

NEVADA ASSOCIATION OF COUNTIES (NACO)

Board of Directors' Meeting
August 26, 2016, 9:30 a.m.
NACO Office
304 S. Minnesota Street
Carson City, NV 89703

AGENDA

Some NACO Board members may attend via video link or phone 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, Salute to the Flag

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 24, 2016 NACO Board of Directors Meeting. **For Possible Action.**
6. Acceptance of NACO's July Financial Statement and Investment Report. **For Possible Action.**
7. Acceptance of NACO's 2015/2016 Financial Statement and Audit Report. **For Possible Action.**
8. Nomination of One of Nevada's Two Representative to the National Association of Counties (NACo) Board of Directors and Approval of their Term on the NACo Board. **For Possible Action.**
9. Application for the Office of Nevada Attorney General Adam Laxalt to become a NACO Member as a Government Partner. **For Possible Action.**
10. Update on AT&T's Application to the Public Utilities Commission for Relief from Designation as a Provider of Last Resort in Portions of Nevada Pursuant to NRS 704.68886.
11. Discussion and Possible Action for NACO to Participate in the University of Nevada Las Vegas, William S. Boyd School of Law Externship Program and the University of Pacific, McGeorge School of Law Directed Study Program. **For Possible Action.**
12. Presentation on the 2016-2020 Nevada Strategic Highway Safety Plan and Possible Action to Support Nevada's Goal of Zero Fatalities. **For Possible Action.**
13. Update and Possible Action regarding the Proposal to Consolidate the University of Nevada, Reno College of Agriculture, Biotechnology and Natural Resources, Cooperative Extension, and the Nevada Agriculture Experiment Station which will be Heard by the Board of Regents of the Nevada System of Higher Education Board at their Meeting on September 8 and 9, 2016. **For Possible Action.**
14. Update on Proposed Federal Legislative and Regulatory Measures Including but Not Limited to; Tax-Exempt Status of Municipal Bonds, Marketplace Fairness Act and Payments in Lieu of Taxes, and Possible Action regarding the U.S. Department of Justice's Proposed Website Accessibility Regulation for State and Local Governments under the Americans with Disabilities Act. **For Possible Action.**
15. Update on AB191 Enacted in the 2015 Legislative Session which Authorizes a County to Place on the Ballot at the General Election on November 8, 2016 a Question which Asks the Voters in the County whether to Authorize the Board of County Commissioners to Impose, for the Period beginning on January 1, 2017, Annual Increases to Taxes on Certain Motor Vehicle Fuels.

16. Presentation on Nevada's Property Tax Laws.
17. Update on Interim Legislative Committees and Studies, Legislative Priorities and Possible Approval of NACO Bill Draft Requests for the 2017 Legislature. **For Possible Action.**
18. Update and Possible Action Regarding Public Lands and Natural Resources Issues Including:
 - a. The Bureau of Land Management's Draft Resource Management Plan (RMP) for Southern Nevada (Las Vegas and Pahrump Field Offices).
 - b. BLM's RMP for the Basin and Range National Monument. **For Possible Action.**
 - c. BLM's Proposed 2.0 Planning Regulations.
 - d. National Wild Horse and Burro Rangeland Management Coalition.
 - e. BLM's Proposed Sagebrush Focal Area Withdrawal Environmental Impact Statement.
 - f. Socioeconomic Impacts Analysis for BLM and U.S. Forest Service Land Management Plans.
 - g. The Center for Biological Diversity's Lawsuit against the U.S. Fish and Wildlife Service Seeking to Vacate their Decision not to List the Bi-State Sage Grouse as an Endangered Species. **For Possible Action.**
 - h. The July 26th House Natural Resources Committee Field Hearing in North Las Vegas.
 - i. Update on the Legislative Public Lands Committee's Recommendations.
 - j. NACO's Role in Assisting in the Development of a Legal Protocol for RS2477 Rights-of-Way (Senate Bill 456 from the 2015 Legislative Session).

Note: The NACO Board of Directors May Interrupt the Open Meeting and Exclude the Public from the Meeting for the Limited Purpose of Receiving the Information and for Deliberation Relative to Agenda Item #19 below:

19. Discussion and Possible Action regarding the Bureau of Land Management's and U.S. Forest Service's Greater Sage-Grouse Approved Resource Management Plans (ARMP'S) including the The Complaint for Declaratory and Injunctive Relief Filed by Western Exploration LLC, Elko County, Eureka County, Quantum Minerals, White Pine County, Lander County, Humboldt County Ninety-Six Ranch, LLC, Paragon Precious Metals, LLC, Churchill County, Washoe County and the State of Nevada. **For Possible Action.**
20. Update on the Southern Nevada Public Land Management Act (SNPLMA) Partners Working Group.
21. NACO Committee of the Emeritus Update.
22. National Association of Counties and Western Interstate Region Board Member Updates.
23. NACO Board Member Updates.
24. Public Comment - Please Limit Comments to 3 Minutes

Adjournment.

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

Members of the public can request copies of the supporting material for the meeting by contacting Amanda Evans at (775) 883-7863. Supporting material will be available at the NACO office and on the NACO website at: www.nvnaco.org

This agenda was posted at the following locations:

NACO Office 304 S. Minnesota Street, Carson City, NV 89703
Washoe County Admin. Building 1001 E. Ninth Street, Reno, NV 89520
Clark County Admin. Building 500 S. Grand Central Parkway, Las Vegas, NV 89155
POOL/PACT 201 S. Roop Street, Carson City, NV 89701

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

NEVADA ASSOCIATION OF COUNTIES (NACO)

Board of Directors' Meeting

June 24, 2016, 9:30 a.m.

NACO Office

304 S. Minnesota Street

Carson City, NV 89703

UNADOPTED MINUTES

Attendees: (NACO Staff Jeff Fontaine, Dagny Stapleton, Tori Sundheim and Amanda Evans) President Carson, President Elect Phillips, Past President Wichman, Douglas County Commissioner Johnson, Esmeralda County Commissioner Bates, Storey County Commissioner McGuffey, Washoe County Commissioner Herman, Lander County Commissioner Waits, Lyon County Commissioner Alt, Washoe County Commissioner Lucey and Tami Davis, Treasurers Association of Nevada.

Remote Attendees: Vice President Weekly, Pershing County Commissioner Irwin, Churchill County Commissioner Olson, Clark County Commissioner Kirkpatrick, Nye County Commissioner Schinhofen, Eureka County Commissioner Goicoechea and Elko County Commissioner Dahl

Other Attendees: Linda Bisset, NV Energy; Bill Miller, White Pine County; Tim Rubald, Society for Range Management; Bill Payne, UNR; Christian Bailey, NV BLM; and Steve Clutter, NV BLM.

1. **Public Comment.** None was given.
2. **Approval of Agenda.** The agenda was approved on a motion by Past President Wichman with second by Commissioner Bates.
3. **NACO President's Report.** President Carson reported that the 2nd Public Lands Breakfast was held in Las Vegas on Monday and that the White Pine County Commission voted to move forward with a lands bill.
4. **NACO Executive Director's Report.** Jeff noted that several Nevada Commissioners and he have been testifying in Washington DC before Congressional Committees on several different issues. He spoke about the NACo Annual Conference to be held in July and asked that those attending let staff know so that invitations can be extended for special events being held outside of the conference itself. He also reminded the Board that voting credentials need to be submitted to NACo and that they need to be signed by the individual Commission Chairs and asked that anyone needing assistance to contact him. He also noted that NACo Policy Steering Committee membership applications need to be turned in and that unless he hears from current Committee members he will keep them on those committees. Jeff also said that NACO's new website is live and that while information is still being added to the site it is working well and should be a benefit to members.
5. **Approval of Minutes of the May 20, 2016 NACO Board of Directors Meeting.** The minutes were unanimously approved on a motion by Commissioner Johnson with second by Past President Wichman.
6. **Recommendation of a NACO Representative for Appointment to the Nevada Department of Health and Human Services' Grants Management Committee (NRS.232.383).** President Carson noted that Jeff has sat on the Committee as NACO's representative for 6 years and has also chaired the Committee. She said that Jeff can sit on the Committee for an additional 6 years but inquired as to if any members had an interest in sitting on the Committee. Past President Wichman moved to re-seat Jeff on the Committee and the motion was unanimously approved on a second by Commissioner Bates.

7. **Presentation from Associate Chief Justice James Hardesty regarding the Use of County Seals on the New Supreme Court Building Under Construction in Las Vegas.** Justice Hardesty gave a brief overview the fact that the Supreme Court conducts oral arguments in Las Vegas in the Regional Justice Center and that under the plan that created the Court of Appeals they also hear cases on the same floor as the Supreme Court. He noted that he was approached by a developer to erect a building for the Supreme Court and the Court of Appeals. Following negotiations with Clark County and approval by the Legislature the new building was started. He informed the Board that the plan for the building is to include carved marble seals of each county on the exterior of the building. The Associate Chief Justice requested that there be NACO and county representatives at the opening of the building upon completion of construction.
8. **Update on Nevada's Rural Community Development Block Grant (CDBG) Program.** Corey Hunt appeared before the Board on behalf of Peter Wallish. Cory is Chair of the Advisory Committee which reviewed all of the CDBG applications submitted over the past year. Mr. Hunt noted that there had been 26 applications for a total of \$6.3 million in requested funding and that the funds allocated were \$2.4 million. After administrative costs the total project funding was \$2.3 million and \$2.2 million was awarded to 11 fully funded and 3 partially funded projects. He noted that there will be a phase 2 round of funding for just over \$300k in additional funding and that a request for proposal would be released in July. He noted that HUD funds the program and that financing has decreased across the nation at a total of 25% but only 19% in Nevada. He noted that the focus of the program and GOED is to fund fewer but larger projects and shift to capacity versus operation. The Committee unanimously approved a pre-application process for 2017 to reduce staff time and increase early engagement for project eligibility. He noted that the application will focus more on economic development and infrastructure building. He also informed the Board that the application process will now be conducted online and that the new process is to encourage stronger applications and allow counties to identify funding streams for projects that don't meet the CDBG criteria. Jeff inquired as to the applications and county recommendations and it was noted that all applications that were recommended for funding by the Advisory Committee were approved and that the average award was \$150k, an average increase of 20%.
9. **Presentation on AT&T Nevada's Application to the Public Utilities Commission for Relief from Designation as a Provider of Last Resort in Portions of Nevada Pursuant to NRS 704.68886.** Randy Brown, Director of Regulatory Affairs for AT&T Nevada addressed the Board and reviewed the history of the designation and the application. He noted that a request for relief was previously approved in Washoe and Clark Counties in 2015 and that the application if approved would affect all 17 counties. He noted that the application requires AT&T to prove that there are at least two wireless providers covering the service area they are requesting relief from and all rules regarding 911 remain. He also noted that they would be required to continue provide lifeline service to low income residents within their service territory. Commissioner Waits inquired as to what the response was on their tour along the I80 corridor and Mr. Brown noted that the required consumer meetings were completed in 12 of the affected counties and that they were also required to have meetings with law enforcement. Mr. Brown informed the Board that the meetings which had already been conducted had low consumer participation and that AT&T has verified cellular coverage at the residences in which people had voiced concerns. Mr. Brown reviewed the details of their notification requirements and stressed that they did all they did more than required to notify the public. Commissioner Waits noted that the concerns that she has include the fact that Lander County does not have reliable wireless coverage, the cost of cellular phones and the major issues with dropped calls within the rural areas in the state as well as the fact that the general public does not understand the notices or the impact of the application. Mr. Brown stressed that the application would not affect the poor and Commissioner Waits noted that the average citizen may not be considered poor but may not be able to afford wireless coverage, the lack of security for business lines and encouraged them to work on their maps to confirm coverage. Mr. Brown informed the Commissioner that the PUC asked for specific locations and Commissioner Waits inquired as to what constitutes acceptable service and what would happen if there were equipment issues. Stephanie Tyler, State President of AT&T Nevada noted that the company's goal is to increase economic development and increased broadband coverage including cellular services and that the approval of relief will allow AT&T to use funds to provide the products that the rural communities have requested instead of maintaining copper lines required for the designation. She spoke to the relief the company has received in 17 of the 22 states in which she

competes for funding and that it is difficult for her to receive funding from AT&T when Nevada hasn't provided relief to increase services that people are requesting. President Carson noted that their maps don't show other carriers and Mr. Brown noted that they relied on 16 other carriers and that they provided a map of coverage for all 16 of them and that they were developed by the individual carriers and were verified by a 3rd party. Past President Wichman noted that AT&T's maps effectively split Nye County in half and that emergency service in Northern Nye County doesn't currently have reliable coverage and that they can't use AT&T which services Southern Nye County and are required to have multiple phones. President Carson also echoed Commissioner Wichman's concerns that citizens of her community also are required to have several phones from different carriers to conduct their business. Ms. Tyler noted that they don't intend to take any services away, that less than 50% of AT&T's customers are enrolled in land line service and that they wish to concentrate in wireless and broadband services. When questioned on federal mandates Mr. Brown informed the Board that there is a safety net in the legislative tool available to the PUC but assured that it would not be needed because AT&T has no plans to tear out their infrastructure. Jeff questioned if the application was approved that they could tear out the copper wire necessary for landline service and Mr. Brown told the Board that they had no plans to do so and the direction of their CEO is "no one left behind" and that although they may provide service on different platforms that they would be providing service. Jeff also inquired as to areas where cell service isn't stable and if that was something that would be addressed prior to the application being approved and if not what the obligation would be to address those issues discovered after the potential approval. Mr. Brown noted that there are multiple avenues for complaint and that they respond to all complaints even if they are outside of their jurisdiction. Jeff then clarified what would happen in areas where AT&T is not a wireless provider. Mr. Brown reiterated that he doesn't know how other companies address complaints and that they are constantly changing their maps according to service. Mr. Brown noted that they had already requested that a couple of areas be removed from the request based upon lack of service. Commissioner Irwin spoke to the lack of participation at the meeting in Pershing County and felt that it was due to lack of notification as he had specifically requested personal notification of the meeting and received none. He also spoke to the fact that the Pershing County Courthouse is wired in copper and that the expense required to replace their whole system would be greatly prohibitive, and the same is true for 911 services and within their hospital. He also noted that he was sent a letter by AT&T that informed him that they were no longer able to use data on the system because there was too much roaming and were requested to move to a new provider.

