

NEVADA ASSOCIATION OF COUNTIES (NACO)

Board of Directors' Meeting
August 26, 2022, 9:30am
NACO Office Conference Room
304 S. Minnesota Street
Carson City, NV 89702

NOTICE TO THE PUBLIC:

The public may provide public comment in advance of a meeting by written submission to the following email address: info@nvnaco.org For inclusion or reference in the minutes of the meeting, your public comment must include your full name and be submitted via email by not later than 3:00 p.m. the day before the meeting.

The public may also join the meeting via telephone and provide verbal public comment during designated times by calling: (669) 900-9128 Meeting ID: 850 5503 8045 Passcode: 444171

AGENDA

Some NACO Board members may attend via remote technology from other locations. 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 and Pledge of Allegiance

1. Public Comment. Please Limit Comments to 3 Minutes.
2. Approval of Agenda. **For Possible Action.**
3. NACO President's Report.
4. NACO Executive Director's Report.
5. Approval of Minutes of the July 1, 2022, NACO Board of Directors Meeting. **For Possible Action**
6. Approval of NACO's April, May, and June 2022 Financial Statements. **For Possible Action**
7. Approval of NACO's May, June, July 2022 Investment Reports. **For Possible Action**
8. Update and Presentation Regarding NACO's 2022 Strategic Planning Session.
9. Discussion and Possible Board Direction on NACO's Appointment for the Nevada Committee on Local Government Finance (CLGF). **For Possible Action**
10. Discussion and Format of NACO Board Meeting for September 2022 and 2022 NACO Annual Business Meeting.
11. Update on Preparations and Plans for the 2022 NACO Annual Conference, which will be held September 27-29 and hosted by Storey County.

12. Update from NACO Legislative Committee, Including Possible Approval of NACO Bill Draft Requests for the 2023 Session of the Nevada Legislature. **For Possible Action**
13. **Update and Possible Action.** Regarding Public Lands and Natural Resources Issues Affecting Counties Including:
 - a. Updates from the NACO Public Lands and Natural Resources Subcommittee.
14. Updates from Members on the National Association of Counties Board, Western Interstate Region Board, and Individual Counties.
15. Public Comment. Please Limit Comments to 3 Minutes.

Adjournment.

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.

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 and on the NACO website at: www.nvnaco.org

This agenda was posted at the following locations:

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

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

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

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

Agenda Item 5

NEVADA ASSOCIATION OF COUNTIES (NACO)

Board of Directors' Meeting

July 1, 2022, 9:30am

Ely Convention Center

150 W. 6th Street

Ely, NV 89301

UNADOPTED MINUTES

Attendance: President Lucey, President Elect Higbee, Past President Kirkpatrick, NACo WIR Representative Steninger, Clark County Commissioner Gibson, Douglas County Commissioner Tarkanian, Eureka County Commissioner Goicoechea, Lincoln County Commissioner Lister, Lyon County Commissioner Keller, Nye County Commissioner Strickland, White Pine County Commissioner Carson, Fiscal Officer Kalt, and NACO Staff (Vinson Guthreau, Jennifer Berthiaume, Taylor Allison, Jacob Brinkerhoff, and Amanda Berg)

The meeting was called to order at 9:38 a.m.

1. **Public Comment.** Commissioner Carson thanked the Board for coming to White Pine County and introduced Michael Wheable as the new County Manager. Mr. Wheable was formerly the county's District Attorney.
2. **Approval of Agenda.** The agenda was approved on a motion by Commissioner Goicoechea with second by President Elect Higbee.
3. **NACO President's Report.** President Lucey noted that it was nice to have a break in June to conclude the necessary work the Counties were required to complete on the primary election. He thanked White Pine County for hosting the meeting, reflecting on the fact it was nice to be back in an area he had so much family history in. President Lucey congratulated those that won their primaries and thanked the County Clerks and Election Officials for all their hard work. He discussed participating in the recruitment process for the selection of a new Director of Extension and informed the Board that Jacob DeDecker is expected to on-board in mid-July. He gave an overview of his qualifications and experience and let the Board know that Mr. DeDecker would be scheduling meetings with each of the Commissions.
4. **NACO Executive Director's Report.** Vinson reminded the Board of the upcoming National Association of Counties (NACo) Annual Conference and gave an overview of the voting criteria and process used in past years. He concluded his remarks by informing the Board that he would be distributing an email with instructions (on the voting process) soon.
5. **Approval of Minutes of the May 13, 2022, NACO Board of Directors Meeting.** The minutes were approved on a motion by Commissioner Carson with second by Commissioner Goicoechea.
6. **Presentation on Tourism and Recreation Programs in White Pine County, Kyle Horvath, Tourism Director, White Pine County.** Commissioner Carson introduced Mr. Horvath. Mr. Horvath gave the Board an overview of the economic development efforts within in the County. He also discussed the tourism and recreation opportunities available

in White Pine County. Commissioner Lister inquired as to how his position was funded and Mr. Horvath stated that his position is funded by the collection of room taxes. President Lucey inquired as to the availability of short-term rentals and Mr. Horvath noted that they are available within the City of Ely, but not yet within the County. The item concluded with the clarification that room taxes and resort fees differ in that resort fees stay with the property.

