE FOR DEVELOPMENTAL SERVICES FOR COUNTY YOUTH

Nye County Manager : Pam Webber
 P O Box 153
 Tonopah, NV 89049

Invoice Number : 17NYE 0716-0617

Invoice Date: 09/28/17

Savanna
 h Rucker
Digitally signed by Savannah Rucker
 DN: cn=Savannah Rucker, o=Nye County, Nevada, ou=Comptroller,
 email=srucker@co.nye.nv.us,
 c=US
 Date: 2017.10.01 10:35:58 -0700

Billing Period	Service	Total Number of Patients	Total Medicaid Eligible	Total Charges	Billed to Medicaid	Medicaid Payment	Amount Due
Jul-16	TARGET CASE MANAGEMENT	3	2	\$420.00	\$84.00	\$54.32	\$365.68
Jul-16	RESPITE	3	-	\$375.00	-	-	\$375.00
Aug-16	TARGET CASE MANAGEMENT	4	3	\$462.00	\$126.00	\$81.49	\$380.51
Aug-16	RESPITE	3	-	\$375.00	-	-	\$375.00
Sep-16	TARGET CASE MANAGEMENT	3	2	\$182.00	\$98.00	\$63.38	\$118.62
Sep-16	RESPITE	2	-	\$250.00	-	-	\$250.00
Oct-16	RESPITE	3	-	\$375.00	-	-	\$375.00
Nov-16	TARGET CASE MANAGEMENT	4	4	\$938.00	\$938.00	\$606.60	\$331.40
Nov-16	RESPITE	3	-	\$375.00	-	-	\$375.00
Dec-16	TARGET CASE MANAGEMENT	2	1	\$140.00	\$126.00	\$81.48	\$58.52
Dec-16	POS	1	-	\$150.00	-	-	\$150.00
Dec-16	RESPITE	3	-	\$375.00	-	-	\$375.00
Jan-17	RESPITE	3	-	\$375.00	-	-	\$375.00
Feb-17	TARGET CASE MANAGEMENT	3	3	\$728.00	\$728.00	\$470.79	\$257.21
Feb-17	RESPITE	3	-	\$575.00	-	-	\$575.00
Mar-17	TARGET CASE MANAGEMENT	5	5	\$602.00	\$602.00	\$389.31	\$212.69
Mar-17	RESPITE	3	-	\$375.00	-	-	\$375.00
Apr-17	TARGET CASE MANAGEMENT	3	2	\$490.00	\$280.00	\$181.07	\$308.93
Apr-17	RESPITE	3	-	\$375.00	-	-	\$375.00
May-17	TARGET CASE MANAGEMENT	3	3	\$546.00	\$546.00	\$353.11	\$192.89
May-17	RESPITE	3	-	\$375.00	-	-	\$375.00
Jun-17	TARGET CASE MANAGEMENT	5	4	\$462.00	\$406.00	\$262.56	\$199.44
Jun-17	RESPITE	2	-	\$250.00	-	-	\$250.00
Total Amount Due							\$7,025.89

NRS 435.010 - County Commissioners to make provision for support, education and care of children with mental retardation and children with related condition

- The boards of county commissioners of the various counties shall make provision for the support, education and care of the children with mental retardation and children with related conditions of their respective counties.
- For that purpose, they are empowered to make all necessary contracts and agreements to carry out the provisions of this section and NRS 435.020 and 435.030. Any such contract or agreement may be made with any responsible person or facility in or without the State of Nevada.
- The provisions of this section and NRS 435.020 and 435.030 supplement the services which other political subdivisions or agencies of the State are required by law to provide, and do not supersede or relieve the responsibilities of such political subdivisions or agencies.

*Remark : Target Case Management hourly rate changed from \$102.28/hr. to \$56.00/hr. from January 1, 2014

If you have any questions or need any additional information, please contact (Darrel Hansen) at (702-486-6333).

Thank you for your prompt attention of this matter.

