

NEVADA ASSOCIATION OF COUNTIES (NACO)

Board of Directors' Meeting

August 22, 2025, 9:30am

NACO Conference Room

304 South 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 remote access and provide verbal public comment during designated times by using the provided [Microsoft Teams Link](#).

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 June 27, 2025, NACO Board of Directors Meeting. **For Possible Action**
6. Update from the Nevada Department of Conservation and Natural Resources, James Settlemeyer, Director.
7. Presentation of NACO's 2024 Financial Audit, Michael Bertrand, Bertrand and Associates, LLC. **For Possible Action**
8. Update Regarding the 2025 NACO Annual Conference, Hosted by Clark County.
9. Approval of Jessica Colvin, Chief Financial Officer, Clark County, as One (1) of Three (3) NACO Appointments to the Committee on Local Government Finance. NRS. 354.105. **For Possible Action.**

10. Update from NACO Health and Human Services Manager,
11. Update from NACO Committee of the Emeritus.
12. **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.
 - b. Discussion and Possible Approval of Service Contract with Resource Concepts, Inc., for Services Related to NACO's Natural Resources Manager. **For Possible Action.**
13. Updates from Members of the National Association of Counties Board of Directors and Western Interstate Region (W.I.R.) Board of Directors.
14. NACO Board Member Updates.
15. Public Comment. Please Limit Comments to 3 Minutes.

Adjournment.

**Time certain agenda items are not a guarantee of start times; they are approximate but will not commence before the time listed on the agenda.*

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 Berg 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

NACO website: www.nvnaco.org

NEVADA ASSOCIATION OF COUNTIES (NACO)

Board of Directors' Meeting

June 30, 2025, 9:30am

Elko County Commission Chambers

540 Court St. Suite 102

Elko, NV 89801

UNADOPTED MINUTES

Attendance: President Andreozzi, President Elect Gardner, Vice President Andriola, Past President Giomi, Clark County Commissioner Kirkpatrick, Elko County Commissioner Steninger, Esmeralda County Commissioner Perez, Humboldt County Commissioner Tipton, Lander County Commissioner Helming, Lincoln County Commissioner Reese, Lyon County Commissioner Keller, Nye County Commissioner Boskovich, Washoe County Commissioner Herman, White Pine County Commissioner VanCamp and NACO Staff (Vinson Guthreau, Jennifer Berthiaume, Amy Hyne-Sutherland and Amanda Berg).

The meeting was called to order at 9:34 a.m.

1. **Public Comment.** President Elect Gardner remarked on communications he had received from concerned citizens regarding the announcement that two oil refineries were to be shut down in California and what impact that may have on Nevada fuel prices. President Andreozzi noted that the closures could provide opportunities for economic growth in Nevada.
2. **Approval of Agenda.** The agenda was approved on a motion by Vice President Andriola with second by Commissioner Tipton.
3. **NACO President's Report.** President Andreozzi announced that he had gifts for the members of the Board that had made the trip to Elko County, including Pecan glasses from the Star Hotel, as the Pecan had recently been made the State Drink through the Legislature. He thanked President Elect Gardner for his leadership of the Legislative Committee during the recently concluded Legislative Session and President Elect Gardner thanked Vinson, Jennifer, and Amy for their hard work at the Legislature as well. President Andreozzi concluded his report by also thanking staff for their dedication to minimizing additional legislative impacts to counties who already operate under statutory constraints.
4. **NACO Executive Director's Report.** Vinson informed the Board that a larger legislative update would be provided during agenda item 9 and thanked Elko County and County staff for hosting the meeting and assisting with the previous evening dinner arrangements. He discussed the upcoming National Association of Counties (NACo) Annual Conference, noting that there is a lot of activity at the National level that NACo is working on. Vinson also informed the Board that information on the voting process for the NACo 2nd Vice President would be forthcoming. He concluded his remarks by reminding the board that registration for the NACo Annual Conference was still open and encouraged attendance and participation.

5. **Approval of Minutes of May 30, 2025, NACO Board of Directors Meeting.** The minutes were approved on a motion by Commissioner Andriola with second by Commissioner VanCamp.
6. **Presentation Regarding the Great Basin Children's Advocacy Center, Located in Elko County.** President Andreozzi noted that the need for the Center is unfortunate but that it is good to be able to provide the services. Elko County Manager, Amanda Osborne informed the Board that the Center was started 10 years prior by volunteers to serve the needs of Elko, Lander, Eureka, and White Pine Counties, noting that Elko County District Attorney, Tyler Ingram started the fundraising efforts which raised \$200,000 to assist with the refurbishment of the building. She explained that the Center serves the needs of children who are victims of crime and allows service providers, law enforcement and other necessary advocacy to be conducted in the same place. President Andreozzi again noted that he is thankful that the Center can provide safe and necessary services to the children in such unfortunate circumstances. He informed the Board that the Center was made possible by many donations, including many from the mining industry, the Pennington Foundation and other community partners. President Andreozzi informed the Board that it is located just up the street on College Ave., and gave them a brief history of the building, including its former uses as a church and a police station. County Manager Osborne also informed the Board that the Center receives ongoing financial contributions to pay for the services it provides. President Elect Gardner inquired as to the Center's capacity, and Ms. Osborne informed the Board that there are several rooms within the facility, including provider spaces and that it is a functional multi-use facility.
7. **Update on NACO Annual Conference Hosted by Clark County, September 23-25, 2025.** Amanda informed the Board that the event's theme Navigating Today, for Tomorrow's Excellence, had been approved. She also informed the Board that registration for the conference had opened, that staff continued to work on the educational sessions' content, and thanked Clark County for hosting and for their staff's work on the event.
8. **Discussion and Recap of the 2025 NACo County Leadership Institute in Washington, D.C., Commissioner Clara Andriola, Washoe County.** Vice President Andriola expressed her appreciation for the nomination to attend the Institute, noting that when she had asked former attendee's what to expect she was told that they could not tell her, but encouraged her to take the opportunity. Vice President Andriola informed the Board that it was an intense and challenging experience, both personally and professionally. She stated that the 18-person program is facilitated by PHD's, and it became very clear that regardless of geographic location, size and demographic, counties and their Commissioners experience common issues. Vice President Andriola noted that the experience was both humbling and rewarding and that it had changed her approach to public services, noting the hardest part would be effectively executing the tools she had been given through the process. She expressed thankfulness for the accountability partners she now has that can continue to help each other navigate the continued challenges of public service. President Elect Gardner remarked on common issues including workforce housing and encourage participation in the upcoming NACo Annual Conference.
9. **NACO Legislative Committee Update Including a Summary of Outcomes from the 2025 Legislative Session.** President Elect Gardner again expressed appreciation to staff and the members of the Committee who had participated in the weekly meetings during the Session, noting how it was baffling how many issues could be developed within a year and half that seemingly need legislative intervention. He noted that while some counties do employ lobbyists, all counties can and do rely on NACO, its importance as an organization,

and the relationships built with members of the Legislature. Jennifer then directed the Board's attention to the summary document included in the agenda packet, noting that its development was a group effort to summarize the newly required actions counties must take, once again thanking President Elect Gardner, the members of the Committee and the Board for their support. She informed the Board that of the 1,210 filed bills, staff had tracked 1/2. She noted of the 606 bills passed, 557 became law and 87 were vetoed which is a new State record. Jennifer noted that of the 4 NACO bills, 50 percent were passed, AB14 which requires county elected officials to be registered voters, was signed by the Governor on May 28th and would become effective on July 1st. The second successful NACO bill AB70 which allows for cost recovery on renewable energy projects, was signed by Governor Lombardo on May 26th and will become effective on July 1st but will expire on June 30, 2049. She then reminded the Board that both Senate bills were unsuccessful. President Elect Gardner stated that NACO staff played a significant role in amending bills, specifically noting requirements around fiscal notes, to make them acceptable. Jennifer explained that under previous law that governed the fiscal note process, once a request was submitted, counties had 8 working days to respond. She informed the Board that staff had tracked 265 bills where fiscal notes had been requested, some of extremely high priority that required analysis and research, which some counties have limited staff to complete. Jennifer noted that AB249, which was passed with a NACO amendment and signed by the Governor, will require the fiscal analysis division to allow counties 7 additional days to respond to a fiscal note request if research is required on certain bills. Vinson stated that overall NACO coordinated with other county lobbyists and staff. He discussed challenges especially with budget issues, where Legislators were looking for revenue or pushing down services to the local level, and expressed concern with impacts not only fiscal but from the service delivery perspective, noting that staff had been especially proactive in addressing those concerns. He also discussed work done regarding concerns with proposed legislation affecting land use and zoning, affordable housing and the proposals impacts to county authority. Vinson also discussed collaboration with County Clerks on numerous bills that would make changes to elections. Including proposals which would have leveraged penalties to staff and required 24/hr./day counting of ballots. He also discussed work done on proposed legislation that would have changed local government liability caps to protect taxpayers. Vinson also discussed SB116 that changed the salary for local elected officials, noting that implementation guidance had been sent to county fiscal staff and he thanked Carson City for their assistance in developing the tool. Vinson noted that the bill's passage was long overdue and that he was glad it was signed by the Governor early in the session. It was also noted that the China Spring youth facility has a new Director and that the Governor's recommendations were adopted, while the assessments for counties will be increased the State's portion of funding will increase as well. Staff's report on the item was concluded by noting that the Session was challenging and fast paced, several wins for counties were experienced, staff also encouraged the use of the final legislative tracker and summary provided with the agenda packet. President Elect Gardner thanked staff for their efforts to maintain the funding for both China and Aurora Springs noting that the facilities are important for 16 of Nevada's 17 counties. He also informed the Board that he is working on a visitation day for Commissioners, as the facilities reside in his commission district. Commissioner Kirkpatrick expressed appreciation of the work of staff and informed the Board that the NACO team is trusted and respected as a resource for new legislators, noting that the work done by staff with legislators and with the Governor's office was important. She cautioned about a potential special session in the fall, depending on activities in Washington DC. Vice President Andriola also thanked staff, noting that their respect as resources is a testament to the reputation of NACO and Nevada's county governments. She then inquired what the process and timeline is for preparing for the next Legislative Session. Vinson stated that work done in the interim is important, but that will largely be

driven by the number of interim committees established, noting that the changes implemented in 2021 created almost as many interim committees as there are during the Session and all of them receive BDRs, he also noted that staff regularly gives presentations to interim committees and staff will also work on areas of improvement internally. He noted that BDRs would be due in approximately 15 months, and the vetting process would begin in early 2026, noting that work would be driven by the needs of and challenges being experienced by counties. Commissioner Strickland thanked staff for the work on SB116, and the item was concluded by Amy stating that her update would be given under the following agenda item.

10. **Possible Approval to Authorize NACO's Executive Director to Provide Performance Bonus for Government Affairs Staff as a Result of Efforts During the 83rd Session of the Nevada Legislature.** Vinson informed the Board that he did not have a specific number in mind yet and reminded them that he has the existing authority to approve bonuses but that he brought the item to the Board to recognize staff for their accomplishments. He reminded the Board that Jennifer relocates to Carson City for the session. Vinson recognized Amy's contribution of adding several bills to the legislative tracker and her work on bills that would affect county human services. President Andreozzi noted that staff's days begin early and end late, thanked Jennifer for a joyful tour of the newly renovated Legislative building, and stated that advocacy at the Legislature on behalf of counties is one of the most important tasks NACO performs, noting that he felt bonus' for government affairs staff was appropriate. No motion was necessary as the item was covered under existing staff authority.
11. **Review and Approval of Estimate to Replace Aging Boiler at the NACO Offices.** Vinson directed the Board's attention to the estimate included in the agenda packet. He informed the Board that the boiler had failed and that it had been determined that it was most likely installed in the early 80's. Vinson informed the Board that the estimated amount requires Board approval as it is slightly over his existing authority. He also informed the Board that repairs had been completed but would continue to be needed and parts were hard to find due to the unit's age. The replacement of the boiler was approved on a motion by Vice President Andriola with second by Commissioner Herman.
12. **Approval of NACO's February, March and April 2025 Financial Statements, respectively.** Vinson reminded the Board that the statements are brought to the Board for review and approval quarterly. He noted that expenses are on track with the approved budget and that gaps in the income line items are due to the annual conference not yet taking place and not yet realized interest incomes. The financial statements were approved on a motion by President Elect Gardner with second by Commissioner Tipton
13. **Update from NACO's Health and Human Services Manager.** Amy informed the Board that of the changes made to Health and Human Services during the Legislative Session, one of the most substantial was the restructuring of the Department of Health and Human Services (DHHS) to DHS (Department of Human Services) and the Nevada Health Authority (NVHA), which is intended to increase access to care, improve efficiency, and lower costs. She gave a high-level overview of the units moving to the new Nevada Health Authority, noting that the move would give the Public Employee Benefit Program and Medicaid a better deal on insurance coverage. Amy informed the Board that she is working closely with the State on the changes and a meeting was held that Monday regarding Medicaid eligibility and other impacts from the legislative session. She informed the Board that changes to public health authority will shuffle functions across agencies that counties pay assessments to and that food related inspections will be transferred to the Department of Agriculture,