7. **Update on Previously Discussed NACO Strategic Planning Session for 2022.** Vinson informed the Board that he had begun executing the process previously approved by the Board, noting that the process was being driven at the staff level, but that a survey would be distributed to all member Commissioners the following week. Vinson informed the Board that the current goal is to deliver a draft of the plan to the Board in August and to present the final plan in September. President Lucey noted that Commissioner French and Past President Kirkpatrick had attempted to begin the process but were thwarted by the pandemic. He noted the importance of strategic planning for the future of the Association and encouraged all members to take the time to complete the survey.
8. **Update from the Nevada Department of Indigent Defense Services, Marcie Ryba, Executive Director.** Director Ryba gave the Board an update on the Department's achievements and updated them on the maximum contribution's counties are required to pay towards indigent defense services. She reviewed the status of the counties available to apply for reimbursement and reviewed the timelines for quarterly status reports. She urged the Board to ensure that those reports were completed and submitted in accordance with the deadline set forth by the IFC. She also stressed the need for the information to ensure that her biennial budget request is accurate. Ms. Ryba then discussed additional programs the counties can opt into to assist in saving county dollars. She informed the Board of the resources being developed to assist rural counties and gave an overview of the Bill Draft Request the Department would be submitting for consideration by the Legislature in 2023. Commissioner Lister inquired as to the deadlines for counties to opt into the other programs, which is November of 2022. Director Ryba concluded the item by encouraging the Board to appoint a singular person within their county to communicate with the Department and Vinson noted that NACO could support that process.
9. **Consideration and Possible Action for Appointment by the Governor to the Board of Indigent Defense Services (BIDS), Including the Reappointment of Current Members, Due to Expiring Terms.** Vinson thanked Commissioner Lister for his service to the Board. He then gave an overview of the composition of the Board, noting that NACO appoints four members, and the composition is majority county appointments. He informed the group that all four of the NACO appointments would be expiring in October, but that with the timeframe of Governor's office to complete appointments it is best to start the process early. He reminded the NACO Board that its current appointees are Commissioner Lister, Commissioner Hall, Former Nye County Commissioner Joni Eastley, and Humboldt County Manager Dave Mendiola, who currently Chairs the Board. Vinson informed the group that staff recommends the re-appointment of Commissioner Hall, Mr. Mendiola and Ms. Eastly and recommends the appointment of Nye County Assistant Manager Lorina Dellinger. He informed the members that Ms. Dellinger manages Nye County's indigent defense and that her appointment would maintain the geographic representation previously determined by them. Commissioner Lister stated that it is important for NACO to be well represented on the Board and rural representation is also important, noting that he supported Ms. Dellinger's appointment. The Board approved the appointments as recommended on a motion by Commissioner Lister with second by Commissioner Strickland.

- 10. Discussion and Possible Approval of a Partnership Between NACO and Public Surplus.** This item was heard out of order by consensus of the Board. Vinson discussed his work to diversify Association income beyond county dues and reminded the Board of other partnerships they had approved that are sources of non-dues revenue. He directed the Boards attention to the MOU included in the agenda packet, noting that Public Surplus does have existing relationships in Nevada. He gave an overview of the way Public Surplus conducts on-line auctions for local government agencies and stressed that there would be no additional cost to counties if the relationship were approved. Commissioner Lister inquired as to if counties would have to pay an additional fee or if that was added to the cost of the item included in the auction. Mr. Jacob Holdaway from Public Surplus assured the Board that there is no additional charge to the government entity, the winning buyer of the auction item pays all fees. The partnership was approved on a motion by Commissioner Goicoechea with second by Commissioner Lister.
- 11. Presentation of NACO's 2021 Financial Audit, Michael Bertrand, Bertrand and Associates, LLC.** This item was heard out of order by consensus of the Board. Fiscal Officer Kalt congratulated Staff on their excellent work and walked the Board through the financial statements contained within in the agenda packet and made comparisons from FY20 to FY21. He specifically called the Boards attention to the increase in the Association's net position of 9.9%, the fact liabilities were down, and annual conference revenues had increased. He also discussed vacancies in staff had contributed to budget savings, but that the Association's net position would have increased regardless of the vacancies. Mr. Bertrand informed the Board that the audit process found no issues. He discussed the fact that under new governmental accounting practices the Board would see a change in how leases would be addressed, however the changes would not be largely impactful as the only lease held is for the multi-purpose Xerox machine. He also informed the Board that PERS liabilities could increase due to inflation. Next, Mr. Bertrand discussed the communications document within the agenda packet and drew their attention to the only adjustment made to the accounts was within the pension item. He concluded the item by informing them that no management recommendations were made but encouraged the updating of the Association's adopted financial policies. The 2021 Audit was accepted on a motion by President Elect Higbee with second by Commissioner Carson.
- 12. Update on Board Approved NACO Public Health Coordinator Roadmap, Taylor Allison, NACO Public Health Coordinator.** Taylor directed the Boards attention to the Roadmap approved at their March meeting, included in the agenda packet. She reminded them of the four guiding principles of the document and informed them that she had created a monitoring tool for use by the counties. She informed the Board that she is collaborating with the Nevada Public Health Institute on a presentation for new members of the county Boards of Health. Taylor the discussed the development of a tool for counties to map services and providers and noted that she is also collaborating with stakeholders on a healthcare workforce pipeline. President Lucey stated that Taylor is a much-needed addition to the NACO staff and an asset for the state as well. He then inquired as to if she is working on the new health district being developed by some of the counties. Taylor stated that she has participated in a supportive role helping gather information on available services and that she is working on outreach with all the counties. President Lucey inquired as to her success in gather contacts within the counties and she noted that she is still working on that issue with some counties. Vinson noted that the formation of the new health district was born of gaps identified within those counties and is a solution to fill those gaps.

