



A G E N D A
LAS VEGAS VALLEY WATER DISTRICT
BOARD OF DIRECTORS

REGULAR MEETING
9:00 A.M. – DECEMBER 4, 2018

COMMISSION CHAMBERS
CLARK COUNTY GOVERNMENT CENTER
500 S. GRAND CENTRAL PARKWAY, LAS VEGAS, NEVADA
(702) 258-3100

Board of Directors
Marilyn Kirkpatrick, President
Steve Sisolak, Vice President
Susan Brager
Larry Brown
Jim Gibson
Chris Giunchigliani
Lawrence Weekly

John J. Entsminger,
General Manager

Date Posted: November 27, 2018

The Las Vegas Valley Water District makes reasonable efforts to assist and accommodate persons with physical disabilities who desire to attend the meeting. For assistance, call the Agenda Coordinator (702) 258-3939 at least 24 hours prior to the meeting.

THIS MEETING HAS BEEN PROPERLY NOTICED AND POSTED IN THE FOLLOWING LOCATIONS:

LAS VEGAS VALLEY WATER DISTRICT
1001 SOUTH VALLEY VIEW BOULEVARD
LAS VEGAS, NEVADA

GRANT SAWYER STATE OFFICE BUILDING
555 EAST WASHINGTON AVENUE
LAS VEGAS, NEVADA

CLARK COUNTY GOVERNMENT CENTER
500 SOUTH GRAND CENTRAL PARKWAY
LAS VEGAS, NEVADA

REGIONAL JUSTICE CENTER
200 LEWIS AVENUE
LAS VEGAS, NEVADA

All items listed on this agenda are for action by the Board of Directors, unless otherwise indicated. Items may be taken out of order. The Board of Directors may combine two or more agenda items for consideration, and/or may remove an item from the agenda or delay discussions relating to an item on the agenda at any time.

Visit our website at <https://www.lvvd.com/lvvd-agendas> or main office at 1001 S. Valley View Boulevard, Las Vegas, Nevada for Las Vegas Valley Water District agenda postings, copies of supporting material and approved minutes. To receive meeting information, including supporting material, contact the LVVWD Agenda Coordinator at (702) 258-3939 or agendas@lvvd.com.

CALL TO ORDER, INVOCATION AND PLEDGE OF ALLEGIANCE

COMMENTS BY THE GENERAL PUBLIC

NO ACTION MAY BE TAKEN: At this time, the Board of Directors will hear general comments from the public on items listed on this agenda. If you wish to speak to the Board about items within its jurisdiction, but not appearing on this agenda, you must wait until the "Comments by the General Public" period listed at the end of this agenda. Please limit your comments to three minutes or less.

ITEM NO.

1. *For Possible Action:* Approve agenda with the inclusion of tabled and/or reconsidered items, emergency items and/or deletion of items, and approve the minutes from the regular meeting of November 6, 2018.

CONSENT AGENDA Items 2 - 8 are routine and can be taken in one motion unless a Director requests that an item be taken separately.

2. *For Possible Action:* Approve and authorize the President to sign an interlocal agreement between Clark County and the District for the installation of water facilities at the Pedestrian Grade Separation Las Vegas Boulevard at Park Avenue Project.
3. *For Possible Action:* Approve and authorize the President to sign an interlocal agreement between Clark County and the District for installation of water facilities at the Southwest Ridge Park and Trailhead Phase 1 Project.
4. *For Possible Action:* Approve and authorize the President to sign an interlocal agreement between Clark County and the District for installation of water facilities at the Horseman's Park Announcer Booth and Flamingo Cover Project.
5. *For Possible Action:* Approve and authorize the President to sign an interlocal agreement between the City of Las Vegas and the District for installation of water facilities at the Symphony Park Garages Parcel L Project.
6. *For Possible Action:* Approve and authorize the President to sign an interlocal agreement between the City of Las Vegas and the District for installation of water facilities at the Symphony Park Garages Parcel B Project.

AGENDA – LAS VEGAS VALLEY WATER DISTRICT – PAGE TWO – DECEMBER 4, 2018

7. *For Possible Action:* Approve and authorize the President to sign an interlocal agreement between the City of Las Vegas and the District for installation of water facilities at the Symphony Park – Promenade Place and Carson Avenue Offsite Improvements Project.
8. *For Possible Action:* Approve and authorize the General Manager to sign an agreement between Atkins North America, Inc., and the District to provide professional services for the design of existing water main replacement in Paradise Road between Twain Avenue and Karen Avenue for an amount not to exceed \$571,896.

BUSINESS AGENDA

9. *For Possible Action:* Approve and authorize the General Manager to sign an agreement between SC East Landco, LLC, and the District for design and construction of the Rome 2860 Zone North Water Facility Improvements.
10. *For Possible Action:* Approve and authorize the General Manager to sign an agreement between Parsons Transportation Group, Inc. and the District for professional services related to the implementation of a new project management information system for an amount not to exceed \$4,600,000.
11. *For Possible Action:* Award a contract for miscellaneous main replacements in The Dales Subdivisions to Capriati Construction Corp., Inc., for the amount of \$9,718,551, authorize a change order contingency amount not to exceed \$900,000, and authorize the General Manager to sign the construction agreement.
12. *For Possible Action:* Approve, adopt and authorize the President to sign a resolution approving a new records retention schedule to supersede and replace the existing records retention schedule adopted on October 19, 1999, authorize the General Manager to approve future amendments to the records retention schedule as necessary, and authorize the General Manager to approve a records retention policy.
13. *For Possible Action:* Approve, adopt and authorize the President to sign a resolution concerning the refinancing of water projects; making a finding that no increase in an ad valorem tax is anticipated with respect to the issuance of General Obligation (Limited Tax) (Additionally Secured by SNWA Pledged Revenues) Water Refunding Bonds, Series 2019, in the maximum aggregate principal amount of \$132,500,000; requesting the Clark County Debt Management Commission to approve the finding; providing certain details in connection therewith; and providing the effective date hereof.
14. *For Possible Action:* Accept the Las Vegas Valley Water District's Comprehensive Annual Financial Report and corresponding Independent Auditor's Report on Financial Statements and Supplementary Information for the period ending June 30, 2018, and authorize their submission to the County Clerk and the Nevada Department of Taxation.
15. *For Possible Action:* Conduct an evaluation of the District's General Manager and take appropriate action.

COMMENTS BY THE GENERAL PUBLIC

NO ACTION MAY BE TAKEN: At this time, the Board of Directors will hear general comments from the public on matters under the jurisdiction of the Las Vegas Valley Water District. Please limit your comments to three minutes or less.

**LAS VEGAS VALLEY WATER DISTRICT
BOARD OF DIRECTORS MEETING
NOVEMBER 6, 2018
MINUTES**

CALL TO ORDER 9:00 a.m., Commission Chambers, Clark County Government Center,
500 South Grand Central Parkway, Las Vegas, Nevada

DIRECTORS PRESENT Marilyn Kirkpatrick, President
Steve Sisolak, Vice President
Susan Brager
Larry Brown
Jim Gibson
Chris Giunchigliani

DIRECTORS ABSENT Lawrence Weekly

STAFF PRESENT John Entsminger, Dave Johnson, Julie Wilcox, Greg Walch, Kevin Bethel

Unless otherwise indicated, all members present voted in the affirmative.

COMMENTS BY THE GENERAL PUBLIC

For full public comment, visit www.lvwwd.com/apps/agenda/lvwwd/index.cfm

There were no speakers.

ITEM NO.

1. Approval of Agenda & Minutes

FINAL ACTION: A motion was made by Director Giunchigliani to approve the agenda and the minutes from the regular meeting of October 2, 2018. The motion was approved.

CONSENT AGENDA Items 2 – 6 are routine and can be taken in one motion unless a Director requests that an item be taken separately.