noting that adding inspectors may free up existing inspectors to devote more time to other areas that require inspection processes. She informed the Board that she will continue to coordinate with the agencies on new processes. She also shared that NACO successfully worked with Director Goicoechea during session to ensure that the State considers all available sources of revenue (such as fees or state budget), not just county assessments, in new plans to create sustainable public health services at the Department of Agriculture. Vice President Andriola requested clarification on the names of the restructured units and Amy stated that the Department of Health & Humans Services is now the Department of Human Services. The newly created department is the Nevada Health Authority, and the Division of Welfare & Supportive Services (DWSS) is now the Division of Social Services. She informed the Board that she has a summary from the meeting that had been held, and a new organizational chart is available. Amy informed the Board that the agencies taking on a public health service for which counties are assessed pledged to keep the amounts at the status quo until new regulations can be developed in partnership with counties. Counties will likely receive assessments from the newly responsible agencies, but this is still being worked out. She will continue to work to mitigate the impacts of those assessments, again reminding the Board that the Director of the Department of Agriculture will look to fees for services first. Commissioner Kirkpatrick noted that while at first Clark County was opposed to the transfer of cottage food permissions, she is now comfortable with the change after speaking to the Director. She also noted that the State is not covering the costs associated with the licensing and inspection of farmers markets etc. and that having a person in each jurisdiction will be a benefit, as well as the delay of implementation being a positive to ensure a smooth transition. President Andreozzi inquired as to septic and water permitting. Amy informed him that individual septic permitting will be moved to the Nevada Health Authority and public water systems would remain with NDEP. President Andreozzi noted that the Spring Creek area of Elko County has a water system but is on septic not sewer and the current infrastructure does not meet fire flow requirements, noting that is something to flag for future consideration. Amy then discussed AB269 which expanded student loan forgiveness to include public health service to help counties with recruitment of public health staff. She discussed urban issues with child welfare and noted opportunities for collaboration with the State and counties. She informed the Board that additional funding for public health was not received under SB423, but she will continue to work to that end and reminded them that the existing \$15M was included in the Governor's budget. Directing the Boards attention to the document included in the agenda packet she noted that tribes are now included in the distribution model but that allows for collaboration. She also noted that while the county share is reduced by the inclusion of tribes, it is now sustainable funding. Amy also discussed work being done to improve the county match process to ensure the correct populations are being covered, Medicaid reimbursement, and prepare counties for the justice-involved reentry programing waivers being approved 90 days prior to release to not delay service delivery. Commissioner Kirkpatrick informed the Board that NACO continues to work on the justice piece and that she is still working on the challenges counties have regarding capacity to bill Medicaid for services, noting that the original agreement included the State providing billers and that she would come back with a report when she had received more information.

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.**
Commissioner Tipton noted that the SCOTUS decision on NEPA is expected to reduce lawsuits from non-governmental organizations. He informed the Board that the Committee had discussed the scope of work for the next agenda item, noting that the position had been vacant for a full year and the committee has no opposition to

working with RCI. The Committee also discussed working on roadless rules for the Forest Service to assist with firefighting efforts. Endangered Species Act, specifically the Fish Lake Valley Chuy Chub and the offer to provide letters of support to Esmeralda County. Commissioner Perez then gave the Board an overview of the issue surrounding the fish. He informed the Board that the County had acquired legal representation to provide their comment letter. Commissioner Perez also noted that the County would be grateful for letters of support. Vice President Andriola requested a scope of what support letters should include and Vinson stated that he would share information on the proposed listing. He noted that the best course of action is to let the team Esmeralda County assembled drive the comments and then build letters of support based on their letter. Commissioner Perez thanked the Board for their support. Commissioner Tipton then discussed a study from Idaho that proved that sage grouse and modern grazing practices work well together, and in some cases improve the landscape. He concluded his remarks by noting that nothing new had been discussed on other standing items. Commissioner Reese informed the Board that congress is working on disposal options for wild horses and burros in long-term holding.

- b. Discussion of NACO Natural Resources Manager Vacancy, Including Approval of NACO's Executive Director to Explore Consulting Options with Resources Concepts, Inc, (RCI).** Vinson directed the Boards attention to the scope of work included in the agenda packet for approval, noting that the item is for ratification of the decision made by the Subcommittee. He informed the Board that RCI has existing relationships with counties and that they had previously done work for and with NACO. He also told the Board that the consulting contract's cost would not exceed the allocation for the position. Commissioner Steninger stated that the scope of work makes sense, and the item was approved on a motion by Commissioner Steninger with second by Commissioner Tipton.
- 15. Update from NACO Committee of the Emeritus.** Vinson informed the Board that a meeting of the Committee was scheduled for July 25th.
- 16. Updates from Members of the National Association of Counties (NACo) Board of Directors.** Commissioner Kirkpatrick remarked on the summaries being provided on federal bills, and preparations for the processes to take place at the upcoming Annual Conference. President Elect Gardner informed the Board that he would be attending the conference in Philadelphia, noting that the election for 2nd Vice President would take place as well as further action on the 30 interim resolutions passed during the Legislative Conference. He also noted that one interim resolution was sent back to the policy steering committee because it was considered too partisan. He concluded the item by reminding the Board that the resolutions inform the lobbying efforts in Washington DC.
- 17. Updates from Members of the Western Interstate Region (W.I.R.) Board.** No reports were given.
- 18. NACO Board Member Updates.** Board members gave updates on activities within their counties.
- 19. Public Comment.** President Elect Gardner commented on a recent boating accident in Lake Tahoe that claimed several lives and reminded the Board to wear life vests when on bodies of water.

The meeting was adjourned at 11:44 a.m.

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June 10, 2025

Nevada Association of County Commissioners
304 S. Minnesota St.
Carson City, NV 89703

Vinson Guthreau, Executive Director
Alan Kalt, Fiscal Officer

RE: 2024 Management Letter

Dear Mr. Guthreau and Mr. Kalt,

It is our responsibility to report on the fair presentation of the financial statements in all material respects. Management is responsible for developing and maintaining an effective system of internal accounting controls, keeping the accounting books in good order and for all amounts including the estimates that are presented in the financial statements. Our responsibility as the auditor is to examine, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions to be examined and tested. Because of the concept of reasonable assurance, and because we did not perform a detailed examination of all transactions, there is a risk that material errors, fraud, or other illegal acts may exist and not be detected by us.

The financial statements contain significant estimates that are the responsibility of management. The most significant is the net pension liability. Management obtains the estimate for the net pension liability from the annual report provided by PERS.

1 - Communication of control deficiencies or material weaknesses - Statement on Auditing Standards (SAS) 115.

The following comments and recommendations are based on the results of our audit of the Association's 2024 financial statements.

Our consideration of internal controls was for the limited purpose of conducting our organization's audit and would not necessarily identify all deficiencies in internal controls that might be significant or material weaknesses.

A control deficiency exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned duties to prevent or detect misstatements on a timely basis. A *significant deficiency* is a control deficiency or combination of control deficiencies that adversely affects the entity's ability to initiate, authorize, record, process or report financial data reliably in accordance with accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements, that is more than inconsequential, will not be prevented or detected by the entity's internal controls.

A *material weakness* is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the financial statements will not be detected by the entity's internal controls.

It is important to note that control deficiencies are not necessarily problems you will choose to address. However, they do represent potential risks. Our job as your auditor is to ensure that you understand where deficiencies or weaknesses exist so that you can make informed business decisions on how best to respond to these risks. We did not identify deficiencies in internal controls that we would consider to be material. However, we did find a significant deficiency as noted below. We report below our findings and weaknesses that management may want to address to improve controls.

2 - The following prior-year comments were not implemented and may be helpful in strengthening internal controls.

We recommend that the accounting policy and procedures manual be updated. This had not been performed. We recommend that a manual be developed which can document controls.

3 - Disbursements tests performed

We tested disbursement controls, selecting a sample to provide a 95% confidence level.

	Total Disbursements	Total Disbursements Tested (\$)	Percent Tested	Total Disbursements Count	Total Disbursements Tested (Count)	Percent Tested
Disbursements	\$ 640,171	\$ 553,345	86%	268	60	22%

In addition, we selected a sample of disbursements and checked for appropriate signatures and verified that amounts agreed to invoices, included evidence of approval and that those disbursements were recorded to the proper accounts.

Findings: No exceptions noted.

4 - Issuance of 1099-NEC

It was noted that one vendor that was not a corporation and provided construction services was not issued a 1099-NEC as required by the IRS. We recommend that a W-9 be obtained for all vendors who provide services if it is not evident that they are a corporation.

5 - Incorrect journal entry made to accrue payroll

Payroll accrued but not paid is reported as an expense and liability on the books. It was noted that the accrued payroll of \$3,159 was not shown as payable but a journal entry was made to deduct the amount from cash though no check was written and understating cash at year end by that amount. Though the amount is insignificant, we recommend that in the future the payable be recorded.

6 - Email notification of monthly financial results

An email notification is sent to management when the monthly financial reports are ready for review. Several months were more than 30 days late and the March notification was not sent. We recommend that these notifications be sent timely as part of the financial controls for NACO.

7 – Proposed audit adjustments

The following adjustments were proposed to management and accepted and recorded as of December 31, 2024.

1. An adjustment to comply with GASB 68 which requires the reporting of the net pension liability and the associated deferred outflows and inflows. This amount is based on the PERS actuarial report dated June 30, 2024.
2. A repair of \$1,440 was incorrectly capitalized.
3. There were \$7,995 credit card expenses that were not accrued at the end of the year.


There were no other proposed adjustments to management.

Closing observations

Management and staff have greatly improved the reporting of the sponsorship revenues which were noted in the prior year audit and there were no exceptions noted in our testing of revenues this year.

Management and staff were very helpful in providing items requested on a timely basis. If you have any questions, please do not hesitate to contact us.

Sincerely,



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June 10, 2025

To the Board of Directors
Nevada Association of County Commissioners
304 S. Minnesota St.
Carson City, NV 89703

Dear Board members,

We have audited the financial statements of the business-type activities of **Nevada Association of County Commissioners (NACO)** for the year ended **December 31, 2024**. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. Professional standards require that we provide you with the following information related to our audit which is divided into the following two sections:

Section I – Required Communications with Those Charged with Governance

Section II – Other Recommendations and Related Information

Section I includes information that current auditing standards require independent auditors to communicate with those individuals charged with governance. We will report this information annually to the Board in this Communications to the Board Letter.

Section II presents recommendations related to internal controls, procedures, and other matters during our current audit year. These comments are offered in the interest of helping the Board in its efforts toward continuous improvement, not just in the areas of internal controls and accounting procedures, but also in operations, and administrative efficiency and effectiveness.

Section I – Communications Required under AU 260

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated July 1, 2024, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole, and to report on whether the

supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our letter regarding planning matters dated July 1, 2024.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by NACO are described in Note 1 to the financial statements. The application of existing policies was not changed during the fiscal year audited.

We noted no transactions entered by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements were:

The most sensitive estimates affecting NACO's financial statements were Compensated Absences and the implementation of GASB 68, Accounting and Financial Reporting for Pensions.

The estimate for Compensated Absences is based on accrued time valued at each employee's current pay rate as of year-end. The value of that balance will change dependent upon the pay rate at the time it is used.

We evaluated the key factors and assumptions used to develop the Compensated Absences balance in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was regarding GASB 68, which records pension liability. The pension amounts are prepared by PERS in an actuarial study and are available to the public on their website.

Management has agreed and accepted the proposed adjustments and recommendations. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The only material adjustment proposed was as follows:

1. The adjustment required for recording the GASB 68 pension liability. Management has recorded this entry that we provided.

Management and staff have greatly improved the reporting of the sponsorship revenues which had been noted on last year as needing improvement. No exceptions were noted in our testing of revenues this year.

Disagreements with Management

For purposes of this letter, a disagreement with management is financial accounting, reporting, or auditing matter, whether resolved to our satisfaction, which could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during our audit.

Management Representations

We have requested certain representations from management that are included in the Management Representation Letter dated June 10, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, like obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

Section II – Other Recommendations and Related Information**Other Matters**

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally

accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We provided recommendations in the Management Letter to the Executive Director and Fiscal Officer. In that letter we provided our observations and made recommendations for improvement.

This information is intended solely for the use of the Board of Directors charged with governance and management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Bertrand & Associates, LLC". The signature is written in a cursive, flowing style.