13. **Update on Western County Roundtable Regarding Waters of the U.S. (WOTUS), Conducted in Boise, Idaho.** Commissioner Lister informed the Board that the meeting was held as a hybrid and was hosted by the Idaho Association of Counties. He noted that the group gathered was good and uniform message was presented. Commissioner Lister then noted that the message included the need for a clear definition and rules and the need to wait for the SCOTUS ruling on the pending Sackett v. EPA case before moving forward. Commissioner Carson inquired as to the outcome of the meeting. Commissioner Lister stated that no decisions were made, and the continuing process is unknown. Jacob concluded the item by noting that the comments made during the meeting were consistent with those made from other Roundtables that he had observed.
14. **Update and Possible Action. Regarding Public Lands and Natural Resources Issues Affecting Counties Including:**
 - a. **Updates from the NACO Public Lands and Natural Resources Subcommittee.** Jacob gave the Board an overview of the Subcommittee's meeting earlier in the morning including discussions on standing agenda items: America the Beautiful (30X30), Greater and Bi-state sage grouse and ESA regulation updates. He also discussed NDOW's update of the State Wildlife Action Plan and informed the Board that the comment period is open for that update. The Subcommittee also discussed the NEAP's need for additional funding and Wild Horse and Burro issues. Commissioner Goicoechea clarified that roundup issues are due to capacity at holding facilities.
15. **Updates from Members on the National Association of Counties Board, Western Interstate Region Board, and Individual Counties.** President Elect Higbee discussed the recent meetings held in Alaska and informed the Board that some resolutions had been passed but not much of the discussions centered on issues within Nevada. He then noted that WIR is putting together a committee to discuss key western issues, as membership in WIR has been granted to more eastern states. Members of the Board also gave updates on activities within their counties.
16. **Public Comment.** None was given.

The meeting was adjourned at 11:21 a.m.

Agenda Item 6

Nevada Association of Counties

Balance Sheet

April 30, 2022

ASSETS

Current Assets

Cash - NV State Bank	837,463.11	
Money Market	0.54	
NV State Bank Money Market	110,806.67	
Accounts Receivable	7,443.00	
Prepaid Expenses	<u>789.07</u>	
Total Current Assets		956,502.39

Property and Equipment

Office Equipment	180,965.50	
Building	447,906.18	
Land	131,000.00	
Building Improvements	108,476.78	
Fixed Assets - Vehicle	32,878.25	
Accumulated Depreciation	<u>(364,417.25)</u>	
Total Property and Equipment		536,809.46

Other Assets

Investments	522,575.80	
Investments - Cash Equivalents	192,258.62	
Investments Interest Receivable	1,695.92	
Investments Trades Receivable	32.77	
DEFERRED OUTFLOWS	<u>307,978.00</u>	
Total Other Assets		<u>1,024,541.11</u>

Total Assets	<u>\$ 2,517,852.96</u>	
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LIABILITIES AND CAPITAL

Current Liabilities

Accrued Payroll Benefits	\$ 16,208.44	
PERS Pension Liability	419,910.00	
DEFERRED INFLOWS	<u>395,733.00</u>	
Total Current Liabilities		831,851.44

Long-Term Liabilities

Total Long-Term Liabilities		<u>0.00</u>
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Total Liabilities		831,851.44
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Capital

Retained Earnings	1,360,560.92	
Net Income	<u>325,440.60</u>	
Total Capital		<u>1,686,001.52</u>

Total Liabilities & Capital	<u>\$ 2,517,852.96</u>	
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Nevada Association of Counties
Income Statement/Budget
For the Four Months Ending April 30, 2022

	Current Month	Year to Date	Budget	Y-T-D % Budget
Revenues				
Membership Dues	0.00	361,895.00	361,894.00	100.0%
Public Lands Assessment Dues	0.00	136,823.00	136,824.00	100.0%
Conference Revenues	0.00	4,870.00	80,000.00	6.1%
IAF/Supplemental Funds	0.00	35,000.00	70,000.00	50.0%
Interest Income	1.03	3.76	15,000.00	0.0%
National Programs	611.00	2,240.26	5,000.00	44.8%
Associate Memberships	0.00	12,750.00	15,000.00	85.0%
Unrealized Gain/(Loss)-Investments	(27,859.77)	(55,522.41)	0.00	
Total Revenues	(27,247.74)	498,059.61	683,718.00	72.8%
Expenses				
Salaries	22,111.81	72,812.59	315,000.00	23.1%
Retirement: PERS	5,130.68	14,665.71	92,000.00	15.9%
Employee Health Insurance/Life	1,973.50	9,660.36	35,000.00	27.6%
FICA, ESD, and Medicare Expense	1,021.26	2,813.22	7,500.00	37.5%
Audit	0.00	0.00	9,000.00	0.0%
Board Meetings	341.99	749.41	8,000.00	9.4%
Building Capital Projects	0.00	0.00	6,000.00	0.0%
Building Operating Expenses	1,244.09	4,900.50	19,000.00	25.8%
Conference Expenses	0.00	0.00	38,000.00	0.0%
Contract Services	78.78	8,745.03		
County Leadership Institute	0.00	0.00	3,500.00	0.0%
Depreciation Expense	0.00	0.00		
Donations/Sponsorships	0.00	0.00	1,500.00	0.0%
Equipmnet Lease & Maintenance	62.68	770.90	4,500.00	17.1%
Equipment Purchases	0.00	0.00	4,500.00	0.0%
IT Support	0.00	0.00	2,500.00	0.0%
Internet Service	1,598.00	3,196.00	9,000.00	35.5%
Legislative Expense	847.44	877.29	10,000.00	8.8%
Liability & Auto Insurance	663.50	2,111.00	5,500.00	38.4%
Management Consultant & Training	0.00	0.00		
Member Services	0.00	655.47	3,000.00	21.8%
Office Supplies	1,380.19	2,207.11	3,500.00	63.1%
PEHB Liability	187.55	750.20	6,000.00	12.5%
Postage	125.98	369.09	500.00	73.8%
Printing	0.00	0.00	500.00	0.0%
Professional Fees	1,677.70	5,212.65	15,500.00	33.6%
Property Taxes	0.00	0.00		
Publications, Dues, Registrations	2,243.37	4,482.44	4,000.00	112.1%
Recruiting & Advertising	0.00	722.36		
Representative Travel	1,418.32	2,275.62	15,000.00	15.2%
Special Studies/Litigation	0.00	0.00	10,000.00	0.0%
Actuarial Study Medicaid Match	0.00	0.00		
Staff Travel	1,820.05	5,278.09	22,000.00	24.0%
Sub Grant Employee Expense	11,354.74	20,038.45		
Telephone	647.61	1,278.78	6,000.00	21.3%
Vehicle Registration Maintenance	259.56	259.56	3,000.00	8.7%
Web-based Hosting & Subscription Software	715.72	974.18	10,000.00	9.7%
WIR Dues	0.00	6,813.00	9,000.00	75.7%
Total Expenses	56,904.52	172,619.01	678,500.00	25.4%
Net Income	(84,152.26)	325,440.60	5,218.00	

