

NEVADA ASSOCIATION OF COUNTIES

Annual Business Meeting

September 27, 2017

8:00 a.m.

Winnemucca Convention Center

Silver State Room

50 West Winnemucca Blvd.

Winnemucca, NV 89445

AGENDA

Items on the agenda may be taken out of order. The NACO Board may combine two or more agenda items for consideration. The NACO 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, Pledge of Allegiance

1. Public Comment. Please Limit Comments to 3 Minutes
2. Approval of Agenda. **For Possible Action**
3. Approval of the Minutes of the November 16, 2016 NACO Annual Business Meeting. **For Possible Action.**
4. President's Report.
5. Executive Director's Report
6. Election of NACO Officers for 2018. **For Possible Action.**
7. Public Comment. Please Limit Comments to 3 Minutes

Adjourn

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 be available at the NACO office.

Members of the public who are disabled and require special accommodations or assistance at the meeting are requested to notify NACO in writing at 304 S. Minnesota Street, Carson City, NV 89703, or by calling (775) 883-7863 at least three working days prior to the meeting. This agenda was posted at the following locations:

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

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

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

Washoe County Admin. Building 1001 E. Ninth Street, Reno, NV 89520

Winnemucca Convention Center 50 West Winnemucca Blvd. Winnemucca, NV 89445

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

NEVADA ASSOCIATION OF COUNTIES (NACO) Annual Business Meeting

November 16, 2016 at 8:00 a.m.
Valley Electric Association, Inc.
800 E. Hwy 372
Pahrump, NV 89048

UNADOPTED MINUTES

Attendance: President Carson, Vice President Weekly, Past President Wichman, Douglas County Commissioner Johnson, Lander County Commissioner Waits, Humboldt County Commissioner French, Mineral County Commissioner Tipton, Churchill County Commissioner Olsen, Washoe County Commissioner Lucey, Esmeralda County Commissioner Bates, Elko County Commissioner Dahl, Pershing County Commissioner Irwin, Nye County Commissioner Schinhofen, Storey County Commissioner McGuffey, Washoe County Commissioner Herman, Tammi Davis, Nevada Treasurer's Association and NACO staff; Jeff Fontaine, Dagny Stapleton and Tori Sundheim.

Other Attendees: Humboldt County Commissioner Brissenden, Humboldt County Commissioner Cerri, Douglas County Commissioner Thaler, Churchill County Commissioner Erquiaga, Nye County Commissioner Carbone, Dave Mendiola, Humboldt County Administrator; Jeff Page, Lyon County Manager; John Slaughter, Washoe County Manager; Ken Tipton, Humboldt County Commissioner Elect; Anthony Manner, Clark County; Pam Webster, Nye County Manager; Rob Stokes, Elko County Manager; Sheree Stringer, Nye County Assessor and Sarah Adler, USDA Rural Development

1. **Public Comment.** Sarah Adler of USDA Rural Development informed the Board that she will be delivering individual profiles to each county that show what the agency has accomplished in partnership with the counties.
2. **Approval of Agenda.** The agenda was approved on a motion by Commissioner Tipton with second by Commissioner Fierro.
3. **Approval of the Minutes of the September 30, 2015 NACO Membership Meeting.** The minutes were approved on a motion by Commissioner McGuffey with second by Commissioner French.
4. **President's Report.** President Carson noted that White Pine County did not pass the fuel indexing question, that her Commission voted unanimously to approve the proposed Bylaw amendment with a 0.5% cap and noted that she was very appreciative of the previous night's President's reception.
5. **Executive Director's Report.** Jeff thanked President Carson, the NACO officers, members of the Board and staff noting that he is proud of the work accomplished during the year and that without the hard work and support of the Board the accomplishments could not have been made.
6. **Discussion and Possible Approval of Proposed Amendments to NACO's Bylaws.** President Carson reiterated that the item was on her Commission agenda twice and approved the item unanimously with a 0.5% cap. Commissioner Tipton also had the

item on her Commission agenda twice and that the item was approved with a 1% cap. Jeff asked for clarification on the percentage cap and Commissioner Tipton reiterated the cap being set at 1%. Past President Wichman proudly announced that her Board approved the item unanimously with no limiting discussion. Commissioner Olsen informed the Board that Churchill County voted to support the item as presented and feels it is important to financially support the work the Association does on behalf of the Counties. Commissioner French noted that his Commission also voted unanimously to support the amendment with a 0.4% cap. He noted that there will be a discussion on the variation of the caps supported by the individual counties but that he feels the needs of the Association will be met. Commissioner Bates stated that her Commission unanimously supported the item with no cap and Commissioner McGuffey noted that Storey County also unanimously supported the amendment but he feels a cap is important to those counties that use PILT funds for operating expenses. Commissioner Lucey noted that the item had not yet been heard by his Commission but based on the information presented he believes it will be supported in the near future. President Carson inquired as to the Board's comfort with setting a cap, noting that she had heard of some issues without setting a cap and her Board would only go to 0.5%. Commissioner McGuffey reiterated his concerns with the amount of payments some of the counties would be making although with the small amount of federally held lands it would not be much of a difference for Storey County. Commissioner French reminded the Board that when the item was originally discussed the 0.4% cap was introduced because it was felt that it would be adequate to allow for the work needing to be done. He also acknowledged that it is a heavy lift for most of the counties but it is important to support and recognize the work being requested of the Association and the counties dependence on the legwork and litigation being completed; he said that it is important to fund those efforts. President Carson concurred with Commissioner French noting that her Board as well as their Roads Superintendent feel that it is beneficial to have the Association take care of a lot of the related issues. Past President Wichman noted that Nye County lost their public lands and natural resources staff person the same day that Tori was hired and that regardless of the percentage cap that Nye County will still be saving money. Commissioner Irwin noted that the proposal was a good exercise in bringing NACO into focus in all the counties and that being able to highlight the value the NACO staff has brought to the counties. He also noted that it was nice to hear that other Commissioners do understand what the Board and the Association are doing and accomplishing and that Pershing County unanimously supports the amendment. Commissioner Dahl concurred with Commissioner Irwin's statements and noted that Elko is unanimously in favor as well. President Carson called for a motion and Past President Wichman moved to approve the amendment with a cap at 0.5% and Commissioner Lucey seconded the motion. A county by county vote was started and with Washoe, Lyon and Douglas Counties initially abstaining due to the lack of the item being heard by their individual Commissions. Jeff clarified that in his tenure the Board has amended the Bylaws twice and that the bylaws don't require amendments to be taken to the individual Boards for approval. He also noted that regarding this specific amendment he believed it was important to have individual county discussions due to the fiscal impact, but that a Commission vote is not required under the Bylaws. Vice President Weekly concurred with Commissioner Johnson and it is his belief that the Board members have the ability to vote on the item regardless of Commission approval. The final individual county votes are as follows: Humboldt 5 in favor, Mineral 2 in favor one against, Nye 5 in favor, Churchill 3 in favor, Storey 3 in favor, Esmeralda 3 in favor, Washoe 5 in favor, Lyon 5 in favor, Douglas 5 in favor, Lander 1 in favor 4 against, Pershing 3 in favor, Elko 5 in favor, White Pine 5 in favor and Clark 7 in favor. Eureka, Lincoln and Carson City were not represented at the meeting. Dagny tallied the votes and with 14 counties represented there were a total of 62 possible votes, with 57 in favor. President Carson announced the passage of the motion and the amendment and thanked the members of the Board noting that anytime there is a discussion involving money it is a difficult one.