10. **Presentation on the Society for Range Management.** Tim Rubald, President of the Society for Range Management (SRM) addressed the Board on the purpose of his organization. SRM's mission is to promote and encourage proper management of Nevada's range using science and academic based information. He gave a brief overview of the Society's programs including those focused on youth. Mr. Rubald noted that the Society's meetings address issues with management and focus heavily on education. He noted that they are happy to partner with NACO on common issues and stressed their focus on science vs. politics.
11. **Discussion and Possible Approval of a Salary Increase for the NACO Executive Director.** President Carson informed the Board that the Executive Committee met in April to discuss the issue and recommends approval of an increase of 10% to bring his compensation more in line with his colleagues noting that Jeff hadn't had an increase in over 2 years. Vice President Wichman inquired as to how the proposal fits within the budget and it was clarified that the increase is actually 1% less than what was budgeted for his position. The item was approved unanimously on a motion by Vice President Wichman with second by Commissioner Herman. Prior to the vote Commissioner Johnson noted that the organization is lucky to have Jeff and the staff he has assembled.
12. **Discussion and Possible Action regarding the Bureau of Land Management's and U.S. Forest Service's Greater Sage-Grouse Approved Resource Management Plans (ARMP'S) including the The Complaint for Declaratory and Injunctive Relief Filed by Western Exploration LLC, Elko County, Eureka County, Quantum Minerals, White Pine County, Lander County, Humboldt County Ninety-Six Ranch, LLC, Paragon Precious Metals, LLC, Churchill County, Washoe County and the State of Nevada.** This item was heard in closed session with legal counsel.

13. **Discussion and Possible Action for NACO to File an *Amicus Curiae* brief in Support of an Upcoming Petition for Writ of Certiorari on behalf of Former County of Los Angeles Sheriff Lee Baca in the Matter of *Garcia v. County of Riverside, et al.*, 817 F.3d 635 (9th Cir. 2016).** Jeff informed the Board that he had received a request from the attorneys on the case and followed up with a conversation with them. Jeff also forwarded the request to Clark County, and spoke with Las Vegas Metro's legal counsel who is looking at the case and will be briefing the Sheriff for approval. If Metro agrees to sign on they have indicated they would allow NACO to sign onto their brief. Commissioner Kirkpatrick informed the Board that Clark County is filing a brief in support. Michael Allen, counsel for the County of Los Angeles gave a brief history of the situation and noted that they are requesting counties throughout the west to file briefs. He noted that they are filing the case in the Supreme Court and that the current decision has major impacts to larger jail systems, requiring the shifting of resources and how persons arrested by outside agencies and transferred to custody under warrants are handled, including requiring additional investigations and increased county liability. Mr. Allen noted that having the briefs increases the acceptance of the case by the Supreme Court. Commissioner McGuffey clarified that the case was going to the U.S. Supreme Court. Commissioner Dahl inquired as to the timing the hearing and it was clarified that the briefs would be due in early October. Jeff noted that it is an action item and outlined that the best option available for the Board is to join a brief prepared by Clark County or Las Vegas Metro. He noted that there is no internal ability to write a lone brief and that there would be costs associated with filing a lone brief. Commissioner Wichman moved to join a filing by Clark County or Metro and the item passed unanimously on a second by President Elect Phillips.
14. **Update and Possible Action regarding a Proposal to Consolidate the University of Nevada, Reno College of Agriculture, Biotechnology and Natural Resources (CABNR), Cooperative Extension, and the Nevada Agriculture Experiment Station (NAES).** Dagny provided an update to the Board including that the Faculty Senate heard the consolidation proposal for the 3rd time and finally approved it. The approval did include one change to the plan: that the Director of Cooperative Extension would be a full Director as opposed to an Associate Director. This change was in alignment with one of the assurances that NACO had requested. Dagny noted that following the vote NACO finally received a response to NACO's April letter to the Provost and a second meeting between the NACO Working Group and the Provost was scheduled. That meeting occurred on June 9th and, though there was some progress made on the list of assurances requested, the Administration made clear that they were not able to provide any additional funding until the 2019 Legislature and only very limited increases to positions. She noted that the proposal will go to the Board of Regents in September for approval and that Dean Payne was also a party to the June 9th meeting. In that meeting Dean Payne touched on his desire to start strategic planning for implementation of the plan prior to final approval. Dagny also mentioned the MOU's from the individual counties and that Dean Walker sent a draft of a possible MOU and indicated the University's desire for a standard document throughout the state. Clark County is currently working on an MOU with their DA. Dagny also informed the Board that there has been a new Interim Chancellor appointed and that a meeting with the Interim Chancellor will be requested. Dean Payne then spoke and reiterated the need to continue to improve communication; he also reviewed the history of the proposal at the Faculty Senate. The Dean spoke to his perspectives on the June 9th meeting and noted that they are proposing three new faculty members within Cooperative Extension and that the college doesn't feel they are in a position to actively fight for reinvestment in the 2017 Legislature but would not actively fight against it. He noted that they will be conducting a national search for a new Dean and that they have proposed a liaison position that would be housed within NACO. He spoke to the creation of a strategic plan to guide reinvestment and to the amount of time that the proposal has taken. Commissioner Kirkpatrick asked that the dialogue continue before the whole Board and noted that she doesn't understand how the University can say that funding isn't important when Cooperative Extension and its programs have a huge impact on everyday life across the state. The Dean agreed that communication is important and that would be a key component of the proposed liaison position, which he would like to further discuss soon. He noted that he has been fighting for reinvestment across all the affected departments and that he and his affected colleagues are part of a larger system that has different priorities and that it is not within their role to actively fight for the needed financing. President Carson noted that NACO, the voice of all 17 counties, has been largely ignored. The Dean stated that he sees the need to increase funding for Cooperative Extension and cooperation. Commissioner Herman noted her disappointment in seeing new buildings going up on the University while the children and families throughout the state,

especially within the rural counties have been shortchanged. The Dean stated that Commissioner Herman had a valid point and that must change and the NAES is in the same role as Cooperative Extension.

15. **Update and Possible Action on AB191 Enacted in the 2015 Legislative Session which Authorizes a County to Place on the Ballot at the General Election on November 8, 2016 a Question which Asks the Voters in the County whether to Authorize the Board of County Commissioners to Impose, for the Period beginning on January 1, 2017, Annual Increases to Taxes on Certain Motor Vehicle Fuels.** Jeff let the Board know that half of the counties have responded to a request for status have adopted their resolutions and the remainder would do so by the end of the month. He noted that some counties have chosen to cap at 3 cents and others had used NACO's draft language with an explanation. He noted that there have been difficulties in some counties with finding Pro/Con committees and that he has talked to several committees to try and clarify the bill while making it known that the Board has not taken a position. He also reminded the Board to let him know if there are any questions going forward and that there are still questions and/or differing interpretations of the bill.
16. **Update on Interim Legislative Committees and Studies, Legislative Priorities and Possible Approval of NACO Bill Draft Requests for the 2017 Legislature.** Commissioner Lucey, Chairman of the Committee informed the Board that the Committee has met biweekly and that the Committee has discussed BDR ideas including an increase in sales tax to ½% for infrastructure for counties with a population of less than 100K by ordinance and property tax reforms. Discussion has also been held on presentence investigation reports to reduce the cost to counties from 70% to 30% based upon the majority of use benefit. Commissioner Kirkpatrick, Vice Chair of the Committee also noted discussion on making funding for Cooperative Extension a priority and making Public Administrators an administrative function vs. an elected position. Commissioner Wichman noted the possibility of a modification allowing counties to remove civil duties from the District Attorney and make them administrative and able to be directed by the Commissions. The Committee has also discussed the lack of requirement of approval or input from the counties when tax abatements are given. Jeff noted that the BDR's are due Sept. 1 and with no July meeting of the Board direction is requested on which ideas to move forward on. Direction was given to continue working on the ideas presented.
17. **Discussion and Possible Action Regarding Public Lands and Natural Resources Issues Including:**
 - a. **Report from the NACO Public Lands Committee.** Tori informed the Board that at the previous day's meeting the USFS Humboldt-Toiyabe Forest Hydrologist gave a presentation on the Service's updated climate change study and its results and adaptation strategies. Commissioner Dahl inquired as to whether the numbers of trees in the forest were supported by the existing and/or expected water resources. Cheva Gabor of the USFS stated that that information was not a part of the presentation and that she would get that information to him. Tori also updated the Board on the proposed "plug & play" socioeconomic analysis which could be used in future BLM management plans and noted that it will continue to be looked into. She noted that the Record of Decision was signed regarding the Bi-State Sage Grouse and that USFS included a public interest clause which is helpful and that the BLM and USFS did have some discrepancy within their documents. Tori also gave an update on the Western Interstate Region conference and her meetings with colleagues from neighboring states - she found that there were many common issues experienced. Tori encouraged review and comments of the proposed policy to be presented at the NACo Annual Conference in late July. Tori also informed the Board that we have been invited to be on the next two agendas for the Legislative Interim Committee on Public Lands. Jeff noted that the next meeting of the Committee is July 28th in Elko and the August meeting is scheduled on the same day as the NACO Board meeting and suggested attending the July meeting. Direction was given to attend the July meeting.
 - b. **Update on the Bureau of Land Management's Proposed 2.0 Planning Regulations.** Tori noted that the Planning 2.0 comments were submitted and that several other comment letters were submitted with NACO's markups attached. She also noted that conversations were had with Director Kornze at the NACo WIR meeting on the subject and that Jeff would be testifying in Washington on the subject in early July.

- c. **BLM's Proposed Sagebrush Focal Area Withdrawal Environmental Impact Statement.** Tori informed the Board that NACO is a cooperating agency for both Nye and Lander Counties and that we are working through the process including reviewing required documents and generating responses. No action was taken.
18. **Update on the Southern Nevada Public Land Management Act (SNPLMA) Partners Working Group.** This item was not heard in the interest of time.
19. **NACO Committee of the Emeritus Update.** Vice President Wichman informed the Board that the recent workshop regarding the use of social media was a success and that the video recording of the workshop can be found on the NACO website. She noted that the Committee is continuing to work on new ideas for workshops. Dagny announced the next workshop will be on September 9th on Public Lands Laws and that the group is also gearing up for a review and revamp of the New Commissioner Handbook as well as training for new county elected officials. She concluded the report with the work being done to determine ideas for use of Home Rule and that no reports of use have been received.
20. **National Association of Counties and Western Interstate Region Board Member Updates.** None were given.
21. **NACO Board Member Updates.** Commissioner Waits discussed a story in a recent edition of NACO News and noted that the American Legion also facilitates proper disposal of American Flags.
22. **Public Comment.** Jeff informed the Board that Doug Busselman has returned Nevada as the Executive Director of the Nevada Farm Bureau.

The meeting was adjourned at 1:46P

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

Nevada Association of Counties
Balance Sheet
July 31, 2016

ASSETS

Current Assets		
Cash - Bank of America	\$	103,225.03
Cash - NV State Bank		7,512.48
Money Market		110,237.18
PayPal Cash Account		1,870.20
Investments Cash Equivalents		7,447.30
Investments Cash Equivalents		6,082.23
Accounts Receivable		43,775.00
Prepaid Expenses		<u>3,528.44</u>
 Total Current Assets		 283,677.86
Property and Equipment		
Office Equipment		173,613.00
Building		447,906.18
Land		131,000.00
Building Improvements		90,311.78
Fixed Assets - Vehicle		32,878.25
Accumulated Depreciation		<u>(227,111.36)</u>
 Total Property and Equipment		 648,597.85
Other Assets		
Investments - RJ Equity		198,698.43
Investments - RJ Securities		<u>448,039.74</u>
 Total Other Assets		 <u>646,738.17</u>
 Total Assets		 <u><u>\$ 1,579,013.88</u></u>

LIABILITIES AND CAPITAL

Current Liabilities		
Accrued Payroll Benefits	\$	17,966.56
Payable to State of Nevada		<u>(39,000.00)</u>
 Total Current Liabilities		 (21,033.44)
Long-Term Liabilities		
 Total Long-Term Liabilities		 <u>0.00</u>
 Total Liabilities		 (21,033.44)
Capital		
Retained Earnings		1,492,498.79
Net Income		<u>107,548.53</u>
 Total Capital		 <u>1,600,047.32</u>
 Total Liabilities & Capital		 <u><u>\$ 1,579,013.88</u></u>

Nevada Association of Counties
Income Statement
For the Seven Months Ending July 31, 2016

	Current Month		Year to Date	
Revenues				
Investment Revenue - EQ	\$ 461.37	3.92	\$ 3,248.16	0.73
Investment Revenue - HQT	607.27	5.16	6,591.93	1.47
Membership Dues	0.00	0.00	346,886.00	77.60
Conference Sponsorship Fees	2,500.00	21.26	7,880.55	1.76
Conference POWER Reg Fees	675.00	5.74	675.00	0.15
Conference Income Prior Year	0.00	0.00	250.00	0.06
Conference-Other Income	0.00	0.00	10.00	0.00
IAF/Supplemental Funds	0.00	0.00	30,000.00	6.71
Interest Income	18.23	0.16	128.67	0.03
National Programs	0.00	0.00	6,314.42	1.41
Associate Memberships	1,250.00	10.63	15,500.00	3.47
Land Use Summit	20.00	0.17	420.00	0.09
Unrealized Gain/(Loss)-EQINC	6,171.36	52.48	19,415.85	4.34
Unrealized Gain/(Loss)-HQTAX	55.37	0.47	9,698.66	2.17
	<u>11,758.60</u>	<u>100.00</u>	<u>447,019.24</u>	<u>100.00</u>
Total Revenues				
Cost of Sales				
<hr/>				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>11,758.60</u>	<u>100.00</u>	<u>447,019.24</u>	<u>100.00</u>
Expenses				
Salaries	24,189.78	205.72	170,502.50	38.14
Retirement	0.00	0.00	43,495.08	9.73
Employee Health Insurance	3,600.68	30.62	28,956.26	6.48
Employee Life Insurance	137.00	1.17	464.00	0.10
FICA and Medicare Expense	324.92	2.76	2,554.37	0.57
ESD Expense	36.93	0.31	695.54	0.16
PEBP Expenses	120.92	1.03	844.04	0.19
Equipment Maint/Lease	286.91	2.44	14,185.70	3.17
Office Supplies	52.34	0.45	1,211.09	0.27
Office Equipment Purchase	85.99	0.73	1,119.46	0.25
Telephone	1,694.08	14.41	8,326.31	1.86
Postage	0.00	0.00	218.43	0.05
Liability/Auto Insurance	648.25	5.51	2,954.42	0.66
Vehicle Maint/Registration	153.73	1.31	811.77	0.18
Publications/Subscriptions/Due	393.52	3.35	4,073.52	0.91
Printing	0.00	0.00	37.00	0.01
Staff Travel	1,815.53	15.44	5,431.15	1.21
Representative Travel	0.00	0.00	11,479.22	2.57
WIR Dues/Travel	0.00	0.00	9,991.38	2.24
Property Taxes	2,970.41	25.26	2,970.41	0.66
Donations/Sponsorship	0.00	0.00	50.00	0.01
NACO Conference PayPal Fees	20.18	0.17	32.84	0.01
Board Meetings	0.00	0.00	2,389.37	0.53
Legislative Expense	0.00	0.00	46.10	0.01

Nevada Association of Counties
Income Statement
For the Seven Months Ending July 31, 2016