Bertrand & Associates LLC

**NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
FINANCIAL STATEMENTS
December 31, 2024, and 2023**

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
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INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the accompanying statement of net position—proprietary fund of the Nevada Association of County Commissioners (NACO), a non-profit corporation, as of December 31, 2024 and 2023 and the related statements of revenues and expenses and changes in net position—proprietary fund and statement of changes in cash flows—proprietary fund for the years then ended and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Nevada Association of County Commissioners as of December 31, 2024 and 2023 and the changes in its financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Nevada Association of County Commissioners and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events considered in the aggregate, which raises substantial doubt about NACO's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing

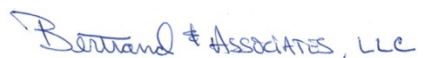
standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Nevada Association of County Commissioners' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about NACO's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pages 5 through 8, budgetary comparison information, page 26, and GASB 68 required supplementary information, page 27, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

 Bertrand & Associates, LLC

Carson City, Nevada
June 10, 2025

Management Discussion and Analysis

Overview of Annual Financial Report

The Management's Discussion and Analysis (MD&A) serves as an introduction and should be read in conjunction with the basic audited financial statements. This analysis represents management's examination and analysis of the board's financial condition and performance.

The Board uses the accrual basis of accounting for financial statement reporting and the statements have been prepared in accordance with generally accepted accounting principles. The financial statements include statements of net position, statements of revenues and expenses, changes in net position, and statements of cash flows.

The statement of net position presents the financial position of NACO on the accrual basis of accounting. This statement provides information on NACO's assets, deferred outflows, liabilities, deferred inflows, and the difference reported as net position.

The notes to the financial statements provide required disclosures and other information that are essential to a full understanding of material data provided in the financial statements. The notes present information about the Board's accounting policies, significant account balances and activities, material risks, obligations, commitments, contingencies, and subsequent events, if any.

Proprietary fund

NACO maintains an enterprise fund, a type of proprietary fund, to report the same functions presented as business-type activities in the government-wide financial statements. The enterprise fund accounts for NACO activity.

Financial Highlights

NACO's assets increased slightly in 2024 by \$121,201 from \$2,144,749 to \$2,265,950. Total current assets increased by \$70,963 from \$1,617,245 to \$1,688,208. This is due in large part to cash and investments increasing \$154,520 offset by a decrease in accounts receivable of \$83,451 due to the timing of the collections on accounts. There was an increase to the fixed assets net of depreciation from \$390,287 to \$442,726 due to acquisition of a new car during the year.

NACO's total liabilities and deferred inflows of resources combined for \$1,260,317 in 2023 compared to \$1,252,114, a decrease of \$8,203 during the year. There was a decrease in current liabilities of \$43,308 due to a decrease in the public land assessment payable of \$39,910, accounts payable decrease of \$2,727 and compensated absences decrease of \$2,251. The PERS net pension liability decreased to \$873,961 from \$952,234 whereas, the deferred pension inflows increased from \$107,093 to \$197,119. See Note 6 for more information.

NACO's Net position increased slightly from \$1,372,185 to \$1,477,722 representing an increase of \$105,537 or 7.7% from the prior year. The unrestricted portion in 2024 is \$1,034,996 or 70.0% of net position with the remaining \$442,726 or 30.0% invested in capital assets, net of related debt. The unrestricted portion represents 115.3% of the 2024 total expenses of \$897,519. This represents a strong net position for NACO.

NACO's primary revenue resources remain county membership dues, including public lands assessment dues and conference fees at \$625,554 and decrease of \$13,182 compared to prior year amount of \$638,736. This decrease is due to a reduction of \$16,753 conference and sponsor revenues during the year. The remainder of the revenues include a contract with the State of Nevada in the amount of \$70,000

to administer the Fund for Hospital Care to Indigent Persons, national programs of \$30,481, and a grant award of \$174,121.

As a service organization, NACO's largest expenses are salaries and related costs. In 2024, these expenses were \$678,149 or 75.6% of the total 2024 expenses. This represents a decrease in the prior year's costs by \$103,721 due to staff turnover and positions being unfilled for a period of time. Other operating expenses decreased from \$229,262 to \$219,370, a decrease of \$9,892. Membership Conference cost were \$28,292 in 2024 compared to \$42,633 in 2023, a reduction of \$14,341 due to less attendance. Other expenses like staff and representative travel were up slightly during the year.

Non-operating net investment income increased from \$86,359 in 2023 to \$101,400 in 2024 due to the federal reserve board raising interest rates significantly in 2022-23 which created higher investment yields. In addition, an overnight sweep account was established which significantly increased investment income on the cash in bank. Cash and investment balances increased from \$1,490,355 to \$1,644,875 in market value on December 31, 2023, and 2024.

As noted in the Statement of Cash Flows, cash increased from \$774,361 on December 31, 2023, to \$942,960 on December 31, 2024. There was an increase of \$46,646 in cash for investing in activities such as purchases of securities and interest and dividends and net gains on investments during the year. See the statement for greater details on the cash transactions.

Economic Factors

The budget of the Nevada Association of Counties is comprised in part of dues collected from member counties. Dues are calculated using a formula based on three components: Audited Schedule 1 revenues, population, and the amount of the most recent federal Payment in Lieu of Taxes (PILT) payment made to each county. Historically, NACO has enjoyed 100% county participation with 17/17 counties paying their fully assessed dues. During 2021, one of the rural counties left the association and no longer participates in NACO. This County has since returned to NACO in March 2023 to make NACO a 100% organization. Any significant changes in the financial market economy that are reflected in the stock and bond markets are reflected in accounts held by NACO. See Note 2-Deposits and Investments for more details.

Financial Statement Analysis

A condensed statement of position is below to display the changes in assets, deferred outflows, deferred inflows liabilities and net position.

By far, the largest portion of NACO assets continues to be current assets \$1,688,208 on December 31, 2024. The two largest current assets are cash and investments with balances of \$942,960 and \$701,915, respectively. See Note 2 Deposits and Investments for more information.

At the end of the fiscal year, NACO's total liabilities for the year ending December 31, 2024, totaling \$928,853. Of this amount, current liabilities associated with accounts payable were \$20,300. The current ratio (Current assets/current liabilities) for 2024 is 30.76 to 1; meaning there are \$30.76 of current assets for every dollar of current liabilities. This compares to last year's ratio of 16.5.

Net Position increased from \$1,372,185 to \$1,477,722 during the year. The increase was in the Unrestricted portion from \$844,681 to \$1,034,996 in 2024. The Invested in capital assets reduced from \$527,504 to \$442,726 due to depreciation during the year. See the Condensed Statement of Net Position below:

Condensed Statements of Net Position	2024	2023	Change
ASSETS			
Current and other assets	\$ 1,688,208	\$ 1,617,245	\$ 70,963
Deferred outflows of resources	463,886	487,753	(23,867)
Fixed assets & right of use assets (net)	577,742	527,504	50,238
Total assets and deferred outflows	<u>2,729,836</u>	<u>2,632,502</u>	<u>97,334</u>
LIABILITIES			
Current liabilities	54,892	98,200	(43,308)
Deferred inflows of resources	323,261	206,126	117,135
Long-term liabilities	873,961	955,991	(82,030)
NET ASSETS			
Net position - unrestricted	1,034,996	844,681	190,315
Net position - invested in capital	442,726	527,504	(84,778)
Total liabilities, deferred inflows and net position	<u>\$ 2,729,836</u>	<u>\$ 2,632,502</u>	<u>\$ 97,334</u>

The following condensed statement of activities displays changes in the revenues and expenditures accounts when compared to the previous year.

Condensed Statements of Revenues and Expenses	2024	2023	Change
REVENUE			
Membership dues and related revenues	\$ 625,554	\$ 638,736	\$ (13,182)
Other income	274,602	303,217	(28,615)
Total operating revenues	<u>900,156</u>	<u>941,953</u>	<u>(41,797)</u>
EXPENSES			
Salaries and related costs	678,149	781,870	103,721
Other operating expenses	219,370	229,262	9,892
Total expenses	<u>897,519</u>	<u>1,011,132</u>	<u>113,613</u>
Operating net income	2,637	(69,179)	71,816
Non-operating investment income	101,400	86,359	15,041
Gain on sale of asset	1,500	-	1,500
Change in net position	<u>\$ 105,537</u>	<u>\$ 17,180</u>	<u>\$ 88,357</u>

As noted above, total operating income decreased \$41,797 or 4.4% during the year. This decrease is primary due to NACO getting a grant award of \$174,121 compared to \$214,153 in 2023. Membership dues and related revenues decreased by \$13,182 with a reduction in Conference and sponsor revenues of \$16,753. Total expenses decreased \$113,613 or 11.2% during the year. Much of the decrease is due to the reduction in salaries and employee benefits due to staffing turnover. The investment income was \$101,400 due to higher investment yields and implementing a sweep account on the cash account.

Conclusions

NACO continues to be in a strong financial position showing a net position at the end of the year of \$1,477,722. Diversified investments and assets, including the office building, provide NACO with an important level of financial security and stability. Staff continues to identify opportunities to diversify and

enhance revenues including seeking state and federal grant opportunities, and opportunities for additional revenue through participation in national programs including the usage of existing agreements with Nationwide Retirement Solutions, for which NACO receives a royalty, and seeking other marketing and service agreements that would be of benefit to Nevada's counties. NACO staff works diligently to efficiently manage operational expenses. The organization takes its fiduciary responsibility very seriously and the positive financial results reflect the overall organization's success.

This financial report is designed to provide a general overview of the financial activity and condition of the Nevada Association of Counties, for all of those with an interest in the Association. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Executive Director, 304 South Minnesota Street, Carson City, Nevada 89703 or email at vguthreau@nvnaco.org or access the NACO web-site at NVNACO.ORG.

Vinson Guthreau

Executive Director

June 10, 2025

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
STATEMENT OF NET POSITION-PROPRIETARY FUND
December 31, 2024 and 2023

ASSETS

	<u>2024</u>	<u>2023</u>
Current assets:		
Cash and cash equivalents	\$ 942,960	\$ 774,361
Investments	701,915	715,994
Interest receivable	1,992	2,297
Accounts receivable	37,971	121,422
Other assets	3,370	3,171
Total current assets	1,688,208	1,617,245
Fixed Assets:		
Fixed assets, net of accumulated depreciation	442,726	390,287
Land	131,000	131,000
Right of use asset - lease, net of amortization	4,016	6,217
Total net fixed assets	577,742	527,504
Total assets	<u>2,265,950</u>	<u>2,144,749</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred pension outflows	463,886	487,753
Total deferred outflow of resources	<u>463,886</u>	<u>487,753</u>

LIABILITIES

Current Liabilities:		
Accounts payable	20,300	23,027
Compensated absences	30,552	32,803
Current portion lease obligation	4,040	2,460
Public lands assessments payable	-	39,910
Total current liabilities	54,892	98,200
Non-current liabilities:		
Lease obligation	-	3,757
PERS net pension liability	873,961	952,234
Total non-current liabilities	873,961	955,991
Total liabilities	<u>928,853</u>	<u>1,054,191</u>

DEFERRED INFLOWS OF RESOURCES

Deferred pension inflows	197,119	107,093
Deferred revenues	126,142	99,033
Total deferred inflow of resources	<u>323,261</u>	<u>206,126</u>

NET POSITION

Unrestricted	1,034,996	844,681
Invested in capital assets, net of related debt	442,726	527,504
Total net position	<u>\$ 1,477,722</u>	<u>\$ 1,372,185</u>

See accompanying notes

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
STATEMENT OF REVENUES AND EXPENSES & CHANGES IN NET POSITION-
PROPRIETARY FUND
Years ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Revenues		
Membership dues	\$ 387,258	\$ 393,934
Public lands assessment dues	155,981	145,734
Conference & sponsor revenues	82,315	99,068
Indigent accident and supplemental programs	70,000	70,000
National programs and associate members	30,481	19,064
Grant award	174,121	214,153
Total revenues	900,156	941,953
Expenses		
Salaries and employee benefits	535,627	605,331
Pension expense	140,055	174,133
PEBP post retirement benefits	2,467	2,406
Building & related costs	23,060	18,038
Legislative	7,393	16,508
Membership Conference	28,292	42,633
Publications and printing	5,371	2,500
Office and other operating expenses	70,392	70,384
Staff and representative travel	33,739	29,862
Vehicle expenses	8,173	8,797
Professional fees	22,027	22,243
Lease expense	2,820	2,820
Depreciation expense	18,103	15,477
Total expenses	897,519	1,011,132
Increase (decrease) in operating net position	2,637	(69,179)
Non-operating net investment income	101,400	86,359
Gain on sale of asset	1,500	-
Increase in net position	105,537	17,180
Net position at beginning of year	1,372,185	1,355,005
Net position at end of year	\$ 1,477,722	\$ 1,372,185

See accompanying notes

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
STATEMENT OF CASH FLOWS—PROPRIETARY FUND
Years ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Cash flows from operating activities:		
Cash receipts	\$ 956,499	\$ 992,682
Payments to employees	(537,878)	(593,553)
Payments to vendors	(296,668)	(277,213)
Net cash provided from operating activities	<u>121,953</u>	<u>121,916</u>
Cash flows from investing activities:		
Capital asset purchases	(70,542)	(11,000)
Sale of securities	183,475	63,662
Purchase of securities	(116,475)	(33,926)
Interest, dividends and net gains or losses on investments	50,188	36,710
Net cash provided from investing activities	<u>46,646</u>	<u>55,446</u>
Increase in Cash and Cash Equivalents	168,599	177,362
Cash and cash equivalents, beginning of fiscal year	774,361	596,999
Cash and cash equivalents, end of fiscal year	<u>942,960</u>	<u>774,361</u>
Reconciliation of operating income to net cash provided from operating activities:		
Net operating income (loss)	2,637	(69,179)
Adjustment to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation & amortization expense	18,103	15,477
Leased asset amortization	2,201	1,927
Increase (decrease) in receivables	83,451	(48,304)
Increase (decrease) in interest receivable	305	(301)
Decrease in prepaid expenses	(199)	(579)
Increase (decrease) in deferred pension outflows	23,867	(208,809)
(Decrease) increase in accounts payable and accruals	(2,727)	283
(Decrease) increase in compensated absences	(2,251)	11,778
(Decrease) in lease obligations	(2,177)	(1,927)
(Decrease) increase public lands assessment payable	(39,910)	39,910
(Decrease) increase in PERS net pension liability	(78,273)	319,305
Increase in deferred revenues	27,109	99,033
Increase (decrease) in deferred pension inflows	89,817	(36,698)
Net cash provided by operating activities	<u>\$ 121,953</u>	<u>\$ 121,916</u>

See accompanying notes

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 1 – OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities:

The Association (NACO) 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. NACO is treated as a governmental entity for accounting and presentation purposes. 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 for governmental entities. 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 are reported using the economic resources management focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of cash flows. Expenditures are recorded when the related fund liability is incurred.