Nevada Association of Counties
Balance Sheet
May 31, 2022

ASSETS

Current Assets		
Cash - NV State Bank	823,405.68	
Money Market	0.54	
NV State Bank Money Market	85,778.38	
Accounts Receivable	7,443.00	
Prepaid Expenses	<u>397.07</u>	
 Total Current Assets		 917,024.67
Property and Equipment		
Office Equipment	180,965.50	
Building	447,906.18	
Land	131,000.00	
Building Improvements	108,476.78	
Fixed Assets - Vehicle	32,878.25	
Accumulated Depreciation	<u>(364,417.25)</u>	
 Total Property and Equipment		 536,809.46
Other Assets		
Investments	514,129.35	
Investments - Cash Equivalents	227,484.67	
Investments Interest Receivable	1,266.97	
Investments Trades Receivable	110.51	
DEFERRED OUTFLOWS	<u>307,978.00</u>	
 Total Other Assets		 <u>1,050,969.50</u>
 Total Assets		 <u>\$ 2,504,803.63</u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accrued Payroll Benefits	\$ 16,208.44	
PERS Pension Liability	419,910.00	
DEFERRED INFLOWS	<u>395,733.00</u>	
 Total Current Liabilities		 831,851.44
Long-Term Liabilities		
 Total Long-Term Liabilities		 <u>0.00</u>
 Total Liabilities		 831,851.44
Capital		
Retained Earnings	1,360,560.92	
Net Income	<u>312,391.27</u>	
 Total Capital		 <u>1,672,952.19</u>
 Total Liabilities & Capital		 <u>\$ 2,504,803.63</u>

Nevada Association of Counties
Income Statement/Budget
For the Five Months Ending May 31, 2022

	Current Month	Year to Date	Budget	Y-T-D % Budget
Revenues				
Membership Dues	0.00	361,895.00	361,894.00	100.0%
Public Lands Assessment Dues	0.00	136,823.00	136,824.00	100.0%
Conference Revenues	11,000.00	15,870.00	80,000.00	19.8%
IAF/Supplemental Funds	0.00	35,000.00	70,000.00	50.0%
Interest Income	1.71	5.47	15,000.00	0.0%
National Programs	200.00	2,440.26	5,000.00	48.8%
Associate Memberships	1,600.00	14,350.00	15,000.00	95.7%
Unrealized Gain/(Loss)-Investments	1,428.39	(54,094.02)	0.00	
Total Revenues	14,230.10	512,289.71	683,718.00	74.9%
Expenses				
Salaries	23,265.66	96,078.25	315,000.00	30.5%
Retirement: PERS	8,523.46	23,189.17	92,000.00	25.2%
Employee Health Insurance/Life	2,280.07	11,940.43	35,000.00	34.1%
FICA, ESD, and Medicare Expense	1,027.88	3,841.10	7,500.00	51.2%
Audit	0.00	0.00	9,000.00	0.0%
Board Meetings	0.00	749.41	8,000.00	9.4%
Building Capital Projects	0.00	0.00	6,000.00	0.0%
Building Operating Expenses	1,006.86	5,907.36	19,000.00	31.1%
Conference Expenses	0.00	0.00	38,000.00	0.0%
Contract Services	0.00	8,745.03		
County Leadership Institute	0.00	0.00	3,500.00	0.0%
Depreciation Expense	0.00	0.00		
Donations/Sponsorships	0.00	0.00	1,500.00	0.0%
Equipmnet Lease & Maintenance	277.86	1,048.76	4,500.00	23.3%
Equipment Purchases	0.00	0.00	4,500.00	0.0%
IT Support	0.00	0.00	2,500.00	0.0%
Internet Service	0.00	3,196.00	9,000.00	35.5%
Legislative Expense	0.00	877.29	10,000.00	8.8%
Liability & Auto Insurance	392.00	2,503.00	5,500.00	45.5%
Management Consultant & Training	0.00	0.00		
Member Services	0.00	655.47	3,000.00	21.8%
Office Supplies	286.72	2,493.83	3,500.00	71.3%
PEHB Liability	187.55	937.75	6,000.00	15.6%
Postage	16.10	385.19	500.00	77.0%
Printing	0.00	0.00	500.00	0.0%
Professional Fees	1,300.20	6,512.85	15,500.00	42.0%
Property Taxes	0.00	0.00		
Publications, Dues, Registrations	0.00	4,482.44	4,000.00	112.1%
Recruiting & Advertising	0.00	722.36		
Representative Travel	0.00	2,275.62	15,000.00	15.2%
Special Studies/Litigation	0.00	0.00	10,000.00	0.0%
Actuarial Study Medicaid Match	0.00	0.00		
Staff Travel	583.00	5,861.09	22,000.00	26.6%
Sub Grant Employee Expense	(11,922.93)	8,115.52		
Telephone	55.00	1,333.78	6,000.00	22.2%
Vehicle Registration Maintenance	0.00	259.56	3,000.00	8.7%
Web-based Hosting & Subscription Software	0.00	974.18	10,000.00	9.7%
WIR Dues	0.00	6,813.00	9,000.00	75.7%
Total Expenses	27,279.43	199,898.44	678,500.00	29.5%
Net Income	(13,049.33)	312,391.27	5,218.00	