	Current Month		Year to Date	
Audit	0.00	0.00	4,925.00	1.10
Professional Fees	0.00	0.00	6,000.00	1.34
Payroll Processing Service	231.74	1.97	1,747.18	0.39
Wild Horse Burro Legal Service	0.00	0.00	70.00	0.02
Public Lands Summit Expenses	0.00	0.00	442.23	0.10
Interest Expense	0.00	0.00	15.00	0.00
Bank Charges	5.00	0.04	91.11	0.02
Investment Expense	2,453.67	20.87	5,937.13	1.33
Utilities	518.55	4.41	3,328.10	0.74
Maintenance & Repairs	175.00	1.49	1,855.00	0.41
Janitorial Expenses	<u>370.00</u>	<u>3.15</u>	<u>2,220.00</u>	<u>0.50</u>
 Total Expenses	 <u>40,285.13</u>	 <u>342.60</u>	 <u>339,470.71</u>	 <u>75.94</u>
 Net Income	 <u>(\$ 28,526.53)</u>	 <u>(242.60)</u>	 <u>\$ 107,548.53</u>	 <u>24.06</u>

Nevada Association of Counties
Budget to Actual Comparison
As of July 31, 2016

Account Description	Budget Amount	YTD	Remaining Budget	This Month Last Year	Difference Between Years
Revenues:					
Associate Memberships	18,000.00	15,500.00	2,500.00	16,500.00	(1,000.00)
Conference Revenue	73,000.00	8,815.55	64,184.45	12,296.00	(3,480.45)
Conference Registration Fees				4,676.00	
Conference Sponsorship Fees		7,880.55		6,545.00	
Conference Raffle Proceeds					
Conference POWER Reg Fees		675.00		900.00	
Conference County Contribution					
Conference Registration-Spouse/Guest				175.00	
Conference-Other Income		260.00			
IAF/Supplemental Funds	60,000.00	30,000.00	30,000.00	30,000.00	-
Interest Income:	18,173.00	9,968.76	8,204.24	10,459.43	(490.67)
Interest Income		128.67		96.04	
Investment Revenue - EQ		3,248.16		3,153.25	
Investment Revenue - HQT		6,591.93		7,210.14	
Membership Dues	346,887.00	346,886.00	1.00	356,059.00	(9,173.00)
National Programs	11,000.00	6,314.42	4,685.58	6,263.01	51.41
Unbudgeted Income:	-	29,534.51	(29,534.51)	16,481.18	13,053.33
Tax Refunds				-	
Net Investment Income		29,114.51		(10,552.32)	
Wild Horse Burro Legal Contribution				20,500.00	
Land Management Task Force				6,533.50	
Land Use Summit		420.00			
Grant Admin. Fees					
Miscellaneous Income					
TOTAL Revenues	527,060.00	447,019.24	80,040.76	448,058.62	(1,039.38)
Expenses:					
Salaries	301,915.00	170,502.50	131,412.50	146,439.36	24,063.14
Benefits:	141,977.78	76,165.25	65,812.53	60,840.97	15,324.28
Retirement	84,537.00	43,495.08	41,041.92	30,640.67	
Employee Health Insurance	54,293.00	28,956.26	25,336.74	26,941.36	
Employee Life Insurance	666.00	464.00	202.00	524.55	
ESD, FICA and Medicare Expense	2,481.78	3,249.91	(768.13)	2,734.39	
Audit	8,400.00	4,925.00	3,475.00	5,725.00	(800.00)
Bank Charges		91.11	(91.11)	80.68	10.43
Board Meetings	3,000.00	2,389.37	610.63	2,017.51	371.86
Building Expenses	21,403.00	10,373.51	11,029.49	12,105.33	(1,731.82)
Utilities		3,328.10		2,917.42	
Building Maint. & Repairs		1,855.00		2,493.28	
Office Cleaning Service		2,220.00		2,960.00	
Property Taxes		2,970.41		3,734.63	
Conference Expenses	32,000.00	32.84	31,967.16	5,201.31	(5,168.47)
Conference Meals					

Nevada Association of Counties
Budget to Actual Comparison
As of July 31, 2016

Account Description	Budget Amount	YTD	Remaining Budget	This Month Last Year	Difference Between Years
Conference Speakers					
Conference Facility				5,000.00	
Conference Hotel					
Conference Entertainment					
Conference Gifts/Prizes					
Conference Printing					
Conference Supplies				30.00	
Conference Transportation					
Conference POWER Program				7.55	
Conference Other Expenses				5.75	
Conference PayPal Fees		32.84		158.01	
Donations / Sponsorships	1,500.00	50.00	1,450.00	-	50.00
Equipment Maint/Lease	7,522.00	14,185.70	(6,663.70)	3,368.90	10,816.80
Equipment Purchases	6,000.00	1,119.46	4,880.54	76.00	1,043.46
Elected Officials Training Program	1,800.00	-	1,800.00	-	-
Registration Seminars/Conferences				-	
Legislative Expenses	2,000.00	46.10	1,953.90	1,783.24	(1,737.14)
Liability and Auto Insurance	3,700.00	2,954.42	745.58	2,834.40	120.02
Member Services			-		-
Office Supplies	4,500.00	1,211.09	3,288.91	2,094.34	(883.25)
PEPB Liability	1,183.00	844.04	338.96	830.20	13.84
Postage	850.00	218.43	631.57	55.49	162.94
Printing	2,000.00	37.00	1,963.00	1,577.00	(1,540.00)
Professional Services	15,500.00	7,747.18	7,752.82	8,235.40	(488.22)
Professional Fees		6,000.00		6,600.00	
Payroll Processing Service	-	1,747.18		1,635.40	
Publications/ Dues / Professional Fees	2,000.00	4,073.52	(2,073.52)	2,334.83	1,738.69
Representative Travel	25,000.00	11,479.22	13,520.78	19,106.03	(7,626.81)
Special Studies	10,000.00		10,000.00		-
Staff Travel	20,000.00	5,431.15	14,568.85	9,456.37	(4,025.22)
Telephone	11,000.00	8,326.31	2,673.69	5,965.52	2,360.79
Vehicle Maint/Registration	3,000.00	811.77	2,188.23	-	811.77
Video-Conference Hosting & Warranty	9,528.00		9,528.00	9,543.60	(9,543.60)
Website Upgrade	10,000.00		10,000.00		-
WIR Dues/Travel	9,558.00	9,991.38	(433.38)	8,256.46	1,734.92
Unbudgeted Expenses:	-	6,464.36	(6,464.36)	9,353.18	(2,888.82)
Interest Expense		15.00			
Recruiting & Advertising				199.00	

Nevada Association of Counties
Budget to Actual Comparison
As of July 31, 2016

Account Description	Budget Amount	YTD	Remaining Budget	This Month Last Year	Difference Between Years
Wildlife Support Group					
Wild Horse Burro Legal Services		70.00		1,180.00	
NV Land Management Task Force				2,600.00	
Public Lands Summit Expense		442.23			
Depreciation Expense					
Investment Expense		5,937.13		5,374.18	
Miscellaneous Expense					
TOTAL Expenses	655,336.78	339,470.71	315,866.07	317,281.12	22,189.59
Net Income	(128,276.78)	107,548.53	(235,825.31)	130,777.50	(23,228.97)
Reserve Income Forward					
Unreserved Fund Balance	94,260.00	-	94,260.00	-	
Transfer From Investments	55,600.00		55,600.00	-	
Capital Projects Carried Forward	-	-	-	-	
Equipment & Vehicle Reserve	189,809.00	-	189,809.00	-	
Vacation & Sick Leave Reserve	15,023.00	-	15,023.00	-	
SUBTOTAL	354,692.00	-	354,692.00	-	
Reserve Expenses Forward					
Unreserved Fund Balance	19,065.00	-	19,065.00	-	
Equipment Reserve	189,809.00	-	189,809.00	-	
Vacation / Sick Leave Reserve	15,023.00	-	15,023.00	-	
SUBTOTAL	223,897.00	-	223,897.00	-	
NET INCOME WITH RESERVES	2,518.22	107,548.53	(105,030.31)	130,777.50	

Nevada Association of Counties
General Ledger Trial Balance
As of Jul 31, 2016

Filter Criteria includes: Report order is by ID. Report is printed in Detail Format.

Account ID	Account Description	Debit Amt	Credit Amt
1000	Cash - Bank of America	103,225.03	
1010	Cash - NV State Bank	7,512.48	
1020	Money Market	110,237.18	
1025	PayPal Cash Account	1,870.20	
1030	Investments - RJ Equity	198,698.43	
1031	Investments Cash Equivalents	7,447.30	
1040	Investments - RJ Securities	448,039.74	
1041	Investments Cash Equivalents	6,082.23	
1250	Accounts Receivable	43,775.00	
1500	Office Equipment	173,613.00	
1525	Building	447,906.18	
1527	Land	131,000.00	
1528	Building Improvements	90,311.78	
1550	Fixed Assets - Vehicle	32,878.25	
2000	Prepaid Expenses	3,528.44	
2500	Accumulated Depreciation		227,111.36
3160	Accrued Payroll Benefits		17,966.56
3185	Payable to State of Nevada	39,000.00	
4000	Retained Earnings		1,492,498.79
4200	Investment Revenue - EQ		3,248.16
4220	Investment Revenue - HQT		6,591.93
4500	Membership Dues		346,886.00
4502	Conference Sponsorship Fees		7,880.55
4505	Conference POWER Reg Fees		675.00
4509	Conference Income Prior Year		250.00
4510	Conference-Other Income		10.00
4602	IAF/Supplemental Funds		30,000.00
4650	Interest Income		128.67
4700	National Programs		6,314.42
4702	Associate Memberships		15,500.00
4726	Land Use Summit		420.00
4740	Unrealized Gain/(Loss)-EQINC		19,415.85
4741	Unrealized Gain/(Loss)-HQTAX		9,698.66
7100	Salaries	170,502.50	
7103	Retirement	43,495.08	
7104	Employee Health Insurance	28,956.26	
7105	Employee Life Insurance	464.00	
7106	FICA and Medicare Expense	2,554.37	
7108	ESD Expense	695.54	
7109	PEBP Expenses	844.04	
7202	Equipment Maint/Lease	14,185.70	
7204	Office Supplies	1,211.09	
7205	Office Equipment Purchase	1,119.46	
7207	Telephone	8,326.31	
7210	Postage	218.43	
7212	Liability/Auto Insurance	2,954.42	
7214	Vehicle Maint/Registration	811.77	
7216	Publications/Subscriptions/Due	4,073.52	
7218	Printing	37.00	
7219	Staff Travel	5,431.15	
7222	Representative Travel	11,479.22	
7224	WIR Dues/Travel	9,991.38	
7229	Property Taxes	2,970.41	
7234	Donations/Sponsorship	50.00	
7300-17	NACO Conference PayPal Fees	32.84	
7303	Board Meetings	2,389.37	
7304	Legislative Expense	46.10	
7305	Audit	4,925.00	
7308	Professional Fees	6,000.00	

Nevada Association of Counties
General Ledger Trial Balance
As of Jul 31, 2016

Filter Criteria includes: Report order is by ID. Report is printed in Detail Format.

Account ID	Account Description	Debit Amt	Credit Amt
7309	Payroll Processing Service	1,747.18	
7325	Wild Horse Burro Legal Service	70.00	
7328	Public Lands Summit Expenses	442.23	
7402	Interest Expense	15.00	
7404	Bank Charges	91.11	
7406	Investment Expense	5,937.13	
8000-BLD	Utilities	3,328.10	
8100-BLD	Maintenance & Repairs	1,855.00	
8200-BLD	Janitorial Expenses	2,220.00	
	Total:	2,184,595.95	2,184,595.95

Nevada Assoc Of Counties Account Summary

Closing Value **\$206,145.73**

NEVADA ASSOC OF COUNTIES (NACO)
EAM EQUITY
304 S MINNESOTA ST
CARSON CITY NV 89703-4270046

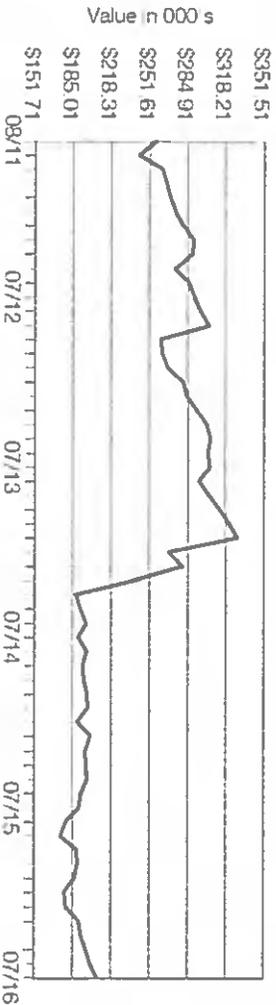
JOE WOODS II
Raymond James Financial Services, Inc.
RAYMOND JAMES FINANCIAL SVCS. | 1203 2ND ST | SUITE_A | CORONADO, CA 92118 |
(619) 435-1693
Raymondjames.com/SanDiego | Joe.Woods@Raymondjames.com

Raymond James Client Services | 800-847-SERV (7378)
Monday - Friday 8 a.m. to 6 p.m. ET
Online Account Access | raymondjames.com/investoraccess

Investment Objectives

Primary: Growth with a medium risk tolerance and a time horizon exceeding 10 years

Value Over Time



Asset Allocation Analysis



Time-Weighted Performance

See Understanding Your Statement for important information about these calculations

Performance Inception	YTD	2015	2014
08/26/96	10.31%	(5.51)%	7.86%

Excludes some limited partnerships, unpriced securities and annuity history prior to the annuity being linked to the account



The following links and/or pages are support for agenda
Item 7

August 4, 2016

To the Board of Directors
Nevada Association of Commissioners

We have audited the financial statements of the business-type activities of **Nevada Association of Counties (NACO)** for the year ended **December 31, 2015**. 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 to those individuals charged with governance. We will report this information annually to the Board in our audit committee 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 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 August 18, 2015, 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 August 18, 2015.

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. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year audited.

We noted no transactions entered into 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 for compensated absences and the implementation for GASB 68, Accounting and financial reporting for pensions- the tracking of grants and other revenues and expenditures where NACO acts as a pass through organization.

Management's estimate of the accounts receivable is based on their judgment on what they believe is collectible derived from known facts. 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 accounts receivable balance and 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 the implementation of GASB 68 which records the pension liability on the books.

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 Misstatement

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. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material individually, however in the aggregate the adjustments were material to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated August 19, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to 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 to 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 an audit committee recommendations letter to the fiscal officer. In that letter we identified exceptions and noted our recommendations.

This information is intended solely for the use of 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,

Bertrand & Associates, LLC

Bertrand & Associates LLC

August 4, 2016

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

Jeff Fontaine, Executive Director
Ms. Vanessa Stephens, Fiscal Officer

RE: 2015 Audit Committee Letter

Dear Mr. Fontaine and Ms. Stephens:

The following comments and recommendations are based on the results of our audit of the Association's 2015 financial statements.

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 loss reserves estimate. Management has engaged an independent actuary to assist in determining a reasonable estimate of the loss reserves and that estimate has been used in the financial statements.

1 - Communication of control deficiencies or material weakness. - Statement on Auditing Standards (SAS) 112.