7. **Election of NACO Officers for 2017.** Vice President Weekly, Chair of the Nominating Committee reminded the Board that a request was sent for letters of interest to be submitted by September 30th. He noted that the Committee initially recommended the nomination of Commissioner Lucey for the position, however, it was subsequently discovered that Commissioner Waits had submitted a letter of interest in the allotted time as well so the Committee voided the initial recommendation. He said that both Commissioners are official candidates for the position. Vice President Weekly asked for nominations from the floor, none were given and nominations were closed. Vice President Weekly asked for the candidates to make their presentation to the Board. Commissioner Waits referenced the individual biographies included in the meeting packet and expanded on her comments. Commissioner Waits stated "I want to tell you how exciting a time I think it is not only for public service, but county government. With the changing of the torch we are going to see some really good things coming down all the way from waterways to our overtime rules and hopefully we will be able to change a few things. I couldn't thank NACO enough when I became county commissioner and saw everything they did. Of course the national and state influence, but I don't know how the counties would operate without us. They give us a place at the table; give us an education and webinars. Coming in as civilian politicians, we don't always have the experience that we should have. I can't say enough about our local team and our Nevada NACO. ... I'm really looking forward to helping them in a lot of ways. I sit on one national commission and did have the opportunity to work with Demar Dahl and the Task Force on public lands and that was challenging, but what an excellent job they did. ... I think it's time Lander County stepped up again. We haven't had anyone since 1958. It's time we say we need to give back to NACO with our leadership and skills too. I would appreciate your voting for me to give back to NACO" Commissioner Lucey followed Commissioner Waits' comments stating, "I want to thank Patsy for being a willing participant... When this opportunity became available, I jumped at it. As a new commissioner, serving for 2 years, when I got onto the Washoe County Commission Board, every value I shared whether from transportation and infrastructure, healthy communities, solid court reform, all of those initiatives that I brought forward lined up identically with NACO's.... Washoe County is a diverse community. We have some beautiful public lands especially in my district down south and Commissioner Herman's district deserves that balanced approach to everything. I felt that with all NACO has done for me from the moment I got onto this Board, the years of experience; Commissioners Wichman and Tipton took me under their wing at my first National Conference. This has been one of my favorite boards to serve under. This is a rare opportunity for commissioners because of the knowledge that you as a board can bring together. I want to work as the VP of this board...on the issues of Nevada in Washington DC [and] on the issues we have in our counties in Carson City. I have done that this past year as your chair of the Legislative Committee with Commissioner Kirkpatrick. I would ask for your vote here today." Vice President Weekly noted that a motion was needed and Commissioner Tipton moved that there were two nominees for the 2017 NACO Vice President, Commissioner Waits and Commissioner Lucey. Past President Wichman seconded the motion. Both nominees were excused from the room for deliberations. After much deliberation a vote was taken. Dagny tallied the votes and out of a possible 62 Commissioner Waits was elected the 2017 NACO Vice President by a total of 49-13.
8. **Public Comment.** None was given.

Adjourn

NEVADA ASSOCIATION OF COUNTIES

Board of Director's Meeting

September 27, 2017

Immediately upon adjournment of the NACO Annual Business Meeting but no earlier than 8:15a.m.

Winnemucca Convention Center

Silver State Room

50 West Winnemucca Blvd.

Winnemucca, NV 89445

AGENDA

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Call to Order and Roll Call

1. Public Comment. Please Limit Comments to 3 Minutes
2. Approval of Agenda. **For Possible Action.**
3. Approval of Minutes of the August 25, 2017 NACO Board of Directors Meeting. **For Possible Action.**
4. Acceptance of NACO's Audited Financial Statements December 31, 2016 and 2015. **For Possible Action.**
5. Approval of the 2017 NACO Honor Roll, NACO 2017 Participatory Democracy Award and NACO Legislator of the Year Award. **For Possible Action.**
6. NACO Emeritus Committee Update on Upcoming Educational Workshops for County Officials.
7. Update on University of Nevada Cooperative Extension.
8. Update on a NACO Plan to Prepare for the 2019 Legislative Session by Providing Outreach to State and Legislative Officials regarding County Priorities.
9. Public Comment. Please Limit Comments to 3 Minutes

Adjourn

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Item 3

NEVADA ASSOCIATION OF COUNTIES (NACO)

Board of Directors' Meeting

August 25, 2017, 9:30 a.m.

NACO Office

304 S. Minnesota Street

Carson City, NV 89703

UNADOPTED MINUTES

Attendance: President Phillips, Vice President Waits, Past President Wichman, Washoe County Commissioner Lucey, Mineral County Commissioner Tipton, Humboldt County Commissioner French, Elko County Commissioner Dahl, Esmeralda County Commissioner Bates, Washoe County Commissioner Herman, Lincoln County Commissioner Higbee, Lyon County Commissioner Alt, Pershing County Commissioner Shank, Douglas County Commissioner Thayler, Churchill County Commissioner Olsen, Storey County Commissioner McGuffey, and Nancy Parent, Nevada Association of County Clerks & Election Officials

Remote Attendance: White Pine Commissioner Perea; Bob Roshak, Nevada Sheriff's and Chiefs Association and Nye County Manager Pam Webster

Other Attendance: Karen Ellison, Douglas County Recorder; Larry Burtness, Washoe County Recorder; Elko County Manager, Rob Stokes; Lisa Ross, Ralph Thomas, and Ken Collum, BLM; Dan and Kathy Bax, WiFi in the Park; Lee Bonner, NDOT and Steve George, Nevada 2-1-1

The meeting was called to order at 9:35 a.m.

1. **Public Comment.** Lee Bonner informed the Board that they had received a flyer regarding the NDOT Statewide Transportation Improvement Plan (STIP) and that it contains a link to the proposed STIP projects. He explained that the top two projects as approved by the individual Boards of County Commissioners will be included in the plan.
2. **Approval of Agenda.** The agenda was approved on a motion by Commissioner Tipton with second by Commissioner Lucey.
3. **NACO President's Report.** President Phillips informed the Board that he had attended the Wild Horse and Burro Summit in Salt Lake City earlier in the week and that there was lots of discussion on the need to do something to protect the range and animals.
4. **NACO Executive Director's Report.** Jeff reminded the Board of the upcoming Annual Conference and made note of some of the program and sessions.
5. **Acceptance of the Resignation Letter of NACO Executive Director Jeff Fontaine and Terms of Resignation.** Jeff referenced the letter previously sent to the Board and that in the communication he was unsure of his departure date. He informed the Board that his last day would be September 29 and read a letter into the record (attached). He addressed provisions of his employment contract and requested affirmation of the provision for payout of unused annual leave not to exceed 240 hours. He also informed the Board that CNRWA had requested execution of his employment contract to begin Sept. 18 which creates a two week overlap in assignments – he assured the Board that he would be able to accomplish the duties of both Associations during those two weeks and requested affirmation of the same. The letter of resignation was accepted on a motion by Commissioner Tipton with second by Commissioner Bates. The Board approved the payment of Jeff's accrued annual leave on a motion by Commissioner Tipton with second by Commissioner French. Commissioner McGuffey noted that the job description for the Executive Director says that dual employment is not allowed and Jeff provided the Board clarification of his employment contract that states that temporary, short term consulting, teaching etc. opportunities can be allowed at the pleasure of the Executive Committee as long as those opportunities don't interfere with the duties of NACO. Jeff also noted that the same

language is included in the job description provided to the Board under item 6 under the portion labeled outside activities. Commissioner French stated that the request is acceptable and he believes there would be no conflict. He also noted that he would like to see the two week overlap to allow Jeff to provide oversight and facilitate a smooth transition with his replacement. Jeff's request to be allowed to continue working with the Association from September 18 to September 29 while under contract with CNRWA was approved on a motion by Commissioner French with second by Commissioner Tipton with Commissioner McGuffey voting nay.

6. **Appointment of Deputy Director, Dagny Stapleton, as NACO Executive Director and Approval of the Employment Agreement.** Past President Wichman moved to appoint Dagny as Executive Director, Commissioner Tipton seconded the motion to appoint Dagny as Executive Director. The Board unanimously appointed Dagny to the position. The employment agreement was unanimously approved on a motion by Past President Wichman with second by Commissioner Herman, Dagny's first day as Executive Director will be September 30.
7. **Approval of Minutes of the June 23, 2017 and August 10, 2017 NACO Board of Directors Meetings.** The minutes were approved on a motion by Commissioner Tipton with second by Commissioner French.
8. **Acceptance of NACO's July 2017 Financial Statement and Investment Report.** Jeff referred to the statement and reports included in the agenda packet, noting that they were prepared through the end of July. The statement and report were approved on a motion by Commissioner Tipton with second by Past President Wichman.
9. **Approval for Charter Communications to be an Associate Member of NACO.** The membership was approved on a motion by Commissioner Tipton with second by Commissioner French.
10. **Selection of Six Nominees who Reside in a County whose Population is Less than 100,000 for Possible Appointment by the Governor to Four Positions on the Nevada Right to Counsel Commission (SB377 from the 2017 Legislative Session).** Jeff referred to SB377 passed during the 79th legislative session that creates the Counsel. He noted that the Association was neutral on the bill although there were concerns with how it was written and it was followed closely through the process. He noted that those concerns included the Constitutional obligation of the State to provide the services, 95% of the cost of which have been pushed down to the counties. He noted that the bill sponsor recognized the inconsistencies and the burden to the counties, and that the bill was amended to include no changes to the existing system but instead creates a commission to study the issue in the interim and make recommendations to the Legislature regarding minimum case load standards, funding etc. He noted that is an official interim committee with funding and that it will be staffed by LCB. He informed the Board that there will be 13 voting members and gave an overview of how those members would be determined. The Association was tasked with submitting six nominee's from counties with populations less than 100K to the Governor, of which the Governor will appoint four. On a motion by Commissioner Tipton with second by Commissioner Lucey the Association will send Carson City Mayor Crowell, former Nye County Commissioner and former Nye County Asst. Manager Joni Eastley, Assemblyman John Ellison, Commissioner Tipton, Commissioner Bates and former Assemblyman Tom Grady to the Governor for consideration.
11. **Discussion regarding the Submittal of Nominees by Counties for Possible Appointment by the Governor to the Board of Directors of the Nevada Clean Energy Fund (SB407 from the 2017 Legislative Session).** Jeff informed the Board that the bill creates the Fund and Board as a non-profit corporation to attract investment in renewable energy; he noted that the Board will include nine members and explained the makeup of that Board. He informed the group that NACO doesn't have an appointment but the counties do. He noted the importance of having a rural county representative on the Board and encouraged the NACO Board members to make nominations for appointment. President Phillips asked for clarification that the nominations must come from the individual county Boards of Commissioners. Jeff confirmed that fact and encouraged them to make the nominations as soon as possible.