Estimates:

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.

Budget:

The Board prepares an annual budget on a basis similar to generally accepted accounting principles. NACO is not under legal obligation to prepare a budget, and it is used solely for management purposes.

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 by 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.

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Accounts Receivable:

Accounts receivable of \$37,971 in 2024 represent amounts received as reimbursement on a grant from the Division of Public & Behavioral Health department, membership dues, and other miscellaneous receivables. In 2023 receivables of \$121,422 represent amounts received as reimbursement from the Division of Public & Behavioral Health department grant. Management does not believe an allowance for doubtful accounts is needed.

Fixed Assets:

Fixed assets are defined by the Board as assets with an initial individual cost of \$5,000 or more. Fixed assets are 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. Building improvements are depreciated over a period of 20 years and the office building cost is depreciated using the straight-line method over a period of 40 years with no salvage value.

Right of use assets are recorded in the financial statements net of amortization and the corresponding obligation as a liability. NACO has one right-of-use asset for a copier and the lease is classified as an operating lease. The asset is amortized over the lease term using the straight-line method.

Compensated Absences:

Compensated absences are recorded when the liabilities are incurred. Accumulated benefits for vacation and sick leave are limited to a set maximum. Only accrued vacation is payable upon retirement or termination and is reflected in the statements of net position.

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, other programs and investment income. NACO receives grants and contracts with a private vendor to administer the grants on behalf of NACO for the benefit of its members.

NACO received a federal grant sub-award from the State of Nevada on January 27, 2024 for the amount of \$296,977. The grant is for the period September 1, 2023 through June 30, 2024. The purpose of the grant is to help modernize Nevada's rural healthcare infrastructure through the efforts of a public health coordinator who is to consult with country governments and community stakeholders. The activities of the coordinator will be to survey existing public health programs, identify gaps in public behavioral health programs, analyze local, state and national data for recommendations and develop a formal proposal for improving behavioral health programs. NACO receives a 10% of revenues fee to reimburse their indirect costs. The grant was amended to extend to November 30, 2025 with the total grant budget being increased to \$340,813.

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, 2024, 2023, 2022 and 2021 are open to audit by the Internal Revenue Service.

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

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, 2024 and 2023 were \$942,960 and \$774,361 respectively and the bank balance was \$948,417 and \$777,123. 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 \$527,331 in 2024 and \$407,273 in 2023. 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.

NACO categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments categorized as Level 1 for 2024 and 2023 totaled \$701,915 and \$715,994. No Investments are categorized as Level 2 or 3 for 2024 or 2023.

A summary of investments as of December 31, 2024:

	Fair Value	Investment Maturities in Years				S&P Rating
		1 year or less	1-5	5-10	Over 10	
U.S. Treasuries	\$ 73,127	\$ 41,643	\$ 31,484	\$ -	\$ -	
U.S. Government & Agencies	4,983	4,983	-	-	-	
U.S. Mortgage-backed securities	31,391	-	22,217	5,920	3,254	
Certificates of deposits	204,084	45,172	158,912	-	-	
Corporate bonds	58,879	21,933	36,946	-	-	A to AAA
Equity securities	329,451	329,451	-	-	-	
Total cash and investments	<u>\$ 701,915</u>	<u>\$ 443,182</u>	<u>\$ 249,559</u>	<u>\$ 5,920</u>	<u>\$ 3,254</u>	

A summary of investments as of December 31, 2023:

	Fair Value	Investment Maturities in Years				
		1 year or less	1-5	5-10	Over 10	
U.S. Treasuries	\$ 101,193	\$ 28,750	\$ 59,949	\$ 12,494	\$ -	
U.S. Government & Agencies	8,767	3,940	4,827	-	-	
U.S. Mortgage-backed securities	44,687	5,621	26,079	8,349	4,638	
Certificates of deposits	207,460	103,818	83,884	19,758	-	
Corporate bonds	71,405	32,519	38,886	-	-	A- to AAA
Equity securities	282,482	282,482	-	-	-	
Total cash and investments	<u>\$ 715,994</u>	<u>\$ 457,130</u>	<u>\$ 213,625</u>	<u>\$ 40,601</u>	<u>\$ 4,638</u>	

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

Credit risk:

Credit risk is the risk of defaulting 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.

Concentration of Financial Risk:

NACO's investment managers limit investments in equities of any one issuer to 10% of the total investment portfolio. There are no concentrations limits on any industry, but the investment managers diversify the portfolio over various industries.

Interest Rate Risk:

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 are to be invested in a range of 50% to 100% in fixed income securities, 0% -50% in equities and 0% to 100% in cash.

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. Corporate bonds are rated by S&P as AAA to A-.

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. NACO's policy is to capitalize assets costing \$5,000 or more.

For the building, the useful life is deemed to be 40 years and building improvements 20 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, 2023			December 31, 2024	
			Additions	Dispositions		
Building and improvements	20-40	\$ 567,382	\$ 26,237	\$ -	\$ 593,619	
Furniture and equipment	5 – 10	180,967	-	-	180,967	
Vehicles	5 – 10	32,878	44,305	(32,878)	44,305	
Total Assets		781,227	70,542	(32,878)	818,891	
Accumulated depreciation		(390,940)	(18,103)	32,878	(376,165)	
		\$ 390,287	\$ 52,439	\$ -	\$ 442,726	

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 3 – CAPITAL ASSETS AND DEPRECIATION (continued)

		December 31,			December 31,
		2022	Additions	Dispositions	2023
Building and improvements	20-40	\$ 556,382	\$ 11,000	\$ -	\$ 567,382
Furniture and equipment	5 – 10	180,967	-	-	180,967
Vehicles	5 – 10	32,878	-	-	32,878
Total Assets		770,227	11,000	-	781,227
Accumulated depreciation		(375,463)	(15,477)	-	(390,940)
		\$ 394,764	\$ (4,477)	\$ -	\$ 390,287

Depreciation expense charged was \$18,103 and \$15,477 for years 2024 and 2023.

NOTE 4 – RIGHT OF USE ASSETS

On July 6, 2021 NACO entered into a lease agreement with Xerox Corporation for a high-speed copy machine. The copier lease is classified as an operating lease with a minimum monthly payment of \$235 for 60 months. Lease payments are discounted at a 12% rate. Minimum lease payments as of December 31 are as follows:

	Gross asset balance	Accumulated amortization	Net asset balance
Xerox copier	\$ 10,500	\$ 6,484	\$ 4,016

Lease expense of \$2,820 has been recognized for the years ending December 31, 2024 and 2023.

The following table shows the maturity of the lease liability and the undiscounted cash flows to be made in the future.

		Maturity analysis		
		Cash	Interest expense	Liability reduction
December 31,				
	2025	\$ 2,820	\$ 360	\$ 2,460
	2026	\$ 1,645	\$ 65	\$ 1,580

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 5 - RELATED PARTY TRANSACTIONS

Various directors of NACO also serve on the board of the Indigent Accident Fund, an agency that contracts with NACO for claims administration. Revenues of \$70,000 in 2024 and 2023 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 for NACO in the absence of NACO's executive director with one other NACO authorized signer.

NACO contracted with Nevada Risk Pooling Inc. (NRP) for bookkeeping services and paid fees of \$12,000 for the years ended December 31, 2024 and 2023. Nevada Risk Pooling, Inc. is a non-profit organization providing bookkeeping services primarily to specific government organizations with relationships with Nevada Public Agency Insurance Pool and Public Agency Compensation Trust.

NOTE 6 –DEFINED BENEFIT PENSION COST-SHARING EMPLOYER PLANS

Defined Benefit Plan Description

The Public Employees Retirement System (PERS) administers a cost-sharing, multiple-employer, defined benefit pension plan, which includes both Regular and Police/Fire members. The System was established by the Nevada Legislature in 1947, effective July 1, 1948. The System is administered to provide a reasonable base income to qualified employees who have been employed by a public employer and whose earning capacities have been removed or substantially impaired by age or disability.

Benefits Provided

Benefits, as required by the Nevada Revised Statutes (NRS or statute), are determined as follows.

Regular members are eligible for benefits if they are at least age 65 with five years of service, age 60 with ten years of service, or any age with 30 years of service, and purchased service can generally count toward these requirements. The benefit amount is calculated as 2.67% of the final average compensation (the average of the 36 highest consecutive months) per year of service after July 1, 2001, plus 2.50% of that average per year before that date, with maximum benefits capped at 90% of average compensation for those who joined before July 1, 1985, and 75% for those who joined after June 30, 1985.

For members with an effective membership date between January 1, 2010, and June 30, 2015, regular members are eligible for benefits if they are age 65 with five years of service, age 62 with ten years of service, or any age with 30 years of service, and purchased service can generally be counted toward these requirements. The benefit is calculated at 2.50% of their final average compensation—the average of their 36 highest consecutive months of earnings—per year of service, with a maximum benefit of 75% of their average compensation.

For members with an effective membership date on or after July 1, 2015, regular members are eligible for benefits if they reach age 65 with five years of service, age 62 with ten years of service, age 55 with 30 years of service, or any age with 33 1/3 years of service; however, purchased service generally cannot be counted toward these requirements. The benefit is calculated as 2.25% of the member's final average compensation—the average of the 36 highest consecutive months of earnings—per year of service, with a maximum benefit of 75% of their average compensation.

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

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

There is a limitation on compensation used in determining benefits for any member with an effective date of membership on or after July 1, 2015. Compensation used in determining retirement benefits is limited to \$200,000. This limit shall be adjusted annually based on CPI. The limit for calendar 2024 is \$245,754, and the limit for calendar year 2025 is \$258,041.

Disability Benefits

To qualify for disability retirement, a member must have at least five years of service and be totally unable to perform their current job or any comparable position for which they are qualified due to a permanent injury or illness, provided they are employed by a participating employer at the time of application. The benefit amount is the accrued service retirement benefit, not reduced for age, but the system disability benefit is reduced if other disability benefits are received from a Nevada public employer, so that total payments do not exceed 100% of final average compensation.

Spouse's Pre-Retirement Death Benefit

Eligible survivors of an active member who dies may receive survivor benefits under several conditions, such as the deceased member having two years of service within the last 2½ years, ten years of service, death caused by occupational disease or a service-connected accident, death within 18 months after termination due to a mental or physical condition, or death while on an approved training leave.

Benefit amounts vary: unmarried children under 18 (or up to 23 if full-time students) receive \$400 per month per child; a spouse or beneficiary of a member with fewer than ten years of service (and at least two years in the last 2½ years) receives \$450 per month; for ten to fourteen years of service, the benefit is the greater of \$450 or the Option 3 retirement benefit; for fifteen or more years of service, it's the greater of \$450 or the Option 2 retirement benefit; and for members eligible to retire, it's the greater of \$450, Option 2, or Option 3. Dependent parents receive \$400 each if no other survivors are eligible. Additionally, a spouse or beneficiary may choose a lump sum payment of the member's contributions plus half of the Employer-Pay contributions, if no others are eligible for survivor benefits. All monthly payments cease upon death, marriage, adoption, or when eligibility criteria are no longer met.