- 2. Approve and authorize the General Manager to sign an agreement between IZ design studio and the District to provide professional design services for the West Admin Renovation Project for an amount not to exceed \$270,513.**
- 3. Approve and authorize the General Manager to sign a cooperative agreement between the Clark County Water Reclamation District and the District regarding the processing of wastewater at Desert Breeze Water Resource Center for an amount not to exceed \$11,144,842.**
- 4. Approve and authorize the General Manager to sign an energy services agreement between Nevada Valley Solar Solutions I, LLC, and the District for the installation of solar-covered carports at various parking locations within the District.**
- 5. Approve and authorize the General Manager to sign an amendment to the existing agreement between Workday, Inc., and the District to add the Workday Learning module, increase software licenses, add administrator support, and extend the term three years through October 20, 2024 for an additional amount of \$1,649,046 with the option to renew for an additional three-year term, contingent upon the Board's approval of the agreement between Sierra-Cedar, Inc., and the District; authorize a contingency amount not to exceed \$260,428.80; and authorize the General Manager or Designee to execute purchase orders for additional software licenses and administrator training and support within the contingency fund amount.**
- 6. Approve and authorize the General Manager to sign an agreement between Sierra-Cedar, Inc., and the District for professional services related to implementation of the Workday Learning and Performance/Talent modules, centralizing historic employee data on the Workday platform and provide support for Workday's bi-annual updates for an amount of \$400,000 through November 5, 2021, contingent upon the Board's approval of the amendment to the existing agreement with Workday, Inc., and the District; authorize an amount not to exceed \$50,000 for all contingencies related to the agreement; and authorize the General Manager or his designee to execute change orders for additional professional services related to the agreement within the contingency fund amount.**

FINAL ACTION: A motion was made by Director Brager to approve staff's recommendations. The motion was approved.

BUSINESS AGENDA

7. **Approve and authorize the General Manager to sign an agreement between Lewis Investment Company of Nevada, LLC, and the District for design of the Cougar 3090 Zone Reservoir and Inlet/Outlet Pipeline.**

FINAL ACTION: A motion was made by Director Gibson to approve staff's recommendation. The motion was approved.

8. **Approve and authorize the General Manager to sign an amended and restated retail access form of service agreement for network integration transmission service among Nevada Power Company doing business as NV Energy, the Colorado River Commission of Nevada and the District, and authorize the General Manager or his designee to approve future ministerial or administrative changes to this agreement.**

Director Giunchigliani asked if this was a five-year agreement, to which Dave Johnson, Deputy General Manager, Engineering and Operations stated that the agreement is for 10 years, but in five-year terms.

FINAL ACTION: A motion was made by Director Gibson to approve staff's recommendation. The motion was approved.

9. **Adopt a resolution to create a new fund for the funding of other post-employment benefits (OPEB) called the Las Vegas Valley Water District OPEB Trust Fund (OPEB Trust), to authorize the initial funding of the OPEB Trust with the transfer of \$30 million from unrestricted reserves, to establish an OPEB Trust board of trustees and appoint trustees to the same, and to direct the Chief Financial Officer to forward the resolution to the State of Nevada Department of Taxation.**

Vice President Sisolak asked if there was an actuarial study on how much money will be needed. John Entsminger, General Manager, stated that this will take the District to 80 percent funded, which is above the national average.

FINAL ACTION: A motion was made by Vice President Sisolak to adopt a resolution and approve staff recommendations. The motion was approved.

10. **Approve the Trust Agreement for the Las Vegas Valley Water District, Nevada OPEB Trust (OPEB Trust) between the OPEB Trust trustees and the Las Vegas Valley Water District.**

Mr. Entsminger recommended the appointment of himself; Kevin Bethel, Chief Financial Officer; and Richard Wimmer, retiree, as trustees.

FINAL ACTION: A motion was made by Director Brown to approve staff's recommendation. The motion was approved.

11. **Approve an agreement between Santoro Whitmire, LTD and the District to provide litigation services regarding issues related to water rights and water service in Coyote Spring Valley for an amount not to exceed \$500,000 annually.**

FINAL ACTION: A motion was made by Director Giunchigliani to approve staff's recommendation. The motion was approved.

COMMENTS BY THE GENERAL PUBLIC

There were no speakers.

Adjournment

There being no further business to come before the board, the meeting adjourned at 9:07 a.m.

APPROVED:

Marilyn K. Kirkpatrick, President

John J. Entsminger, General Manager

**LAS VEGAS VALLEY WATER DISTRICT
BOARD OF DIRECTORS
AGENDA ITEM**

December 4, 2018

Subject: Agreement	Director's Backup
Petitioner: David L. Johnson, Deputy General Manager, Engineering/Operations	
Recommendations: That the Board of Directors approve and authorize the President to sign an interlocal agreement between Clark County and the District for the installation of water facilities at the Pedestrian Grade Separation Las Vegas Boulevard at Park Avenue Project.	

Fiscal Impact:

None by approval of the above recommendation.


Background:

Clark County (County) has submitted plans to the District for the installation of one 1-inch domestic meter with one 1-inch reduced pressure principle assembly at the project known as Pedestrian Grade Separation Las Vegas Boulevard at Park Avenue, Project #126358 (Project). This Project is located on the east side of Las Vegas Boulevard South at Park Avenue, as generally shown on Attachment A.

If approved, the attached Interlocal Agreement No. 126358-A provides the terms and conditions for the installation of water facilities at the County's sole expense. During construction, the County will ensure payment for all construction water use and provide the District with easements to the water facilities. Upon completion of the Project, the water facilities will become the property of the District.

This agreement is being entered into pursuant to NRS 277.180 and Sections 1(5) and 1(13) of the Las Vegas Valley Water District Act, Chapter 167, Statutes of Nevada 1947. The office of the General Counsel has reviewed and approved this agreement.

Respectfully submitted:


John J. Entsminger, General Manager
JJE:DLJ:GPK:DJM:djs
Attachments

AGENDA
ITEM #

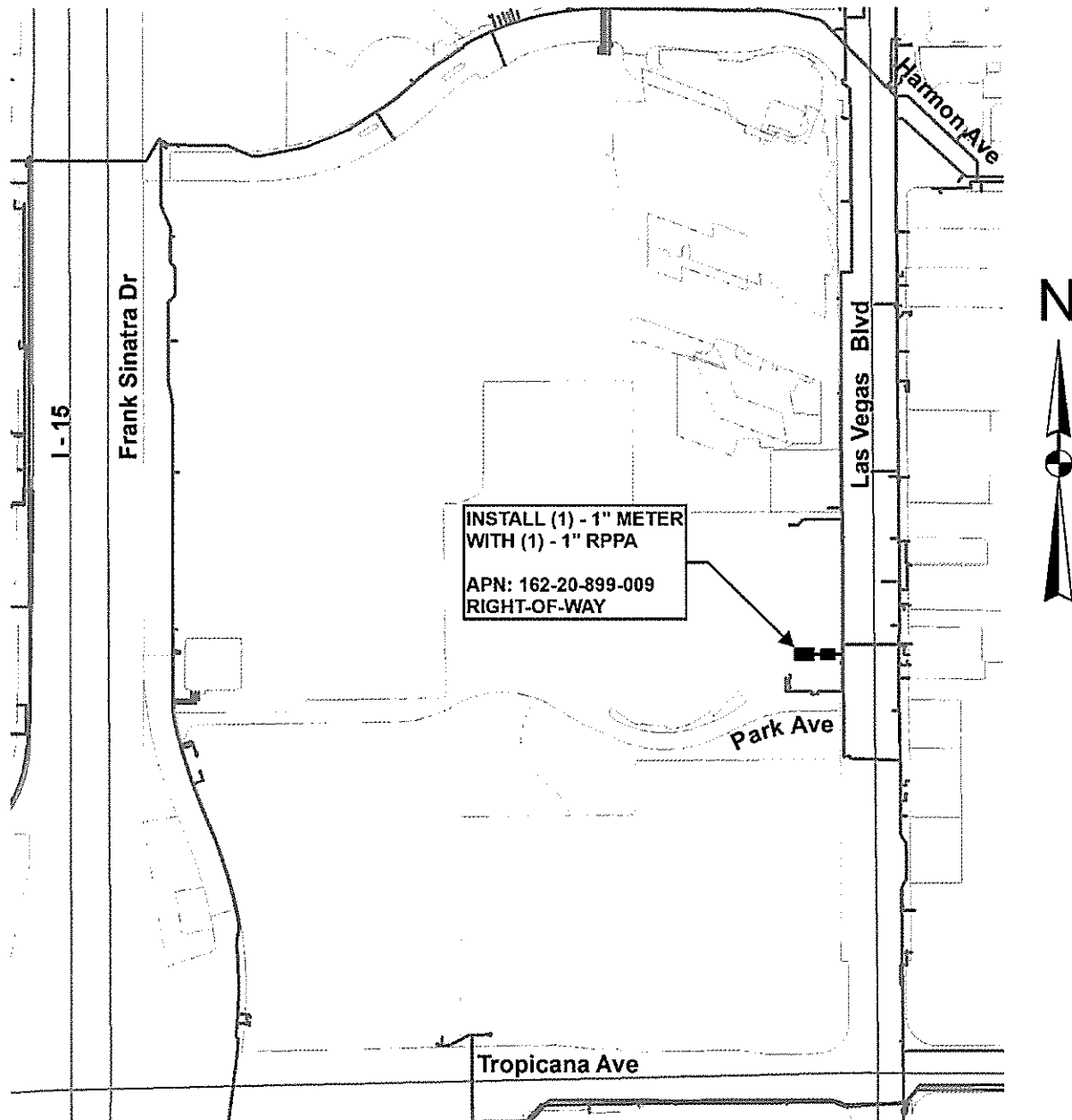
2

BOARD OF DIRECTORS

AGENDA ITEM

December 4, 2018

CCPW PEDESTRIAN GRADE SEPARATION LAS VEGAS BOULEVARD AT PARK AVENUE PROJECT # 126358



**INTERLOCAL AGREEMENT FOR
CLARK COUNTY
PEDESTRIAN GRADE SEPARATION LAS VEGAS BOULEVARD AT PARK AVENUE**

THIS AGREEMENT, made and entered into by and between the COUNTY OF CLARK, a political subdivision of the State of Nevada, hereinafter called "COUNTY", and the LAS VEGAS VALLEY WATER DISTRICT, a political subdivision of the State of Nevada, hereinafter called "DISTRICT", WITNESSETH:

RECITALS

WHEREAS, the DISTRICT is engaged in the business of distributing potable water in the City of Las Vegas, Nevada, and portions of the County of Clark, Nevada; and

WHEREAS, the COUNTY is engaged in the development of real property generally located on the east and west side of Las Vegas Boulevard South, at Park Avenue, further referenced as Clark County Assessor's Parcel Number 162-20-899-009, is desirous of receiving a commitment for potable water from the DISTRICT and has made application for water service to said project; and

WHEREAS, the COUNTY has approved the development of the real property as a pedestrian bridge and has authorized a distribution of water to the property for this development subject to the DISTRICT'S Service Rules; and

WHEREAS, DISTRICT is willing to serve said real property with water pursuant to its Service Rules as adopted by its Board of Directors and subject to the COUNTY performing all of the terms, conditions and provisions hereinafter set forth and required of the COUNTY; and

WHEREAS, the COUNTY is willing to construct at its sole cost and expense the required water service connection and appurtenances for the purpose of providing water service to said real property; and

WHEREAS, both the COUNTY and the DISTRICT are authorized to enter into interlocal agreements pursuant to NRS 277.180.

NOW, this Agreement WITNESSETH:

ARTICLE I

COUNTY AGREES:

- A. This Agreement provides a water commitment on a conditional basis only for a pedestrian bridge generally located on the east and west side of Las Vegas Boulevard at Park Avenue, on Clark County Assessor's Parcel Number 162-20-899-009. The conditional water commitment is provided in accordance with the DISTRICT'S Service Rules which are made a part of the Agreement by reference and applies only to the development identified in this paragraph.
- B. The water commitment will be conditional until all water facilities identified in paragraph D of this Article I are constructed by the COUNTY and accepted by the DISTRICT for the complete development described in paragraph A of this Article I.
- C. In the event the use of the property changes and modifications to the water facilities are required, the COUNTY will be required to either obtain a new conditional water commitment from the DISTRICT, or at the option of the DISTRICT, to amend the Agreement.

- D. At COUNTY'S sole cost and expense to furnish all necessary materials, labor, and equipment for the construction of the water main(s), fire hydrants and laterals, service connections, backflow prevention assemblies, and appurtenances, from the main to the point where the water being delivered leaves the piping owned by the DISTRICT, hereinafter called "WATER FACILITIES", shown on that certain plan or plans entitled:

PEDESTRIAN GRADE SEPARATION LAS VEGAS BOULEVARD AT PARK AVENUE
Utility Plan

- E. Said WATER FACILITIES may be sized to ultimately provide water service to development other than described herein, however the conditional water commitment is only for that portion of the project described herein and any additional construction requires a separate and additional conditional water commitment from the DISTRICT.
- F. Said WATER FACILITIES shall be constructed in the locations shown, and in accordance with the above-mentioned plan or plans, as approved by the DISTRICT, and in conformance with DISTRICT specifications.
- G. To comply with the DISTRICT'S Service Rules that are in force on the effective date of this agreement including those sections pertaining to the water commitment process and construction of the WATER FACILITIES identified in Article I, paragraph D above.
- H. All work shall be subject to inspection and approval by an authorized representative of the DISTRICT and the DISTRICT shall be notified a minimum of 48 hours in advance of actual construction start and 24 hours prior to an inspection of any part of the work, in order that necessary inspection can be arranged.
- I. At COUNTY'S sole cost and expense, to perform all survey work necessary to ensure installation of the WATER FACILITIES to the location and grades called for in the plans.
- J. At COUNTY'S sole cost and expense, to disinfect and pressure test the WATER FACILITIES to the satisfaction of the DISTRICT and the health authorities having jurisdiction.
- K. Connections to existing mains shall be made only in the presence of an authorized representative of the DISTRICT and at the times specified by the DISTRICT.
- L. The WATER FACILITIES shall be located outside of driveways, driveway approaches, or other areas subject to vehicular traffic. In the event the WATER FACILITIES are located within those areas either inadvertently or otherwise, the COUNTY shall cause such WATER FACILITIES to be relocated outside of the driveways, driveway approaches or other areas described above, in accordance with DISTRICT'S requirements, or shall reimburse the DISTRICT for the cost of relocating said WATER FACILITIES. If extraordinary conditions exist that would prevent compliance with this requirement, the COUNTY may submit to the DISTRICT a written request for a waiver of this requirement pursuant to the DISTRICT'S Service Rules.