Project Accounting Expense Status Report
Nye County, Nevada
7/1/2015 through 6/30/2017

Project #	n17002	FY 17 HHS ANNUAL BUDGET	Budget	Labor	Materials	Other	YTD Labor	YTD Materials	YTD Other	End balance	% Used
String #											
0100		HHS Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
0100		HHS Expenses									
0100-inma		INDIGENT INMATE									
0100-inma-5706		Inmate Medical	110,000.00	0.00	0.00	100,709.97	0.00	0.00	100,709.97	9,290.03	92
0100-inma-5707		Inmate Pharmacy	80,000.00	0.00	0.00	49,140.11	0.00	0.00	49,140.11	30,859.89	61
		Task inma total:	190,000.00	0.00	0.00	149,850.08	0.00	0.00	149,850.08	40,149.92	79
0100-insv		INDIGENT SERVICES									
0100-insv-3916		Indigent Burials	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00	0
0100-insv-3917		Abandoned Body Buria	26,458.00	0.00	0.00	7,861.73	0.00	0.00	7,861.73	18,596.27	30
0100-insv-3918		Sexual Assault	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	0
0100-insv-4305		Indigent Costs - Other	2,500.00	0.00	0.00	1,646.70	0.00	0.00	1,646.70	853.30	66
0100-insv-5710		Mental Health	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0
		Task insv total:	39,958.00	0.00	0.00	9,508.43	0.00	0.00	9,508.43	30,449.57	24
0100-mdcl		MEDICAL INDIGENT									
0100-mdcl-5716		Emergency Room	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0
0100-mdcl-5717		Long Term Care	171,542.00	0.00	0.00	0.00	0.00	0.00	0.00	171,542.00	0
		Task mdcl total:	176,542.00	0.00	0.00	0.00	0.00	0.00	0.00	176,542.00	0
0100-oper		OPERATING									
0100-oper-0070		TRAVEL	3,000.00	0.00	1,127.22	2,050.24	0.00	1,127.22	2,050.24	-177.46	106
0100-oper-0080		TRAINING	1,000.00	0.00	277.00	500.00	0.00	277.00	500.00	223.00	78
0100-oper-0150		Vehicle Fuel	2,000.00	0.00	0.00	-56.84	0.00	0.00	-56.84	2,056.84	-3
0100-oper-0500		Office Expenses	7,000.00	0.00	3,925.21	207.60	0.00	3,925.21	207.60	2,867.19	59
0100-oper-0534		Phone/Internet	2,500.00	0.00	0.00	2,105.26	0.00	0.00	2,105.26	394.74	84
0100-oper-0556		Other Miscellaneous	1,000.00	0.00	0.00	-4,166.10	0.00	0.00	-4,166.10	5,166.10	-417
		Task oper total:	16,500.00	0.00	5,329.43	640.16	0.00	5,329.43	640.16	10,530.41	36
0100-othr		Youth Development Sta									
0100-othr-0190		Youth Development	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	0
		Task othr total:	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00	0
		Phase 0100 total:	435,000.00	0.00	5,329.43	159,998.67	0.00	5,329.43	159,998.67	269,671.90	38
		Project n17002 total:	435,000.00	0.00	5,329.43	159,998.67	0.00	5,329.43	159,998.67	269,671.90	38
		GRAND TOTAL:	435,000.00	0.00	5,329.43	159,998.67	0.00	5,329.43	159,998.67	269,671.90	

Administrative Personnel Costs

Medical Indigent Program

Employee	% of time for MIP	Total Yearly Income w/benefits	Total Admin cost for MIP
Irene Dunlap	25 %	\$ 78,538.69	\$ 19,634.67
Franchesca Reed	15 %	\$ 37,449.40	\$ 5,617.41
Ashley Molina-Harris	40 %	\$ 43,528.48	\$ 17,411.39
Karyn Smith	50 %	\$ 100,326.51	\$ 50,163.26
		Total Cost:	\$ 92,826.73

**FY 16-17 APPLICATION FOR INDIGENT ACCIDENT FUNDS FOR THE COUNTY MEDICAID
MATCH PROGRAM FOR LONG TERM CARE**

County: Carson City, Nevada

Contact Person

Name: Sheri Russell

Email: srussell@carson.org

Phone: 775-283-7222

- 1) In FY 16-17 did your County enact the full 11.5 cent Indigent Tax Levy comprised of the 1 Cent Supplemental Tax, 1.5 Cent Indigent Accident Tax and 9 Cent Indigent Tax?

Yes X No _____

- 2) What was the highest overlapping property tax rate in your County in FY 16-17? \$3.52

- 3) In FY 16-17 did your County's Indigent Medical Fund or Funds have a fund balance greater than 16.6% or 2 months' worth of expenditures?