Total survivor benefits, including any other survivor benefit from another source, are capped so that the combined amount does not exceed the deceased member's final average compensation, as long as the other benefit was provided or purchased by a public employer (excluding lump sum group insurance payments). Service performed after July 1, 1981, in non-Police/Fire roles (except military) does not count toward the spouse's benefit, and for certain "employer-pay" retirees, spousal benefit eligibility is pending further verification by the number of years of accredited service at time of retirement and the member's highest average compensation in any 36 consecutive months with special provisions for members entering the System on or after January 1, 2010, and July 1, 2015.

Post-retirement Benefits

For members who joined before January 1, 2010, post-retirement benefit increases begin after the third year of retirement and gradually rise from 2% per year up to 5% per year after the fourteenth anniversary, but the actual annual increase is set at the average percentage increase in the Consumer Price Index (or another approved index) for the preceding three years, with a guarantee that the benefit will be increased by at least the listed percentages if it has not already kept pace with inflation.

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

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

For those who joined between January 1, 2010, and June 30, 2015, the same structure applies but the annual increases are capped at 4%. For members joining on or after July 1, 2015, annual increases are 2% after the third through fifth years, 2½% after the sixth through eighth years, and thereafter are the lesser of 3% or the Consumer Price Index for the prior year.

Vesting

Vesting is achieved at any age with five years of service, as long as the member has not received a refund of their contributions. The accrued service retirement benefit becomes payable at age 65 for members with between five and ten years of service at termination, or at the required service retirement age for members with ten or more years of service at termination.

Contributions

The authority for establishing and amending the obligation to make contributions and member contribution rates is set by statute. New hires, in agencies which did not elect the Employer-Pay Contribution (EPC) plan prior to July 1, 1983, have the option of selecting one of two contribution plans. In one plan, contributions are shared equally by employer and employee. In the other plan, employees can take a reduced salary and have contributions made by the employer (EPC).

The System's basic funding policy provides for periodic contributions at a level pattern of cost as a percentage of salary throughout an employee's working lifetime in order to accumulate sufficient assets to pay benefits when due.

The System receives an actuarial valuation on an annual basis indicating the contribution rates required to fund the System on an actuarial reserve basis. Contributions made are in accordance with the required rates established by the Nevada Legislature. For the fiscal years July 1, 2023 through June 30, 2025, statutory contribution rates for employer-pay plan are 33.5% for regular members. These statutory rates are increased/decreased pursuant to NRS 286.421 and 286.450.

For the year ending December 31, 2024, the employer contribution rate was 33.5% and the contributions recognized as part of pension expense for the Plan were as follows:

Contributions - employer	\$	104,425
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***Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources
Related to Pensions***

As of the valuation date of June 30, 2024, NACO reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

Miscellaneous plan	\$	873,961
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NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

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, 2024, 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, 2024 rolled forward to December 31, 2024 using standard update procedures.

The Board's proportionate share of the net pension liability as of June 30, 2023 and 2024 was as follows:

June 30, 2023	0.00522%
June 30, 2024	0.00484%
Change-Increase (decrease)	-0.00038%

For the year ended December 31, 2024, NACO recognized a pension expense of \$140,055. 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.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 185,408	\$ -
Changes in assumptions	56,393	-
Net difference between projected and actual earnings on pension plan investments	-	86,086
Changes in proportion and differences between NACO contributions and proportionate share of contributions	169,078	111,033
NACO contributions subsequent to the measurement date	53,007	-
Total	<u>\$ 463,886</u>	<u>\$ 197,119</u>

\$53,007 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, 2024.

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

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

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions without regard to contributions subsequent to the measurement date, are expected to be recognized as pension expense as follows:

The net difference between projected and actual investment earnings on pension plan investments will be recognized over five years and all the other above deferred outflows and deferred inflows will be recognized over the average expected remaining service lives, which was 5.64 years for the measurement period ending June 30, 2024.

Measurement Period Ended June 30:	
2026	\$ 31,339
2027	151,816
2028	11,347
2029	(168)
2030	19,426
Thereafter	-
	<u>\$ 213,760</u>

Actuarial Assumptions

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2024 valuation were based on the results of the experience review completed in 2024. Further details of the Experience Study can be found on the PERS website. The total pension liabilities on June 30, 2024 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous</u>
Valuation date	June 30, 2024
Measurement date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal
Actuarial Assumptions:	
Inflation rate	2.50%
Productivity pay increase	0.50%
Projected salary increase	4.20 - 9.10%
Investment rate of return	7.25%
Other assumptions:	
Same as those used in the June 30, 2023 funding actual valuation.	

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

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

Actuarial assumptions used on June 30, 2024, valuation were based on the results of the experience study for the period July 1, 2016, through June 30, 2020.

The discount rate used to measure the total pension liability was 7.25% as of June 30, 2024. The projection of cash flows used to determine the discount rate assumed plan contributions will be made in amounts consistent with statutory provisions and recognize the plan's current funding policy and cost-sharing mechanism between employers and members. For this purpose, all contributions that are intended to fund benefits for all plan members and their beneficiaries are included, and the projected contributions intended to fund the service costs for future plan members and their beneficiaries are not included.

Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments for current plan members. 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, 2024.

Investment Policy

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.

Asset Class	Target Allocation	Long-Term Geometric Expected Real Rate of Return*
Domestic Equity	42%	6.65%
International Equity	18%	7.18%
Domestic Fixed Income	28%	0.91%
Real estate	6%	5.25%
Private Markets	6%	12.40%

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, 2024, calculated using the discount rate of 7.25%, 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 (6.25%) or 1-percentage-point higher (8.25%) than the current discount rate:

	Discount rate -1% (6.25%)	Current Discount Rate (7.25%)	Discount Rate +1% (8.25%)
Misc. Tier1	\$1,405,433	\$873,961	\$435,489

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

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 7 – DEFERRED COMPENSATION PLAN

NACO offers a defined contribution plan in accordance with IRS code section 457(b) to its employees. Employee contributions are voluntary and are made on a pre-tax basis. Employer contributions are discretionary and for 2024 and 2023 the organization elected to not make any contributions. Employees contributed \$19,539 and \$22,500 for the years ended 2024 and 2023. NACO Services, a subsidiary of the National Association of Counties, sponsors the deferred compensation program which is administered by Nationwide Retirement Solutions.

NOTE 8 – RISK MANAGEMENT

NACO is exposed to various risks of loss related to torts, theft of damage to and destruction of assets and injuries to employees. Consequently, NACO has joined with other public agencies in Nevada to be part of the Nevada Public Agency Insurance Pool (NPAIP) under the Nevada Interlocal Cooperation Act throughout the State of Nevada to manage various risks. NPAIP is an intergovernmental public entity risk pool currently operating as a common risk management and insurance program for its members.

NACO pays an annual premium and specific deductibles, as necessary, to NPAIP for its general insurance coverage. NPAIP is considered a self-sustaining risk pool that will provide liability coverage for its members up to \$10,000,000 per event and a \$10,000,000 annual aggregate per member. Property, crime and equipment breakdown is provided to its members up to \$300,000,000 per loss with various sub-limits established for earthquake, flood, equipment breakdown and money and securities. There have been no claims made for the years 2024 and 2023.

NACO has also joined the Public Agency Compensation Trust (PACT) which is an intergovernmental self-insured association in Nevada for workers compensation insurance. If claims and expenses exceed the net assets of the NPAIP or PACT, a special assessment may be made to their members.

NOTE 9 – COMPENSATED ABSENCES

The liability for compensated absences on December 31, 2024 was \$30,552, of which the entire amount is estimated to be due within one year. During the year, the liability decreased by \$2,251. NACO's policies relating to vacation, sick leave, and other paid absences are described in Note 1. The liability is measured using current pay rates and includes salary-related payments directly associated with payments for compensated absences.

	2024	2023
Compensated absences beginning balance	\$ 32,803	\$ 21,025
Net change	(2,251)	11,778
Compensated absences balance, ending balance	<u>\$ 30,552</u>	<u>\$ 32,803</u>

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2024 and 2023

NOTE 10 – SUBSEQUENT EVENTS

On May 16, 2025, Moody's downgraded the credit rating of U.S. government securities from Aaa to Aa1. Moody's was the last of the three major credit rating agencies to reduce the rating to a less than perfect credit rating. The downgrade reflects concerns regarding the fiscal outlook and budget deficits of the United States. As of the balance sheet date, NACO holds \$73,127 in U.S. Treasury securities. Management has evaluated the impact of the downgrade and does not expect it to have a material effect on NACO's financial position or liquidity. The Company will continue to monitor developments and assess any potential impact on its investment holdings. See Note 2 for further discussion of credit risk.

Management has evaluated subsequent events through June 10, 2025 which is the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
SUPPLEMENTAL INFORMATION – BUDGET TO ACTUAL COMPARISON
For year ended December 31, 2024

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES:				
Membership dues	\$ 387,258	\$ 387,258	\$ 387,258	\$ -
Public lands assessment dues	155,981	155,981	155,981	-
Conference fees & sponsors	80,000	80,000	82,315	2,315
Indigent accident and supplemental programs	70,000	70,000	70,000	-
National programs and associate sponsors	55,000	55,000	30,481	(24,519)
Grant revenues	-	-	174,121	174,121
Other income	15,000	15,000	-	(15,000)
Total operating revenues	763,239	763,239	900,156	136,917
OPERATING EXPENSES:				
Salaries and employee benefits	394,655	394,655	535,627	(140,972)
Pension expense	113,717	113,717	140,055	(26,338)
PEBP post retirement benefits	6,000	6,000	2,467	3,533
Building & related costs	40,000	40,000	23,060	16,940
Legislative	12,000	12,000	7,393	4,607
Membership conference	38,000	38,000	28,292	9,708
Publications and printing	4,500	4,500	5,371	(871)
Office and other operating expense	13,500	13,500	70,392	(56,892)
Staff and representative travel	45,000	45,000	33,739	11,261
Vehicle expenses	3,000	3,000	8,173	(5,173)
Professional fees	15,500	15,500	22,027	(6,527)
Lease expense	-	-	2,820	(2,820)
Depreciation and amortization	-	-	18,103	(18,103)
Total expenses	685,872	685,872	897,519	(211,647)
Operating loss	77,367	77,367	2,637	(74,730)
NON-OPERATING REVENUES				
Increase in non-operating investment income	-	-	101,400	101,400
Gain on sale of asset	-	-	1,500	1,500
Total non-operating revenues	-	-	102,900	102,900
	-	-	-	-
Increase in Net Position	\$ 77,367	\$ 77,367	\$ 105,537	\$ 28,170

See accompanying notes

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
SUPPLEMENTARY PENSION INFORMATION
For Years Ended June 30,

SCHEDULES OF NACO'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY LAST TEN YEARS

	Measurement Dates									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability (asset)	0.00484%	0.00522%	0.00351%	0.00460%	0.00432%	0.00393%	0.00412%	0.00491%	0.00475%	0.00381%
Proportionate share of the net pension liability (asset)	\$873,961	\$952,234	\$632,929	\$419,910	\$601,332	\$536,067	\$561,269	\$653,604	\$639,269	\$436,508
Covered payroll	\$311,716	\$337,261	\$356,350	\$303,807	\$302,489	\$279,805	\$286,989	\$303,568	\$287,689	\$228,334
Proportionate share of the net position liability (asset) as a percentage of its covered payroll	280.37%	282.34%	177.61%	138.22%	198.79%	191.59%	195.57%	215.31%	222.21%	191.17%
Plan fiduciary net position as a percentage of the total pension liability	78.1%	76.2%	75.1%	75.4%	76.1%	75.3%	75.1%	74.5%	74.1%	73.2%

SCHEDULES OF CONTRIBUTIONS LAST TEN YEARS

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$104,425	\$100,355	\$106,014	\$88,864	\$88,478	\$78,346	\$80,357	\$84,999	\$80,553	\$58,796
Contributions in relation to the contractually required contribution	(\$104,425)	(\$100,355)	(\$106,014)	(\$88,864)	(\$88,478)	(\$78,346)	(\$80,357)	(\$84,999)	(\$80,553)	(\$58,796)
Contribution deficiency	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
NACO's covered employee payroll	\$311,716	\$337,261	\$356,350	\$303,807	\$302,489	\$279,805	\$286,989	\$303,568	\$287,689	\$228,334
Contribution as a percentage of covered employee payroll	33.50%	29.75%	29.75%	29.25%	29.25%	28.00%	28.00%	28.00%	28.00%	25.75%

See accompanying notes



Nevada Association of Counties Annual Conference

Working Draft Schedule of Events

Tuesday

<u>Time</u>	<u>Event</u>
8:00 a.m. – 5:00 p.m.	Registration
9:00 a.m. – 10:30 a.m.	NACHSA Board Meeting
10:30 a.m. – 12:00 p.m.	Dementia Friend Certification Training (Participants must be registered for the NACO Annual Conference, as well as register for the training to ensure receipt of the completion certificate. A registration link will be provided in the conference registration confirmation email.)
1:30 p.m. – 2:45 p.m.	Concurrent Educational Sessions <ol style="list-style-type: none"> 1) Innovations in Nevada's Health & Human Services Infrastructure: Q&A with the Nevada Health Authority, Department of Agriculture, and Department of Human Services 2) Technology & AI Panel
3:00 p.m. – 5:00 p.m.	NACO Board Meeting & Annual Business Meeting
6:30 p.m. – 8:00 p.m.	Presidents Reception

Wednesday

8:00 a.m. – 5:00 p.m.	Registration
8:00 a.m. – 9:15 a.m.	Educational Session County Finances & Revenues 101
9:30 a.m. – 11:30 a.m.	Opening General Session Update from our Nation's Capital – Federal Legislative Update Keynote Speaker – Jones Loflin

12:00 p.m. – 1:30 p.m.