Nevada Association of Counties
Balance Sheet
June 30, 2022

ASSETS

Current Assets		
Cash - NV State Bank	742,947.59	
NV State Bank Money Market	85,779.88	
PayPal Cash Account	1,570.26	
Accounts Receivable	7,443.00	
Prepaid Expenses	<u>5,178.45</u>	
 Total Current Assets		 842,919.18
Property and Equipment		
Office Equipment	180,965.50	
Building	447,906.18	
Land	131,000.00	
Building Improvements	108,476.78	
Fixed Assets - Vehicle	32,878.25	
Accumulated Depreciation	<u>(364,417.25)</u>	
 Total Property and Equipment		 536,809.46
Other Assets		
Investments	485,489.88	
Investments - Cash Equivalents	231,460.60	
Investments Interest Receivable	1,462.86	
Investments Trades Receivable	182.87	
DEFERRED OUTFLOWS	<u>307,978.00</u>	
 Total Other Assets		 <u>1,026,574.21</u>
 Total Assets		 <u>\$ 2,406,302.85</u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accrued Payroll Benefits	\$ 16,208.44	
PERS Pension Liability	419,910.00	
DEFERRED INFLOWS	<u>395,733.00</u>	
 Total Current Liabilities		 831,851.44
Long-Term Liabilities		
 Total Long-Term Liabilities		 <u>0.00</u>
 Total Liabilities		 831,851.44
Capital		
Retained Earnings	1,360,560.92	
Net Income	<u>213,890.49</u>	
 Total Capital		 <u>1,574,451.41</u>
 Total Liabilities & Capital		 <u>\$ 2,406,302.85</u>

Nevada Association of Counties
Income Statement/Budget
For the Six Months Ending June 30, 2022

	Current Month	Year to Date	Budget	Y-T-D % Budget
Revenues				
Membership Dues	0.00	361,895.00	361,894.00	100.0%
Public Lands Assessment Dues	0.00	136,823.00	136,824.00	100.0%
Conference Revenues	12,620.00	28,490.00	80,000.00	35.6%
IAF/Supplemental Funds	0.00	35,000.00	70,000.00	50.0%
Interest Income	1.50	6.97	15,000.00	0.0%
National Programs	1,700.00	4,140.26	5,000.00	82.8%
Associate Memberships	750.00	15,100.00	15,000.00	100.7%
Unrealized Gain/(Loss)-Investments	(24,395.29)	(78,489.31)	0.00	
Total Revenues	(9,323.79)	502,965.92	683,718.00	73.6%
Expenses				
Salaries	34,898.49	130,976.74	315,000.00	41.6%
Retirement: PERS	8,866.73	32,055.90	92,000.00	34.8%
Employee Health Insurance/Life	5,246.65	17,187.08	35,000.00	49.1%
FICA, ESD, and Medicare Expense	1,568.79	5,409.89	7,500.00	72.1%
Audit	8,250.00	8,250.00	9,000.00	91.7%
Board Meetings	0.00	749.41	8,000.00	9.4%
Building Capital Projects	0.00	0.00	6,000.00	0.0%
Building Operating Expenses	941.32	6,848.68	19,000.00	36.0%
Conference Expenses	49.74	49.74	38,000.00	0.1%
Contract Services	5,220.00	13,965.03		
County Leadership Institute	0.00	0.00	3,500.00	0.0%
Depreciation Expense	0.00	0.00		
Donations/Sponsorships	0.00	0.00	1,500.00	0.0%
Equipmnet Lease & Maintenance	106.42	1,155.18	4,500.00	25.7%
Equipment Purchases	238.11	238.11	4,500.00	5.3%
IT Support	225.00	225.00	2,500.00	9.0%
Internet Service	799.00	3,995.00	9,000.00	44.4%
Legislative Expense	427.96	1,305.25	10,000.00	13.1%
Liability & Auto Insurance	397.07	2,900.07	5,500.00	52.7%
Management Consultant & Training	0.00	0.00		
Member Services	0.00	655.47	3,000.00	21.8%
Office Supplies	230.65	2,724.48	3,500.00	77.8%
PEHB Liability	187.55	1,125.30	6,000.00	18.8%
Postage	4.65	389.84	500.00	78.0%
Printing	0.00	0.00	500.00	0.0%
Professional Fees	1,300.20	7,813.05	15,500.00	50.4%
Property Taxes	0.00	0.00		
Publications, Dues, Registrations	66.00	4,548.44	4,000.00	113.7%
Recruiting & Advertising	0.00	722.36		
Representative Travel	5,959.75	8,235.37	15,000.00	54.9%
Special Studies/Litigation	0.00	0.00	10,000.00	0.0%
Actuarial Study Medicaid Match	0.00	0.00		
Staff Travel	1,851.86	7,712.95	22,000.00	35.1%
Sub Grant Employee Expense	11,674.43	19,789.95		
Telephone	446.42	1,780.20	6,000.00	29.7%
Vehicle Registration Maintenance	0.00	259.56	3,000.00	8.7%
Web-based Hosting & Subscription Software	220.20	1,194.38	10,000.00	11.9%
WIR Dues	0.00	6,813.00	9,000.00	75.7%
Total Expenses	89,176.99	289,075.43	678,500.00	42.6%
Net Income	(98,500.78)	213,890.49	5,218.00	