12. **Approval of a Letter to Secretary of State, Barbara Cegavske, and Assembly Ways and Means Committee Chairman, Maggie Carlton, Expressing NACO's Appreciation for their Leadership in the Enactment of AB519 which makes an Appropriation of \$5 Million to Award Grants to the Counties for the Purchase of Voting Machines.** Dagny reviewed the work done in the 2016 interim to support the Clerks and Election Officials' efforts to provide education on the need for new voting machines. NACO also worked with the Clerks and Election Officials during the Legislative Session to support their efforts - the result of which was passage of a bill to fund a portion of the machines. Appreciation letters to Secretary Cegavske and Chair Carlton were drafted, in recognition of their work to ensure funding was provided for the machines. Dagny informed the Board that the letter to Assemblywoman Carlton would be changed to say \$8 million, instead of \$5 million, which was the true amount included in the bill. The letters were approved, with the change to Assemblywoman Carlton's, on a motion by Commissioner Tipton with second by Commissioner French.
13. **Briefing on Changes in Recording Fees Contained in AB169 Enacted in the 2017 Legislative Session.** Washoe County Recorder, Larry Burtness appeared before the Board on behalf of the Nevada Recorders Association. He explained the change in recording fees passed during the 2017 Session and noted that the change impacts not only County Recorders but consumers as well. He referenced the handouts passed to the Board that morning and the information they contained and noted that he is also the Vice President of the Property Records Industry Association (PRIA) which brings local government together with private industry to determine best practices for the management of property records. Mr. Burtness noted the current fee calculations which are not consistent and can vary greatly depending on the individual document, making it difficult for lenders and escrow agents to determine recording costs and making them difficult to understand for citizens. He explained the new predictable fee structure adopted in the bill and informed the Board that each county now has the ability to add up to \$6 to its recording fees to dedicate to funding for legal services for abused and neglected children. He encouraged the Commissioners to consider the timing to any code changes to give lenders and settlement agent's proper time to prepare, noting that there is a legal requirement to provide 60 day's notice. Dagny inquired if one of the new pass down fees was dedicated to guardianship and there was some confusion as to the intent of SB305. Commissioner Olsen noted that Churchill County is considering enacting the \$6 fee and asked if a Jan. 1 enactment date would be enough time for the business community to prepare, Mr. Burtness said four months would be a good timeline for preparation.
14. **Presentation by WiFi in the Park LLC on a Nevada Statewide Managed WiFi Network Proposal.** Kathy Bax informed the Board that Commissioner Kirkpatrick encouraged her to reach out to Jeff regarding her company and mission, noting that they have had long careers in telecommunications and also act as site stewards for outdoor areas of historic significance and as such noted a lack of connectivity at the sites, state parks, campgrounds etc. prompting the creation of the company. Danny Bax informed the Board that with the advancements in satellite technology there is now the capability to provide high speed internet with no dedicated fiber lines. He informed the Board that they have partnered with ViaSat to provide services to areas with little to no connectivity. It was noted that the systems placed in the parks, campgrounds etc. would be pay services, which, in the past portions of the fees would be revenue shared with the state. Mr. Bax informed the Board that they had reached a deal with the company and the state to instead utilize those fees to solve the digital divide being experienced by rural schools. Commissioner French noted that AT&T has been looking to be released as a provider of last resort in Humboldt County and that they are not interested in providing WiFi connectivity outside of the I-80 corridor which is an issue for economic development and inquired as to how their list of areas that need connectivity. Mr. Bax noted that they are currently trying to determine what rural areas are in need of connectivity and are looking into the best ways to distribute connectivity either by tying into existing fiber and distributing it or installing satellite services. Commissioner McGuffey inquired as to what the fees were based on and if there were certain locations that would be free. Mr. Bax said that there are areas that could be white listed and that there would be a certain amount of free usage for emergency connectivity. Jeff informed the Board that the Bax's will be participating in the Annual Conference and that additional information could be obtained there.
15. **Briefing on Nevada 2-1-1, a Free Service that Provides Information about Vital Health and Human Service Programs that are Available throughout the State.** Steve George informed the

Board that he is the Northern Nevada representative for the program and referenced the presentation included in the agenda packet. He gave an overview of the program and noted that it was created to assist in taking the load off the 911 system for non-emergency calls. He noted that every state must have a 2-1-1 program and that the purpose for the system is to provide basic health and human service information on a network and referral basis. The second purpose for the program is disaster assistance to take on the role of answering questions that may normally be addressed through county offices etc. that may not be available due to the associated disaster. Mr. George noted that the call centers are available 24 hours a day 365 days a year and the system can also be accessed via text and website and is also multilingual. He noted that the program is fully funded by a grant from DHHS and that the company who is currently in charge of the system through the RFP process has been able to double the use of the system and have vastly increased the number of service providers in their database in rural areas. He also noted that through rural tours and outreach and a targeted marketing plan that they are increasing the public's knowledge of the program.

16. **Update on Bureau of Land Management Fires.** Paul Peterson, Acting Associate State Director of the BLM Nevada and referenced the items being distributed that include updates on acreage etc. He informed the Board that there is an above average fire potential that will continue until significant rains occur. He informed the Board that July was the most extreme fire season seen in his 25+ years. He noted that in July Nevada had most of the air tankers in the country in residence. He stated that in July the Stead Air Base pumped a record breaking over 1.5million gallons of retardant. He noted that the agency had started an aggressive prevention campaign prior to the fire season and that campaign was redoubled as the number of human caused fires increased in the western side of the state. Mr. Peterson informed the Board the opening of the Winnemucca Mobile Center vastly decreased response time to fires as well. He noted that there are 45 emergency stabilization plans currently in process, but Congresses passing of an FY18 budget will determine the actual implementation of those plans. He encouraged the Board to utilize the links that Tori would be distributing that show the incident maps and current acreage burning and those that have been suppressed. Those links also will show footage of cameras placed throughout the state by the University of Nevada's seismic laboratory, with which the BLM has entered into an agreement with to assist in monitoring for fire activity. He noted that Nevada stands at over a million acres burned through July, well ahead of any previous July fire season. Commissioner McGuffey inquired as to the number of fires caused by target shooting, noting that Storey County is in the process of making a recommendation to limit target shooting on public lands. Mr. Peterson said that they will not be able to publish actual cause numbers until each investigation is complete. Commissioner Dahl asked about the number of human caused fires in Elko County and Mr. George said that roughly 75% of fires in the western side of the state are human caused and about 25% of those in the eastern side of the state are human caused. Commissioner Alt inquired as to if they are considering increasing the use of grazing allotments in high grass areas and Mr. Peterson noted that it is a primary discussion within the Bureau and they will be having those conversations of targeted year ground grazing with the Cattlemen's Association. Commissioner Dahl inquired as to having discussions on replanting of fire resistant plants and Mr. Peterson noted that they are also having those discussions. Commissioner French echoed Commissioner Alt's comments and noted the need for an overarching strategy to reduce risk and added that TNR (Temporary Non-Renewal) needs to be a part of the ongoing conversations. He also noted that previously installed fire breaks had been walked away from and are now a hazard to Sage Grouse habitat in Humboldt County. He also noted that over 1million acres had been converted to prime habitat in Humboldt County and that following fires small efforts have been made to reclaim prime habitat and that now is the perfect opportunity to have reclamation conversations before they re-burn. Commissioner Olsen inquired as to the policy for DOD property protection and how they respond to those fires, specifically as to how it relates to recent fires in Churchill County that occurred within the Fallon Naval Air Station. Mr. Peterson informed the Commissioner that those fires had occurred in high target areas and that they worked in concert with the Navy and were very mindful of the safety of fire fighters. He noted that they used air resources but that without being able to use ground crews they have to be strategic about air drops and that fire fighter safety is again their first priority.