- M. To furnish to the DISTRICT easements, in a form satisfactory to the DISTRICT, where WATER FACILITIES are approved to be installed in other than dedicated street or alleys. Said easements shall conform to the requirements as indicated on the approved water plan or plans and be perpetual. The conditions of said easements shall be such that no buildings, structures, trees, shrubs, or other improvements which would interfere with its use by DISTRICT can be placed upon it, that DISTRICT will have the right to operate, maintain, repair, replace, and/or change the size and/or number of WATER FACILITIES; and that proper access to all parts of the easement by DISTRICT forces and equipment is provided. The conditions of said easements shall further provide that the property owner agrees to pay any and all costs incurred by the DISTRICT to make and/or maintain said easements accessible to the DISTRICT. It may be provided that other utility lines can be installed in said easement, so long as they do not interfere with its use by DISTRICT, and are in compliance with state laws and regulations. If access to a DISTRICT easement is obstructed, absent an emergency situation, the COUNTY will be notified and given an opportunity to remove the obstruction before the DISTRICT incurs cost to remove the obstruction.
- N. Should any defective material or workmanship affecting the WATER FACILITIES installed by the COUNTY be disclosed within one (1) year of the date of completion and acceptance of the WATER FACILITIES by the DISTRICT, the COUNTY shall immediately cause the defect to be corrected, or shall reimburse DISTRICT for its cost to correct said defect. For the purpose of this Agreement, failures including, but not limited to, any leak or break in the WATER FACILITIES, or any pavement settlement, shall be considered conclusive evidence of defective materials and/or workmanship.
- O. Upon completion of construction of the work and acceptance of the work by the DISTRICT, the COUNTY will provide the DISTRICT with all its right, title, and interest, in and to the WATER FACILITIES. The COUNTY will warrant at the time of said final acceptance that there are no encumbrances for material and labor claims.
- P. All water will be taken through metered service connections, in accordance with DISTRICT'S Service Rules. The COUNTY will require its contractor to install the meters in a timely manner.
- Q. All water delivered through service connections will be metered and the COUNTY is responsible for all monthly bills for such water calculated at the current rate for metered construction water until such time as the first occupant activates the water service account with the DISTRICT'S Customer Care and Field Services Division.
- R. To require its contractor to protect all existing WATER FACILITIES during construction and to promptly undertake the repair of damaged facilities upon authorization of the DISTRICT.
- S. Any of the WATER FACILITIES installed under this Agreement, once disinfected and tested to the satisfaction of the DISTRICT and once connected to existing DISTRICT facilities, must maintain established water quality standards throughout the installed system. Should the DISTRICT determine that water quality standards are not being maintained following the connection of the approved facilities to the DISTRICT'S system, a Water Quality Mitigation Plan (WQ Plan) will be required for review and implementation at the sole expense of the COUNTY.

ARTICLE II

DISTRICT AGREES:

- A. Upon completion of construction of the WATER FACILITIES, acceptance of same by the DISTRICT, and fulfillment by the COUNTY of all requirements of this Agreement, to supply water to, and to thereafter operate and maintain the WATER FACILITIES installed pursuant to this Agreement in accordance with the DISTRICT'S Service Rules as the same are established and amended.
- B. Construction water may be provided through metered fire hydrants and/or metered service connections in accordance with the DISTRICT'S Service Rules.

ARTICLE III

IT IS MUTUALLY AGREED:

- A. The parties understand that this Agreement does not create "water rights", but only rights to conditional water service as a potential customer. This Agreement does not create a property interest in such water service and the COUNTY is not deemed a DISTRICT water customer until the water facilities and development identified herein are completed as specified.
- B. The WATER FACILITIES installed under this Agreement shall be and remain the exclusive property of the DISTRICT, and shall become a part of the DISTRICT'S general water distribution system after acceptance by the DISTRICT.
- C. In the event a portion of the WATER FACILITIES are constructed but this Agreement terminates, the above-described property shall have no water commitment by virtue of the installation of the WATER FACILITIES. Requests for future use of said WATER FACILITIES if retained in place, shall require that a new water commitment be obtained before the WATER FACILITIES can be utilized.
- D. This Agreement shall terminate and the conditional commitment shall be void if any of the following occurs:
 - a. Construction of the WATER FACILITIES covered by the plan or plans identified in Article I, paragraph D of this Agreement is not diligently commenced within one (1) year from the date of DISTRICT approval of said plan or plans; or
 - b. If active construction work is discontinued for a period of one (1) year; or if such construction is commenced within said one (1) year period, but is not diligently prosecuted to completion in a manner acceptable to the DISTRICT.
- E. If this Agreement terminates in accordance with its terms, right, title and interest of all or any portion of the WATER FACILITIES installed, as determined solely and exclusively by the DISTRICT, shall become the exclusive property of the DISTRICT for the DISTRICT to use, modify, or to dispose of as the DISTRICT deems appropriate.
- F. Noncompliance or violation of the DISTRICT'S Service Rules or any provision of this Agreement by the COUNTY or its officers, employees, agents, contractors, licensees or invitees shall be cause for the District, at its sole discretion, to discontinue water service to COUNTY'S project without liability for any damages caused by said discontinuation.
- G. The COUNTY will be responsible for any loss, damage, liability, cost or expense, except those exempted by law, caused by the actions or inactions of its officers or employees; the COUNTY does not waive the conditions and limitations of NRS Chapter 41. The DISTRICT will be responsible for any loss, damage, liability, cost or expense, except those exempted by law, caused by the actions or inactions of its officers and employees; the DISTRICT does not waive the conditions and limitations of NRS Chapter 41.
- H. This Agreement shall not be deemed to be for the benefit of any entity or person who is not a party hereto, and is not a commitment for water service, and neither this Agreement, nor any interest therein, may be assigned without the prior written consent of the non-assigning party.
- I. This Agreement represents the entire understanding of the COUNTY and the DISTRICT relative to the installation of the WATER FACILITIES in conjunction with the COUNTY'S project.
- J. Should any part of this Agreement be rendered void, invalid, or unenforceable by any court of law, for any reason, such determination shall not render void, invalid, or unenforceable, any other part of this Agreement.

- K. The laws of the State of Nevada will govern as to the interpretation, validity, and effect of this Agreement.
- L. Each party shall not discriminate against employees or applicants based on race, color, religion, sex, sexual orientation, age, or national origin, and shall ensure that applicants are employed and employees are treated without regard to the above-mentioned factors and agrees to post in conspicuous places for employees and applicants' notices provided by the Equal Employment Opportunity Commission setting forth these provisions. Each party further agrees that solicitation for employees shall state that qualified applicants will receive consideration without regard to the above-mentioned factors and will send to labor unions or collectives with which he/it has an agreement a notice of the commitments required herein and each party will comply with all local, state and federal laws prohibiting discrimination in hiring or employment opportunities.

(Signatures on next page)

IN WITNESS WHEREOF, the parties hereto have entered into this Interlocal Agreement on the _____ day
of _____, 20_____.

COUNTY OF CLARK

LAS VEGAS VALLEY WATER DISTRICT

Steve Sisolak, Chair
Board of County Commissioners

Marilyn Kirkpatrick, President
Board of Directors

ATTEST:

Lynn Goya, Clark County Clerk

APPROVED AS TO FORM:

APPROVED AS TO FORM:

Deputy District Attorney

Gregory J. Walch
Gregory J. Walch, General Counsel

**LAS VEGAS VALLEY WATER DISTRICT
BOARD OF DIRECTORS
AGENDA ITEM**

December 4, 2018

Subject: Agreement	Director's Backup
Petitioner: David L. Johnson, Deputy General Manager, Engineering/Operations	
Recommendations: That the Board of Directors approve and authorize the President to sign an interlocal agreement between Clark County and the District for installation of water facilities at the Southwest Ridge Park and Trailhead Phase 1 Project.	

Fiscal Impact:

None by approval of the above recommendation.

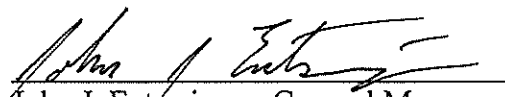
Background:

Clark County (County) has submitted plans to the District for the installation of two 2-inch irrigation meters with two 2-inch reduced pressure principle assemblies and one 2-inch domestic meter with one 2-inch reduced pressure principle assembly at the project known as Southwest Ridge Park and Trailhead Phase 1, Project #135354 (Project). This Project is located on the west side of Grand Canyon Drive, north of Ford Avenue, as generally shown on Attachment A.

If approved, the attached Interlocal Agreement No. 135354-A provides the terms and conditions for the installation of water facilities at the County's sole expense. During construction, the County will ensure payment for all construction water use and provide the District with easements to the water facilities. Upon completion of the Project, the water facilities will become the property of the District.