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, processor 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 identify significant deficiencies which are discussed below.

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

2A– Evidence of review of bank and investment reconciliations missing

We recommend that all evidence of reviews be kept on file. With the change of the accounting manager working remotely, we recommend a new system of documenting approvals be developed and implemented.

We also recommend that the review and approval document be sent to the executive director and fiscal officer on a monthly basis with the financials so they are able to monitor key that all key controls are performed.

2B – Monthly fiscal report

We noted that there is not a monthly report prepared which includes the financial statements, budget to actual information, bank and investment statements and their accompanying reconciliations.

We recommend that financial information be summarized and presented to the fiscal officer and executive director within 30 days of the end of the month. We also recommend that a check list of key monthly controls be presented as well indicating the controls that were performed. This controls checklist can include, but is not limited to, bank and investment reconciliations and any other tasks that management would like to have documented, along with verification of their having been performed.

3 - Disbursements tests performed

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

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. The following lists our sample statistics:

	Total Disbursements	Total Disbursements Tested (\$)	Percent Tested	Total Disbursements Count	Total Disbursements Tested (Count)	Percent Tested
Admin Expenses	\$ 351,319	\$ 191,166	54%	366	60	16%

There were two instances of where there was only one signature evidenced on canceled checks.

4 – Proposed audit adjustments

The following proposed adjustments were made and accepted by management.

There was a balance on the books for grants receivable that was incorrect as well as other items of revenue and expense related to the land management task force and wild horse and burro legal effort. We proposed an adjustment that removed the grant receivable and removed the revenue for the wild horse legal effort and adjusted the land management task force.

This was the first year to implement GASB 68 which requires NACO to record pension liability. Management accepted the adjustment.

5-Authorized signatures

The authorized signature card for the checking account was prepared in 2007 and included Claudette Springmeyer. We recommend that the bank signature card be updated to reflect those currently authorized to sign on the account.

Conclusion

We thank management and staff for the high level of cooperation we received during the audit. There was a great deal of improvement this year and fewer proposed adjustments provided. If you have any questions please do not hesitate to contact us.

Sincerely,

Bertrand & Associates, LLC

Bertrand & Associates, LLC

**NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
FINANCIAL STATEMENTS
December 31, 2015 and 2014**

CONTENTS

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying statement of net position of the Nevada Association of County Commissioners (NACO), a non-profit corporation, as of December 31, 2015 and 2014 and the related statements of revenues and expenses and changes in net position and statement of changes in cash flows for the years then ended.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Nevada Association of County Commissioners as of December 31, 2015 and 2014 and the respective changes in financial position and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, GASB required supplemental information and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Bertrand & Associates, LLC

Carson City, Nevada

August 19, 2016

Management Discussion and Analysis

This discussion and analysis memo provides an overview of NACO's financial activities for the year ended December 31, 2015.

Financial Highlights

NACO's assets decreased in 2015 by \$24,292 to \$1,527,033. The decrease is primarily attributable accumulated depreciation. Of the total assets, \$379,620 consists of unrestricted assets. NACO's primary revenue source remains county membership dues at \$356,059. The remainder of NACO's revenues for 2015 consists of the annual conference, a contract with the State of Nevada to administer the Fund for Hospital Care to Indigent Persons, national programs and the associate member program. Membership and conference fees increased \$32,780 over the previous year.

Financial Analysis

By far, the largest portion of NACO assets continues to be investments in the amount of \$619,005 which decreased \$6,364 from the previous year. At the end of the fiscal year, NACO had \$223,627 cash or cash equivalents. NACO's liabilities for the year ending December 31, 2015, totaled \$471,043. Of this amount, \$17,967 was attributable to accrued vacation and sick leave. Also, \$436,508 was attributable to PERS net pension liability which is the result of implementing the new accounting pronouncement GASB 68.

Economic Factors

The budget of the Nevada Association of Counties is comprised in part (65.7%) of dues collected from member counties. Membership dues as a percentage of all revenues is nearly 6.7% higher when compared to 2014. Dues are calculated using a formula based on two components: Audited Schedule-1 revenues and population. The Nevada Association of Counties enjoys 100% county participation with all 17 counties paying their fully assessed dues in 2015. Any changes in the economy that are reflected in the stock and bond market are reflected in accounts held by NACO.

Conclusion

NACO continues to be on a firm fiscal footing again despite showing a 33% decrease in net position at the end of the year due to the PERS net liability. Diversified investments and assets, including the office building, provide NACO with a high level of financial security. While Nevada is beginning to see incremental economic growth NACO should continue to closely monitor the financial condition of the counties to assure that it can rely on dues as its most significant source of revenue. NACO will also need to work with the State to ensure continuation of its contract to administer the Fund for Hospital care to Indigent Persons (Indigent Accident & Supplemental Fund). Since the loss of a long time sponsor in 2014 NACO has realized an annual loss of revenue of approximately \$28,000 and since that time has added an additional staff. Reserves and modest budget reductions have been sufficient to make up the shortfall in the short term. Staff continues to identify opportunities to diversify and enhance revenues including; seeking state and federal grant opportunities, increasing the usage of existing agreements with Nationwide Retirement Solutions and the U.S. Communities Purchasing Alliance for which NACO receives a royalty and seeking other marketing and service agreements that would be of benefit to Nevada's counties. However, in order to maintain the current level of service to its members NACO will need an additional long term revenue source.

Jeffrey Fontaine
Executive Director
August 16, 2016

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
STATEMENT OF NET POSITION
December 31, 2015 and 2014

ASSETS	<u>2015</u>	<u>2014</u>
Current assets:		
Cash and cash equivalents	\$ 223,628	\$ 202,829
Investments	619,005	625,369
Accounts receivable	33,897	41,678
Other assets	<u>1,905</u>	<u>1,896</u>
Total current assets	878,435	871,772
Fixed Assets:		
Fixed assets net of accumulated depreciation	517,598	548,553
Land	<u>131,000</u>	<u>131,000</u>
Total fixed assets	<u>648,598</u>	<u>679,553</u>
Total assets	<u>1,527,033</u>	<u>1,551,325</u>
 DEFERRED OUTFLOWS OF RESOURCES		
Deferred pension outflows	35,335	-
Reimbursable costs for Land Management Task Force and the wild horse and burro effort	<u>-</u>	<u>73,368</u>
Total deferred outflows of resources	<u>35,335</u>	<u>73,368</u>
 LIABILITIES		
Current Liabilities:		
Accounts payable	<u>16,568</u>	<u>7,752</u>
Total current liabilities	16,568	7,752
Non-current liabilities:		
Compensated absences	17,967	15,023
PERS net pension liability	<u>436,508</u>	<u>-</u>
Total liabilities	<u>471,043</u>	<u>22,775</u>
 DEFERRED INFLOWS OF RESOURCES		
Deferred pension inflows	<u>63,107</u>	<u>-</u>
Total deferred inflows of resources	<u>63,107</u>	<u>-</u>
 NET POSITION		
Unrestricted	379,620	922,365
Invested in capital assets, net of related debt	<u>648,598</u>	<u>679,553</u>
Total net position	<u>\$ 1,028,218</u>	<u>\$ 1,601,918</u>

See accompanying notes

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
STATEMENT OF REVENUES AND EXPENSES & CHANGES IN NET ASSETS
Years ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Revenues		
Membership and conference fees	\$ 453,280	\$ 420,500
Indigent accident and supplemental programs	60,000	60,000
National programs and associate sponsorships	21,814	44,436
Grant revenues	-	29,825
Interest income	189	219
Wild horse and burro & land task force	6,534	32,793
Total revenues	541,817	587,773
Expenses		
Salaries and employee benefits	350,204	333,100
Post retirement benefits	1,433	1,104
Mortgage interest	-	9,149
Building maintenance, repairs & property tax	19,057	13,157
Utilities	6,254	6,348
Legislative	3,529	1,289
Membership Conference	60,134	45,702
Publications and printing	8,275	7,645
Office and other operating expenses	51,254	64,342
Staff and representative travel	31,305	43,686
Vehicle expenses	4,705	4,791
Professional fees	29,757	19,193
Wild horse and burro & land task force expenses	-	32,793
Grant expenditures	-	26,825
Depreciation and amortization	37,303	36,366
Total expenses	603,210	645,490
Increase in operating net position	(61,393)	(57,717)
Gain on sale of assets	618	-
Increase in non-operating net investment income	(9,355)	19,315
Increase in net position	(70,130)	(38,402)
Net position at beginning of year	1,601,918	1,640,320
Prior period adjustment - GASB 68	(503,570)	-
Net position at end of year	\$ 1,028,218	\$ 1,601,918

See accompanying notes

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
STATEMENT OF CASH FLOWS
Years ended December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
Cash flows from operating activities:		
Cash receipts	\$ 588,250	\$ 528,134
Payments to employees	(318,776)	(226,473)
Payments to vendors	(239,957)	(469,660)
Net cash (used) provided from operating activities	<u>29,517</u>	<u>(167,999)</u>
Cash flows from Investing Activities:		
Purchases of capital assets	(6,347)	(49,417)
Sale of equipment	618	-
Sale of securities	173,629	607,256
Purchase of securities	(187,338)	(311,374)
Interest, dividends and net gains or losses on investments	10,720	11,367
Net cash provided (used) for investing activities	<u>(8,718)</u>	<u>257,832</u>
Cash flows from financing activities:		
Payments on long-term debt	-	(321,520)
Net cash used for financing activities	-	<u>(321,520)</u>
Increase (decrease) in Cash and Cash Equivalents	20,799	(231,687)
Cash and cash equivalents, beginning of fiscal year	202,829	434,516
Cash and cash equivalents, end of fiscal year	<u>223,628</u>	<u>202,829</u>
Reconciliation of operating income to net cash provided from operating activities		
Net operating loss	(61,393)	(57,717)
Adjustment to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	37,303	36,366
Decrease (increase) in receivables	7,781	(29,639)
(Increase) decrease in prepaid expenses	(9)	7,438
Decrease (increase) in deferred outflows of resources	38,033	(73,368)
Increase (decrease) in accounts payable	8,816	(20,831)
Increase (decrease) compensated absences	2,944	(248)
(Decrease) in PERS net pension liability	(67,065)	-
Increase (decrease) in deferred revenues	63,107	(30,000)
Net cash provided (used) by operating activities	<u>\$ 29,517</u>	<u>\$ (167,999)</u>

See accompanying notes

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities:

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

Basis of Presentation, Measurement Focus – Basis of Accounting:

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

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

Cash & Investments:

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

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

Accounts Receivable:

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

Fixed Assets:

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

**NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences:

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

Revenues:

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

Deferred Outflow of Resources:

In 2014, NACO began accepting funds from private and governmental entities for the wild horse and burro legal defense project and all funds are to be paid to the attorney on the case. Funds were also received for the Nevada Lands Management Task Force which was created by the State Legislature whereby 16 counties are reimbursing NACO's costs for an independent contractor to prepare the required report.

Federal Income Tax:

NACO is exempt from income taxes under section 501(c)(4) of the Internal Revenue Service Code. Tax returns for the years ending December 31, 2015, 2014 and 2013 are open to audit by the Internal Revenue Service.

Prior Period Adjustment – GASB 68:

The prior year's financial statements have been reclassified where applicable to conform to the current year's presentation as a result of implementing the new accounting pronouncement GASB 68. Implementation resulted in a recording of a \$412,633 pension liability attributable to prior years.

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, 2015 and 2014 was \$215,383 and \$191,592 respectively and the bank balance was \$236,020 and \$296,258. The difference between the carrying amount and bank balance results from outstanding checks and deposits not yet reflected in the bank's records. Deposits that are greater than the FDIC insurance limit were \$46,258 in 2014. Balances in excess of FDIC insurance were collateralized with securities held by the State Treasurer's agent in the name of the State Treasurer.

**NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014**

NOTE 2 - DEPOSITS AND INVESTMENTS (continued)

Credit risk:

Credit risk is the risk that in the event of a failure of an outside party who has possession of NACO's investments or collateral securities, NACO will not be able to recover the value of those investments or securities. NACO's policy is to invest in corporate debt issues with a minimum of an "A" rating from standard and Poor's rating services.

Concentration of Credit Risk:

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

Interest Rate Risk:

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

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

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

A summary of investments as of December 31, 2014 is as follows:

	Fair Value	Investment Maturities in Years				S&P Rating
		1 year or less	1-5	5-10	Over 10	
U.S. Treasuries	\$ 112,158	\$ -	\$ 65,369	\$ 46,789	\$ -	
U.S. Government & Agencies	21,334	-	21,334	-	-	
U.S. Mortgage-backed securities	116,541	-	40,900	47,826	27,815	
Corporate bonds	179,659	-	101,537	78,122	-	AAA to A-
Equity securities	195,677	195,677	-	-	-	
Total cash and investments	\$ 625,369	\$ 195,677	\$ 229,140	\$ 172,737	\$ 27,815	

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

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 3 - CAPITAL ASSETS AND DEPRECIATION

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

Activity for the years ended December 31 was as follows:

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

		December 31,			December 31,
		2013	Additions	Dispositions	2014
Buildings	40	\$ 488,800	\$ 49,417	\$ -	\$ 538,217
Furniture and equipment	5 – 10	167,267	-	-	167,267
Vehicles	5 – 10	32,878	-	-	32,878
Total Assets		688,945	49,417	-	738,362
Accumulated depreciation		(153,443)	(36,366)	-	(189,809)
		\$ 535,502	\$ 13,051	\$ -	\$ 548,553

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 4 – MORTGAGE LOAN PAYABLE

Nevada Association of Counties purchased a building as a new office located at 304 Minnesota Street in Carson City, Nevada. The purchase was financed through a loan of \$356,250 with Nevada State Bank at a 5.25% annual interest rate. The note date was December 3, 2010. Repayment of the loan was scheduled through 119 monthly payments of \$2,412 beginning December 20, 2010 and one principal payment of \$226,158 on November 20, 2020.

The loan was repaid in full on April 9, 2014.

	<u>2015</u>	<u>2014</u>
Beginning mortgage balance	\$ -	\$ 321,520
Principal payments applied	-	(321,520)
Ending principal balance	<u>\$ -</u>	<u>\$ -</u>

NOTE 5 - RELATED PARTY TRANSACTIONS

Various directors of NACO also serve on the board of the Indigent Accident Fund, an agency who contracts with NACO for claims administration. Revenues of \$60,000 in 2015 and 2014 from these contracts are identified on the financial statements as Indigent Accident and Supplemental Programs.

Mr. Wayne Carlson, executive director of the Nevada Public Agency Insurance Pool, is authorized to sign checks of NACO in the absence of NACO's executive director with one other NACO authorized signer. NACO contracts with PARMS for bookkeeping services and paid fees of \$12,000 in 2015 in 2014. PARMS is solely owned by Mr. Wayne Carlson.