Luncheon

Speaker - NV BLM State Director, Jon Raby

2:00 p.m. – 3:45 p.m.

Educational Session

H.R.1 One Big Beautiful Bill Act

4:00 p.m. – 5:15 p.m.

Concurrent Educational Sessions

- 1) Challenges & Opportunities for Nevada's Agriculture Industry
- 2) Opioid & One Nevada Agreement – Settlement Updates

6:00 p.m. – 10:00 p.m.

Annual Banquet

Keynote: Nevada Governor Joe Lombardo

Thursday

7:00 a.m. – 8:00 a.m.

Continental Breakfast

8:00 a.m. – 10:00 a.m.

Closing Educational Session

Conference Wide - Symposium on Cooperative Extension

NRS 354.105 Creation; appointment of members; terms; vacancies; Chair and Vice Chair; meetings; quorum; allowances and expenses; administrative support.

1. The Committee on Local Government Finance, consisting of 11 members, is hereby created.
2. The following associations shall each appoint three members to serve on the Committee:
 - (a) Nevada League of Cities;
 - (b) Nevada Association of County Commissioners; and
 - (c) Nevada Association of School Boards.
3. The Nevada State Board of Accountancy shall appoint two members to serve on the Committee.
4. Each appointment must be for a term of 3 years, and each member appointed may be reappointed to additional terms.
5. A vacancy must be filled as soon as practicable by the appointing authority of the person who vacated the seat.
6. If any of the associations listed in subsection 2 cease to exist, the appointments required by subsection 2 must be made by the association's successor in interest or, if there is no successor in interest, one each by the other appointing authorities.
7. The members of the Committee shall elect by majority vote a member as Chair and another member as Vice Chair, who shall serve for terms of 3 years or until their successors are elected.
8. The Committee shall meet not less than twice per year and may meet at other times upon the call of the Chair or a majority of the members of the Committee.
9. A majority of the members of the Committee constitutes a quorum, and a quorum may exercise all the power and authority conferred on the Committee.
10. Members of the Committee serve without compensation, except that for each day or portion of a day during which a member of the Committee attends a meeting of the Committee or is otherwise engaged in the business of the Committee, the member is entitled to receive the per diem allowance and travel expenses provided for state officers and employees generally.
11. The Department of Taxation shall provide administrative support to the Committee.

(Added to NRS by [2001, 1793](#); A [2015, 723](#))

Jessica Colvin, Chief Financial Officer

Jessica Colvin is the Chief Financial Officer for Clark County. Ms. Colvin is responsible for administering the County's \$11.7 billion budget as well as the County's debt portfolio, and also oversees Budget and Financial Planning, Accounting, and the Detention Center finances. She also works closely with the County Assessor, Clerk, Recorder, and Treasurer. Ms. Colvin previously chaired the Clark County, Nevada Deferred Compensation Plan Committee and Clark County Nevada OPEB Trust and is a current member of the Committee on Local Government Finance and Nevada Public Employers' Retirement System Board. Before joining Clark County, Colvin worked in public accounting for more than 10 years, managing the financial and compliance audits of local governments and non-profit organizations.

Ms. Colvin has a bachelor's degree in accounting from the University of Nevada, Reno and is a licensed certified public accountant in Nevada.



Nevada Association of Counties

Final Grant Report – SG-2025-00966

**Program Name: Immunization, Office of Child, Family and
Community Wellness**



Executive Summary

The Nevada Association of Counties (NACO), in partnership with the Bureau of Child, Family, and Community Wellness at the Nevada Division of Public and Behavioral Health, successfully executed a short-term but impactful campaign to equip local governments with tools to increase public confidence in vaccines and immunizations across Nevada. The initiative centered on localized communication, multi-platform outreach, and creative media deployment to reach traditionally underserved populations.

A cornerstone of this campaign was the effort to equip local governments with tools to promote trust in public health infrastructure, not only for immunizations but also for broader public health service engagement. Local governments serve as conduits of trusted information in their communities statewide. This initiative capitalized on that trust—providing county and local health district leadership with playbooks, messaging templates, customizable assets, and social media strategies. These resources empower local governments to continue community health engagement far beyond the grant period.

The campaign focused on immunization and vaccination messaging to address gaps in knowledge regarding where to access services, recommended immunization schedules for youth, and prevalence and risks associated with vaccine-preventable diseases. It also laid foundational trust for future public health initiatives. Through localized messaging and visuals, authentic community representation, and proactive engagement strategies and tools, this grant has ensured that Nevada’s counties are equipped to lead ongoing public health outreach efforts.

Overview: Goals & Activities

Four goals guided the campaign, which were selected based on potential for positive impact and feasibility on a very short timeline:

(1) Expand pre-existing Nevada-versioned CDC “Keep it That Way” Campaign messaging in Nevada counties not served by a local health district and with relatively lower immunization and vaccination rates

(2) Promote immunization services and community trust within the newly established Central Nevada Health District

(3) Expand Lyon County’s “Live Better Lyon” campaign with vaccine and immunization messaging in both English and Spanish

(4) Equip all of Nevada’s county governments with an extensive suite of editable, reusable tools and community outreach assets that help them to communicate with their community about public health matters, including immunizations.

The current CPM at time of reporting (7/29/25) is as follows:

Nye, Nevada - 335,650 impressions
White Pine, Nevada - 30,470 impressions
Esmeralda, Nevada - 5,899 impressions
Lincoln, Nevada - 45,610 impressions

Static billboards with messaging rotating every 3 months are contracted for one year (July 2025 – July 2026) in two high-traffic areas (US 95 Mina, Nye County – 16,944 impressions per week; US 93 Ely, White Pine County – 13,468 impressions per week) ensuring maximum visibility for the campaign in those two rural regions. Initially we planned to install in four locations, but availability of billboards and cost constraints led us to focus on the two locations with the most visibility and impact. The proof of performance (POP) report is included in the appendices to this report.

Billboard designs:





He thinks
“Rotavirus”
is a rollercoaster.

Supported by the Nevada State Immunization Program
through CDC Award # 6 NH23IP922609-05-06.

**Childhood
vaccinations
keep it that way.**

Vaccines.gov

 NEVADA DIVISION of PUBLIC
and BEHAVIORAL HEALTH



She thinks
“Measles”
are spots on a horse.

Supported by the Nevada State Immunization Program
through CDC Award # 6 NH23IP922609-05-06.

**Childhood
vaccinations
keep it that way.**

Vaccines.gov

 NEVADA DIVISION of PUBLIC
and BEHAVIORAL HEALTH



She thinks
“Rotavirus”
is a ride at the fair.

Supported by the Nevada State Immunization Program
through CDC Award # 6 NH23IP922609-05-06.

**Childhood
vaccinations
keep it that way.**

Vaccines.gov

 NEVADA DIVISION of PUBLIC
and BEHAVIORAL HEALTH

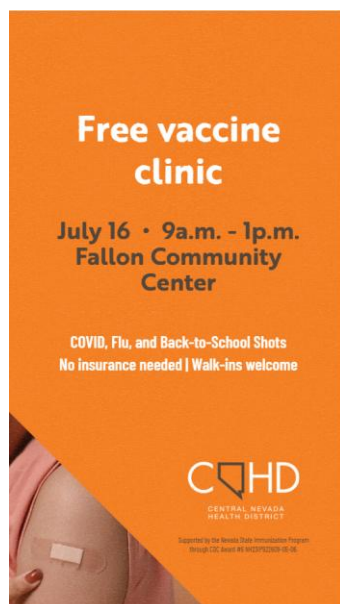
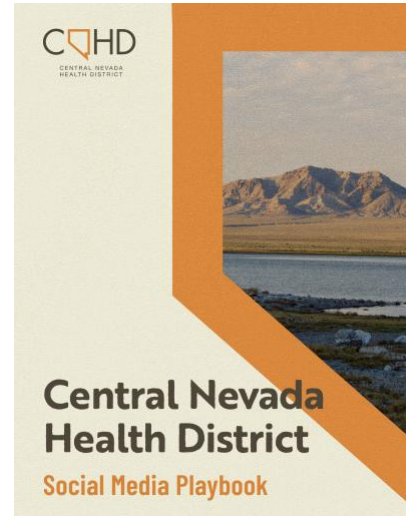
Goal 2: Promote Immunization Services in the Central Nevada Health District

Objective: Develop and implement a multi-channel vaccine confidence public awareness campaign targeting residents in Central Nevada Health District

Results: A comprehensive media campaign was created to introduce the Central Nevada Health District (CNHD), build community trust, and increase knowledge of immunization services. The core deliverable was a professionally produced video showcasing the core functions of the Central Nevada Health District, their connection to and investment in the community, and promoting the district as a local, trusted source for public health information and services. KPS3 went to each


county served by CNHD to get footage, integrated real public health professionals doing their jobs into the video (including a band-aid on arm shot showing immunization services), and created a voice-over script and feel that feels uniquely reflective of central Nevada. The video is currently running during Before the Movie in CNHD communities and will also be utilized in CNHD outreach efforts across their four member counties and one member city (Fallon).

The deliverables for this effort also included the development of a social media playbook, asset library (social media posts, stills, b-roll) and billboard designs encouraging trust in the local public health district and encouraging immunization.



Billboard designs are below:





**Behind the scenes.
Ahead of the risk.**

Protecting Nevada, before we need it.

CentralNevadaHD.org
Protecting your community—from immunizations to inspections.

NEVADA DIVISION OF PUBLIC
AND ENVIRONMENTAL HEALTH

Supported by the Nevada State Immunization Program
through CDC Award # 5 H42CE000200-05-05

CNHD
CENTRAL NEVADA
HEALTH DISTRICT



**This is how we take
care of our own.**

Locals keeping locals healthy.

CentralNevadaHD.org
Protecting your community—from immunizations to inspections.

NEVADA DIVISION OF PUBLIC
AND ENVIRONMENTAL HEALTH

Supported by the Nevada State Immunization Program
through CDC Award # 5 H42CE000200-05-05

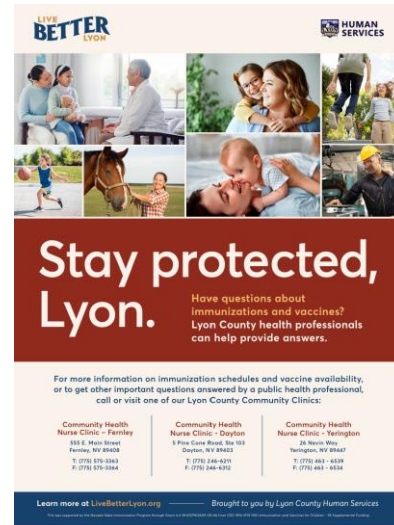
CNHD
CENTRAL NEVADA
HEALTH DISTRICT

Goal 3: Expand Live Better Lyon Campaign to include Immunization Confidence

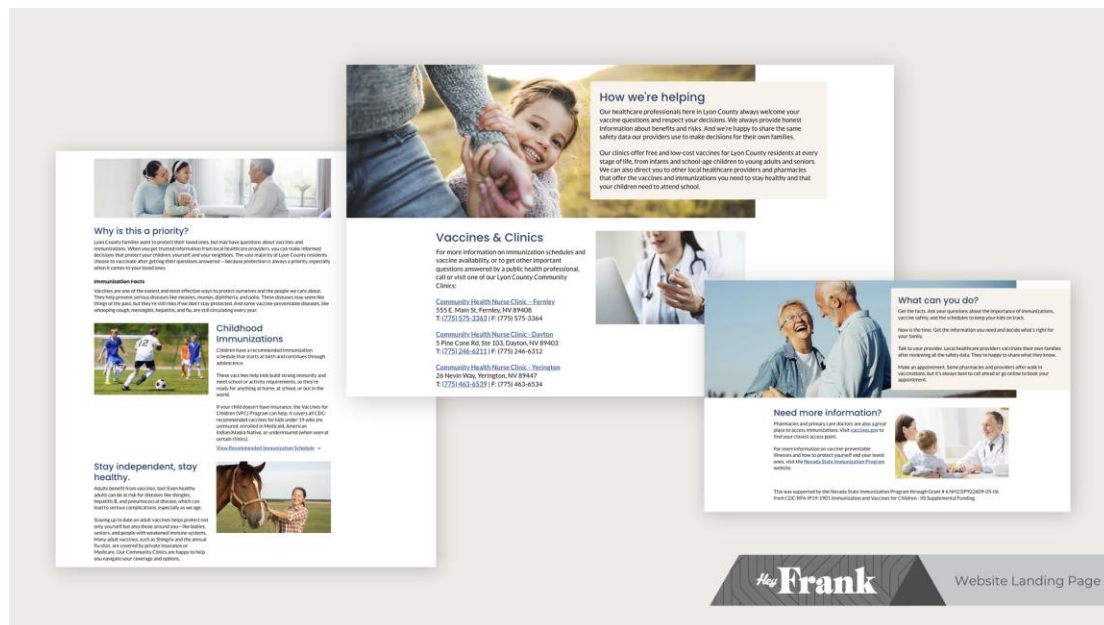
Objective: Enhance Lyon County's Live Better Lyon campaign to promote vaccine confidence.