This agreement is being entered into pursuant to NRS 277.180 and Sections 1(5) and 1(13) of the Las Vegas Valley Water District Act, Chapter 167, Statutes of Nevada 1947. The office of the General Counsel has reviewed and approved the agreement.

Respectfully submitted:

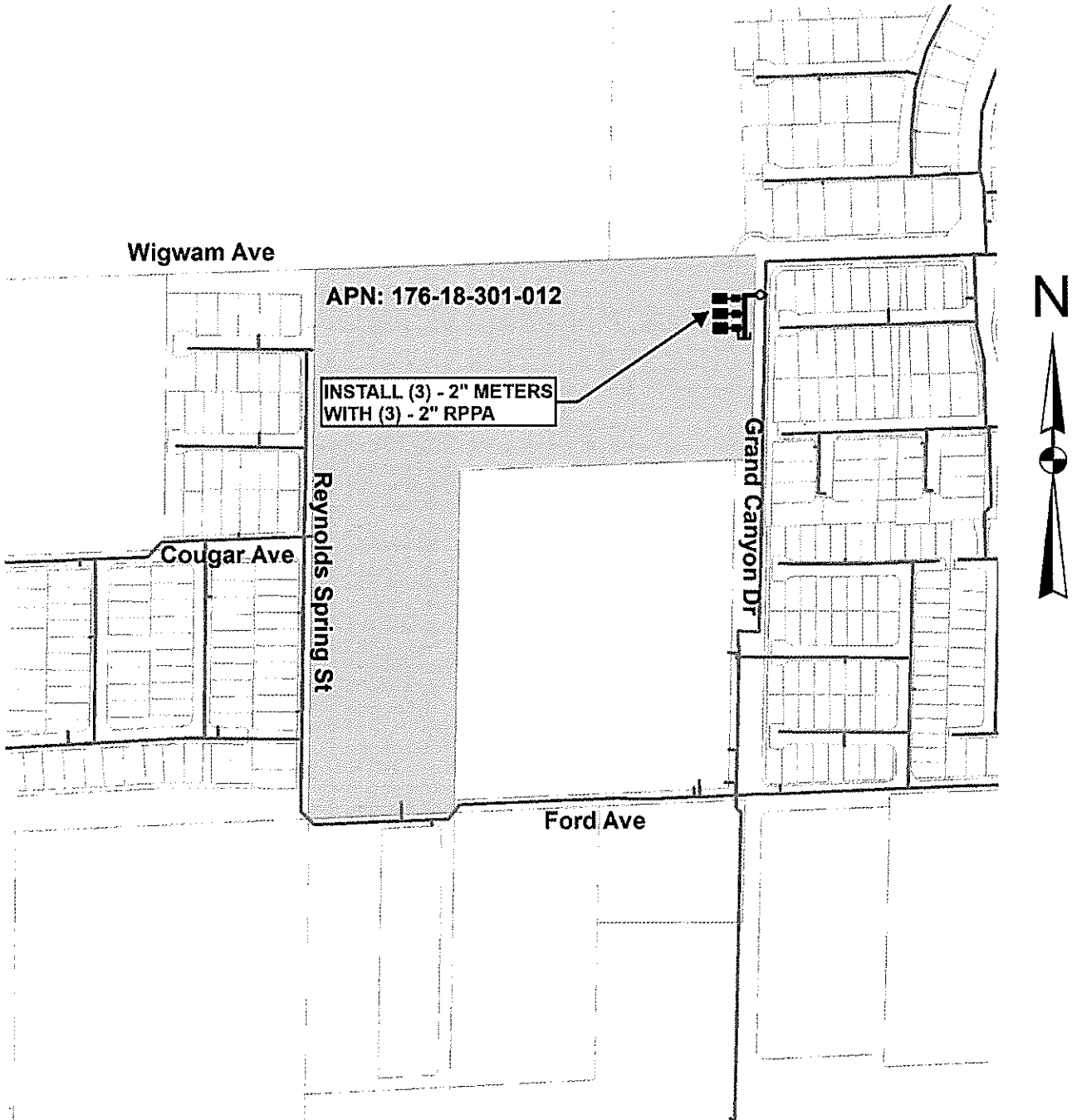

John J. Entsminger, General Manager
JJE:DLJ:GPK:DJM:djs
Attachments

AGENDA
ITEM #

3

BOARD OF DIRECTORS
AGENDA ITEM
December 4, 2018

CC SOUTHWEST RIDGE PARK AND TRAILHEAD PHASE 1
PROJECT # 135354



**INTERLOCAL AGREEMENT FOR
CLARK COUNTY
SOUTHWEST RIDGE PARK AND TRAILHEAD PHASE 1**

THIS AGREEMENT, made and entered into by and between the COUNTY OF CLARK, a political subdivision of the State of Nevada, hereinafter called "COUNTY", and the LAS VEGAS VALLEY WATER DISTRICT, a political subdivision of the State of Nevada, hereinafter called "DISTRICT", WITNESSETH:

RECITALS

WHEREAS, the DISTRICT is engaged in the business of distributing potable water in the City of Las Vegas, Nevada, and portions of the County of Clark, Nevada; and

WHEREAS, the COUNTY is engaged in the development of real property generally located on the east side of Grand Canyon Drive, north of Ford Avenue, further referenced as Clark County Assessor's Parcel Number 176-18-301-012, is desirous of receiving a commitment for potable water from the DISTRICT and has made application for water service to said project; and

WHEREAS, the COUNTY has approved the development of the real property as a park and trailhead and has authorized a distribution of water to the property for this development subject to the DISTRICT'S Service Rules; and

WHEREAS, DISTRICT is willing to serve said real property with water pursuant to its Service Rules as adopted by its Board of Directors and subject to the COUNTY performing all of the terms, conditions and provisions hereinafter set forth and required of the COUNTY; and

WHEREAS, the COUNTY is willing to construct at its sole cost and expense the required water service connection and appurtenances for the purpose of providing water service to said real property; and

WHEREAS, both the COUNTY and the DISTRICT are authorized to enter into interlocal agreements pursuant to NRS 277.180.

NOW, this Agreement WITNESSETH:

ARTICLE I

COUNTY AGREES:

- A. This Agreement provides a water commitment on a conditional basis only for a park and trailhead located on the west side of Grand Canyon Drive, north of Ford Avenue, on Clark County Assessor's Parcel Number 176-18-301-012. The conditional water commitment is provided in accordance with the DISTRICT'S Service Rules which are made a part of the Agreement by reference and applies only to the development identified in this paragraph.
- B. The water commitment will be conditional until all water facilities identified in paragraph D of this Article I are constructed by the COUNTY and accepted by the DISTRICT for the complete development described in paragraph A of this Article I.
- C. In the event the use of the property changes and modifications to the water facilities are required, the COUNTY will be required to either obtain a new conditional water commitment from the DISTRICT, or at the option of the DISTRICT, to amend the Agreement.