Yes _____ No X

- 4) In FY 16-17 did the County expend its money for the care of indigents in an appropriate and legal manner?

Yes X No _____

- 5) In FY 16-17 did the County's auditors note any audit finding pertaining to the County's indigent expenditures? If yes, please submit the audit finding with the application.

Yes _____ No X

- 6) In FY 16-17 did the County budget appropriately for the anticipated amount of its indigent medical expenditures?

Yes X No _____

- 7) In FY 16-17 did the State Department of Taxation note any deficiencies in the County's Indigent Fund or Funds budgets? If yes, please submit correspondence from the Department of Taxation.

Yes _____ No X

8) In FY 16-17 list the amount of expenditures and attach documentation of the expenditures for the following:

Indigent Expenditures	Amount
Medicaid Match for Long-Term Care <i>(paid to State)</i>	\$ 992,965
County Long-Term Care	\$ 36,836
Child Developmental Services <i>(paid to State)</i>	\$ 9,259
Inmate Medical	\$ 134,595
Indigent Burial and Cremation	\$ 23,100
Prescription Drugs <i>(non-hospital)</i>	\$ 7,911
County Administrative Costs <i>(if documented)</i>	\$ 164,655
Other <i>(please provide explanation)</i>	\$
Total	\$1,369,321

9) Is there any other information you would like to provide?

Please submit this application with the following document by February 1, 2017 to:

dstapleton@nvnaco.org

Summary of documents to submit with application:

- FY 16-17 State Budget Document and any correspondence from the Department of Taxation notifying the County of budget deficiencies in the Indigent Accident Fund or Funds.
- FY 16-17 Audited Financial Statements and any audit findings pertaining to the Indigent Fund or Funds.
- FY 16-17 detailed summaries of expenditures for each of the costs listed in #8 above.

I certify the information provided in this application is true and correct.

 Sheri Russell
 Printed Name

 1/30/18
 Date

 Signature

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 15 ACTUALS	FY 16 ACTUALS	FY17 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2017	TENTATIVE FY 2018	FINAL FY 2018
GENERAL FUND								
Salaries and Wages								
101-0764-444.01-01 SALARIES		95,048	98,376	106,178	99,682	105,957	109,725	109,725
101-0764-444.01-03 ADMINISTRATIVE PAY		0	0	0	128	0	0	0
101-0764-444.01-06 MANAGEMENT LEAVE PAY		2,587	2,815	0	2,632	0	0	0
101-0764-444.01-07 ANNUAL LEAVE PAYOUT		1,317	0	0	0	0	0	0
*	Salaries and Wages	98,952	101,191	106,178	102,442	105,957	109,725	109,725
EMPLOYEE BENEFITS								
101-0764-444.02-25 MEDICARE		1,435	1,504	1,549	1,562	1,576	1,601	1,601
101-0764-444.02-30 RETIREMENT		23,240	26,825	27,849	27,983	27,813	28,786	28,786
101-0764-444.02-40 GROUP INSURANCE		19,179	22,658	23,594	22,635	22,657	24,756	24,756
101-0764-444.02-50 WORKERS' COMPENSATION		1,014	1,042	1,156	1,224	1,222	1,156	1,156
101-0764-444.02-70 CAR ALLOWANCE		3,915	3,930	3,911	3,915	3,921	3,911	3,911
101-0764-444.02-71 PHONE ALLOWANCE		960	960	966	945	960	966	966
*	EMPLOYEE BENEFITS	49,723	56,919	59,025	58,264	58,149	61,176	61,176
SERVICE AND SUPPLIES								
101-0764-444.03-30 TRAINING		1,001	797	1,437	1,437	1,437	1,437	1,437
101-0764-444.04-30 EQUIPMENT REPAIR & MAINT.		0	0	50	0	50	50	50
101-0764-444.05-45 MEMBERSHIP / PUBLICATIONS		0	0	75	0	75	75	75
101-0764-444.05-80 TRAVEL		2,027	1,658	737	39	737	737	737
101-0764-444.06-01 OFFICE SUPPLIES		207	902	400	701	400	400	400
101-0764-444.06-02 POSTAGE		26	36	500	42	500	500	500
101-0764-444.06-25 OPERATING SUPPLIES		707	319	2,500	2,840	2,500	2,500	2,500
101-0764-444.07-10 TELEPHONE		211	334	200	327	200	200	200
101-0764-444.10-15 AMBULANCE: TRANSPORTATION		0	0	528	0	528	528	528
101-0764-444.10-19 BURIALS		14,850	23,085	19,686	23,100	19,686	20,572	20,572
101-0764-444.10-25 INMATE MEDICAL CARE		39,951	20,948	75,000	99,590	75,000	78,375	78,375
101-0764-444.10-30 HOSPITAL COSTS		37	0	74,814	0	74,814	78,181	78,181
101-0764-444.10-32 VICTIMS' FUND		3,675	5,795	14,794	4,636	14,794	15,460	15,460
101-0764-444.10-34 RESIDENT CARE		1,123	0	5,111	0	5,111	5,341	5,341
101-0764-444.10-36 REST HOME		105,112	36,795	120,591	36,836	120,591	126,018	126,018
101-0764-444.10-38 MEDICATION		961	205	12,508	7,911	12,508	13,071	13,071
*	SERVICE AND SUPPLIES	169,888	90,874	328,931	176,022	328,931	343,469	343,469
WELFARE								
318,563		318,563	248,984	494,134	336,728	493,047	514,370	514,370
ADMINISTRATIVE SERVICES								
318,563		318,563	248,984	494,134	336,728	493,047	514,370	514,370
****	GENERAL FUND	318,563	248,984	494,134	336,728	493,047	514,370	514,370