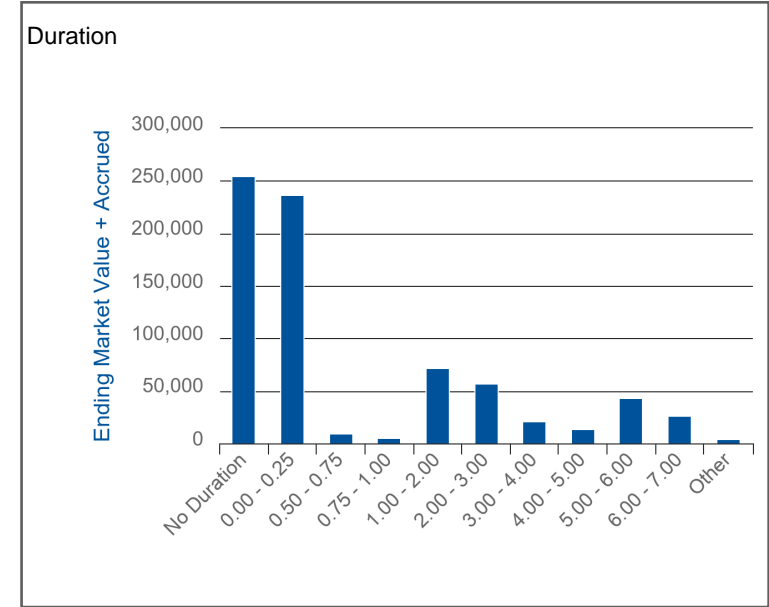
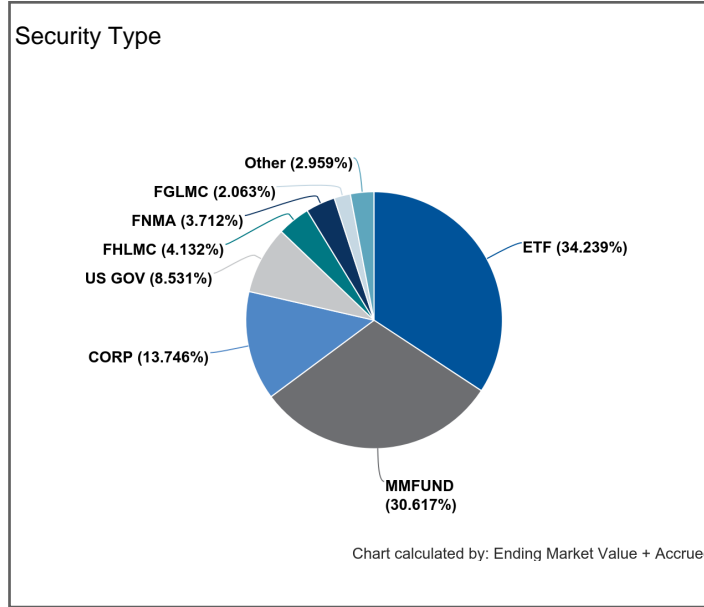
Account Review

05/01/2022 - 05/31/2022

Moreton-NACO

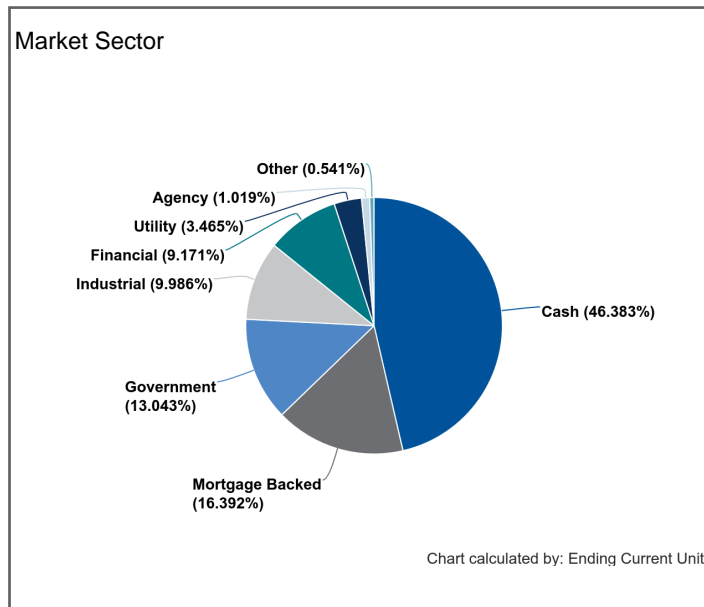
Dated: 06/06/2022

Balance Sheet	
Book Value + Accrued	692,236.40
Net Unrealized Gain/Loss	50,755.07
Market Value + Accrued	742,991.47



Cash and Fixed Income Summary

Risk Metric	Value
Cash	110.51
MMFund	227,484.67
Fixed Income	261,002.62
Duration	1.671
Convexity	0.079
WAL	1.811
Years to Final Maturity	2.256
Years to Effective Maturity	1.809
Yield	1.853
Book Yield	1.664
Avg Credit Rating	AA/Aa2/AA



Issuer Concentration

Issuer	% of Market Value + Accrued
First American Funds, Inc. - Government Obligations Fund	30.617%
Other	21.751%
Vanguard Index Funds - Vanguard Mid-Cap ETF	8.684%
Vanguard Index Funds - Vanguard Large-Cap ETF	8.606%
United States Department of The Treasury	8.531%
Federal Home Loan Mortgage Corporation	7.918%
Vanguard Index Funds - Vanguard Small-Cap ETF	7.033%
Vanguard Index Funds - Vanguard Total Stock Market ETF	6.860%
---	100.000%