Note: The NACO Board of Directors May Interrupt the Open Meeting and Exclude the Public from the Meeting for the Limited Purpose of Receiving the Information and for Deliberation Relative to Agenda Item #17(d) i, (d) ii and (e) below:

17. Update and Possible Action Regarding Public Lands and Natural Resources Issues Including:

- a) **March 27, 2017 Memorandum from the Secretary of Interior to the Bureau of Land Management, "Improving the Bureau of Land Management's Planning and National Environmental Policy Act Processes."** Tori noted the Secretary's memorandum instructing the Bureau to review their planning process. She noted that there was an official comment period but the Bureau had engaged separately with state and local governments. She stated that a local consortium was established to discuss the issue and provide comment. She informed the Board that those consolidated comments were submitted that Tuesday and copies of the comments are available. No action was taken.
- b) **Update on Agua Caliente Band of Cahuilla Indians v. Coachella Valley Water District.** Tori informed the Board of a 9th Circuit decision that determined that the Tribe has federal reserve groundwater rights and it is necessary to determine how the decision will affect the state when it comes to future water issues as they will affect land use plans and how these federally reserved rights come into play with federal agency, state and private water rights as well. She informed the Board that the AG's office in concert with several other western states filed an Amicus brief requesting the Supreme Court to hear the case and that is important that it be monitored. Past President Wichman inquired as to if the State Water Master had been consulted and Tori stated that she had reached out to that office.
- c) **Military Withdrawals**
 - i. **The U.S. Department of the Navy's Notice of Intent to Prepare a Legislative Environmental Impact Statement for the Fallon Range Training Complex Modernization: Expansion of Land Ranges, Airspace Modifications, and Public Land Withdrawal Renewal.**
 - ii. **The U.S. Air Force's Notice of Intent to Prepare a Legislative Environmental Impact Statement for the Nevada Test and Training Range Military Land Withdrawal at Nellis Air Force Base.** These items were discussed concurrently and Tori informed the Board that due to Cooperating Agency NDA's there is little that can be discussed about the process but that it is ongoing and that she is hopeful for a DEIS within eight months or so. Commissioner French informed the Board that Humboldt County will also be entering into Cooperating Agency status. Tori also noted the Nevada Division of Minerals has detailed maps that they have published on their website that will give the members a good idea of what is occurring.
- d) **Greater Sage-Grouse.** For Possible Action.
 - i. **BLM's Proposed Sagebrush Focal Area Withdrawal Draft Environmental Impact Statement.** This item was heard in closed session, no action was taken.
 - ii. **The BLM's and U.S. Forest Service's Greater Sage-Grouse Resource Management Plans including the Complaint for Declaratory and Injunctive Relief Filed by the State of Nevada and Nine Nevada Counties, and Recent Implementation Training.** This item was heard in closed session, no action was taken.
 - iii. **August 4, 2017 Report Pursuant to U.S. Department of Interior Secretarial Order 3353.** This item was not discussed.
 - iv. **The Nevada Collaboration Conservation Network.** Tori informed the Board that the Network was created shortly after the Sage Grouse LUPA was finalized to provide collaborative efforts to assist in obtaining ground up information to the agencies as they are determining further land use plans. She noted that the planning committee had asked Tori to represent NACO's interests within the Network. She noted that it is a large undertaking and requested the Board approval to participate. Commissioner Tipton noted that the PL&NR Committee voted the previous day to recommend Tori's participation with group and so moved. Past President Wichman seconded the motion, with the caveat that participation

would not overextend Tori. Tori said that she doesn't think it would be a large time commitment and that participation is central to all Sage Grouse issues that are currently being worked on. Jeff noted that in as much that the Board has interest in the issues with the Sage Grouse he doesn't see how participation can't occur and that it is important to have a seat at the table. He also noted that if it does become an issue participation and/or the level of participation can be brought back to the Board. Commissioner French also noted that the PL&NR Committee will also provide support to Tori regarding the Network. The motion passed unanimously.

- e) **The Center for Biological Diversity's Lawsuit against the U.S. Fish and Wildlife Service Seeking to Vacate their Decision not to List the Bi-State Sage Grouse as an Endangered Species and NACO's Motion to Intervene on behalf of the F&WS.** This item was heard in closed session, no action was taken.
18. **NACO Committee of the Emeritus Update.** Dagny informed the Board that the Committee has been working on outreach materials for those thinking about running for county elected office and that this effort would be brought to the Board at a subsequent meeting. She referenced the Board's previous direction to develop a general outreach plan and reported that that plan is being worked on as well. Dagny also told the Board that the Committee's workshops for the coming year had been decided and will include sessions on county revenue streams, county public lands and natural resources plans and how laws are made in Nevada. She also noted that the dates for those workshops were expected to be announced at the Annual Conference.
19. **National Association of Counties and Western Interstate Region Board Member Updates.** Commissioner Tipton informed the Board that both she and Commissioner Kirkpatrick attended the NACo Annual Conference in Ohio and that several resolutions were passed. She spoke about the Public Lands Steering Committee and its ongoing efforts to develop a standardized template for county land use plans that will address issues noted by the federal agencies. She noted that they are in the preliminary planning process at the national level and that conversations have been had with the agencies about the importance of counties being involved in the preliminary planning efforts of the agencies. Commissioner French noted that it was an interesting conversation and that land use planners noted that there are often items missing from land use plans and that it would be beneficial to have a standardized check list for plan development. Past President Wichman noted that it is important to have agency input on what they would like to see in the land use plans and clarified that the commonality would be only in format not in language. Commissioner French noted that from a WIR perspective that there are some members of WIR that have issue with the amount of discussion surrounding public lands and that he had a conversation with a Commissioner from Colorado and noted that, while there are differing issues in urban areas, most of the counties in the west are rural and that from the rural perspective public lands discussions are central to all conversations. Commissioner Tipton also noted that large portions of both Clark and Washoe are classified as rural. Commissioner Lucey confirmed that 98% of Washoe is that classification and that those conversations are imperative. He also noted that Washoe County is in the process of developing their version of SNPLMA and that infrastructure development necessarily runs through public lands and so those conversations are very important.
20. **NACO Board Member Updates.** Past President Wichman informed the Board that Nye County has a potential deal with a medical provider to provide service in Tonopah. Commissioner Tipton informed the Board that Mineral County potentially has a deal for a boarding school for children with substance abuse and mental health issues utilizing an existing facility. Vice President Waits informed the Board that she had attended the meet & greets for the potential Cooperative Extension Director and that the candidates she had met were extremely impressive. Commissioner Higbee informed the Board that he had also attended the wild horse and burro summit in Utah and that there were positive conversations with some members of conservation groups that are recognizing the issue and that now is the time to make a push to educate the eastern congressional delegates. Commissioner Alt noted that he had also attended the meet & greets for the Cooperative Extension Director candidates and that he was impressed as well.
21. **Public Comment** – None was given.

The meeting was adjourned at 1:05 p.m.

DRAFT

The following links and/or pages are support for agenda
Item 4

**NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
FINANCIAL STATEMENTS
December 31, 2016 and 2015**

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INDEPENDENT AUDITOR'S REPORT

To the Executive Director and the Board of Directors
Nevada Association of County Commissioners

Report on the Financial Statements

We have audited the accompanying statement of net position of the Nevada Association of County Commissioners (NACO), a non-profit corporation, as of December 31, 2016 and 2015 and the related statements of revenues and expenses and changes in net position and statement of changes in cash flows for the years then ended.

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

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we 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, we 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Nevada Association of County Commissioners as of December 31, 2016 and 2015 and the respective changes in financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, GASB required supplemental information and budgetary comparison information 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. We 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 our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We 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.