Admin

20

2 long term care \$3,836

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 15 ACTUALS	FY 16 ACTUALS	FY 17 ADJUSTED BUDGET	Y-T-D ACTUALS	ESTIMATED FY 2017	TENTATIVE FY 2018	FINAL FY 2018
SUPPLEMENTAL INDIGENT								
Salaries and Wages								
208-0000-444.01-01	SALARIES	0	0	0	5,661	80,000	92,485	92,485
208-0000-444.01-02	HOURLY / SEASONAL	0	0	80,000	73,534	0	0	0
* Salaries and Wages								
		0	0	80,000	79,195	80,000	92,485	92,485
EMPLOYEE BENEFITS								
208-0000-444.02-25	MEDICARE	0	0	0	1,106	1,000	1,341	1,341
208-0000-444.02-30	RETIREMENT	0	0	0	21,076	0	25,896	25,896
208-0000-444.02-40	GROUP INSURANCE	0	0	0	0	0	9,803	9,803
208-0000-444.02-50	WORKERS' COMPENSATION	0	0	0	1,185	1,000	615	615
208-0000-444.02-71	PHONE ALLOWANCE	0	0	0	111	0	0	0
* EMPLOYEE BENEFITS								
		0	0	0	23,478	2,000	37,655	37,655
SERVICE AND SUPPLIES								
208-0000-444.10-05	GENERAL ASSISTANCE	2,637	4,946	10,120	3,014	10,120	893	893
208-0000-444.10-25	INMATE MEDICAL CARE	119,075	156,355	55,971	35,005	56,171	0	0
208-0000-444.10-36	REST HOME	975,804	946,592	992,965	992,965	994,565	1,024,263	1,024,263
208-0000-444.25-08	INDIGENT MEDICAL	121,690	125,059	124,121	125,845	124,321	128,033	128,033
208-0000-444.25-09	ACCIDENT INDIGENT	182,534	187,548	186,179	188,740	185,879	191,449	191,449
* SERVICE AND SUPPLIES								
		1,401,740	1,420,470	1,369,356	1,345,569	1,371,056	1,344,638	1,344,638
SUPPLEMENTAL INDIGENT								
208-0000-444.10-05	GENERAL ASSISTANCE	1,401,740	1,420,470	1,449,356	1,448,242	1,453,056	1,474,778	1,474,778
*** SUPPLEMENTAL INDIGENT								
		1,401,740	1,420,470	1,449,356	1,448,242	1,453,056	1,474,778	1,474,778
**** SUPPLEMENTAL INDIGENT								
		1,401,740	1,420,470	1,449,356	1,448,242	1,453,056	1,474,778	1,474,778
***** SUPPLEMENTAL INDIGENT								
		1,401,740	1,420,470	1,449,356	1,448,242	1,453,056	1,474,778	1,474,778

Inmate Medical

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GROUP NBR PO ACCTG PER. CD DATE TRANSACTION NUMBER DESCRIPTION DEBITS CREDITS CURRENT BALANCE