Footnotes: 1,2

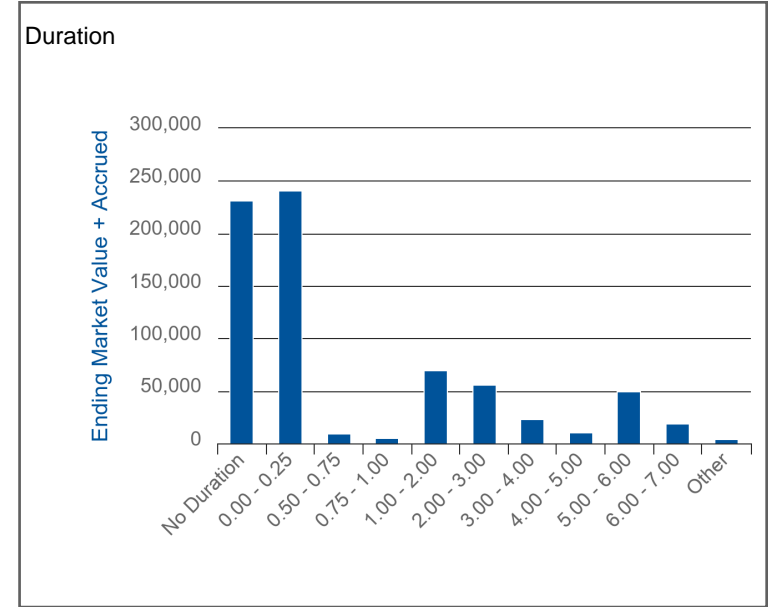
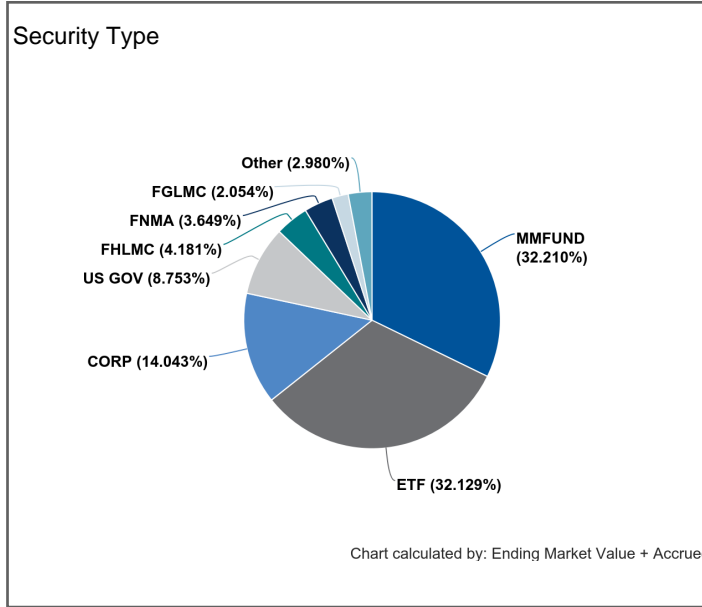
Account Review

06/01/2022 - 06/30/2022

Moreton-NACO

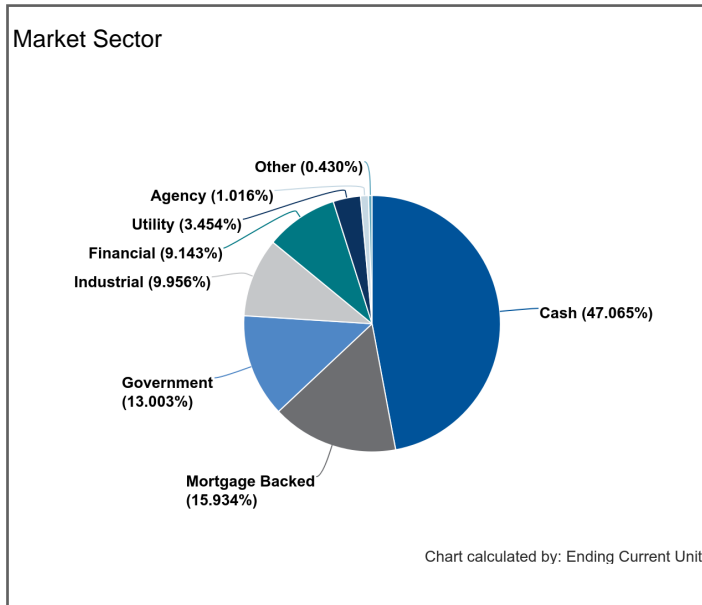
Dated: 07/07/2022

Balance Sheet	
Book Value + Accrued	693,888.45
Net Unrealized Gain/Loss	24,707.73
Market Value + Accrued	718,596.18



Cash and Fixed Income Summary

Risk Metric	Value
Cash	182.87
MMFund	231,460.60
Fixed Income	256,077.12
Duration	1.610
Convexity	0.058
WAL	1.756
Years to Final Maturity	2.168
Years to Effective Maturity	1.755
Yield	2.352
Book Yield	1.947
Avg Credit Rating	AA/Aa2/AA



Issuer Concentration

Issuer	% of Market Value + Accrued
First American Funds, Inc. - Government Obligations Fund	32.210%
Other	21.735%
United States Department of The Treasury	8.753%
Vanguard Index Funds - Vanguard Large-Cap ETF	8.131%
Vanguard Index Funds - Vanguard Mid-Cap ETF	8.113%
Federal Home Loan Mortgage Corporation	8.006%
Vanguard Index Funds - Vanguard Small-Cap ETF	6.568%
Vanguard Index Funds - Vanguard Total Stock Market ETF	6.483%
---	100.000%

Footnotes: 1,2

Account Review

07/01/2022 - 07/31/2022

Moreton-NACO

Dated: 08/03/2022

Balance Sheet

Book Value + Accrued	694,545.30
Net Unrealized Gain/Loss	49,014.27
Market Value + Accrued	743,559.57

Security Type

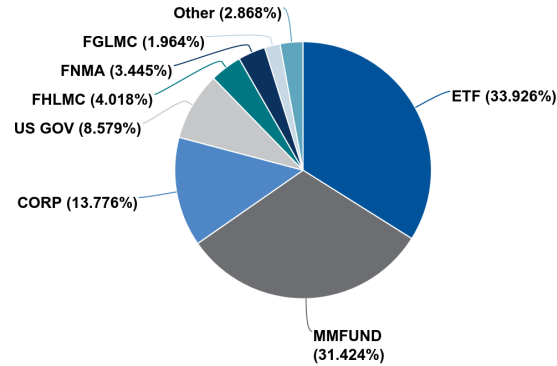
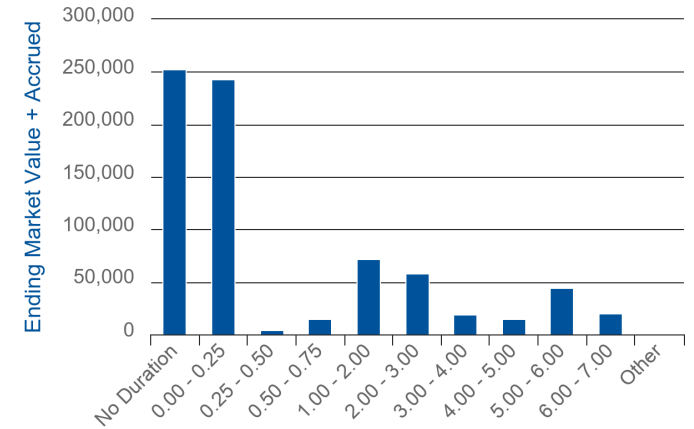