NOTE 6 – LEASES

Copier

In February of 2011 NACO entered into a lease agreement with Xerox Corporation for a high-speed copy machine. In January 2016, NACO replaced the copier and obtained a new lease. The copier leases are classified as operating leases with minimum monthly payments of \$201 for 60 months for the first lease and \$ 233 for the 2016 lease. Minimum lease payments are as follows:

2016	2,764
2017	2,796
2018	2,796
2019	2,796
2020	2,796
Thereafter	<u>233</u>
	<u>\$ 14,181</u>

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2015 and 2014

NOTE 7 –DEFINED BENEFIT PENSION COST-SHARING EMPLOYER PLANS

A. General Information about the Pension Plans

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

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

The Plans' provisions and benefits in effect at December 31, 2015 are summarized as follows:

	Prior to <u>July 1, 2001</u>	Between July 1, 2001 and <u>January 1, 2010</u>	On or after <u>January 1, 2010</u>
Hire date			
Benefit formula	2.50%	2.67%	2.50%
Benefit vesting option 1	5 years service @65	5 years service @65	5 years service @65
Benefit vesting option 2	10 years service @60	10 years service @60	10 years service @62
Benefit vesting option 3	any age with 30 years service	any age with 30 years service	any age with 30 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-55	52-67	52-67
Monthly benefits as a % of eligible	2.50%	2.67%	2.50%
Required employer contributions rates	unavailable	unavailable - 21.5%	25.75

**NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014**

NOTE 7 –DEFINED BENEFIT PENSION COST-SHARING EMPLOYER PLAN (continued)

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

For the year ended December 31, 2015, the contributions recognized as part of pension expense for the Plan was as follows:

Contributions - employer	67,774
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B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2015 valuation date, NACO reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	Proportionate share of Net pension Liability
Miscellaneous plan	436,508

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, 2015, 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, 2015 rolled forward to December 31, 2015 using standard update procedures. NACO’s proportion of the net pension liability was based on a projection of the NACO’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The Board’s proportionate share of the net pension liability as of June 30, 2014 and 2015 was as follows:

Proportion - June 30, 2014	0.00381%
Proportion - June 30, 2015	0.00381%
Change-Increase (decrease)	0.00000%

For the year ended December 31, 2015, NACO recognized a pension expense of \$38,880.

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 7 –DEFINED BENEFIT PENSION COST-SHARING EMPLOYER PLAN (continued)

At December 31, 2015, NACO reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 32,833
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	-	23,644
Changes in proportion and differences between NACO contributions and proportionate share of contributions	6,441	6,630
NACO contributions subsequent to the measurement	28,894	-
Total	<u>\$ 35,335</u>	<u>\$ 63,107</u>

\$28,894 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, 2015.

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

Measurement Period Ended June 30:	
2016	(17,553)
2017	(17,553)
2018	(17,553)
2019	3,298
2020	(5,428)
2021	(1,878)
Thereafter	-

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
 NOTES TO FINANCIAL STATEMENTS
 December 31, 2015 and 2014

NOTE 7 –DEFINED BENEFIT PENSION COST-SHARING EMPLOYER PLAN (continued)

Actuarial Assumptions – The total pension liabilities in the June 30, 2015 actuarial valuations were determined using the following actuarial assumptions:

	<u>Miscellaneous</u>
Valuation date	June 30, 2015
Measurement date	June 30, 2015
Actuarial Cost Method	Entry -Age Normal Cost
Actuarial Assumptions:	
Consumer Price Index	3.50%
Inflation	3.50%
Payroll growth	5.00%
Projected salary increase	4.6-9.75%
Productivity pay increases	0.75%
Investment rate of return	8.00%

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2015 valuation were based on the results of the experience review completed in 2015. Further details of the Experience Study can found on the PERS website.

Discount Rate – The discount rate used to measure the total pension liability was 8.00% as of June 30, 2015 and June 30, 2014. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rate specified in statute. Based on that assumption, the pension plan’s fiduciary net position at June 30, 2015, was projected to be available to make all projected future benefit payments of current active and inactive employees.

Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability as of June 30, 2015 and June 30, 2014.

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

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

To establish an appropriate long-term asset allocation strategy, the Board evaluates expected return and risk for each of the major asset types (stocks, bonds, private markets). These asset classes are then combined in the most efficient manner possible to construct a portfolio that matches the risk and return needs of the fund. By diversifying the System’s investments in multiple asset classes the Board is able to

**NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014**

NOTE 7 –DEFINED BENEFIT PENSION COST-SHARING EMPLOYER PLAN (continued)

reduce the volatility of annual investment earnings. The Board reviews capital market expectations and asset allocation annually. In addition, the Board employs a disciplined rebalancing policy to manage market volatility and to ensure the portfolio’s exposures are consistent with the System’s long-term asset targets.

In December 2013 the Board elected to eliminate the 5% target allocation to International Fixed Income and transition those assets into the U.S. Fixed Income allocation. The long-term target allocation for the fund as of June 30, 2015, was 30% U.S. Fixed Income, 42% U.S. Equity, and 18% International Equity, and 10% Private Markets.

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

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

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

*As of June 30, 2014, PERS' long-term inflation assumption was 3.5%

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

The following presents the net pension liability of the PERS as of June 30, 2015, calculated using the discount rate of 8.00%, as well as what the PERS net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.00%) or 1-percentage-point higher (9.00%) than the current discount rate:

	<u>Discount rate -1% (7%)</u>	<u>Current Discount Rate (8%)</u>	<u>Discount Rate +1% (9%)</u>
Misc. Tier1	\$665,298	\$436,508	\$246,430

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 8 – DEFERRED COMPENSATION PLAN

Deferred compensation plan Description

NACO offers a defined contribution plan in accordance with IRS code section 457(c) to its employees. Employee contributions are voluntarily and are made on a pre-tax basis. Employer contributions are discretionary and in the current year the organization elected to not make any contributions. Employees contributed \$16,562 for both 2015 and 2014. NACO Services, a subsidiary of the National Association of Counties, sponsors the deferred compensation program, which is administered by Nationwide Retirement Solutions.

NOTE 9 - INSURANCE

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

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS

Plan Description:

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

Benefit provisions for PEBP are administered by the State of Nevada. NRS 287.043 assigns the authority to establish and amend benefit provisions to the PEBP nine-member board of trustees. Local governments are required to pay their pro-rata cost to provide coverage for persons joining PEBP. PEBP does not issue a publicly available financial report. Some of NACO's current and past employees may qualify for participation in the plan in the future. As of the date of the Independent Auditors' Report, only one past employee is a participant in the Plan.

Funding Policy:

PEBP, NRS 287.046 establishes the subsidies to be contributed toward the premium costs of the eligible retired employees. The unsubsidized retiree plan rates in effect for fiscal year 2015 range from \$209 to \$1,053 depending on which plan type the retiree chooses and their length of service. The participating plan member's monthly contribution is deducted from their pension checks based on the plan chosen, reduced by the amount of the subsidy; therefore, their contribution amounts are not available.

**NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014**

NOTE 10 – OTHER POST EMPLOYMENT BENEFITS (continued)

For the plan year ended December 31, 2015 there is one former employee who receives a subsidy from NACO for their OPEB. As a participating employer, NACO is billed for their portion of the subsidy on a monthly basis and is legally required under NRS 287.023 to provide for it. For fiscal years 2015 and 2014 NACO was billed for \$1,433 and \$1,419 for their share of the subsidy. The contribution requirements of plan members and NACO are established and amended by the PEBP Board of Trustees. Payments will be made annually as calculated by PEBP and expensed when paid.

PRINCIPAL VALUATION RESULTS

	<u>December 31, 2015</u>	<u>December 31, 2014</u>
Present Value of Benefits		
Retiree	\$36,049	\$ 37,491
Assets	-	-
Unfunded actuarial accrued liability	<u>\$36,049</u>	<u>\$ 37,491</u>

NOTE 11 – LITIGATION AGREEMENT

NACO entered an agreement with Mark Pollot, Esq. on April 19, 2014 to provide legal services in respect to litigation against the Department of the Interior, the Bureau of Land Management (BLM) and other relevant defendants pertaining to the failure of the BLM and relevant defendants to administer the Wild Horse and Burro program in the manner required by the Free Roaming Wild Horse and Burro Act 1971 as Amended (16 U.S.C. § 1331, et seq.). The agreement is for a flat fee of \$82,500 which NACO raised from outside sponsors. The agreement also includes an option for Mr. Pollot to represent NACO in an appeal before the U.S. Court of Appeals for the Ninth District for an additional \$8,500 which the NACO Board approved at their March 20, 2015 meeting after the federal district court dismissed NACO's complaint on summary judgment.

NACO also entered into an agreement with the Nevada law firm of Hoffman, Test and Collier on November 27, 2014 for a not to exceed amount of \$2,100 for local representation on behalf of Mark Pollot. Funds for this agreement are also were raised from outside sources.

NOTE 12 –SUBSEQUENT EVENTS

Management has evaluated the activities and transactions subsequent to December 31, 2015 to determine the need for any adjustments to, and disclosure within the financial statements for the year ended December 31, 2015. Management has evaluated subsequent events through August 19, 2016 which is the date the financial statements were available for issue.

SUPPLEMENTAL INFORMATION

NEVADA ASSOCIATION OF COUNTY COMMISSIONERS
SUPPLEMENTAL INFORMATION – BUDGET TO ACTUAL COMPARISON
December 31, 2015

	Original Budget	Final Budget	Actual	Favorable (Unfavorable) Variance
OPERATING REVENUES:				
Membership and conference fees	\$ 416,059	\$ 416,059	\$ 453,280	\$ 37,221
Indigent accident and supplemental programs	60,000	60,000	60,000	-
National programs and associate sponsors	56,000	56,000	21,814	(34,186)
Interest income	-	-	189	189
Wild horse & burro and land task force	14,200	14,200	6,534	(7,666)
Total operating revenues	546,259	546,259	541,817	(4,442)
OPERATING EXPENSES:				
Salaries and employee benefits	427,116	427,116	360,600	66,516
Post retirement benefits	-	-	1,433	(1,433)
Building maintenance, repairs & property tax	23,403	23,403	19,057	4,346
Utilities	-	-	6,254	(6,254)
Legislative	3,000	3,000	3,529	(529)
Membership conference	30,000	30,000	60,134	(30,134)
Publications and printing	4,500	4,500	8,275	(3,775)
Office and other operating expense	82,795	82,795	51,254	31,541
Staff and representative travel	50,000	50,000	31,305	18,695
Vehicle expenses	3,000	3,000	4,705	(1,705)
Professional fees	19,500	19,500	29,757	(10,257)
Wild horse & burro and land task force	7,200	7,200	-	7,200
Depreciation and amortization	-	-	37,303	(37,303)
Total expenses	650,514	650,514	613,606	36,908
Operating income	(104,255)	(104,255)	(71,789)	32,466
NON-OPERATING REVENUES				
Gain on sale of assets	-	-	618	618
Increase in non-operating investment income	18,173	18,173	(9,355)	(27,528)
Total non-operating revenues	18,173	18,173	(8,737)	(26,910)
Net Position	\$ (86,082)	\$ (86,082)	\$ (80,526)	\$ 5,556

See accompanying notes

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

Last 10 Fiscal Years*

<u>Actuarial Valuation Date</u>	<u>NACO's proportion of the net pension liability (asset)</u>	<u>NACO's proportionate share of the net pension liability (asset)</u>	<u>NACO's covered- employee payroll</u>	<u>NACO's proportionate share of then net pension liability (asset) as a percentage of its covered-employee payroll</u>	<u>Plan fiduciary net position as a percentage of the total pension liability</u>
<u>Miscellaneous First Tier Plan</u>					
6/30/2015	0.00381%	\$436,508	\$112,210	389.01%	75.1%

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

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

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

Last 10 Fiscal Years*

<u>Actuarial Valuation Date</u>	<u>Contractually required contribution</u>	<u>Contributions in relation to the contractually required contribution</u>	<u>Contribution deficiency (excess)</u>	<u>NACO's covered employee payroll</u>	<u>Contribution as a percentage of covered employee payroll</u>
<u>Miscellaneous First Tier Plan</u>					
6/30/2015	\$58,796	(\$58,796)	\$0	\$228,334	25.75%

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

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

The following links and/or pages are support for agenda Item 9

ARTICLE III MEMBERSHIP & DUES

SECTION 1. MEMBERSHIP. The Association shall have four classes of membership. The designation of such classes and the qualifications of the members of such classes shall be as follows:

Sub 1. County Membership. County membership in this Association is available to any county in the State of Nevada which indicates its willingness to cooperate with and support the work of the Association. The Board of Directors may suspend county membership of any county for non-payment of annual dues that are assessed under Article III, Section 2, Sub.1.

Sub. 2. Affiliate Membership. The Board may, upon written application and subject to ratification by the Board, recognize as affiliates of the Association organizations whose membership consist predominately of county officials or county employees. The general purpose of such affiliates shall be to encourage maximum cooperation between the Association and the various county functions, between administrative departments and agencies and between the counties throughout the State. The Board may require for affiliate recognition such conditions as to activities, membership, and finances, as it deems appropriate. In no event shall a recognized affiliate advocate legislation or other policies as Association policies unless such policies have been approved by the Board as being consistent with the Association's policies and programs.

Sub. 3. Associate Membership. The Board may, upon written application and subject to ratification by the Board, approve the membership. The general purpose of such memberships shall be to encourage maximum cooperation between the Association and private businesses. In no event shall an associate member be able to vote or represent the Association.

Sub. 4. Government Partner Membership: The Board may, upon written application and subject to ratification by the Board, approve the membership. The general purpose of such memberships shall be to broaden the scope of relationships with the non-elected departments of county government that are not directly associated with the formal programs of NACO. In no event shall a Government Partner member be able to vote or represent the Association.



STATE OF NEVADA
OFFICE OF THE ATTORNEY GENERAL

100 North Carson Street
Carson City, Nevada 89701-4717

ADAM PAUL LAXALT
Attorney General

WESLEY K. DUNCAN
First Assistant Attorney General

NICHOLAS A. TRUTANICH
First Assistant Attorney General

June 24, 2016

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

Re: Membership NACO

Dear County Commissioner Carson:

To forge a closer relationship between my office and NACO, I wish to join your organization. I am not interested in becoming a voting member but merely hope to formalize the alliance between your organization and my office.

With that goal in mind, I reviewed your By-Laws, art. I and III, describing the categories of membership: County, Affiliate, Associate or Government Partner. Unfortunately, a state government office or state elected official are not listed as a category of membership.

Please consider this letter as my application to your Board of Directors to consider my office as a member of NACO, as a Government Partner, even though my office is not a local government or political subdivision thereof. Of course, I am open to a different type of membership, if the Board sees fit to permit me to join your group.

Sincerely,

A handwritten signature in blue ink that reads "Ad P Laxalt".

ADAM PAUL LAXALT
Attorney General

The following links and/or pages are support for agenda
Item 10

Public Utilities Commission **Docket: 16-03021**

<http://pucweb1.state.nv.us/PUC2/DktDetail.aspx>

The following links and/or pages are support for agenda
Item 12

https://nevadadot.com/uploadedFiles/NDOT/About_NDOT/NDOT_Divisions/Planning/Safety_Engineering/SHSP_Report_V8.pdf.