GROUP NBR	PO NBR	ACCTG PER.	CD	DATE	TRANSACTION NUMBER	DESCRIPTION	DEBITS	CREDITS	CURRENT BALANCE
FUND 101 GENERAL FUND									
101-6800	441-25-10					INTERGOVERNMENTAL PAYMENT / NV MENTAL HEALTH & DEVEL			
4556	009756	13/17	AP	08/10/17	0371163	RURAL REGIONAL CENTER	1,424.67		
MAY 2017 SERVICES									
4556	009756	13/17	AP	08/10/17	0371163	RURAL REGIONAL CENTER	1,120.94		
JUNE 2017 SERVICES									
4478	009756	13/17	AP	07/13/17	0370434	RURAL REGIONAL CENTER	1,056.66		
JAN17 SERVICES									
4478	009756	13/17	AP	07/13/17	0370434	RURAL REGIONAL CENTER	936.16		
JULY 2016 SERVICES									
4478	009756	13/17	AP	07/13/17	0370434	RURAL REGIONAL CENTER	634.00		
AUG 2016 SERVICE									
4478	009756	13/17	AP	07/13/17	0370434	RURAL REGIONAL CENTER	617.36		
SEP16 SERVICES									
4478	009756	13/17	AP	07/13/17	0370434	RURAL REGIONAL CENTER	987.42		
OCT16 SERVICES									
4478	009756	13/17	AP	07/13/17	0370434	RURAL REGIONAL CENTER	673.12		
NOV16 SERVICES									
4478	009756	13/17	AP	07/13/17	0370434	RURAL REGIONAL CENTER	149.73		
DEC16 SERVICES									
4455	009756	13/17	AP	07/06/17	0370216	RURAL REGIONAL CENTER	378.60		
FEB 2017 SERVICES									
4455	009756	13/17	AP	07/06/17	0370216	RURAL REGIONAL CENTER	298.12		
MARCH 2017 SERVICES									
4455	009756	13/17	AP	07/06/17	0370216	RURAL REGIONAL CENTER	982.47		
APRIL 20017 SERVICES									

ACCOUNT TOTAL

FUND TOTAL

GRAND TOTAL

9,259.25 .00 9,259.25

9,259.25 .00 9,259.25

9,259.25 .00 9,259.25

Child Developmental Services

779
 592.18
 35.85
 4.25
 124.79
 257.00
 739.11
 100.00
 314.11

**FY 16-17 APPLICATION FOR INDIGENT ACCIDENT FUNDS FOR THE COUNTY MEDICAID
MATCH PROGRAM FOR LONG TERM CARE**

County: Mineral

Contact Person
Name: Chris Nagger

Email: clerk-treasurer@mineralcountynv.org

Phone: 775-445-2446 ext. 1052

1) In FY 16-17 did your County enact the full 11.5 cent Indigent Tax Levy comprised of the 1 Cent Supplemental Tax, 1.5 Cent Indigent Accident Tax and 9 Cent Indigent Tax?

Yes No

2) What was the highest overlapping property tax rate in your County in FY 16-17? 3.46

3) In FY 16-17 did your County's Indigent Medical Fund or Funds have a fund balance greater than 16.6% or 2 months' worth of expenditures?

Yes No

4) In FY 16-17 did the County expend its money for the care of indigents in an appropriate and legal manner?

Yes No

5) In FY 16-17 did the County's auditors note any audit finding pertaining to the County's indigent expenditures? If yes, please submit the audit finding with the application.

Yes No

6) In FY 16-17 did the County budget appropriately for the anticipated amount of its indigent medical expenditures?

Yes No

7) In FY 16-17 did the State Department of Taxation note any deficiencies in the County's Indigent Fund or Funds budgets? If yes, please submit correspondence from the Department of Taxation.

Yes No

8) In FY 16-17 list the amount of expenditures and attach documentation of the expenditures for the following:

Indigent Expenditures	Amount
Medicaid Match for Long-Term Care (paid to State)	\$ 102,009.61
County Long-Term Care	\$
Child Developmental Services (paid to State)	\$ 6123.56
Inmate Medical	\$ 14,282.01
Indigent Burial and Cremation	\$ 11,000.00
Prescription Drugs (non-hospital)	\$ 114.48
County Administrative Costs (if documented)	\$
Other (please provide explanation)	\$
Total	\$ 132,529.66

9) Is there any other information you would like to provide?