Carson City, Nevada
August 14, 2017

Management Discussion and Analysis

A summary of the condensed financial information is presented below:

Condensed statements net position	2016	2015
Cash & equivalents	\$ 191,735	\$ 223,628
Investments	557,030	619,005
Accounts receivable	30,000	33,897
Other assets	1,928	1,905
Fixed assets (net)	482,708	517,598
Land	131,000	131,000
Deferred outflows	216,413	35,335
Total assets and deferred outflows	<u>1,610,814</u>	<u>1,562,368</u>
Accounts payable	15,982	16,568
Compensated absences	21,639	17,967
Net pension liability	639,269	436,508
Deferred inflows	48,242	63,107
Net position	<u>885,682</u>	<u>1,028,218</u>
Total liabilities, deferred inflows net position	<u>\$ 1,610,814</u>	<u>\$ 1,562,368</u>
Condensed statements of activities		
Revenues:		
Membership and conference fees	\$ 435,762	\$ 453,280
Indigent accident and supplemental programs	60,000	60,000
Other income	13,558	28,537
Total operating revenues	<u>509,320</u>	<u>541,817</u>
Expenses:		
Salaries and employee benefits	457,312	350,204
Post retirement benefits	1,449	1,433
Building maintenance, repairs & property tax	6,551	19,057
Utilities	6,749	6,254
Legislative	696	3,529
Membership conference	43,146	60,134
Publications and printing	7,804	8,275
Office and other operating expense	59,834	51,254
Staff and representative travel	28,076	31,305
Vehicle expenses	5,761	4,705
Professional fees	21,890	29,757
Land task force	1,885	-
Depreciation and amortization	34,889	37,303
Total expenses	<u>676,042</u>	<u>603,210</u>
Operating income	(166,722)	(61,393)
Non-operating:		
Increase (decrease) in non-operating investment income	<u>24,186</u>	<u>(8,737)</u>
Total non-operating revenues	<u>24,186</u>	<u>(8,737)</u>
Change in net position	<u>\$ (142,536)</u>	<u>\$ (70,130)</u>

Financial Highlights

NACO's assets decreased in 2016 by \$132,632 to \$1,394,401. The decrease is mostly attributable to accumulated depreciation and the operating loss for the year. Of the total assets, \$271,974 consists of unrestricted assets. NACO's primary revenue source remains county membership dues at \$346,886 which is \$9,173 less than the previous year. Membership dues are based in part on county revenues which are lagging. The remainder of NACO's revenues for 2016 consists of the annual conference, a contract with the State of Nevada to administer the Fund for Hospital Care to Indigent Persons, national programs and the associate member program.

Financial Analysis

By far, the largest portion of NACO assets continues to be investments in the amount of \$557,030. At the end of the fiscal year, NACO had \$191,735 cash or cash equivalents. NACO's liabilities for the year ending December 31, 2016, totaled \$676,890. Of this amount, \$217,639 was attributable to accrued vacation and sick leave. Also, \$639,269 was attributable to PERS net pension liability.

Economic Factors

The budget of the Nevada Association of Counties is comprised in part (68%) of dues collected from member counties. Membership dues as a percentage of all revenues is 2.8% higher when compared to 2015. Dues are calculated using a formula based on two components: Audited Schedule-1 revenues and population. The Nevada Association of Counties enjoys 100% county participation with all 17 counties paying their fully assessed dues in 2016. Any changes in the economy that are reflected in the stock and bond market are reflected in accounts held by NACO.

Conclusion

NACO continues to be on a firm fiscal footing again despite showing a \$142,536 decrease in net position at the end of the year. Diversified investments and assets, including the office building, provide NACO with a high level of financial security. While Nevada is beginning to see economic growth NACO should continue to closely monitor the financial condition of all the counties to assure that it can rely on dues as its most significant source of revenue. Since the loss of a long time sponsor in 2015 NACO has realized an annual loss of revenue of approximately \$28,000 and since that time has added an additional staff. Reserves and modest budget reductions have been sufficient to make up the shortfall in the short term. The special public lands assessment approved in 2016 indicates members support for value added services provided by the additional staff. NACO will need to ensure continuation of its contract with the State to administer the Fund for Hospital Care to Indigent Persons (Indigent Accident & Supplemental Fund). The contract amount for 2017-2019 biennium was increased from \$60,000 to \$70,000 per year. However, the current dues structure may not result in sufficient revenues to cover increasing operational costs in the future and supplemental revenue sources may be needed. Staff continues to identify opportunities to diversify and enhance revenues including; seeking state and federal grant opportunities, increasing the usage of existing agreements with Nationwide Retirement Solutions and the U.S. Communities Purchasing Alliance for which NACO receives a royalty and seeking other marketing and service agreements that would be of benefit to Nevada's counties.

Jeffrey Fontaine
Executive Director
August 16, 2017

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
STATEMENT OF NET POSITION
December 31, 2016 and 2015

ASSETS	<u>2016</u>	<u>2015</u>
Current assets:		
Cash and cash equivalents	\$ 191,735	\$ 223,628
Investments	557,030	619,005
Accounts receivable	30,000	33,897
Other assets	<u>1,928</u>	<u>1,905</u>
Total current assets	780,693	878,435
Fixed Assets:		
Fixed assets net of accumulated depreciation	482,708	517,598
Land	<u>131,000</u>	<u>131,000</u>
Total fixed assets	<u>613,708</u>	<u>648,598</u>
Total assets	<u><u>1,394,401</u></u>	<u><u>1,527,033</u></u>
 DEFERRED OUTFLOWS OF RESOURCES		
Deferred pension outflows	<u>216,413</u>	<u>35,335</u>
Total deferred outflows of resources	<u><u>216,413</u></u>	<u><u>35,335</u></u>
 LIABILITIES		
Current Liabilities:		
Accounts payable	<u>15,982</u>	<u>16,568</u>
Total current liabilities	15,982	16,568
Non-current liabilities:		
Compensated absences	21,639	17,967
PERS net pension liability	<u>639,269</u>	<u>436,508</u>
Total liabilities	<u><u>676,890</u></u>	<u><u>471,043</u></u>
 DEFERRED INFLOWS OF RESOURCES		
Deferred pension inflows	<u>48,242</u>	<u>63,107</u>
Total deferred inflows of resources	<u><u>48,242</u></u>	<u><u>63,107</u></u>
 NET POSITION		
Unrestricted	271,974	379,620
Invested in capital assets, net of related debt	<u>613,708</u>	<u>648,598</u>
Total net position	<u><u>\$ 885,682</u></u>	<u><u>\$ 1,028,218</u></u>

See accompanying notes

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
STATEMENT OF REVENUES AND EXPENSES & CHANGES IN NET ASSETS
Years ended December 31, 2016 and 2015

	<u>2016</u>	<u>2015</u>
Revenues		
Membership and conference fees	\$ 435,762	\$ 453,280
Indigent accident and supplemental programs	60,000	60,000
National programs and associate sponsorships	12,627	21,814
Interest income	216	189
Wild horse and burro & land task force	715	6,534
Total revenues	509,320	541,817
Expenses		
Salaries and employee benefits	363,052	321,720
Pension expense	94,260	28,484
Post retirement benefits	1,449	1,433
Building maintenance, repairs & property tax	6,551	19,057
Utilities	6,749	6,254
Legislative	696	3,529
Membership Conference	43,146	60,134
Publications and printing	7,804	8,275
Office and other operating expenses	59,834	51,254
Staff and representative travel	28,076	31,305
Vehicle expenses	5,761	4,705
Professional fees	21,890	29,757
Land task force expenses	1,885	-
Depreciation and amortization	34,889	37,303
Total expenses	676,042	603,210
Increase in operating net position	(166,722)	(61,393)
Gain on sale of assets	-	618
Increase in non-operating net investment income	24,186	(9,355)
Increase in net position	(142,536)	(70,130)
Net position at beginning of year	1,028,218	1,601,918
Prior period adjustment - GASB 68	-	(503,570)
Net position at end of year	\$ 885,682	\$ 1,028,218

See accompanying notes

**NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
STATEMENT OF CASH FLOWS
Years ended December 31, 2016 and 2015**