PARTNER PLEDGE

Zero Fatalities is all about eliminating fatalities on our roadways. Some people may think zero is an impossible goal, but when it comes to your family and friends, what other number would be acceptable? We are aiming for zero fatalities because everyone matters.

As a member of Nevada's Strategic Highway Safety Plan's Executive Committee on Traffic Safety, my agency pledges to support Nevada's goal of Zero Fatalities.



Nevada Department of Transportation

Rudy Malfabon

Rudy Malfabon



Nevada Department of Public Safety

Jim Wright

Jim Wright



Nevada Department of Motor Vehicles

Terri L. Albertson

Terri L. Albertson



Nevada Department of Health and Human Services

Richard Whitley

Richard Whitley



Nevada Department of Education

Janie Lowe

Janie Lowe



Administrative Office of the Courts

Robin Sweet

Robin Sweet



Henderson Police Department

Patrick Moers

Patrick Moers



Inter-Tribal Council of Nevada

Daryl Crawford

Daryl Crawford



Las Vegas Metropolitan Police Department

Douglas Gillespie

Douglas Gillespie



Nevada Association of Counties

Jeff Fontaine

Jeff Fontaine



Nevada Sheriffs' and Chiefs' Association

Allen Veil

Nevada League of Cities

Wes Henderson

Wes Henderson



Regional Emergency Medical Services Authority

Dean Dow

Regional Transportation Commission of Southern Nevada

Tina Quigley

Regional Transportation Commission of Washoe County

Lee Gibson

Southern Nevada Health District

John Hammond

Federal Highway Administration (ex-officio)

Susan Klekar

Susan Klekar

Federal Motor Carrier Safety Administration (ex-officio)

Bill Bensmiller

Bill Bensmiller

National Highway Traffic Safety Administration (ex-officio)

Gina Espinosa-Salcedo

Gina Espinosa-Salcedo

The following links and/or pages are support for agenda
Item 13

<http://www.nvnaco.org/wp-content/uploads/Item-13.pdf>

The following links and/or pages are support for agenda
Item 14

<http://www.nvnaco.org/wp-content/uploads/Item-14a.pdf>

<http://www.nvnaco.org/wp-content/uploads/Item-14b.pdf>

<http://www.nvnaco.org/wp-content/uploads/Item-14c.pdf>

The following links and/or pages are support for agenda
Item 20

Round 16 Preliminary Recommendation

Expenditure of the Special Account for

The Southern Nevada Public Land Management Act

July 13, 2016

INTRODUCTION

The Southern Nevada Public Land Management Act of 1998, (SNPLMA, Public Law 105-263, as amended) authorizes specific uses for revenues from the sale of public lands identified for disposal in the Las Vegas Valley. The SNPLMA created a special account (SNPLMA Special Account) into which 85 percent of the revenue generated by eligible land sales are deposited. The SNPLMA authorizes the Secretary of the Interior (Secretary) to expend the revenue in the SNPLMA Special Account for projects that fall into particular expenditure categories, which are the subject of this recommendation. Under the SNPLMA the remaining 15 percent is distributed to the State of Nevada's general education program (5 percent) and to the Southern Nevada Water Authority (10 percent) for water treatment and transmission facility infrastructure in Clark County, Nevada.

The SNPLMA and subsequent amendments authorize the Secretary to expend without further appropriation amounts deposited in the SNPLMA Special Account for the following purposes:

- Acquisition of environmentally sensitive lands and interests in land in Nevada, with priority given to lands within Clark County;
- Capital Improvements at the Lake Mead National Recreation Area, the Desert National Wildlife Refuge, the Red Rock Canyon National Conservation Area, the Great Basin National Park, and other areas administered by the Bureau of Land Management (BLM) and the United States Forest Service (FS) in Clark, Lincoln, and White Pine counties, and the Spring Mountain National Recreation Area;
- Development and implementation of a multi-species habitat conservation plan (MSHCP) in Clark County;
- Development of parks, trails, and natural areas (PTNA) in Clark, Lincoln, and White Pine counties in Nevada; and Carson City (subject to a limitation that land acquired for PTNA projects must be adjacent to the Carson River or within the flood plain of the Carson River), Nevada; pursuant to a cooperative agreement with units of local government or regional governmental entities;
- Conservation Initiatives on Federal land in Clark, Lincoln, and White Pine counties, Nevada, and Carson City (subject to the limitation that the land must be adjacent to the Carson River or within the flood plain of the Carson River), Nevada administered by the Department of the Interior or the Department of Agriculture;
- Lake Tahoe environmental restoration projects up to the authorized funding of \$300 million;
- Development and implementation of multi-jurisdictional hazardous fuels reduction and wildfire prevention plans for the Lake Tahoe Basin, the Carson Range in Douglas and Washoe counties and Carson City, and the Spring Mountains;
- Implementation of the Eastern Nevada Landscape Restoration Project (ENLRP) in White Pine and Lincoln counties; and

- Reimbursement of certain implementation costs.

The Secretary has charged the BLM with the implementation of the SNPLMA. The BLM, in collaboration with the National Park Service (NPS), Fish and Wildlife Service (FWS), Bureau of Reclamation (BOR), FS, the State of Nevada, and affected local governments throughout the States of Nevada and California, has developed a funding recommendation process that identifies projects in eight expenditure categories. This process is documented in the *SNPLMA Implementation Agreement* (February 5, 2013).

BACKGROUND

The Preliminary Recommendation is an interim product in the process of identifying and selecting projects for funding in seven of the eight categories: PTNA; Capital Improvements; Conservation Initiatives; Environmentally Sensitive Land Acquisitions; Hazardous Fuels Reduction and Wildfire Prevention; ENLRP; and Clark County MSHCP.¹ The list of projects was generated from a call for nominations that was open from March 1, 2016 through April 29, 2016. A total of 62 projects across seven categories were received at a total requested amount of \$238,130,327.

The subgroup for each expenditure category, except the MSHCP category, reviewed, scored, and ranked the nominations according to ranking criteria approved by the SNPLMA Executive Committee (EC) on February 19, 2016, for use during the round. Subgroups consist of representatives from the eligible entities for each category. MSHCP projects are reviewed by Clark County under a separate process.

Subgroup and Clark County MSHCP recommendations were forwarded to the Partners Working Group (PWG) for consideration in developing this Preliminary Recommendation. The PWG includes representatives from BLM, NPS, FWS, BOR, FS, State of Nevada, local governments, and the Nevada Association of Counties. The Preliminary Recommendation includes a proposed budget and a list of projects for each of the seven expenditure categories in the tables in the Appendix. The projects on these tables identify the subgroup ranking but are sorted to first list those projects that the PWG is recommending for funding.

Round 16 SNPLMA Executive Committee Direction

The EC provided direction that was incorporated into the Round 16 call for nominations. This direction included:

- Nominations for SNPLMA Round 16 funding were limited to three per eligible agency/entity per category (except in the Hazardous Fuels category, where entities were limited to three per eligible agency/entity per eligible geographic location as defined in the SNPLMA). Other direction included nominations being limited to the best value option for a viable project and a desire to see projects that leave a legacy on the landscape.

¹ The funding commitment of \$300 million (P.L. 106-506 and P.L. 108-108) for the eighth category, restoration projects at Lake Tahoe, was met in full with approval of the Lake Tahoe Restoration Projects in Round 12.

- The EC emphasized that the SNPLMA Strategic Plan for 2015-2019² was the guiding document for all nominations in Round 16. The EC has identified three values on which to focus SNPLMA implementation: sustainability, connectivity, and community.
 - The above three values are addressed through two redefined Goals in the Strategic Plan:
 - Goal 1: Sustain the quality of the outdoor environment by conserving, preserving, and restoring natural and cultural resources.
 - Goal 2: Improve the quality of life for all publics in urban and rural communities by enhancing recreational opportunities that connect people with the outdoor environment.
- SNPLMA information on past performance was factored into decisions for funding recommendations. In order to be qualified to have projects recommended for Round 16 funding in a category, an entity may only have one project (with the exception of those in litigation or those experiencing a recent natural disaster) with an orange or red level of concern³ on the *Focus Projects for Closeout* list (“Focus List”) or have less than or equal to 10 percent of active⁴ projects in such status.

PWG RECOMMENDATIONS

The PWG recommends expenditures of \$102,875,304 across the seven eligible funding categories plus \$2 million for a Special Account Reserve (SAR) for a total Round 16 recommendation of \$104,875,304. In developing its recommendation, the PWG considered the subgroup recommendations as well as the previously mentioned EC direction and the following specific PWG direction from the EC.

- The EC believes it is important to fund the best projects. This means that the PWG may recommend categories receive little or no funding and may not recommend projects for all eligible entities within a category. This includes taking advantage of high value, time sensitive land acquisition opportunities when they arise. The PWG may consider high value land acquisition opportunities even if it means limiting funding for other projects in a Round. Land is considered to be high value when its acquisition will accomplish the preservation of natural, scientific, aesthetic, historical, cultural, watershed, wildlife and other values contributing to the public enjoyment and biological diversity; enhance recreational opportunities and public access and when those values are at risk of being lost to development. High value land acquisitions can be submitted under three categories: Environmentally Sensitive Land Acquisitions; Parks, Trails, and Natural Areas; and Multi-Species Habitat Conservation Plan.⁵

² The *SNPLMA Strategic Plan for FY2015-FY2019* was signed on September 23, 2014, and is available on the SNPLMA website at http://www.blm.gov/nv/st/en/snplma/snplma_strategic_plan.html.

³ The *Focus Projects for Closeout* list (Focus List) is a subset of the *Projects of Concern* (POC) list that identifies projects with a color designation of yellow, orange, or red to indicate increasing levels of concern regarding the ability to complete the project as nominated, on time, and/or within budget.

⁴ Active projects are those that have not yet been completed and closed out financially or terminated.

⁵ The EC signed a decision memo on 2/24/2016 to modify the *SNPMLA Implementation Agreement* to further clarify the definition and the eligible categories for high value land acquisitions.

- The EC asked that the PWG to consider a funding recommendation for the round that would allow for reliable and predictable funding levels based on out-year revenue projections for future rounds through 2026.

ROUND 16 PRELIMINARY RECOMMENDATION

The following table shows the Preliminary Recommendation by category. In addition, detailed tables of nominated projects for each category can be found in the Appendix. Projects not approved as part of Round 16 may be re-nominated in a subsequent round at the discretion of the nominating entity.

ROUND 16 PRELIMINARY RECOMMENDATION BUDGET

EXPENDITURE CATEGORY	PRELIMINARY RECOMMENDATION
Parks, Trails, and Natural Areas (PTNA)	\$20,898,722
Capital Improvements	\$22,306,848
Conservation Initiatives	\$9,189,762
Environmentally Sensitive Land Acquisitions	\$12,419,000
Hazardous Fuels Reduction and Wildfire Prevention	\$29,499,942
Eastern Nevada Landscape Restoration Project (ENLRP)	\$3,343,030
Multi-Species Habitat Conservation Plan (MSHCP)	\$5,218,000
Category Total	\$102,875,304
Special Account Reserve	\$2,000,000
TOTAL ROUND 16 BUDGET RECOMMENDATION	\$104,875,304

Parks, Trails, and Natural Areas

Eighteen Round 16 project nominations were received in the PTNA expenditure category for a total of \$67,222,587. The PTNA Subgroup reviewed, scored, and ranked all projects and forwarded them to the PWG for consideration. The Subgroup recommended funding the top twelve ranked projects, with the caveat that the City of Henderson, the nominating entity for the fourth and fifth ranked projects, and the City of Las Vegas, the nominating entity for the seventh ranked projects would need to become qualified under the Focus List rules. The Subgroup did not recommend alternative projects for funding if one or more of the fourth, fifth, and seventh ranked projects were removed from consideration for funding.

The PWG determined that the City of Henderson and the City of Las Vegas were not qualified due to the number of orange and red projects on the *Focus Projects for Closeout* list. Therefore, projects nominated by the City of Henderson and City of Las Vegas, although ranked fourth, fifth, and seventh respectively by the Subgroup, were not recommended by the PWG. The top three ranked projects were all weir stabilization projects at \$4 million each that were nominated by the Southern Nevada Water Authority (SNWA). The PWG decided to recommend only the second ranked of the three weir projects which was the one identified by SNWA as its highest priority. This decision was made in part to be able to recommend funding for the eighteenth ranked PTNA land acquisition of 20.57 critical acres adjacent to the Craig Ranch Regional Park. This PTNA land acquisition was considered “high value” due to the threat of imminent development of this adjacent property and the

negative impacts that development could have on the park. The PWG preliminary recommendation for the PTNA category is, therefore, to fund the second, sixth, eighth through twelfth, and eighteenth ranked projects for a total of \$20,898,722. A detailed table of all projects nominated in this category, sorted by recommended and not recommended for funding, can be found in the Appendix.

Capital Improvements

Twelve Round 16 project nominations were received in the Capital Improvements expenditure category totaling \$51,774,158. The Capital Improvements Subgroup reviewed, scored, and ranked all projects and forwarded them to the PWG for consideration. The Subgroup recommended funding the eight highest ranked projects. At the time the Subgroup met, all eligible entities were qualified based on the Focus List rules so there were no caveats to the Subgroup's recommendation. However, when the PWG met, the National Park Service, Lake Mead National Recreation Area (NPS-LMNRA), nominating entity for the sixth ranked project, no longer met the qualification rules due to the number of orange and red projects on the Focus List.

The PWG recommends funding the first through sixth and the eighth ranked projects totaling \$22,306,848, with the caveat that the NPS-LMNRA must meet the Focus List qualification rules by the time the EC meets to develop the final recommendation for Round 16. The PWG did not recommend the seventh ranked project to expand the Ash Meadow fish conservation facility. The PWG felt that the project did not sufficiently address the Strategic Plan values as directed by the EC. In particular, the project is closed to the public except for a video feed of the fish tank so it does not connect the community to the natural environment nor address connectivity. A detailed table of all projects nominated in this category, sorted by recommended and not recommended for funding, can be found in the Appendix.

Conservation Initiatives

Twelve Round 16 project nominations were received in the Conservation Initiatives expenditure category totaling \$22,222,058. The Conservation Initiatives Subgroup reviewed, scored, and ranked all projects and forwarded them to the PWG for consideration. The Subgroup recommended the top eight ranked projects for funding.

The PWG recommends funding the top six ranked projects for a total of \$9,189,762. Although the PWG considered a suggestion to also recommend the seventh through ninth ranked projects at reduced funding levels, ultimately, the decision was not to fund these additional three projects. The PWG felt that projects in other categories were more consistent with the EC's guidance to fund the best projects across categories that most closely align with the values in the Strategic Plan. A detailed table of all projects nominated in this category, sorted by recommended and not recommended for funding, can be found in the Appendix.