Mineral County assesses the full 8% cap for long term
care.

Please submit this application with the following document by February 1, 2017 to:

dstapleton@nvnao.org

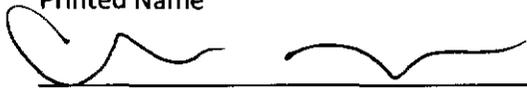
Summary of documents to submit with application:

- FY 16-17 State Budget Document and any correspondence from the Department of Taxation notifying the County of budget deficiencies in the Indigent Accident Fund or Funds.
- FY 16-17 Audited Financial Statements and any audit findings pertaining to the Indigent Fund or Funds.
- FY 16-17 detailed summaries of expenditures for each of the costs listed in #8 above.

I certify the information provided in this application is true and correct.

Christopher Nepper
Printed Name

1-31-18
Date


Signature

Fiscal Year 2016

Account Number 220 599 56637 000

Budget	140,284.00
MEDICAL INDIGENT	
Balance Forward	
MEDICAL INDIGENT	
Year-to-Date	102,009.61
NRS 428.285)(08)LTCARE	
Current Encumbrance	
Available Balance	38,274.39

Restrict to Transaction Type (VR, VP, CR, etc.) ___ (blank for all)

07/01/15

<u>X Post Dt</u>	<u>TP</u>	<u>Vendor Name</u>	<u>Invoice Number</u>	<u>Check Dt</u>	<u>Check#</u>	<u>PO#</u>
		<u>Description</u>	<u>Trans. Amount</u>			
09/14/15	VR	DIVISION OF HEALTH CARE	MI-1601	09/16/15	17294	
-		8/30/15	10,934.34			
10/19/15	VR	DIVISION OF HEALTH CARE	MI-1602	10/21/15	17569	
-		COUNTY MATCH INVOICE	7,493.47			
04/18/16	VR	DIVISION OF HEALTH CARE	MI-1608	04/20/16	22559	
-		3/30/16	85,315.80			
06/30/16	GL	AJE #6		06/30/16		
-		AJE #6	1,734.00 -			
-						
-						
-						
-						
-						
-						
-						
-						
-						

X=Expand to see transaction detail Click on Current Enc Amount to see open POs
 Click on a PO# to see that PO Bottom

F12=Cancel F3=Print Report F14=Select Order F15=Image Roll Up/Down

Fiscal Year 2016

Account Number 100 101 54433 000

Budget	17,000.00
GENERAL	
Balance Forward	
SHERIFF	
Year-to-Date	14,282.01
PRISONER MEDICAL EXPENSE	
Current Encumbrance	
Available Balance	2,717.99

Restrict to Transaction Type (VR, VP, CR, etc.) __ (blank for all)

07/01/15

<u>X</u>	<u>Post</u>	<u>Dt</u>	<u>TP</u>	<u>Vendor Name</u>	<u>Invoice Number</u>	<u>Check Dt</u>	<u>Check#</u>	<u>PO#</u>
				<u>Description</u>	<u>Trans. Amount</u>			
-	08/03/15	7/17/15	VR	AVIA PARTNERS INC	MCS0120150717	08/05/15	16873	
					588.68			
-	08/03/15		VR	BRUCE DOW D.D.S	CHART GR0126	08/05/15	16884	
				INMATE DENTAL CARE	204.00			
-	08/17/15		VR	MT GRANT GENERAL HOSPITAL	JULY 2015	08/19/15	17090	
				PHYSICIAN SERVICES	500.00			
-	08/31/15	8/7/15	VR	AVIA PARTNERS INC	MCS0120150807	09/02/15	17156	
					1,057.61			
-	09/14/15		VR	ALBERTSONS / SAFEWAY	2287549	09/16/15	17346	
				57972	53.83			
-	09/14/15		VR	ALBERTSONS / SAFEWAY	2373754	09/16/15	17346	
				57972	58.90			
-	09/14/15	09/03/15	VR	AVIA PARTNERS INC	MCS0120150903	09/16/15	17275	
					243.78			
-	09/14/15		VR	MT GRANT GENERAL HOSPITAL	AUGUST 2015	09/16/15	17326	
				PHYSICIAN SERVICES	400.00			
-	10/19/15	9/02/15	VR	BRUCE DOW D.D.S	RO0133	10/21/15	17557	
					204.00			
-	11/02/15	10/6/15	VR	AVIA PARTNERS INC	MCS0120151006	11/04/15	17671	
					679.55			
-	11/16/15		VR	MT GRANT GENERAL HOSPITAL	SEPTEMBER 2015	11/18/15	17838	
				PHYSICIAN SERVICES	400.00			
-	11/16/15		VR	MT GRANT GENERAL HOSPITAL	OCTOBER 2015	11/18/15	17838	
				PHYSICIAN SERVICES	400.00			