	<u>2016</u>	<u>2015</u>
Cash flows from operating activities:		
Cash receipts	\$ 513,217	\$ 588,250
Payments to employees	(359,380)	(318,776)
Payments to vendors	(271,891)	(239,957)
Net cash (used) provided from operating activities	<u>(118,054)</u>	<u>29,517</u>
Cash flows from Investing Activities:		
Purchases of capital assets	-	(6,347)
Sale of equipment	-	618
Sale of securities	257,555	173,629
Purchase of securities	(180,270)	(187,338)
Interest, dividends and net gains or losses on investments	8,876	10,720
Net cash provided (used) for investing activities	<u>86,161</u>	<u>(8,718)</u>
Increase (decrease) in Cash and Cash Equivalents	(31,893)	20,799
Cash and cash equivalents, beginning of fiscal year	223,628	202,829
Cash and cash equivalents, end of fiscal year	<u>191,735</u>	<u>223,628</u>
Reconciliation of operating income to net cash provided from operating activities		
Net operating loss	(166,723)	(61,393)
Adjustment to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	34,889	37,303
Decrease in receivables	3,897	7,781
(Increase) in prepaid expenses	(23)	(9)
Decrease (increase) in deferred outflows of resources	(181,078)	38,033
Increase (decrease) in accounts payable	(586)	8,816
Increase compensated absences	3,674	2,944
Increase (decrease) in PERS net pension liability	202,761	(67,065)
Increase (decrease) in deferred revenues	(14,865)	63,107
Net cash provided (used) by operating activities	<u>\$ (118,054)</u>	<u>\$ 29,517</u>

See accompanying notes

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2016 and 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities:

The Association is a non-profit corporation incorporated in the state of Nevada. The Association was organized for the purpose of aiding member counties in the conduct of general governmental affairs and to influence the state legislature in ways that will benefit county governments and the people they serve. The Association members are elected officials of various counties in Nevada that they represent. As such, the Association is considered a quasi-governmental organization. The Association is more commonly known as the Nevada Association of Counties or as NACO.

Basis of Presentation, Measurement Focus – Basis of Accounting:

NACO has prepared its financial statements in accordance with accounting principles generally accepted in the United States of America. NACO has implemented Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis – for State and Local Governments*.

The financial statements have been prepared on the basis of accounting principles generally accepted in the United States of America for governmental entities. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

Cash & Investments:

For purposes of the cash flow statements, NACO considers highly liquid asset accounts available for current use within three months or less to be cash equivalents. NACO maintains its cash, cash equivalents and investments in a commercial bank and a brokerage institution. All amounts in the commercial bank are insured by the FDIC or collateralized. Amounts at the brokerage firm up to the SPIC insurance limit are insured through SPIC and additional amounts are insured by the broker through an insurance policy.

Investments consist of marketable securities in corporate and governmental securities. Securities are reported at their fair value on the balance sheet. Fair value is determined utilizing the market value of the investments as reflected on the applicable brokerage statements. Net increases and decreases in the fair value are included in the statement of revenues and expenses and changes in net asset balances.

Accounts Receivable:

Accounts receivable represents amounts earned but not received on the performance of the Indigent Accident Fund grant, the Supplemental grant, and other miscellaneous receivables.

Fixed Assets:

Equipment on the books is depreciated over the estimated useful lives of the assets using the straight-line method and the lives assigned to assets range from 5 years to 10 years. The office building cost is depreciated using the straight-line method over a period of 40 years with no salvage value.

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2016 and 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences:

Compensated absences are recorded when the liabilities are incurred. Accumulated benefits are limited to a set maximum.

Revenues:

Revenues are provided through membership fees, sponsor and conference fees, administration of the state's Indigent Accident Fund and Supplemental Fund, national insurance programs, government grants and investment income. NACO receives federal grants and contracts with a private vendor to administer the grants on behalf of NACO for the benefit of its members.

Deferred Outflow of Resources:

In 2015, NACO began accepting funds from private and governmental entities for the wild horse and burro legal defense project and all funds are to be paid to the attorney on the case. Funds were also received for the Nevada Lands Management Task Force which was created by the State Legislature whereby 16 counties are reimbursing NACO's costs for an independent contractor to prepare the required report.

Federal Income Tax:

NACO is exempt from income taxes under section 501(c)(4) of the Internal Revenue Service Code. Tax returns for the years ending December 31, 2016, 2015 and 2014 are open to audit by the Internal Revenue Service.

NOTE 2- DEPOSITS AND INVESTMENTS

NACO, as allowed, maintains its cash, cash equivalents and investments in a commercial bank and a brokerage institution. Amounts in commercial banks are insured by the FDIC for balances up to \$250,000. Amounts at the brokerage firm are insured through SPIC and additional amounts are insured by the broker through an insurance policy.

The carrying amount of NACO's deposits at commercial banks on December 31, 2016 and 2015 was \$191,735 and \$223,628 respectively and the bank balance was \$248,409 and \$236,020. The difference between the carrying amount and bank balance results from outstanding checks and deposits not yet reflected in the bank's records. Deposits that are greater than the FDIC insurance limit were \$46,258 in 2015. When there are balances in excess of FDIC insurance they are collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer.

Credit risk:

Credit risk is the risk of default on a debt security that may arise from an issuer failing to make required interest or principal payments such that NACO will not be able to recover the full interest and principal value of those investments or securities. NACO's policy is to invest in corporate debt issues with a minimum of an "A-" rating from Standard and Poor's rating services.

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2016 and 2015

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

Concentration of Financial Risk:

NACO limits investments in equities of any one issuer to 5% of the total investment portfolio. No more than 20% of the portfolio may be invested in a single industry. NACO limits investments in fixed income securities of any one issuer to 10% of the total portfolio and no security may be purchased that has a maturity date greater than 30 years. The policy does not place a limit on the purchase of U.S. Government and U.S. Government backed securities.

Interest Rate Risk:

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. NACO's policy for managing its exposure to fair value losses arising from increasing interest rates is to be invested in a range of 0% to 70% in fixed income securities, 0% -50% in equities and 0% to 100% in cash.

A summary of investments as of December 31, 2016 is as follows:

	<u>Fair Value</u>	<u>Investment Maturities in Years</u>				<u>S&P Rating</u>
		<u>1 year or less</u>	<u>1-5</u>	<u>5-10</u>	<u>Over 10</u>	
U.S. Treasuries	\$ 41,246	\$ -	\$ 10,029	\$ 31,217	\$ -	
U.S. Government & Agencies	12,191	-	8,249	3,942	-	
U.S. Mortgage-backed securities	106,293	-	28,068	44,886	33,339	
Corporate bonds	211,837	-	148,537	63,300	-	AAA to A-
Equity securities	185,463	185,463	-	-	-	
Total cash and investments	<u>\$ 557,030</u>	<u>\$ 185,463</u>	<u>\$ 194,883</u>	<u>\$ 143,345</u>	<u>\$ 33,339</u>	

A summary of investments as of December 31, 2015 is as follows:

	<u>Fair Value</u>	<u>Investment Maturities in Years</u>				
		<u>1 year or less</u>	<u>1-5</u>	<u>5-10</u>	<u>Over 10</u>	
U.S. Treasuries	\$ 95,865	\$ -	\$ 26,861	\$ 69,004	\$ -	
U.S. Government & Agencies	20,903	\$ -	\$ 16,537	\$ 4,366	\$ -	
U.S. Mortgage-backed securities	111,449	\$ -	\$ 45,540	\$ 45,723	\$ 20,186	
Corporate bonds	205,812	\$ -	\$ 131,203	\$ 74,609	\$ -	AAA to A-
Equity securities	184,976	\$ 184,976	\$ -	\$ -	\$ -	
Total cash and investments	<u>\$ 619,005</u>	<u>\$ 184,976</u>	<u>\$ 220,141</u>	<u>\$ 193,702</u>	<u>\$ 20,186</u>	

Actual maturities may differ from contractual maturities as some borrowers have the right to call or repay with or without call or prepayment penalties. Investments are reported at fair value by the investment broker as determined by an outside pricing firm.

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2016 and 2015

NOTE 3 - CAPITAL ASSETS AND DEPRECIATION

Depreciation is taken on the financial statements over the estimated useful lives of the assets using the straight line method. It is believed by management that the useful lives of furniture, equipment and vehicles range from five to ten years with no salvage value. For buildings, the useful life is deemed to be 40 years with no salvage value. When assets are disposed of the cost and related accumulated depreciation are removed from the general ledger and any resulting gain or loss is recognized in operations.