Results: The Live Better Lyon campaign was expanded with a [new vaccine-focused website section](#), updated branding and collateral, and targeted digital ads. The website includes information on why immunization is a priority, information on how to access vaccines locally, and also links to information on recommended schedule for youth.

Digital assets included banner ads and tailored social content in English and Spanish. Print collateral consisted of posters (see design below), lanyards, and stickers distributed through public spaces and county offices. Media buys are actively monitored to ensure reach and make adjustments as necessary.



Here is a snapshot of the website expansion:



The paid media campaign targeted the back-to-school months, but the campaign was larger than school readiness vaccines to include Adults 18+, seniors, parents with infants/toddlers, parents with older children, and Spanish speaking residents (for the latter, approximately 17% of the paid media budget was allocated). The media buy consisted of both display ads and social media ads (full asset library is included in the Hey Frank slide

deck in the appendices of this report) for 1,093,493 impressions across the campaign period.

Social Media - English

PARENT + BABY

First steps. First teeth. First words. First shots.

Immunizations are a big milestone for our babies. Keep them on schedule so they stay safe and healthy.

BETTER **HUMAN SERVICES**

Approved by CDC Award #4 N423P220209-00-06

PARENT + OLDER CHILDREN

Two shots, one less worry.

Did you know that the two-shot HPV vaccine can prevent cancer in adulthood? Questions? Talk to our local health care pros.

BETTER **HUMAN SERVICES**

Approved by CDC Award #4 N423P220209-00-06

ADULT - A

For some of us, sick days aren't an option.

Lyon County residents choose vaccination to protect themselves and stay on the job. Questions? Talk to our local health care pros.

BETTER **HUMAN SERVICES**

Approved by CDC Award #4 N423P220209-00-06

ADULT - B

Fewer sick days. More paydays.

Hate taking sick days? Vaccines can help you stay on the job. Questions? Talk to our local health care pros.

BETTER **HUMAN SERVICES**

Approved by CDC Award #4 N423P220209-00-06

SENIORS

Stay independent, stay healthy.

Stay protected and keep living life the way you want to. Flu, COVID, pneumonia, RSV & shingles vaccines are available.

BETTER **HUMAN SERVICES**

Approved by CDC Award #4 N423P220209-00-06

Spanish

Primeros pasos. Primeros dientes. Primeras palabras. Primeras vacunas.

Las vacunas son un gran paso para nuestros bebés. Mantén su calendario de vacunación al día para que estén seguros y saludables.

BETTER **HUMAN SERVICES**

Approved by CDC Award #4 N423P220209-00-06

Dos dosis, una preocupación menos.

¿Sabías que la vacuna contra el VPH de dos dosis puede prevenir el cáncer en adultos? ¿Tienes preguntas? Habla con nuestros profesionales de salud locales.

BETTER **HUMAN SERVICES**

Approved by CDC Award #4 N423P220209-00-06

Para algunos de nosotros, faltar al trabajo no es una opción.

Los residentes del Condado de Lyon eligen vacunarse para protegerse y seguir trabajando. ¿Tienes preguntas? Habla con nuestros profesionales de salud locales.

BETTER **HUMAN SERVICES**

Approved by CDC Award #4 N423P220209-00-06

Menos días de enfermedad. Más días de pago.

¿Odiás faltar al trabajo por enfermedad? Las vacunas pueden ayudarte a seguir trabajando. ¿Tienes preguntas? Habla con nuestros profesionales de salud locales.

BETTER **HUMAN SERVICES**

Approved by CDC Award #4 N423P220209-00-06

Mantente independiente, mantente saludable.

Protégete y sigue viviendo la vida a tu manera. Las vacunas contra la gripe, COVID, neumonía, VSR y culebrilla están disponibles.

BETTER **HUMAN SERVICES**

Approved by CDC Award #4 N423P220209-00-06

Social Media

18" x 24" POSTER

Stay protected, Lyon.

Have questions about immunizations and vaccines? Lyon County health professionals can help provide answers.

For more information on immunization schedules and vaccine availability, or to get other important questions answered by a public health professional, call or visit one of our Lyon County Community Clinics:

Community Health Nurse Clinic - Farmley

155 E. Main Street
Farmley, NY 85408
T: (775) 575-2363
F: (775) 575-2364

Community Health Nurse Clinic - Dayton

19 Pine Cone Road, Ste 103
Dayton, NY 85451
T: (775) 244-4372

Community Health Nurse Clinic - Farington

36 Harris Way
Farington, NY 85447
T: (775) 443-6339
F: (775) 443-6334

Learn more at LiveBetterLyon.org Brought to you by Lyon County Human Services

This was approved by the Nevada State Department of Health & Human Services on 04/24/2020. All other CDC, WHO, and other trademarks are the property of their respective owners.

3" STICKER

Stay protected, Lyon.

Have questions about immunizations and vaccines? Lyon County health professionals can help provide answers.

LiveBetterLyon.org

LANYARD

Stay protected, Lyon.

LiveBetterLyon.org

Stay protected, Lyon.

LiveBetterLyon.org

Promotional Materials

Goal 4: Increase Local Government Capacity to Promote Vaccine Confidence

Objective: Provide local governments with customizable toolkits to promote vaccine and immunization confidence within their own communities.

Results: This component of the project focused on sustainability—ensuring that county governments and their local partners could continue to build trust and promote immunization regardless of whether there is funding for paid advertising. KPS3 created a robust set of outreach resources anchored in a clear, cohesive theme: "Keep Nevada Wild. Keep Nevada Well." The campaign logo plays on the NACO logo which outlines all 17 counties to further communicate the idea that local government supports local public health efforts to improve their communities.



Materials were designed for local flexibility while maintaining visual and message consistency across counties. The resources were informed by evidence-based communication best practices and crafted with a deep understanding of Nevada's character and values.

Key elements of the campaign included:

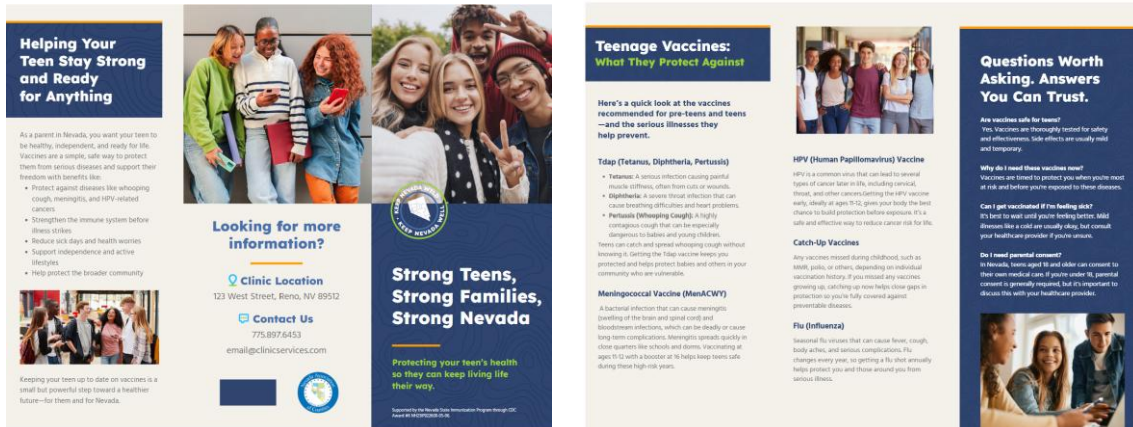
- **Local Government Community Outreach Playbook:** A practical, 10-step framework to guide counties in implementing local outreach, including a comprehensive inventory of health-related partners in each county.
- **Local Government Public Health Social Media Playbook:** A digital strategy guide with templates, sample posts, and platform recommendations that help counties spread the word about the importance of immunizations and where to go to get them
- Messaging centered on '**Keep Nevada Wild. Keep Nevada Well.**'
- ADA-compliant and culturally relevant design elements for accessibility and inclusion.
- **Brochures on Vaccines** for specific audiences: youth, teens, and seniors (included in back-up)
- **One-sheets on vaccine-preventable diseases** that can be co-branded and distributed to partners to increase evidence-based communications (included in back-up)

All assets have been built into a Canva account to make it easy for counties to adapt and customize the assets for their own communities.

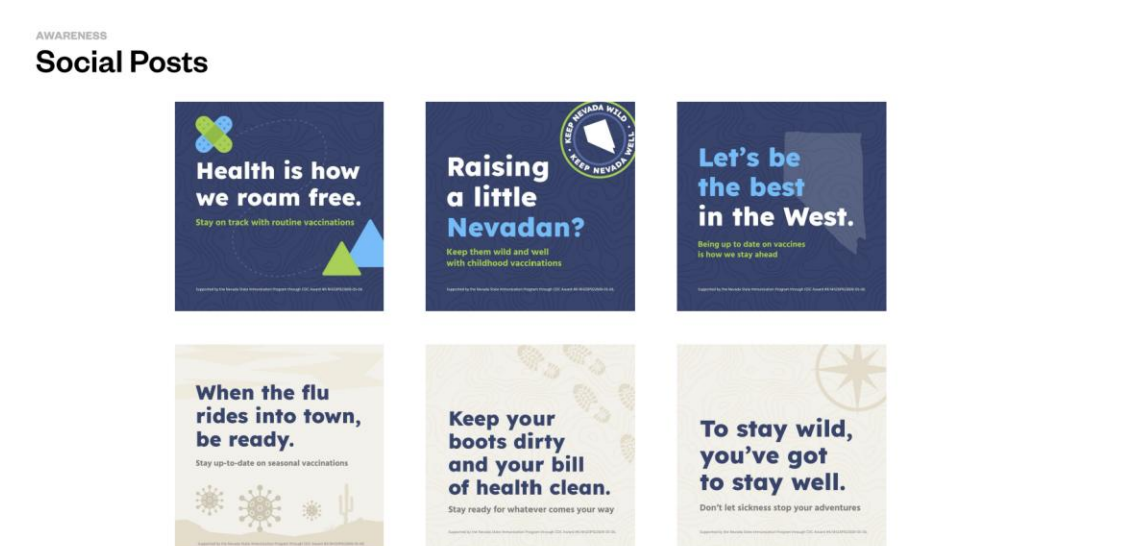
Vaccine-Preventable Disease One-pagers (all included in appendix):



Vaccine Brochures (Teen example here, all others included in appendix):



Social Media Templates:



Challenges and Lessons Learned

The tight grant timeline required rapid coordination among contractors, local governments, and the state. Despite the challenge, close communication and pre-existing relationships facilitated on-time delivery. A key lesson learned is the importance of providing counties with content that is not only customizable but also intuitive to implement—ensuring even those with limited communications staff can participate meaningfully.

Sustainability and Next Steps

All materials developed under this campaign are available for continued use and adaptation by counties. The outreach playbook and social media toolkit serve as living documents that can be updated and reused for future public health topics. As new immunization campaigns arise, these tools offer an immediate, ready-made framework for outreach. The visual identity of “Keep Nevada Wild. Keep Nevada Well.” offers an evergreen message of health pride rooted in local values.

Appendices:

1. YESCO Proof of Performance for Keep It That Way Billboards
2. Live Better Lyon Immunization Campaign Overview Deck
3. Local Government Public Health Toolkit Assets Bundle



August 15, 2025

Via Email: vinsonguthreau@nvnaco.org

Mr. Vinson W. Guthreau
Executive Director
Nevada Association of Counties
304 S Minnesota St.
Carson City, NV 89703

Subject: *Proposal to Provide Contract Natural Resource Manager Services*

Dear Vince:

Resource Concepts, Inc. (RCI) is excited to present this proposal to serve in a contract capacity as the Nevada Association of Counties' (NACO) Natural Resource Manager. This is a role that RCI has previously filled for NACO on several occasions and most recently in 2022. RCI provides a similar service for several member counties, including Churchill, Lyon and White Pine.