X=Expand to see transaction detail Click on Current Enc Amount to see open POs
 Click on a PO# to see that PO More...

F12=Cancel F3=Print Report F14=Select Order F15=Image Roll Up/Down

Fiscal Year 2016

Account Number 100 101 54433 000

Budget	17,000.00
GENERAL	
Balance Forward	
SHERIFF	
Year-to-Date	14,282.01
PRISONER MEDICAL EXPENSE	
Current Encumbrance	
Available Balance	2,717.99

Restrict to Transaction Type (VR, VP, CR, etc.) ___ (blank for all)

07/01/15

X	Post	Dt	TP	Vendor Name	Invoice Number	Check Dt	Check#	PO#
				Description	Trans. Amount			
-	11/30/15	11/06/15	VR	AVIA PARTNERS INC	MSCO 120151106	12/02/15	17905	
					805.98			
-	12/14/15		VR	AVIA PARTNERS INC	MCS0120151207	12/17/15	18028	
				NOVEMBER 2015	554.94			
-	12/14/15		VR	MT GRANT GENERAL HOSPITAL	NOVEMBER 2015	12/17/15	18082	
				PHYSICIAN SERVICES	400.00			
-	12/23/15		CR	ESMERALDA COUNTY NEVADA		12/23/15		
				REIMBURSE DETENTION FACIL	84.68 -			
-	12/31/15	12/16/15	VR	BRUCE DOW D.D.S	WA0078	01/06/16	21521	
					337.00			
-	01/19/16	1/4/16	VR	AVIA PARTNERS INC	MCSO 120160104	01/20/16	21678	
					935.41			
-	02/16/16		VR	AVIA PARTNERS INC	MCSO12016203	02/17/16	21932	
				JANUARY 2016	43.72			
-	02/16/16		VR	MT GRANT GENERAL HOSPITAL	JANUARY 2016	02/17/16	21986	
				PHYSICIAN SERVICES	400.00			
-	03/14/16	3/2/16	VR	AVIA PARTNERS INC	MCSO120160302	03/16/16	22214	
					59.98			
-	04/05/16		VR	MT GRANT GENERAL HOSPITAL	FEB 2016	04/06/16	22416	
				PHYSICIAN SERVICES	400.00			
-	04/18/16		VR	MT GRANT GENERAL HOSPITAL	MARCH 2016	04/20/16	22593	
				PHYSICIAN SERVICES	500.00			
-	05/03/16		VR	STATE OF NEVADA	NDOC 16016	05/06/16	22733	
				71220 WILSON, R.	3,193.00			

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PB7310B

Fiscal Year 2016

Account Number 100 101 54433 000

Budget	17,000.00
GENERAL	
Balance Forward	
SHERIFF	
Year-to-Date	14,282.01
PRISONER MEDICAL EXPENSE	
Current Encumbrance	
Available Balance	2,717.99

Restrict to Transaction Type (VR, VP, CR, etc.) __ (blank for all)