Activity for the years ended December 31 was as follows:

	Useful life	December 31,			December 31,
		2015	Additions	Dispositions	2016
Building and improvements	40	\$ 538,217	\$ -	\$ -	\$ 538,217
Furniture and equipment	5 – 10	173,614	-	-	173,614
Vehicles	5 – 10	32,878	-	-	32,878
Total Assets		744,709	-	-	744,709
Accumulated depreciation		(227,111)	(34,890)	-	(262,001)
		\$ 517,598	\$ (34,890)	\$ -	\$ 482,708

		December 31,			December 31,
		2014	Additions	Dispositions	2015
Buildings	40	\$ 538,217	\$ -	\$ -	\$ 538,217
Furniture and equipment	5 – 10	167,267	6,347	-	173,614
Vehicles	5 – 10	32,878	-	-	32,878
Total Assets		738,362	6,347	-	744,709
Accumulated depreciation		(189,809)	(37,302)	-	(227,111)
		\$ 548,553	\$ (30,955)	\$ -	\$ 517,598

NOTE 4 - RELATED PARTY TRANSACTIONS

Various directors of NACO also serve on the board of the Indigent Accident Fund, an agency who contracts with NACO for claims administration. Revenues of \$60,000 in 2016 and 2015 from these contracts are identified on the financial statements as Indigent Accident and Supplemental Programs.

Mr. Wayne Carlson, executive director of the Nevada Public Agency Insurance Pool, is authorized to sign checks of NACO in the absence of NACO's executive director with one other NACO authorized signer. NACO contracts with PARMS for bookkeeping services and paid fees of \$12,000 in 2016 and 2015. PARMS is solely owned by Mr. Wayne Carlson.

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2016 and 2015

NOTE 4 - RELATED PARTY TRANSACTIONS

Various directors of NACO also serve on the board of the Indigent Accident Fund, an agency who contracts with NACO for claims administration. Revenues of \$60,000 in 2016 and 2015 from these contracts are identified on the financial statements as Indigent Accident and Supplemental Programs.

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NOTE 5 – LEASES

Copier

In January of 2016 NACO entered into a lease agreement with Sierra Office Solutions for a high-speed copy machine replacing the existing leased machine. The copier lease is classified as an operating lease with minimum monthly payment of \$232.53 for 60 months. Minimum lease payments are as follows:

2017	2,790
2018	2,790
2019	2,790
2020	2,790
Total	\$ 11,160

NOTE 6 –DEFINED BENEFIT PENSION COST-SHARING EMPLOYER PLANS

A. General Information about the Pension Plans

Defined Benefit Plan Description – All qualified permanent and probationary employees are eligible to participate in the Board's Employee Pension Plans, cost-sharing multiple employer defined benefit pension plans administered by the Public Employees' Retirement System of Nevada (PERS). Benefit provisions under the Plans are established by State statute and Board resolution. PERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the PERS website.

Benefits Provided – PERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. For regular members entering the System before January 1, 2010, regular members are eligible for retirement at age 65 with five years of service, at age 60 with 10 years of service, or at any age with thirty years of services. For regular members entering the System on or after January 1, 2010, regular members are eligible for retirement at age 65 with five years of service, or age 62 with 10 years of service, or any age with thirty years of service.

**NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2016 and 2015**

NOTE 6 –DEFINED BENEFIT PENSION COST-SHARING EMPLOYER PLAN (continued)

The Plans' provisions and benefits in effect at December 31, 2016 are summarized as follows:

	Prior to	Between July 1, 2001	On or after
Hire date	<u>July 1, 2001</u>	<u>and January 1, 2010</u>	<u>January 1, 2010</u>
Benefit formula	2.50%	2.67%	2.50%
Benefit vesting option 1	5 years service @65	5 years service @65	5 years service @65
Benefit vesting option 2	10 years service @60	10 years service @60	10 years service @62
Benefit vesting option 3	any age with 30 years service	any age with 30 years service	any age with 30 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-55	52-67	52-67
Monthly benefits as a % of eligible	2.50%	2.67%	2.50%
Required employer contributions rates	unavailable	unavailable - 21.5%	28%

Contributions – The contributions are made in accordance with the required rates established by the Nevada Legislature. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450. Funding contributions for the Plans are determined bi- annually on an actuarial basis as of June 30 by PERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Board is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended December 31, 2016, the contributions recognized as part of pension expense for the Plan was as follows:

Contributions - employer	87,442
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***B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources
Related to Pensions***

As of June 30, 2016 valuation date, NACO reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	Proportionate share of Net pension Liability
Miscellaneous plan	639,269

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2016 and 2015

NOTE 6 –DEFINED BENEFIT PENSION COST-SHARING EMPLOYER PLAN (continued)

NACO’s net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2016, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016 rolled forward to December 31, 2016 using standard update procedures. NACO’s proportion of the net pension liability was based on a projection of the NACO’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The Board’s proportionate share of the net pension liability as of June 30, 2015 and 2016 was as follows:

Proportion - June 30, 2015 Prior year	0.00475%
Proportion - June 30, 2016	0.00475%
Change-Increase (decrease)	0.00000%

For the year ended December 31, 2016, NACO recognized a pension expense of \$94,260.

At December 31, 2016, NACO reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 42,807
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	59,428	-
Changes in proportion and differences between NACO contributions and proportionate share of contributions	113,264	5,435
NACO contributions subsequent to the measurement	43,721	-
Total	<u>\$ 216,413</u>	<u>\$ 48,242</u>

\$43,721 reported as deferred outflows of resources related to contributions to NVPERS subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2016.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2016 and 2015

NOTE 6 –DEFINED BENEFIT PENSION COST-SHARING EMPLOYER PLAN (continued)

Measurement Period Ended <u>June 30:</u>	
2017	(4,926)
2018	(4,926)
2019	21,069
2020	10,191
2021	(3,923)
2022	(1,041)
Thereafter	-

Actuarial Assumptions – The total pension liabilities in the June 30, 2016 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous</u>
Valuation date	June 30, 2016
Measurement date	June 30, 2016
Actuarial Cost Method	Entry -Age Normal Cost
Actuarial Assumptions:	
Consumer Price Index	3.50%
Inflation	3.50%
Payroll growth	5.00%
Projected salary increase	4.6-9.75%
Productivity pay increases	0.75%
Investment rate of return	8.00%

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2016 valuation were based on the results of the experience review completed in 2016. Further details of the Experience Study can found on the PERS website.

Discount Rate – The discount rate used to measure the total pension liability was 8.00% as of June 30, 2016 and June 30, 2015. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan’s fiduciary net position at June 30, 2016, was projected to be available to make all projected future benefit payments of current active and inactive employees.

Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2016 and June 30, 2015.

**NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2016 and 2015**

NOTE 6 –DEFINED BENEFIT PENSION COST-SHARING EMPLOYER PLAN (continued)

The System’s Investment Objectives and Policies detail the fund’s long-term investment goals, management responsibilities, return/risk expectations, and monitoring requirements. These policies are subject to change at any time by the Board and are reviewed thoroughly at least annually to ensure that they continue to reflect the System’s expectations.

Asset allocation is the most significant factor influencing the risk and return of the investment program. Since inception 98% of the System’s investment performance is explained by asset allocation. Determination of the fund’s long-term asset allocation involves estimating the expected return and risk of major types of investments and blending them into a portfolio which meets the System’s risk/return objectives.

To establish an appropriate long-term asset allocation strategy, the Board evaluates expected return and risk for each of the major asset types (stocks, bonds, private markets). These asset classes are then combined in the most efficient manner possible to construct a portfolio that matches the risk and return needs of the fund. By diversifying the System’s investments in multiple asset classes the Board is able to reduce the volatility of annual investment earnings. The Board reviews capital market expectations and asset allocation annually. In addition, the Board employs a disciplined rebalancing policy to manage market volatility and to ensure the portfolio’s exposures are consistent with the System’s long-term asset targets.

Additional information on the discount rate, investment strategy and diversification is available in the PERS CAFR which can be found at www.nvpers.org.

The System’s policies which determine the investment portfolio target asset allocation are established by the Board. The asset allocation is reviewed annually and is designed to meet the future risk and return needs of the System.

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Geometric Expected Real Rate of Return*</u>
Domestic Equity	42%	5.50%
International Equity	18%	5.75%
Domestic Fixed Income	30%	0.25%
Private Markets	10%	6.80%

*As of June 30, 2016, PERS' long-term inflation assumption was 3.5%

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate –

The following presents the net pension liability of the PERS as of June 30, 2016, calculated using the discount rate of 8.00%, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.00%) or 1-percentage-point higher (9.00%) than the current discount rate:

**NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2016 and 2015**

NOTE 6 –DEFINED BENEFIT PENSION COST-SHARING EMPLOYER PLAN (continued)

	Discount rate -1% (7%)	Current Discount Rate (8%)	Discount Rate +1% (9%)
Misc. Tier1	\$936,963	\$639,269	\$391,491

Additional information supporting the Schedule of Employer Allocations and the Schedule of Pension Amounts by Employer is located in the PERS Comprehensive Annual Financial Report (CAFR) available on the PERS website.