- D. At COUNTY'S sole cost and expense to furnish all necessary materials, labor, and equipment for the construction of the water main(s), fire hydrants and laterals, service connections, backflow prevention assemblies, and appurtenances, from the main to the point where the water being delivered leaves the piping owned by the DISTRICT, hereinafter called "WATER FACILITIES", shown on that certain plan or plans entitled:

SOUTHWEST RIDGE PARK AND TRAILHEAD PHASE 1
Utility Plans

- E. Said WATER FACILITIES may be sized to ultimately provide water service to development other than described herein, however the conditional water commitment is only for that portion of the project described herein and any additional construction requires a separate and additional conditional water commitment from the DISTRICT.
- F. Said WATER FACILITIES shall be constructed in the locations shown, and in accordance with the above-mentioned plan or plans, as approved by the DISTRICT, and in conformance with DISTRICT specifications.
- G. To comply with the DISTRICT'S Service Rules that are in force on the effective date of this agreement including those sections pertaining to the water commitment process and construction of the WATER FACILITIES identified in Article I, paragraph D above.
- H. All work shall be subject to inspection and approval by an authorized representative of the DISTRICT and the DISTRICT shall be notified a minimum of 48 hours in advance of actual construction start and 24 hours prior to an inspection of any part of the work, in order that necessary inspection can be arranged.
- I. At COUNTY'S sole cost and expense, to perform all survey work necessary to ensure installation of the WATER FACILITIES to the location and grades called for in the plans.
- J. At COUNTY'S sole cost and expense, to disinfect and pressure test the WATER FACILITIES to the satisfaction of the DISTRICT and the health authorities having jurisdiction.
- K. Connections to existing mains shall be made only in the presence of an authorized representative of the DISTRICT and at the times specified by the DISTRICT.
- L. The WATER FACILITIES shall be located outside of driveways, driveway approaches, or other areas subject to vehicular traffic. In the event the WATER FACILITIES are located within those areas either inadvertently or otherwise, the COUNTY shall cause such WATER FACILITIES to be relocated outside of the driveways, driveway approaches or other areas described above, in accordance with DISTRICT'S requirements, or shall reimburse the DISTRICT for the cost of relocating said WATER FACILITIES. If extraordinary conditions exist that would prevent compliance with this requirement, the COUNTY may submit to the DISTRICT a written request for a waiver of this requirement pursuant to the DISTRICT'S Service Rules.

- M. To furnish to the DISTRICT easements, in a form satisfactory to the DISTRICT, where WATER FACILITIES are approved to be installed in other than dedicated street or alleys. Said easements shall conform to the requirements as indicated on the approved water plan or plans and be perpetual. The conditions of said easements shall be such that no buildings, structures, trees, shrubs, or other improvements which would interfere with its use by DISTRICT can be placed upon it, that DISTRICT will have the right to operate, maintain, repair, replace, and/or change the size and/or number of WATER FACILITIES; and that proper access to all parts of the easement by DISTRICT forces and equipment is provided. The conditions of said easements shall further provide that the property owner agrees to pay any and all costs incurred by the DISTRICT to make and/or maintain said easements accessible to the DISTRICT. It may be provided that other utility lines can be installed in said easement, so long as they do not interfere with its use by DISTRICT, and are in compliance with state laws and regulations. If access to a DISTRICT easement is obstructed, absent an emergency situation, the COUNTY will be notified and given an opportunity to remove the obstruction before the DISTRICT incurs cost to remove the obstruction.
- N. Should any defective material or workmanship affecting the WATER FACILITIES installed by the COUNTY be disclosed within one (1) year of the date of completion and acceptance of the WATER FACILITIES by the DISTRICT, the COUNTY shall immediately cause the defect to be corrected, or shall reimburse DISTRICT for its cost to correct said defect. For the purpose of this Agreement, failures including, but not limited to, any leak or break in the WATER FACILITIES, or any pavement settlement, shall be considered conclusive evidence of defective materials and/or workmanship.
- O. Upon completion of construction of the work and acceptance of the work by the DISTRICT, the COUNTY will provide the DISTRICT with all its right, title, and interest, in and to the WATER FACILITIES. The COUNTY will warrant at the time of said final acceptance that there are no encumbrances for material and labor claims.
- P. All water will be taken through metered service connections, in accordance with DISTRICT'S Service Rules. The COUNTY will require its contractor to install the meters in a timely manner.
- Q. All water delivered through service connections will be metered and the COUNTY is responsible for all monthly bills for such water calculated at the current rate for metered construction water until such time as the first occupant activates the water service account with the DISTRICT'S Customer Care and Field Services Division.
- R. To require its contractor to protect all existing WATER FACILITIES during construction and to promptly undertake the repair of damaged facilities upon authorization of the DISTRICT.
- S. Any of the WATER FACILITIES installed under this Agreement, once disinfected and tested to the satisfaction of the DISTRICT and once connected to existing DISTRICT facilities, must maintain established water quality standards throughout the installed system. Should the DISTRICT determine that water quality standards are not being maintained following the connection of the approved facilities to the DISTRICT'S system, a Water Quality Mitigation Plan (WQ Plan) will be required for review and implementation at the sole expense of the COUNTY.

ARTICLE II

DISTRICT AGREES:

- A. Upon completion of construction of the WATER FACILITIES, acceptance of same by the DISTRICT, and fulfillment by the COUNTY of all requirements of this Agreement, to supply water to, and to thereafter operate and maintain the WATER FACILITIES installed pursuant to this Agreement in accordance with the DISTRICT'S Service Rules as the same are established and amended.
- B. Construction water may be provided through metered fire hydrants and/or metered service connections in accordance with the DISTRICT'S Service Rules.

ARTICLE III

IT IS MUTUALLY AGREED:

- A. The parties understand that this Agreement does not create "water rights", but only rights to conditional water service as a potential customer. This Agreement does not create a property interest in such water service and the COUNTY is not deemed a DISTRICT water customer until the water facilities and development identified herein are completed as specified.
- B. The WATER FACILITIES installed under this Agreement shall be and remain the exclusive property of the DISTRICT, and shall become a part of the DISTRICT'S general water distribution system after acceptance by the DISTRICT.
- C. In the event a portion of the WATER FACILITIES are constructed but this Agreement terminates, the above-described property shall have no water commitment by virtue of the installation of the WATER FACILITIES. Requests for future use of said WATER FACILITIES if retained in place, shall require that a new water commitment be obtained before the WATER FACILITIES can be utilized.
- D. This Agreement shall terminate and the conditional commitment shall be void if any of the following occurs:
 - a. Construction of the WATER FACILITIES covered by the plan or plans identified in Article I, paragraph D of this Agreement is not diligently commenced within one (1) year from the date of DISTRICT approval of said plan or plans; or
 - b. If active construction work is discontinued for a period of one (1) year; or if such construction is commenced within said one (1) year period, but is not diligently prosecuted to completion in a manner acceptable to the DISTRICT.
- E. If this Agreement terminates in accordance with its terms, right, title and interest of all or any portion of the WATER FACILITIES installed, as determined solely and exclusively by the DISTRICT, shall become the exclusive property of the DISTRICT for the DISTRICT to use, modify, or to dispose of as the DISTRICT deems appropriate.
- F. Noncompliance or violation of the DISTRICT'S Service Rules or any provision of this Agreement by the COUNTY or its officers, employees, agents, contractors, licensees or invitees shall be cause for the District, at its sole discretion, to discontinue water service to COUNTY'S project without liability for any damages caused by said discontinuation.
- G. The COUNTY will be responsible for any loss, damage, liability, cost or expense, except those exempted by law, caused by the actions or inactions of its officers or employees; the COUNTY does not waive the conditions and limitations of NRS Chapter 41. The DISTRICT will be responsible for any loss, damage, liability, cost or expense, except those exempted by law, caused by the actions or inactions of its officers and employees; the DISTRICT does not waive the conditions and limitations of NRS Chapter 41.
- H. This Agreement shall not be deemed to be for the benefit of any entity or person who is not a party hereto, and is not a commitment for water service, and neither this Agreement, nor any interest therein, may be assigned without the prior written consent of the non-assigning party.
- I. This Agreement represents the entire understanding of the COUNTY and the DISTRICT relative to the installation of the WATER FACILITIES in conjunction with the COUNTY'S project.
- J. Should any part of this Agreement be rendered void, invalid, or unenforceable by any court of law, for any reason, such determination shall not render void, invalid, or unenforceable, any other part of this Agreement.