RCI has reviewed and is comfortable with the Scope of Work provided by you (attached). RCI understands that its roll and scope are highly adaptable as well as dependent upon changing circumstances and events. As such, regular coordination with you, the Public Lands and Natural Resources Chair / Committee, and NACO Board are of paramount importance. RCI further understands that this agreement may end within 30 days if NACO finds a full-time Natural Resource Manager.

Attached you will find a Professional Service Agreement, Scope of Work and Fee Schedule. RCI will work as effectively and as efficiently as possible in a time and expense fashion consistent with the attached fee schedule with a total budget not to exceed \$60,000. RCI will only bill for work completed and may not require this complete budget. Please feel free to contact me if there are any questions or further need to discuss.

Thank you,

A handwritten signature in blue ink, appearing to read "Jeremy Drew", is written over a light blue horizontal line.

Jeremy Drew, Principal Resource Specialist
Resource Concepts, Inc.
(775) 843-9109

JD/ca

Attachments

CARSON CITY

340 North Minnesota St.
Carson City, NV 89703-4152
(775) 883-1600 • fax: (775) 883-1656

**Engineering • Surveying • Water Rights
Resources & Environmental Services**

www.rci-nv.com

LAKE TAHOE

276 Kingsbury Grade, Ste. 206
Stateline, NV 89449
(775) 588-7500 • fax: (775) 589-6333



PROFESSIONAL SERVICES AGREEMENT

TERMS AND CONDITIONS

1. CLIENT retains Resource Concepts, Inc. (RCI) to perform professional services. RCI's Scope of Services defines the "PROJECT."
2. The PROJECT will be known as **NACO – Natural Resource Manager**.
3. The duties and responsibilities of RCI are described in the Scope of Services, which is attached to and made a part of this Agreement. In providing services under this Agreement, RCI shall perform in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances at the same time and in the same or similar locality. RCI shall not be responsible for job site safety, nor means, methods, techniques, and sequences of construction.
4. The cost of services under the Assignment will be accomplished on a **Time & Expense** basis **Not to Exceed \$60,000.00**, as determined by the RCI Fee Schedule in effect at the time services are rendered. The current Fee Schedule is attached to this Agreement and may be revised periodically. The CLIENT will be notified at least 30 days prior to a revised Fee Schedule taking effect. **Based on our previous and ongoing professional relations, no retainer is required.**
5. Additional professional services related to this Assignment will be performed by RCI at the request of CLIENT for an additional professional fee as determined by the RCI Fee Schedule then in effect. Such additional services will be attached to and made part of this Agreement by Additional Services Addendums, signed and dated by both parties.
6. CLIENT shall designate a person to act as CLIENT's representative with respect to services to be rendered under this Agreement. Such representative shall have complete authority to act on CLIENT's behalf on all matters concerning the PROJECT.
7. CLIENT shall provide to RCI all existing data, plans, reports and other information known to, in possession of, or under control of CLIENT which are relevant to the execution of RCI's duties on the PROJECT and coordinate other available data and services of others pertinent to the PROJECT. The CLIENT will also provide all criteria and full information as to CLIENT's requirements for the PROJECT, including design criteria, objectives and constraints, space, capacity and performance requirements, flexibility and expandability, and any budgetary limitations. RCI shall be entitled to rely upon all such information and services in performing its services under this Agreement.
8. CLIENT shall compensate RCI for services performed. Invoices will be submitted for payment monthly. Invoices are due upon presentation and are past due thirty (30) days from invoice date. Past due accounts are subject to one and one-half percent (1-1/2%) service charge per month, or the maximum allowed by law. Time and expenses incurred (including attorney's fees and collection costs) will be added to the total amount due. Payment on delinquent invoices will first be applied to accrued interest and then to the principal amount. If CLIENT objects to all or any portion of invoice, CLIENT will so notify RCI in writing fourteen (14) calendar days of the invoice date, identify the cause of disagreement, and pay that portion of the invoice not in dispute. The parties will immediately make every effort to settle the disputed portion of the invoice.
9. RCI shall provide, pay for, and maintain in force at all times the following insurance coverages while performing services under this Agreement. CLIENT agrees to limit liability for claims arising out of performance of the services described in this Agreement. It is agreed the aggregate liability of RCI will not exceed the greater of its fees or \$60,000 for negligent professional acts, errors, or omissions, including attorney's fees and costs which may be awarded to the prevailing party. CLIENT agrees to indemnify and hold harmless RCI from and against all liability in excess of the monetary limit established above.
10. RCI and CLIENT shall endeavor to resolve a Dispute by negotiation. If negotiations are unsuccessful, RCI and CLIENT shall, at the request of either, attempt to mediate the Dispute before a mutually acceptable mediator in Carson City, Nevada. In the event the Dispute is not successfully mediated, both RCI and CLIENT agree to submit the Dispute to litigation in the court of competent jurisdiction.
11. Services under this Agreement may be terminated by either party, CLIENT or RCI, with or without cause upon thirty (30) days written notice (delivery by certified mail, return receipt requested) of intent to terminate. In the event of any termination, RCI will be compensated for all services rendered and reimbursable expenses accrued to the date of receipt of the notice of termination, including any termination expenses, prior to the release of any documents prepared by RCI.
12. RCI's obligation to render services hereunder will **begin on August 1, 2025 and extend until July 31, 2026.**

IN WITNESS WHEREOF, the parties have executed this Professional Services Agreement on the dates indicated below to be effective as of the date first above written.

CLIENT & PROJECT CONTACT INFORMATION

Nevada Association of Counties

Client Name

304 S Minnesota St.

Address Street/PO Box

Carson City, NV 89703

City, State Zip

Vinson W. Guthreau

Project Contact Name

Executive Director

Title of Project Contact

Phone # / Cell # of Contact

vinsonguthreau@nvnao.org

Email of Contact

Client Web Site

Billing Preference

(Email, US Mail or both?)

Billing Contact Name

Phone # / Email

Signature (Authorized by)

Name

Title

Date Signed

RCI INFORMATION

Jeremy Drew

RCI Project Manager

Principal Resource Specialist

Title of Project Manager

340 N. Minnesota Street

RCI Address Street/PO Box

Carson City, NV 89703-4152

City, State Zip

(775) 883-1600

Phone # of Project Manager

Email of Project Manager

www.rci-nv.com

RCI Web Site



Signature (RCI Principal)

Jeremy Drew

Principal Name

Principal

Title

August 15, 2025

Date Signed

Note:

- Please forward ACH electronic remittance advice to: ar@rci-nv.com
- Work Authorized is as described in letter dated: **August 15, 2025**

Client/Project Name: **Nevada Association of Counties** RCI Project #: **25-000.0** Date: **August 15, 2025**

PSA Cost Estimate: **\$ 60,000.00** **Time & Materials** basis, as determined by the RCI Fee Schedule in effect at the time services are rendered

Scope of Work (SOW)

Services for NACO's Natural Resources Manager

Organization Name: Nevada Association of Counties

Contractor Name: Resource Concepts, Inc.

Effective Dates: August 1, 2025, and ongoing scope. The SOW Ceases at any point with a 30-day notice by either party.

1. Purpose

The purpose of this Scope of Work is to outline the responsibilities and expectations for the contractor serving as NACO's Natural Resources Manager. The contractor will support the organization's mission to serve all 17 of Nevada's Counties collective interests when it comes to public land management and policy decisions. This SOW is not meant to be all inclusive, with additional projects, services and member advocacy to be discussed on an as needed basis.

2. Scope of Services

-All services, reports, and deliverables will be done in coordination with NACO staff to best allocate resources and leverage member engagement:

1. Analyze and evaluate proposed federal and state regulations, laws, and plans that impact county governments.
2. Prepare comments on federal land use plans and federal and state policies by gathering data, drafting documents, and coordinating with relevant groups and affected members and county staff.
3. Research and develop public lands and natural resource policy positions for adoption by the NACO Board of Directors.
4. Represent NACO at meetings with the Bureau of Land Management, U.S. Forest Service, U. S. Fish and Wildlife Service, the State of Nevada, the National Association of Counties, and other relevant agencies and organizations.
5. Monitor federal agency actions relative to natural resources as that may impact Nevada's counties and participate in the NEPA process on behalf of Nevada's counties.
6. Assist outside counsel in preparing for occasional natural resources-related litigation.
7. Provide information and assistance to members regarding federal actions that may affect them.
8. Assist in the development of training and educational panels for members.

9. Occasionally facilitate and lead meetings among various groups, including being the lead staff for NACO's Public Lands and Natural Resources Committee.

3. Deliverables

The contractor shall provide the following deliverables throughout the contract period:

1. Monthly Progress Reports, or Updates via meetings with the NACO Board of Directors that include
 - Summary of activities conducted during the reporting period
 - Updates on projects and timelines overviews
 - Challenges encountered and proposed solutions
2. Annual Natural Resources Manager Update Provided During the December NACO Board of Directors Meeting.

4. Performance Expectations

The contractor is expected to:

- Complete deliverables in a timely manner
- Communicate clearly and professionally
- Adhere to NACO Policies and Professionalism when representing or working on behalf of NACO.

5. Point of Contact

Vinson Guthreau, Executive Director

Email: vwg@nvnaco.org

Phone: (775) 527-4888 - mobile



2025 FEE SCHEDULE

		Billing Rate (\$)
MAPPING SERVICES (CAD & GIS)	Mapping Specialist II	130.00
	Mapping Specialist I	115.00
	Mapping Analyst	105.00
	Mapping Technician II	95.00
	Mapping Technician I	80.00
NATURAL RESOURCE SERVICES*	Principal Resource Specialist	230.00
	Resource Director	210.00
	Resource Project Manager	190.00
	Senior Resource Specialist II	175.00
	Senior Resource Specialist I	160.00
	Resource Specialist II	140.00
	Resource Specialist I	125.00
	Resource Technician II ^{1/}	110.00
	Resource Technician I ^{1/}	100.00
	Resource Intern ^{1/}	85.00
<i>*Manager & Resource Specialist disciplines include: Biologist, Botanist, Fluvial Geomorphologist, Geologist, NEPA Specialist, Policy Specialist and Facilitator, Wildlife Biologist and Wetland Specialist</i>		
ADMINISTRATIVE SERVICES	Accounting/Business Manager	110.00
	Computer Technician	105.00
	Accounting Staff	90.00
	Desktop Publisher	90.00
	Word Processor	85.00
	Secretary	75.00
	Technical Aide	65.00

Terms of Payment: Invoices are due upon presentation and are past due thirty (30) days from invoice date. Past due accounts are subject to one and one-half percent (1½ %) service charge per month, or the maximum allowed by law. Payment on delinquent invoices will first be applied to accrued interest and then to the principal amount. Time and expenses incurred (including any attorney's fees and collection costs) will be added to the total amount due. RCI accepts credit card payments, subject to a 3% processing fee added to the total by the credit card processor.

This confidential information is intended only for the use of Nevada Association of Counties and is valid for the attached proposal for professional services dated August 15, 2025. This information should not be distributed without the written authorization of RCI.

CARSON CITY
340 North Minnesota St.
Carson City, NV 89703-4152
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Stateline, NV 89449
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2025 FEE SCHEDULE

Expenses

		Billing Rate (\$)
		Per Hour / Mile
Travel Expenses	Mileage (2-Wheel Drive / 4-Wheel Drive).....	
	ATV w/Trailer – Day Use.....	150.00 day
	UTV w/Trailer – Day Use.....	225.00 day
	<u>Per Diem:</u> Per State (GSA) Rates for Meals & Incidentals	Varies by Location
	Lodging.....	Cost Plus 15%
Copies, Prints & Plots (b/w & color)	8½" x 11" to 11" x 17" black/white prints & copies	0.20 each
	8½" x 11" to 11" x 17" color prints & copies	0.60 each
	24" x 36" & up black/white plots	3.50 each
	24" x 36" & up color plots.....	9.00 each
	24" x 36" Mylar	22.50 each
GIS Prints & Plots* (color)	8½" x 11" to 11" x 17" GIS color prints	3.50 each
	24" x 36" GIS color plot.....	17.00 each
	Up to 36" x 72" GIS custom color plot	22.50 each
	* When using an aerial, photo or quad background	
Third-Party Administrator Fees		Cost Plus 15%
Other Reimbursable Expenses		Cost Plus 15%
Consultants/Contractors		Cost Plus 15%
Legal Services: Depositions and Expert Witness – Preparation and Testimony		2x regular hourly rate

Terms of Payment: Invoices are due upon presentation and are past due thirty (30) days from invoice date. Past due accounts are subject to one and one-half percent (1½ %) service charge per month, or the maximum allowed by law. Payment on delinquent invoices will first be applied to accrued interest and then to the principal amount. Time and expenses incurred (including any attorney's fees and collection costs) will be added to the total amount due. RCI accepts credit card payments, subject to a 3% processing fee added to the total by the credit card processor.

This confidential information is intended only for the use of Nevada Association of Counties and is valid for the attached proposal for professional services dated August 15, 2025. This information should not be distributed without the written authorization of RCI.

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