NOTE 7 – DEFERRED COMPENSATION PLAN

NACO offers a defined contribution plan in accordance with IRS code section 457(c) to its employees. Employee contributions are voluntarily and are made on a pre-tax basis. Employer contributions are discretionary and in the current year the organization elected to not make any contributions. Employees contributed \$23,400 and \$16,562 for 2016 and 2015. NACO Services, a subsidiary of the National Association of Counties, sponsors the deferred compensation program, which is administered by Nationwide Retirement Solutions.

NOTE 8 - INSURANCE

NACO is a member of the Nevada Public Agency Insurance Pool (Pool) and Public Agency Compensation Trust (Pact) which was formed by various Nevada municipalities for the purpose of reducing insurance premiums and providing more stable insurance costs for its members. In the event that claims and expenses exceed net assets of the Pool or Pact, special assessments may be made to their members. Pool provides property and casualty insurance and Pact provides workers compensation coverage.

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS

Plan Description:

NACO contributes to an agent multiple-employer defined benefit postemployment healthcare plan, Public Employees’ Benefits Plan (PEBP), for eligible retired employees as per NRS 287.023. The plan provides medical, vision, dental, and life insurance benefits to eligible retired employees. Employees of NACO are not eligible for participation in the Plan, but if an employee qualifies for the Plan based on service years as an employee of the State of Nevada, NACO may be required to contribute toward the costs of providing postemployment benefits. NRS 287.043 assigns the authority to establish and amend benefit provisions to the PEBP nine-member board of trustees.

Local governments are required to pay their pro-rata cost to provide coverage for persons joining PEBP. Some of NACO’s past and current employees may qualify for participation in the plan in the future. As of the date of the Independent Auditors’ Report, only one past employee is a participant in the Plan. Complete financial statements for the State Retirees’ Health and Welfare Benefits Trust Fund can be obtained from PEBP at 901 South Stewart Street, Carson City, Nevada 89701.

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2016 and 2015

NOTE 9 – OTHER POST EMPLOYMENT BENEFITS (continued)

Funding Policy:

PEBP, NRS 287.046 establishes the subsidies to be contributed toward the premium costs of the eligible retired employees. The unsubsidized retiree plan rates varies dependent upon which plan type the retiree chooses and their years of covered employment. The participating plan member's monthly contribution is deducted from their pension checks based on the plan chosen, reduced by the amount of the subsidy; therefore, their contribution amounts are not available.

For the plan year ended December 31, 2016 there is one former employee who receives a subsidy from NACO for their OPEB. As a participating employer, NACO is billed for their portion of the subsidy on a monthly basis and is legally required under NRS 287.023 to provide for it. For fiscal years 2016 and 2015 NACO was billed for \$1,449 and \$1,433 for their share of the subsidy. The contribution requirements of plan members and NACO are established and amended by the PEBP Board of Trustees. Payments will be made annually as calculated by PEBP and expensed when paid.

NOTE 10 – LITIGATION AGREEMENT

NACO entered an agreement with Mark Pollot, Esq. on April 19, 2015 to provide legal services in respect to litigation against the Department of the Interior, the Bureau of Land Management (BLM) and other relevant defendants pertaining to the failure of the BLM and relevant defendants to administer the Wild Horse and Burro program in the manner required by the Free Roaming Wild Horse and Burro Act 1971 as Amended (16 U.S.C. § 1331, et seq.). The agreement is for a flat fee of \$82,500 which NACO raised from outside sponsors. The agreement also includes an option for Mr. Pollot to represent NACO in an appeal before the U.S. Court of Appeals for the Ninth District for an additional \$8,500 which the NACO Board approved at their March 20, 2016 meeting after the federal district court dismissed NACO's complaint on summary judgment. The U.S. Court of Appeals for the Ninth District dismissed NACO's appeal and the case has been concluded.

NACO also entered into an agreement with the Nevada law firm of Hoffman, Test and Collier on November 27, 2015 for a not to exceed amount of \$2,100 for local representation on behalf of Mark Pollot. Funds for this agreement are also were raised from outside sources.

NOTE 11 –SUBSEQUENT EVENTS

Management has evaluated the activities and transactions subsequent to December 31, 2016 to determine the need for any adjustments to, and disclosure within the financial statements for the year ended December 31, 2016. Management has evaluated subsequent events through August 14, 2017 which is the date the financial statements were available for issue.

SUPPLEMENTAL INFORMATION

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
 SUPPLEMENTAL INFORMATION – BUDGET TO ACTUAL COMPARISON
 December 31, 2016

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES:				
Membership and conference fees	\$ 437,887	\$ 437,887	\$ 435,762	\$ (2,125)
Indigent accident and supplemental programs	60,000	60,000	60,000	-
National programs and associate sponsors	11,000	11,000	12,627	1,627
Interest income	-	-	216	216
Wild horse & burro and land task force	-	-	715	715
Total operating revenues	508,887	508,887	509,320	433
OPERATING EXPENSES:				
Salaries and employee benefits	443,893	443,893	457,312	(13,419)
Post retirement benefits	1,183	1,183	1,449	(266)
Building maintenance, repairs & property tax	14,403	14,403	6,551	7,852
Utilities	7,000	7,000	6,749	251
Legislative	2,000	2,000	696	1,304
Membership conference	32,000	32,000	43,146	(11,146)
Publications and printing	4,000	4,000	7,804	(3,804)
Office and other operating expense	87,358	87,358	59,834	27,524
Staff and representative travel	45,000	45,000	28,076	16,924
Vehicle expenses	3,000	3,000	5,761	(2,761)
Professional fees	15,500	15,500	21,890	(6,390)
Land task force	-	-	1,885	(1,885)
Depreciation and amortization	-	-	34,889	(34,889)
Total expenses	655,337	655,337	676,042	(20,705)
Operating income	(146,450)	(146,450)	(166,722)	(20,272)
NON-OPERATING REVENUES				
Increase in non-operating investment income	18,173	18,173	24,186	6,013
Total non-operating revenues	18,173	18,173	24,186	6,013
Decrease in Net Position	\$ (128,277)	\$ (128,277)	\$ (142,536)	\$ (14,259)

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
SCHEDULES OF NACO'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Nevada Association of Counties Pension Plan

Last 10 Fiscal Years*

<u>Actuarial Valuation Date</u>	<u>NACO's proportion of the net pension liability (asset)</u>	<u>NACO's proportionate share of the net pension liability (asset)</u>	<u>NACO's covered- employee payroll</u>	<u>NACO's proportionate share of then net pension liability (asset) as a percentage of its covered-employee payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
<u>Miscellaneous First Tier Plan</u>					
6/30/2016	0.00475%	\$639,269	\$156,146	409.40%	75.1%

* The amounts presented for each fiscal year were determined as of the fiscal year-end

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available is presented.

**NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
SCHEDULES OF NACO'S CONTRIBUTIONS
Nevada Association of Counties Pension Plan**

Last 10 Fiscal Years*

<u>Actuarial Valuation Date</u>	<u>Contractually required contribution</u>	<u>Contributions in relation to the contractually required contribution</u>	<u>Contribution deficiency (excess)</u>	<u>NACO's covered employee payroll</u>	<u>Contribution as a percentage of covered employee payroll</u>
<u>Miscellaneous First Tier Plan</u>					
6/30/2016	\$80,553	(\$80,553)	\$0	\$287,689	28.00%

* The amounts presented for each fiscal year were determined as of the fiscal year-end

The schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only information for those years for which information is available is presented.

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

NACO Award Verbiage

Participatory Democracy Award

The recipients of this award have demonstrated the importance of open and honest dialogue with their constituency in addressing critical issues in their community and state. They have engaged the public in the governance process by encouraging and promoting public participation in setting public policy and have demonstrated a commitment to excellence in our republican form of governance.

Honor Roll

The individuals whose names appear on this honor roll have been recognized by the Nevada Association of Counties because of their special achievement in and service to county government.

As a recipient of this award, a person must exhibit honor, integrity, and meet the highest ethical standards for public service.

Further, this award is to serve as a public record and reminder of the accomplishments of a select few who gave freely of their time and energy to contribute to the integrity of county government and the betterment of their community.

Legislator of the Year

This award honors Legislators who recognize the importance of county governments and work diligently to ensure that enacted legislation does not adversely affect county governments or restrict their ability to provide essential services to the residents of the counties.

The recipients of this award have demonstrated exceptional support for county governments and the services they provide to the citizens of Nevada.