- K. The laws of the State of Nevada will govern as to the interpretation, validity, and effect of this Agreement.
- L. Each party shall not discriminate against employees or applicants based on race, color, religion, sex, sexual orientation, age, or national origin, and shall ensure that applicants are employed and employees are treated without regard to the above-mentioned factors and agrees to post in conspicuous places for employees and applicants' notices provided by the Equal Employment Opportunity Commission setting forth these provisions. Each party further agrees that solicitation for employees shall state that qualified applicants will receive consideration without regard to the above-mentioned factors and will send to labor unions or collectives with which he/it has an agreement a notice of the commitments required herein and each party will comply with all local, state and federal laws prohibiting discrimination in hiring or employment opportunities.

(Signatures on next page)

IN WITNESS WHEREOF, the parties hereto have entered into this Interlocal Agreement on the _____ day
of _____, 20_____.

COUNTY OF CLARK

LAS VEGAS VALLEY WATER DISTRICT

Steve Sisolak, Chair
Board of County Commissioners

Marilyn Kirkpatrick, President
Board of Directors


ATTEST:

Lynn Goya, Clark County Clerk

APPROVED AS TO FORM:

APPROVED AS TO FORM:

Deputy District Attorney



Gregory J. Walch, General Counsel

**LAS VEGAS VALLEY WATER DISTRICT
BOARD OF DIRECTORS
AGENDA ITEM**

December 4, 2018

Subject: Agreement	Director's Backup
Petitioner: David L. Johnson, Deputy General Manager, Engineering/Operations	
Recommendations: That the Board of Directors approve and authorize the President to sign an interlocal agreement between Clark County and the District for installation of water facilities at the Horseman's Park Announcer Booth and Flamingo Cover Project.	

Fiscal Impact:

None by approval of the above recommendation.

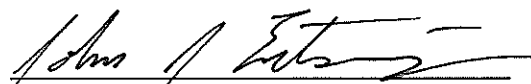
Background:

Clark County (County) has submitted plans to the District for the installation of two 2-inch domestic meters with two 2-inch reduced pressure principle assemblies at the project known as Horseman's Park Announcer Booth and Flamingo Cover, Project #135476 (Project). This Project is located on the south side of Flamingo Road, east of Jimmy Durante Boulevard, as generally shown on Attachment A.

If approved, the attached Interlocal Agreement No. 135476-A provides the terms and conditions for the installation of water facilities at the County's sole expense. During construction, the County will ensure payment for all construction water use and provide the District with easements to the water facilities. Upon completion of the Project, the water facilities will become the property of the District.

This agreement is being entered into pursuant to NRS 277.180 and Sections 1(5) and 1(13) of the Las Vegas Valley Water District Act, Chapter 167, Statutes of Nevada 1947. The office of the General Counsel has reviewed and approved the agreement.

Respectfully submitted:


John J. Entsminger, General Manager
JJE:DLJ:GPK:DJM:djs
Attachments

AGENDA ITEM #

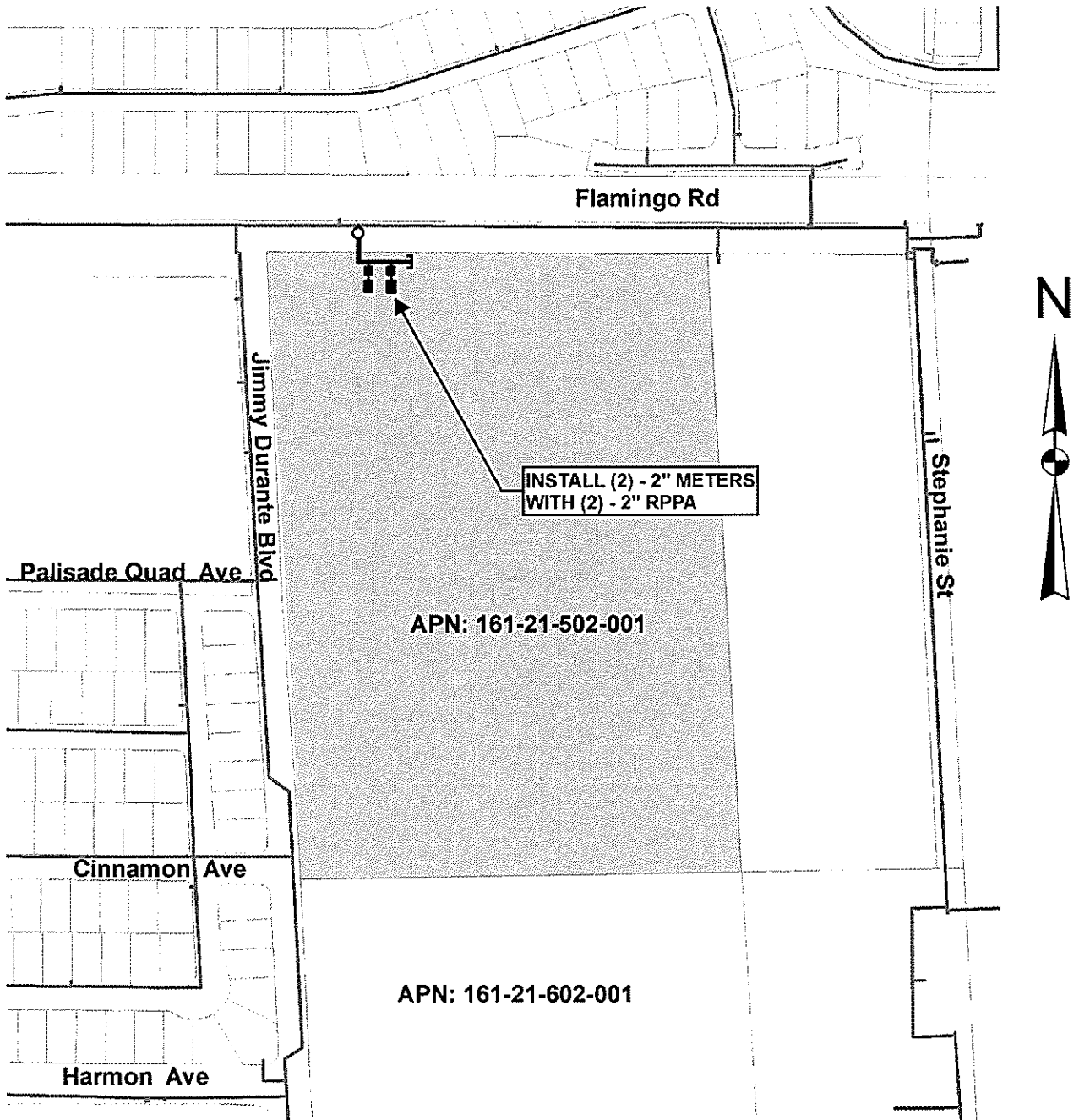
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BOARD OF DIRECTORS

AGENDA ITEM

December 4, 2018

**CC HORSEMAN'S PARK ANNOUNCER BOOTH
AND FLAMINGO COVER
PROJECT # 135476**



**INTERLOCAL AGREEMENT FOR
CLARK COUNTY
HORSEMAN'S PARK ANNOUNCER BOOTH AND FLAMINGO COVER**

THIS AGREEMENT, made and entered into by and between the COUNTY OF CLARK, a political subdivision of the State of Nevada, hereinafter called "COUNTY", and the LAS VEGAS VALLEY WATER DISTRICT, a political subdivision of the State of Nevada, hereinafter called "DISTRICT", WITNESSETH:

RECITALS

WHEREAS, the DISTRICT is engaged in the business of distributing potable water in the City of Las Vegas, Nevada, and portions of the County of Clark, Nevada; and

WHEREAS, the COUNTY is engaged in the re-development of real property generally located on the south side of Flamingo Road, east of Jimmy Durante Boulevard, further referenced as Clark County Assessor's Parcel Numbers 161-21-502-001 and 161-21-602-001, is desirous of receiving a commitment for potable water from the DISTRICT and has made application for water service to said project; and

WHEREAS, the COUNTY has approved the re-development of the real property as an equestrian facility and has authorized a distribution of water to the property for this development subject to the DISTRICT'S Service Rules; and

WHEREAS, DISTRICT is willing to serve said real property with water pursuant to its Service Rules as adopted by its Board of Directors and subject to the COUNTY performing all of the terms, conditions and provisions hereinafter set forth and required of the COUNTY; and

WHEREAS, the COUNTY is willing to construct at its sole cost and expense the required water service connection and appurtenances for the purpose of providing water service to said real property; and

WHEREAS, both the COUNTY and the DISTRICT are authorized to enter into interlocal agreements pursuant to NRS 277.180.