07/01/15

X	Post Dt	TP	Vendor Name	Invoice Number	Check Dt	Check#	PO#
			Description	Trans. Amount			
-	05/04/16	VR	ALBERTSONS SAFEWAY	2484613	05/06/16	22725	
			57972	13.99			
-	05/16/16	VR	AVIA PARTNERS INC	120160502	05/19/16	22804	
				39.74			
-	05/16/16	VR	BRUCE DOW D.D.S	GR0126	05/19/16	22816	
			3/17/16	204.00			
-	05/31/16	VR	MT GRANT GENERAL HOSPITAL	APRIL 2016	06/01/16	22953	
			PHYSICIAN SERVICES	400.00			
-	05/31/16	VR	ALBERTSONS SAFEWAY	2484621	06/01/16	22971	
			57972	10.76			
-	06/10/16	VR	AVIA PARTNERS INC	120160602	06/16/16	23056	
			RX DRUG COST	134.76			
-	06/10/16	VR	BRUCE DOW D.D.S	05/24/16	06/16/16	23066	
			CO0223	204.00			
-	06/30/16	VR	AVIA PARTNERS INC	MCSO 120160706	07/20/16	23404	
			JUNE 16 PRESCRIPTIONS	39.06			
-	06/30/16	VR	MT GRANT GENERAL HOSPITAL	MAY 2016	07/20/16	23457	
			PHYSICIAN SERVICES	400.00			
-	06/30/16	VR	MT GRANT GENERAL HOSPITAL	JUNE 2016	07/20/16	23457	
			PHYSICIAN SERVICES	500.00			

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PB7310B

Fiscal Year 2016

Account Number 215 598 56649 000

Budget	5,500.00
GENERAL INDIGENT	
Balance Forward	
GENERAL INDIGENT	
Year-to-Date	11,000.00
BURIAL EXPENSE	
Current Encumbrance	
Available Balance	5,500.00-

Restrict to Transaction Type (VR, VP, CR, etc.) ___ (blank for all)

07/01/15

X	Post	Dt	TP	Vendor Name	Invoice Number	Check Dt	Check#	PO#
				Description	Trans. Amount			
-	07/13/15	VR		GUNTER'S FUNERAL HOME	INDIGNET BURIAL	07/15/15	16768	
				7/1/15 - HEANEY	1,300.00			
-	08/03/15	VR		GUNTER'S FUNERAL HOME	INDIGENT BURIAL	08/05/15	16914	
				CURTIS GENTRY 7/14/15	1,300.00			
-	10/19/15	VR		GUNTER'S FUNERAL HOME	JANICE PELLEY	10/21/15	17581	
				10/11/15	1,300.00			
-	11/30/15	VR		GUNTER'S FUNERAL HOME	BURIAL	12/02/15	17917	
				PRITCHARD, SUSAN 11/14/15	1,300.00			
-	12/31/15	VR		GUNTER'S FUNERAL HOME	BURIAL-WEAVER	01/06/16	21536	
				12/11/15	1,300.00			
-	01/19/16	VR		GUNTER'S FUNERAL HOME	BURIAL-RODGERS	01/20/16	21710	
				1/8/16	1,300.00			
-	01/19/16	VR		GUNTER'S FUNERAL HOME	BURIAL-FERRIN	01/20/16	21710	
				1/4/16	1,300.00			
-	02/16/16	VR		GUNTER'S FUNERAL HOME	BURIAL-LOCKER	02/17/16	21962	
				2/2/16	1,300.00			
-	02/24/16	CR		MIN. CO. PUBLIC ADMIN.		02/24/16		
				REIMB. D. RODGERS	700.00 -			
-	04/18/16	VR		GUNTER'S FUNERAL HOME	BURIAL - B. ADAIR	04/20/16	22575	
					1,300.00			

X=Expand to see transaction detail Click on Current Enc Amount to see open POs
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PB7310B

Fiscal Year 2016

Account Number 215 598 54419 000

Budget	500.00
GENERAL INDIGENT	
Balance Forward	
GENERAL INDIGENT	
Year-to-Date	114.48
PHARMACY - PERSCRIPTIONS	
Current Encumbrance	
Available Balance	385.52

Restrict to Transaction Type (VR, VP, CR, etc.) ___ (blank for all)

07/01/15

<u>X</u>	<u>Post Dt</u>	<u>TP</u>	<u>Vendor Name</u>	<u>Invoice Number</u>	<u>Check Dt</u>	<u>Check#</u>	<u>PO#</u>
			<u>Description</u>	<u>Trans. Amount</u>			
-	08/17/15	VR	SAFEWAY PHARMACY	PRESCRIPTION MEDS	08/19/15	17111	
			MEDICAL INDIGENT 8/11/15	11.99			
-	09/28/15	CC	SAFEWAY PHARMACY	PRESCRIPTION MEDS	09/28/15	17111	
			MEDICAL INDIGENT 8/11/15	11.99 -			
-	06/13/16	VR	ALBERTSONS SAFEWAY	S. CARSON	06/16/16	23128	
			PRESCRIPTIONS	114.48			
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