Environmentally Sensitive Land Acquisitions

Two Round 16 project nominations were received in the Environmentally Sensitive Land Acquisition expenditure category totaling \$40,982,100. Both nominations were for large conservation easements, the first ranked to be acquired by the FS and the second ranked to be acquired by the BLM. The Subgroup reviewed, scored, and ranked both projects and forwarded them to the PWG for consideration. The Land Acquisition Subgroup recommended funding both conservation easement acquisition projects. However, due to the size and cost, the Subgroup requested that the PWG and

EC receive information on the frequency and manner of monitoring the BLM is conducting on the eight conservation easements previously acquired using SNPLMA funds. The Subgroup felt this information was important to know before the EC makes a final decision on whether to recommend the second ranked Dangberg conservation easement for funding.

The PWG recommends funding the \$12,419,000 first ranked project. Based on the information provided from BLM regarding monitoring efforts on its current eight easements, there was some feeling among the PWG members that the BLM would benefit from having additional time to work out a more consistent monitoring process and possibly identify partnerships to assist with monitoring. There was also some uncertainty regarding the BLM's level of readiness to manage the acquisition of such a large conservation easement. Finally, a big consideration was the anticipated cost of the acquisition and the impact recommending the project would have on the overall Round 16 budget. A detailed table of all projects nominated and recommended for funding in this category can be found in the Appendix.

Hazardous Fuels Reduction and Wildfire Prevention

Ten Round 16 project nominations were received in the Hazardous Fuels Reduction and Wildfire Prevention expenditure category totaling \$45,496,277. The Subgroup reviewed, scored, and ranked all ten projects and forwarded them to the PWG for consideration. The Subgroup recommended funding the top eight ranked projects, although the second ranked projects was recommended for reduced funding with the agreement of the nominating entity. The purpose of this project will not change, but, if approved, the scope (i.e., the number of acres, parcels, etc. treated or planned for treatment) will be reduced commensurate with the amount of funding provided.

The PWG recommends funding projects ranked one through six, eight, and nine, with the second ranked FS project reduced from \$17,640,000 to \$10,358,300 for a total recommendation of \$29,499,942. The eighth and ninth ranked projects were recommended because they are planning projects that will lead to on-the-ground work to protect life and property from devastating forest fires. The seventh ranked project, though important, was not recommended because it is a high-level planning effort that would not result in future work on-the-ground. A detailed table of all projects nominated in this category, sorted by recommended and not recommended for funding and including original request amounts and recommended amounts, can be found in the Appendix.

Eastern Nevada Landscape Restoration Project

Five Round 16 project nominations were received in the ENLRP expenditure category totaling \$3,343,030. The ENLRP Subgroup reviewed, scored, and ranked all projects and forwarded them to the PWG for consideration. The Subgroup recommended funding all of the projects.

The PWG recommends funding all of the recommended projects for a total of \$3,343,030. A detailed table of all projects nominated in this category can be found in the Appendix.

Multi-Species Habitat Conservation Plan

Three project nominations were received from Clark County for the MSHCP expenditure category totaling \$7,090,117. The MSHCP category ranking process is managed by Clark County. The process the County follows is outlined in the *SNPLMA Implementation Agreement*.

The PWG recommends funding the first and third projects for a total of \$5,218,000. The funding recommendation would provide the County with one Desert Tortoise research project and one on-the-ground restoration project. A detailed table of projects nominated and recommended for funding in this category can be found in the Appendix.

ROUND 16 PRELIMINARY RECOMMENDATION BUDGET CONSIDERATIONS AND RECOMMENDATIONS

- **Conservation Initiatives:** There is a statutory expenditure limitation for Conservation Initiatives of 10 percent of available funds since inception of SNPLMA. The cost of already approved projects plus the Round 16 recommended projects does not exceed this spending cap.
- **Capital Improvements:** There is a statutory expenditure limitation for Capital Improvements of 25 percent of available funds since inception of SNPLMA. The cost of already approved projects plus the Round 16 recommended projects does not exceed this cap.
- **High Value Land Acquisitions:** The 18th ranked PTNA project is to acquire land adjacent to the Craig Ranch Regional Park for inclusion in the Park which was funded primarily by multiple SNPLMA projects. This acquisition meets the EC's definition of a "high value" land acquisition. It is a time sensitive, one-time opportunity to acquire this corner property for addition to the Park and prevent the imminent threat of mixed-use and intense commercial development which could potentially have a negative impact on the park resources. Consistent with the EC's direction that high value, time sensitive land acquisitions would be considered for funding even if doing so results in limiting funding elsewhere in the Round, the PWG included the 18th ranked project for funding in its recommendation.
- **Environmentally Sensitive Lands:** The "anticipated cost" for land acquisitions reflects the owner's asking price, which has been determined to be reasonable based on market evidence, plus estimated costs for other allowed expenses such as appraisals and case management, but does not reflect the actual value of any property or the actual price to be paid for any property. The actual purchase price will be based on the appraised fair market value determined by a Federally obtained and approved appraisal.
- **Special Account Reserve:** The PWG recommends that the overall budget request for Round 16 include a provision for a \$2 million SAR to be expended at the discretion of the EC. This is consistent with the recommendation in previous rounds to allow a reserve fund to be spent at the discretion of the EC as described in the *SNPLMA Implementation Agreement*. This amount is requested in order to cover higher than expected costs on approved projects as outlined in the *SNPLMA Implementation Agreement*, and funds needed to cover the cost of urgent or emergency projects and acquisitions where the opportunity would be lost without quick action.
- The PWG recognized that there were a high number of good quality project nominations submitted in the Round. They also recognized that recent land sales have increased the amount available in the Special Account for new projects. In light of this, the PWG developed a Secondary List of six projects prioritized across categories for funding if additional funds become available later in the recommendation and approval process. If all of the projects on the

secondary list were to be recommended by the EC to the Secretary for funding, it would add \$57,581,060 for a total Round 16 budget of \$162,456,364. The following table lists the projects on the PWG's Secondary List in the PWG's priority for funding:

Round 16 Secondary List for Preliminary Recommendation			
PWG Priority	Category & Subgroup Rank	Entity/ Project Name	Amount Requested
1	PTNA Rank 3	SNWA – Historic Lateral Weir Stabilization	\$4,000,000
2	PTNA Rank 17	NLV – Craig Ranch 5.34-Acre Acquisition	\$3,824,600
3	HazFuels Rank 7	FS-R5 – Lake Tahoe West Collaborative Landscape Restoration	\$7,093,000
4	PTNA Rank 1	SNWA – Tropicana Weir Stabilization	\$4,000,000
5	LandAcq Rank 2	Dangberg Conservation Easement	\$28,563,100
6	PTNA Rank 13	CC – Eldorado-Cimarron Park	\$10,100,360

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APPENDIX

**PRELIMINARY RECOMMENDATION TABLES
FOR**

PARKS, TRAILS, AND NATURAL AREAS

CAPITAL IMPROVEMENTS

CONSERVATION INITIATIVES

ENVIRONMENTALLY SENSITIVE LAND ACQUISITIONS

HAZARDOUS FUELS REDUCTION AND WILDFIRE PREVENTION

EASTERN NEVADA LANDSCAPE RESTORATION PROJECT

MULTI-SPECIES HABITAT CONSERVATION PLAN

Southern Nevada Public Land Management Act of 1998 (Public Law 105-263)
Round 16 Nominations - Parks, Trails, and Natural Areas
Preliminary Recommendation

The following is a prioritized list of Parks, Trails, and Natural Areas projects that have been received and reviewed for possible funding under Round 16 of the Southern Nevada Public Land Management Act of 1998 (Public Law 105 - 263). The purpose of releasing these lists is to obtain input from all interested parties. Beginning 7/13/2016, the BLM is accepting written comments on these nominations until close of business (4:30 PM Pacific Time) on 7/28/2016. Comments should be mailed to SNPLMA Executive Committee Chair, BLM Southern Nevada District Office, 4701 N. Torrey Pines Drive, Las Vegas, NV 89130, faxed to (702) 515-5110, or emailed to snplma@blm.gov. The SNPLMA Executive Committee will meet following the comment period to review comments received to develop a final recommendation for consideration by the Secretary of the Interior in consultation with the Secretary of Agriculture. Questions may be addressed to the SNPLMA Division, BLM Southern Nevada District Office at (702) 515-5044.

Rank	Tab	Project Name*	Requesting Entity	Location	Nomination Request	Funding Recommended	Total Recommendation
Parks, Trails, and Natural Areas Project Nominations Recommended for Funding							
2	9	Las Vegas Wash Sunrise Weir Stabilization	Southern Nevada Water Authority	Las Vegas Wash in the Wetlands Park, Clark County, NV	\$4,000,000	\$4,000,000	\$4,000,000
6	11	McGill Ball Park Upgrade Phase II	White Pine County	Town of McGill, White Pine County, NV	\$996,199	\$996,199	\$4,996,199
8	13	Northern Nevada Historic Railroad Museum Interpretive Trail Phase II	White Pine County	At the site of the historic East Ely Railroad Yards, Ely, NV	\$1,287,999	\$1,287,999	\$6,284,198
9	2	Carson River Trail System Phase II - Ranch Connection	Carson City	At Silver Saddle Ranch, Carson City, NV	\$1,843,685	\$1,843,685	\$8,127,883
10	7	Kiel Ranch Historic Park 6.81 Acre Acquisition	City of North Las Vegas	Adjacent to Kiel Ranch Historic Park, City of North Las Vegas, NV	\$1,520,700	\$1,520,700	\$9,648,583
11	16	Robert E. "Bob" Price Park Improvements	Clark County	Northeast Las Vegas Valley, Clark County, NV	\$2,348,173	\$2,348,173	\$11,996,756
12	17	Southwest Ridge Park/Trailhead Phase I	Clark County	Northwest corner of Grand Canyon Dr. and Ford Ave., Clark County, NV	\$4,876,966	\$4,876,966	\$16,873,722
18	4	Craig Ranch Regional Park 20.57 Acre Acquisition	North Las Vegas	Northeast corner of Lone Mountain Rd. and Camino Al Norte adjacent to Craig Ranch Regional park, City of North Las Vegas, NV	\$4,025,000	4,025,000	\$20,898,722
Not Recommended for Funding							
1	10	Las Vegas Wash Tropicana Weir Stabilization (Secondary List Priority #4)	Southern Nevada Water Authority	Las Vegas Wash in the Wetlands Park, Clark County, NV	\$4,000,000	\$0	\$20,898,722
3	8	Las Vegas Wash Historic Lateral Weir Stabilization (Secondary List Priority #1)	Southern Nevada Water Authority	Las Vegas Wash in the Wetlands Park, Clark County, NV	\$4,000,000	\$0	20,898,722
4	15	Pueblo Trail Enhancements	City of Henderson	Intersection of Pueblo Boulevard and Burkholder Boulevard, City of Henderson, NV	\$1,144,663	\$0	\$20,898,722

**Round 16 Nominations - Parks, Trails, and Natural Areas
Preliminary Recommendation (Continued)**

Rank	Tab #	Project Name*	Requesting Entity	Location	Nomination Request	Funding Recommended	Total Recommendation
Not Recommended for Funding (Continued)							
5	12	MacDonald Canyons Nature Trail	City of Henderson	South of Sunridge Heights Parkway just north of Sloan Canyon National Conservation Area, City of Henderson, NV	\$1,240,800	\$0	\$20,898,722
7	18	Washington-Las Vegas Wash Park and Trailhead	City of Las Vegas	South side of the Las Vegas Wash between Lamb Boulevard and Washington Avenue, City of Las Vegas, NV	\$3,400,000	\$0	\$20,898,722
13	5	<i>Eldorado-Cimarron Park (Secondary List Priority #6)</i>	Clark County	The northeast corner of Eldorado Lane and Cimarron Rd., Clark County, NV	\$10,100,360	\$0	20,898,722
14	1	Adaptive-Use Park-Home Field	City of Henderson	Southwest corner of Stephanie St. and Russell Rd., City of Henderson, NV	\$8,563,442	\$0	\$20,898,722
15	6	Gilmore-Cliff Shadows Park	City of Las Vegas	West side of Cliff Shadows Parkway intersection with W. Gilmore Ave, City of Las Vegas, NV	\$4,300,000	\$0	\$20,898,722
16	14	Northwest Equestrian Park Phase I	City of Las Vegas	Northwest corner of Jones Blvd., and Iron Mountain Rd., City of Las Vegas, NV	\$5,750,000	\$0	\$20,898,722
17	3	<i>Craig Ranch Regional Park 5.34 Acre Acquisition (Secondary List Priority #2)</i>	City of North Las Vegas	North east corner of Commerce St. and Craig Road adjacent to Craig Ranch Regional Park, City of North Las Vegas, NV	\$3,824,600	\$0	\$20,898,722
Total					\$30,659,185		\$20,898,722

*The italicized project nominations are included on the Secondary List of six prioritized projects across all categories that are recommended if additional funds become available.

Southern Nevada Public Land Management Act of 1998 (Public Law 105-263)
Round 16 Nominations – Capital Improvements
Preliminary Recommendation

The following is a prioritized list of Capital Improvements projects that have been received and reviewed for possible funding under Round 16 of the Southern Nevada Public Land Management Act of 1998 (Public Law 105 - 263). The purpose of releasing these lists is to obtain input from all interested parties. Beginning 7/13/2016, the BLM is accepting written comments on these nominations until close of business (4:30 PM Pacific Time) on 7/28/2016. Comments should be mailed to: SNPLMA Executive Committee Chair, BLM Southern Nevada District Office, 4701 N. Torrey Pines Drive, Las Vegas, NV 89130, faxed to (702) 515-5110, or emailed to snplma@blm.gov. The SNPLMA Executive Committee will meet following the comment period to review comments received to develop a final recommendation for consideration by the Secretary of the Interior in consultation with the Secretary of Agriculture. Questions may be addressed to the SNPLMA Division, BLM Southern Nevada District Office at (702) 515-5044.