Chart calculated by: Ending Market Value + Accrued

Duration



Cash and Fixed Income Summary

Risk Metric	Value
Cash	267.45
MMFund	233,657.58
Fixed Income	257,373.00
Duration	1.553
Convexity	0.005
WAL	1.719
Years to Final Maturity	2.127
Years to Effective Maturity	1.718
Yield	2.474
Book Yield	2.208
Avg Credit Rating	AA/Aa2/AA

Market Sector

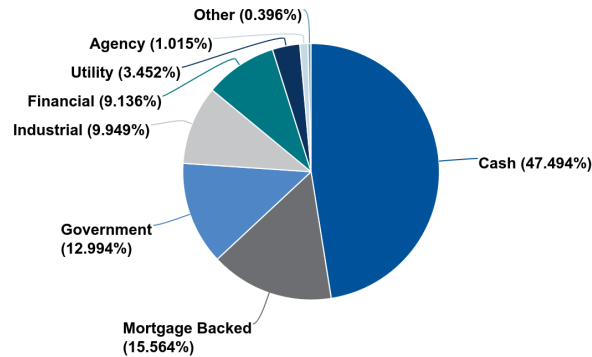


Chart calculated by: Ending Current Units

Issuer Concentration

Issuer	% of Market Value + Accrued
First American Funds, Inc. - Government Obligations Fund	31.424%
Other	21.266%
Vanguard Index Funds - Vanguard Mid-Cap ETF	8.590%
Vanguard Index Funds - Vanguard Large-Cap ETF	8.581%
United States Department of The Treasury	8.579%
Federal Home Loan Mortgage Corporation	7.688%
Vanguard Index Funds - Vanguard Small-Cap ETF	7.021%
Vanguard Index Funds - Vanguard Total Stock Market ETF	6.851%

--- 100.000%

Footnotes: 1,2



Nevada Association of Counties 2022 Annual Conference

Counties ~ Where Innovation & Tradition Come Together

Hosted by:
Storey County

September 27-29

Draft Conference Schedule
All sessions and events are subject to change

Tuesday – September 27th

<u>Time</u>	<u>Event</u>
9:00 a.m. – 5:00 p.m.	Registration
9:00 a.m. – 5:00 p.m.	Exhibitor Set Up
TBD	Nevada Association of Human Services Administrators
3:00 p.m. – 5:00 p.m.	Turning the Page – Looking to the Future to Build Resilient & Thriving Communities in the Post Pandemic Era
6:00 p.m. – 8:00 p.m.	Presidents Reception – Help us Celebrate our 2022 President, Washoe County Commissioner Bob Lucey

Wednesday – September 28th

8:00 a.m. – 5:00 p.m.	Registration
8:00 a.m. – 9:15 a.m.	NACO Board & Membership Meeting
8:00 a.m. – 9:15 a.m.	Educational Session for County Staff

- 9:30 a.m. – 11:30 a.m. ***Opening General Session – Enjoy hearing from NACO leadership and this year’s Keynote Speaker***
- 12:00 p.m. – 1:30 p.m. ***Lunch – Meet Extension’s new Director Jacob DeDecker***
- 1:45 p.m. – 3:00 p.m. ***Concurrent Educational Sessions***
- A discussion on County Organizational Structure Best Practices***
- Workforce, Community Dev. & Housing Panel***
- 3:00 p.m. – 3:15 p.m. ***Sponsor Engagement Break***
- 3:15 p.m. – 5:00 p.m. ***A Look forward to the 2023 Session of the Nevada Legislative***
- 6:00 p.m. – 10:00 p.m. ***Annual Banquet***

Thursday – September 29th

- 8:0 a.m. – 10:00 a.m. ***Public Private Partnerships on Federal Lands***
- TBD ***Tour – TRI Center – Registration is required and limited.***

Conference Ends

2023 Legislative Session – NACO Bill Draft Requests

For Approval

Off Highway Vehicle Trail Connectors

- Amend [NRS 490.090](#) to remove the existing 2-mile limit on OHV trail connectors. The legislative proposal approved by NACO's Legislative Committee would enable local governments to establish the limit in their communities.

Electronic Publication of Public Notices

- An addition to [NRS Chapter 244](#) to allow for the electronic publication of public notices. Currently, public notices must be published in newspapers of general circulation in each county and if no newspaper is published in the county, in a newspaper having a general circulation in the county.

Vacancy Appointments to County Commissions

- Amend [NRS 244.040](#) to allow a Board of County Commissioners to establish a local process to fill vacancies. Currently, any County Commission vacancy must be filled by an appointment from the Governor and is required to be of the same political party as the most recent holder of the vacant office.

Population Threshold Revision

- An update to Nevada Revised Statute (NRS), to adjust the population thresholds that affect counties under 45,000 in population prior to the 2021 U.S. Census.

Child Welfare Funding

- The NACO Legislative Committee Endorsed Reforms to the Child Welfare Funding System to Align with Local Needs and Maintain the State and County Partnership.
- The proposal will address 3 areas child welfare:
 - o Require a study of how all rural counties are assessed for Child Welfare Services. This will build on a prior study that focused solely on Medicaid and Federal Funding Pass through dollars.
 - o Address the Block Grant incentive, which are funding ongoing child welfare programs, that are currently being diverted to supplement state budget shortfalls.
 - o Children's behavioral health services.