Rank	Tab #	Project Name	Requesting Entity	Location	Nomination Request	Funding Recommended	Total Recommendation
Capital Improvements Project Nominations Recommended for Funding							
1	2	Colorado River Heritage Trail - Arizona Water in the Desert: Water Conservation Delivery System	BOR	East side of the Colorado River within the Lake Mead National Recreation Area, Mohave County, AZ	\$5,999,773	\$5,999,773	\$5,999,773
2	11	Lincoln County Partners Non-Motorized Multipurpose Trail System, Phase II	FWS	Pahrangat National Wildlife Refuge (NWR) (part of the Desert NWR Complex) in Lincoln County, NV	\$1,308,514	\$1,308,514	\$7,308,287
3	6	Reconstruct and Restore the Historic Wheeler Peak Campground	BLM	Lincoln County just southeast of Caliente, NV	\$1,119,683	\$1,119,683	\$8,427,970
4	8	Hoover Dam Visitor Center, Theater Level Refurbishment	NPS	Great Basin National Park in White Pine County, NV	\$4,438,406	\$4,438,406	\$12,866,376
5	4	Rehabilitate Boulder Beach Campground North Loop	BOR	Lake Mead National Recreation Area, Clark County, NV	\$2,702,471	\$2,702,471	\$15,568,847
6	9	Hilltop Campground Reconstruction Project	NPS	Lake Mead National Recreation Area, Clark County, NV	\$1,451,701	\$1,451,701	\$17,020,548
8	3		FS	Spring Mountains National Recreation Area, Clark County, NV	\$5,286,300	\$5,286,300	\$22,306,848
Not Recommended for Funding							
7	1	Ash Meadow Fish Conservation Facility Expansion and Construction Project	FWS	Ash Meadows National Wildlife Refuge (a part of the Desert NWR Complex) in Nye County, NV	\$1,315,756	\$0	\$22,306,848
9	5	Improved Access to Connect with Nature and Recreation Opportunities	FWS	Ash Meadows National Wildlife Refuge (a part of the Desert NWR Complex) in Nye County, NV	\$5,779,014	\$0	\$22,306,848
10	12	Welcome Center at Memorial Bridge Plaza	BOR	Lake Mead National Recreation Area, Clark County, NV at the Mike O'Callaghan-Pat Tillman Memorial Bridge Plaza	\$5,071,500	\$0	\$22,306,848
11	7	Mountain Springs Public Contact and Natural Resource Protection Facility	FS	South end of the Spring Mountain National Recreation Area, Clark County, NV	\$7,443,500	\$0	\$22,306,848
12	10	Spring Mountains Visitor Gateway and RV Campground	FS	Contiguous to the Spring Mountain Gateway Visitor Center, Clark County, NV	\$9,857,540	\$0	\$22,306,848
TOTAL					\$51,774,158		\$22,306,848

Southern Nevada Public Land Management Act of 1998 (Public Law 105-263)
Round 16 Nominations – Conservation Initiatives
Preliminary Recommendation

The following is a prioritized list of Conservation Initiatives projects that have been received and reviewed for possible funding under Round 16 of the Southern Nevada Public Land Management Act of 1998 (Public Law 105 - 263). The purpose of releasing these lists is to obtain input from all interested parties. Beginning 7/13/2016, the BLM is accepting written comments on these nominations until close of business (4:30 PM Pacific Time) on 7/28/2016. Comments should be mailed to: SNPLMA Executive Committee Chair, BLM Southern Nevada District Office, 4701 N. Torrey Pines Drive, Las Vegas, NV 89130, faxed to (702) 515-5110, or emailed to snplma@blm.gov. The SNPLMA Executive Committee will meet following the comment period to review comments received to develop a final recommendation for consideration by the Secretary of the Interior in consultation with the Secretary of Agriculture. Questions may be addressed to the SNPLMA Division, BLM Southern Nevada District Office at (702) 515-5044.

Rank	Tab #	Project Name	Requesting Entity	Location	Nomination Request	Funding Recommended	Total Recommendation
Conservation Initiative Project Nominations Recommended for Funding							
1	3	Can land managers prevent the “inevitable collapse” of bats in the western US?	NPS	Great Basin National Park, White Pine County	\$1,193,632	\$1,193,632	\$1,193,632
2	1	Building Stewardship of Public Lands with Displaced User Groups	NPS	Public Lands in Clark County	\$2,978,100	\$2,978,100	\$4,171,732
3	10	Protecting Gold Butte’s Cultural Heritage	BLM	Gold Butte, Clark County	\$1,749,218	\$1,749,218	\$5,920,950
4	2	Butterfly Autecology Phase IV	FS	Spring Mountains, Clark County	\$1,608,015	\$1,608,015	\$7,528,965
5	11	Protection, Stabilization, and Restoration of the Lehman Caves Historic Area	NPS	Great Basin National Park, White Pine County	\$926,597	\$926,597	\$8,455,562
6	5	Endemic and Sensitive Species Biological Mitigations for Spring Mountains National Recreation Area Capital Improvement Projects	FS	Spring Mountains, Clark County	\$734,200	\$734,200	\$9,189,762
Not Recommended for Funding							
7	9	Monitoring, Assessment, and Restoration of Groundwater Dependent Ecosystems in Southern Nevada	FS	Public Lands in Clark and Lincoln Counties	\$2,915,736	\$0	\$9,189,762
8	12	Southern Nevada Invasive Weed Education, Prevention and Control	FWS	Public Lands in Clark County	\$3,148,410	\$0	\$9,189,762
9	7	Fostering Stewardship through Community Engagement	FWS	Public Lands in Clark County	\$3,315,500	\$0	\$9,189,762
10	6	Environmental Effects on the Immunity and Health of Desert Bighorn Sheep (<i>Ovis canadensis nelsoni</i>) in Southern Nevada	FWS	Public Lands in Clark County	\$2,480,638	\$0	\$9,189,762
11	4	Develop State and Transition Models Specific to Ecological Sites within Clark and Lincoln Counties – Phase II for Major Land Resource Areas 29 & 30	BLM	BLM lands in Clark and Lincoln Counties.	\$672,012	\$0.00	\$9,189,762
12	8	Historic Overview of Southern Nevada	BOR	Clark County	\$500,000	\$0.00	\$9,189,762
Total					\$22,222,058		\$9,189,762

**Southern Nevada Public Land Management Act of 1998 (Public Law 105-263)
 Round 16 Nominations – Environmentally Sensitive Land Acquisitions
 Preliminary Recommendation**

The following is a prioritized list of Environmentally Sensitive Land Acquisition projects that have been received and reviewed for possible funding under Round 16 of the Southern Nevada Public Land Management Act of 1998 (Public Law 105 - 263). The purpose of releasing these lists is to obtain input from all interested parties. Beginning 7/13/2016, the BLM is accepting written comments on these nominations until close of business (4:30 PM Pacific Time) on 7/28/2016. Comments should be mailed to: SNPLMA Executive Committee Chair, BLM Southern Nevada District Office, 4701 N. Torrey Pines Drive, Las Vegas, NV 89130, faxed to (702) 515-5110, or emailed to snplma@blm.gov. The SNPLMA Executive Committee will meet following the comment period to review comments received to develop a final recommendation for consideration by the Secretary of the Interior in consultation with the Secretary of Agriculture. Questions may be addressed to the SNPLMA Division, BLM Southern Nevada District Office at (702) 515-5044.

Rank	Tab #	Project Name*	Acres (+/-)	County	Acquiring Agency	Nominating Entity	Resource Values	Amount Requested**	Funding Recommended
Environmentally Sensitive Land Acquisition Project Nominations Recommended for Funding									
1	2	Jacks Valley Ranch Conservation Easement	1,233	Douglas	FS	Nevada Land Trust and The Conservation Fund	Riparian, Muledeer Migratory Corridor, Wildlife Habitat, Migratory Bird Habitats, Historic, Cultural, Scenic	\$12,419,000	\$12,419,000
Not Recommended for Funding									
2	1	<i>Dangberg Home Ranch Conservation Easement (Secondary List Priority #5)</i>	2,835	Douglas	BLM	Legacy Land and Water, LLC	Wildlife, Migratory Corridors, Wetlands, Riparian Habitat, Groundwater and Floodplain Functions, Scenic, Historic, Cultural	\$28,563,100	\$0
Total			4,068.00					\$40,982,100	\$12,419,000

*The italicized project nomination is included on the Secondary List of six prioritized projects across all categories that are recommended if additional funds become available.
 ** Amount Requested includes the owner's asking price, plus an estimated amount for associated expenses such as appraisals, surveys, and other necessary expenses to complete the project.

**Southern Nevada Public Land Management Act of 1998 (Public Law 105-263)
Round 16 Nominations – Hazardous Fuels Reduction and Wildfire Prevention
Preliminary Recommendation**

The following is a prioritized list of Hazardous Fuels Reduction and Wildfire Prevention projects that have been received and reviewed for possible funding under Round 16 of the Southern Nevada Public Land Management Act of 1998 (Public Law 105 - 263). The purpose of releasing these lists is to obtain input from all interested parties. Beginning 7/13/2016, the BLM is accepting written comments on these nominations until close of business (4:30 PM Pacific Time) on 7/28/2016. Comments should be mailed to: SNPLMA Executive Committee Chair, BLM Southern Nevada District Office, 4701 N. Torrey Pines Drive, Las Vegas, NV 89130, faxed to (702) 515-5110, or emailed to snplma@blm.gov. The SNPLMA Executive Committee will meet following the comment period to review comments received to develop a final recommendation for consideration by the Secretary of the Interior in consultation with the Secretary of Agriculture. Questions may be addressed to the SNPLMA Division, BLM Southern Nevada District Office at (702) 515-5044.

Rank	Tab #	Project Name	Requesting Entity	Location	Nomination Request	Funding Recommended	Total Recommendation
Hazardous Fuels Reduction and Wildfire Prevention Nominations Recommended for Funding							
1	7	Nevada Regional Fuels Reduction	North Lake Tahoe Fire Protection District	Incline Village, Nevada	\$973,250	\$973,250	\$973,250
2	4	Complete Remaining Wildland Urban Interface Treatments - Carnelian, Incline, and South Shore Hazardous Fuels Reduction	FS	National Forest System lands in the wildland urban interface in the Lake Tahoe Basin	\$17,640,000	\$10,358,300	\$11,331,550
3	9	Tahoe Network of Fire Adapted Communities	Tahoe Resource Conservation District	Lake Tahoe Basin	\$5,826,125	\$5,826,125	\$17,157,675
4	3	Carson City Westside Hazardous Fuels Reduction	Carson City Fire Department	Carson City, Nevada	\$1,999,900	\$1,999,900	\$19,157,575
5	1	California Lake Tahoe Basin Regional Hazardous Fuels Reduction and Wildfire Prevention	California Tahoe Conservancy	North, west, and south, Lake Tahoe, California	\$6,814,500	\$6,814,500	\$25,972,075
6	2	Carson City Hazardous Fuels Collection	Carson City Fire Department	Carson City, Nevada	\$102,389	\$102,389	\$26,074,464
8	6	Mt. Rose Corridor Hazardous Fuels Reduction Planning	FS	Humboldt-Toiyabe National Forest west of Reno and Washoe Valley	\$1,640,635	\$1,640,635	\$27,715,099
9	8	Programmatic Timberland Environmental Impact Report (PTEIR)	Lake Valley Fire Protection District	California side of the Lake Tahoe Basin	\$1,784,843	\$1,784,843	\$29,499,942
Not Recommended for Funding							
7	5	<i>Lake Tahoe West Collaborative Landscape Restoration (Secondary List Priority # 3)</i>	FS	Lake Tahoe Basin, California	\$7,093,000	\$0	\$29,499,942
10	10	Truckee Watershed Fuels Reduction Planning	FS	West of Reno on the Humboldt-Toiyabe National Forest	\$1,621,635	\$0	\$29,499,942
Total					\$45,496,277		\$29,499,942

*The italicized project nomination is included on the Secondary List of six prioritized projects across all categories that are recommended if additional funds become available.

**Southern Nevada Public Land Management Act of 1998 (Public Law 105-263)
Round 16 Nominations – Eastern Nevada Landscape Restoration Project
Preliminary Recommendation**

The following is a prioritized list of Eastern Nevada Landscape Restoration Project nominations that have been received and reviewed for possible funding under Round 16 of the Southern Nevada Public Land Management Act of 1998 (Public Law 105 - 263). The purpose of releasing these lists is to obtain input from all interested parties. Beginning 7/13/2016, the BLM is accepting written comments on these nominations until close of business (4:30 PM Pacific Time) on 7/28/2016. Comments should be mailed to: SNPLMA Executive Committee Chair, BLM Southern Nevada District Office, 4701 N. Torrey Pines Drive, Las Vegas, NV 89130, faxed to (702) 515-5110, or emailed to snplma@blm.gov. The SNPLMA Executive Committee will meet following the comment period to review comments received to develop a final recommendation for consideration by the Secretary of the Interior in consultation with the Secretary of Agriculture. Questions may be addressed to the SNPLMA Division, BLM Southern Nevada District Office at (702) 515-5044.

Rank	Tab #	Project Name	Requesting Entity	Location	Nomination Request	Funding Recommended	Total Recommendation
Eastern Nevada Landscape Restoration Project Nominations Recommended for Funding							
1	1	Atlanta Road Sage-Grouse Habitat Improvement Continuation	BLM	Lincoln County, NV	\$566,000	\$566,000	\$566,000
2	4	Sagebrush Habitat Restoration	FS	White Pine County, NV	\$1,185,520	\$1,185,520	\$1,751,520
3	2	Ely District Noxious and Invasive Weeds: Inventory, Treatment, Restoration, and Education	FS	White Pine and Lincoln Counties, NV	\$920,560	\$920,560	\$2,672,080
4	5	South Spring and Hamblin Valley Watershed Restoration Plan	BLM	White Pine and Lincoln Counties, NV	\$350,000	\$350,000	\$3,022,080
5	3	Forgotten Grasslands: Restoration of Basin Wildrye Ecosystems on Great Basin National Park	NPS	White Pine County, NV	\$320,950	\$320,950	\$3,343,030
Total					\$3,343,080		\$3,343,030

**Southern Nevada Public Land Management Act of 1998 (Public Law 105-263)
 Round 16 Nominations – Multi-Species Habitat Conservation Plan
 Preliminary Recommendation**

The following is a prioritized list of Multi-Species Habitat Conservation projects that have been received and reviewed for possible funding under Round 16 of the Southern Nevada Public Land Management Act of 1998 (Public Law 105 - 263). The purpose of releasing these lists is to obtain input from all interested parties. Beginning 7/13/2016, the BLM is accepting written comments on these nominations until close of business (4:30 PM Pacific Time) on 7/28/2016. Comments should be mailed to: SNPLMA Executive Committee Chair, BLM Southern Nevada District Office, 4701 N. Torrey Pines Drive, Las Vegas, NV 89130, faxed to (702) 515-5110, or emailed to snplma@blm.gov. The SNPLMA Executive Committee will meet following the comment period to review comments received to develop a final recommendation for consideration by the Secretary of the Interior in consultation with the Secretary of Agriculture. Questions may be addressed to the SNPLMA Division, BLM Southern Nevada District Office at (702) 515-5044.

Rank	Tab #	Project Name	Requesting Entity	Location	Nomination Request	Funding Recommended	Total Recommendation
Multi-Species Habitat Conservation Plan Nominations Recommended for Funding							
1	1	Desert Tortoise Connectivity	Clark County	Along major transportation routes and other significant barriers to movement across and through Clark County, NV	\$2,448,000	\$2,448,000	\$2,448,000
3	3	Riparian Restoration - Muddy River Riparian Reserve Unit	Clark County	Muddy River Riparian Reserve Unit in the Moapa Valley in Clark County, NV	\$2,770,000	\$2,770,000	\$5,218,000
Not Recommended for Funding							
2	2	Desert Tortoise Predator Dynamics	Clark County	Primarily in the Boulder City Conservation Easement and Piute Valley in Clark County, NV	\$1,872,117	\$1,872,117	\$5,218,000
Total					\$7,090,117		\$5,218,000