NOW, this Agreement WITNESSETH:

ARTICLE I

COUNTY AGREES:

- A. This Agreement provides a water commitment on a conditional basis only for an equestrian facility located on the south side of Flamingo Road, east of Jimmy Durante Boulevard Avenue, on Clark County Assessor's Parcel Numbers 161-21-502-001 and 161-21-602-001. The conditional water commitment is provided in accordance with the DISTRICT'S Service Rules which are made a part of the Agreement by reference and applies only to the development identified in this paragraph.
- B. The water commitment will be conditional until all water facilities identified in paragraph D of this Article I are constructed by the COUNTY and accepted by the DISTRICT for the complete development described in paragraph A of this Article I.
- C. In the event the use of the property changes and modifications to the water facilities are required, the COUNTY will be required to either obtain a new conditional water commitment from the DISTRICT, or at the option of the DISTRICT, to amend the Agreement.

- D. At COUNTY'S sole cost and expense to furnish all necessary materials, labor, and equipment for the construction of the water main(s), fire hydrants and laterals, service connections, backflow prevention assemblies, and appurtenances, from the main to the point where the water being delivered leaves the piping owned by the DISTRICT, hereinafter called "WATER FACILITIES", shown on that certain plan or plans entitled:

HORSEMAN'S PARK ANNOUNCER BOOTH AND FLAMINGO COVER
Utility Plan

- E. Said WATER FACILITIES may be sized to ultimately provide water service to development other than described herein, however the conditional water commitment is only for that portion of the project described herein and any additional construction requires a separate and additional conditional water commitment from the DISTRICT.
- F. Said WATER FACILITIES shall be constructed in the locations shown, and in accordance with the above-mentioned plan or plans, as approved by the DISTRICT, and in conformance with DISTRICT specifications.
- G. To comply with the DISTRICT'S Service Rules that are in force on the effective date of this agreement including those sections pertaining to the water commitment process and construction of the WATER FACILITIES identified in Article I, paragraph D above.
- H. All work shall be subject to inspection and approval by an authorized representative of the DISTRICT and the DISTRICT shall be notified a minimum of 48 hours in advance of actual construction start and 24 hours prior to an inspection of any part of the work, in order that necessary inspection can be arranged.
- I. At COUNTY'S sole cost and expense, to perform all survey work necessary to ensure installation of the WATER FACILITIES to the location and grades called for in the plans.
- J. At COUNTY'S sole cost and expense, to disinfect and pressure test the WATER FACILITIES to the satisfaction of the DISTRICT and the health authorities having jurisdiction.
- K. Connections to existing mains shall be made only in the presence of an authorized representative of the DISTRICT and at the times specified by the DISTRICT.
- L. The WATER FACILITIES shall be located outside of driveways, driveway approaches, or other areas subject to vehicular traffic. In the event the WATER FACILITIES are located within those areas either inadvertently or otherwise, the COUNTY shall cause such WATER FACILITIES to be relocated outside of the driveways, driveway approaches or other areas described above, in accordance with DISTRICT'S requirements, or shall reimburse the DISTRICT for the cost of relocating said WATER FACILITIES. If extraordinary conditions exist that would prevent compliance with this requirement, the COUNTY may submit to the DISTRICT a written request for a waiver of this requirement pursuant to the DISTRICT'S Service Rules.

- M. To furnish to the DISTRICT easements, in a form satisfactory to the DISTRICT, where WATER FACILITIES are approved to be installed in other than dedicated street or alleys. Said easements shall conform to the requirements as indicated on the approved water plan or plans and be perpetual. The conditions of said easements shall be such that no buildings, structures, trees, shrubs, or other improvements which would interfere with its use by DISTRICT can be placed upon it, that DISTRICT will have the right to operate, maintain, repair, replace, and/or change the size and/or number of WATER FACILITIES; and that proper access to all parts of the easement by DISTRICT forces and equipment is provided. The conditions of said easements shall further provide that the property owner agrees to pay any and all costs incurred by the DISTRICT to make and/or maintain said easements accessible to the DISTRICT. It may be provided that other utility lines can be installed in said easement, so long as they do not interfere with its use by DISTRICT, and are in compliance with state laws and regulations. If access to a DISTRICT easement is obstructed, absent an emergency situation, the COUNTY will be notified and given an opportunity to remove the obstruction before the DISTRICT incurs cost to remove the obstruction.
- N. Should any defective material or workmanship affecting the WATER FACILITIES installed by the COUNTY be disclosed within one (1) year of the date of completion and acceptance of the WATER FACILITIES by the DISTRICT, the COUNTY shall immediately cause the defect to be corrected, or shall reimburse DISTRICT for its cost to correct said defect. For the purpose of this Agreement, failures including, but not limited to, any leak or break in the WATER FACILITIES, or any pavement settlement, shall be considered conclusive evidence of defective materials and/or workmanship.
- O. Upon completion of construction of the work and acceptance of the work by the DISTRICT, the COUNTY will provide the DISTRICT with all its right, title, and interest, in and to the WATER FACILITIES. The COUNTY will warrant at the time of said final acceptance that there are no encumbrances for material and labor claims.
- P. All water will be taken through metered service connections, in accordance with DISTRICT'S Service Rules. The COUNTY will require its contractor to install the meters in a timely manner.
- Q. All water delivered through service connections will be metered and the COUNTY is responsible for all monthly bills for such water calculated at the current rate for metered construction water until such time as the first occupant activates the water service account with the DISTRICT'S Customer Care and Field Services Division.
- R. To require its contractor to protect all existing WATER FACILITIES during construction and to promptly undertake the repair of damaged facilities upon authorization of the DISTRICT.
- S. Any of the WATER FACILITIES installed under this Agreement, once disinfected and tested to the satisfaction of the DISTRICT and once connected to existing DISTRICT facilities, must maintain established water quality standards throughout the installed system. Should the DISTRICT determine that water quality standards are not being maintained following the connection of the approved facilities to the DISTRICT'S system, a Water Quality Mitigation Plan (WQ Plan) will be required for review and implementation at the sole expense of the COUNTY.

ARTICLE II

DISTRICT AGREES:

- A. Upon completion of construction of the WATER FACILITIES, acceptance of same by the DISTRICT, and fulfillment by the COUNTY of all requirements of this Agreement, to supply water to, and to thereafter operate and maintain the WATER FACILITIES installed pursuant to this Agreement in accordance with the DISTRICT'S Service Rules as the same are established and amended.
- B. Construction water may be provided through metered fire hydrants and/or metered service connections in accordance with the DISTRICT'S Service Rules.

ARTICLE III

IT IS MUTUALLY AGREED:

- A. The parties understand that this Agreement does not create "water rights", but only rights to conditional water service as a potential customer. This Agreement does not create a property interest in such water service and the COUNTY is not deemed a DISTRICT water customer until the WATER FACILITIES and development identified herein are completed as specified.
- B. The WATER FACILITIES installed under this Agreement shall be and remain the exclusive property of the DISTRICT, and shall become a part of the DISTRICT'S general water distribution system after acceptance by the DISTRICT.
- C. In the event a portion of the WATER FACILITIES are constructed but this Agreement terminates, the above-described property shall have no water commitment by virtue of the installation of the WATER FACILITIES. Requests for future use of said WATER FACILITIES if retained in place, shall require that a new water commitment be obtained before the WATER FACILITIES can be utilized.
- D. This Agreement shall terminate and the conditional commitment shall be void if any of the following occurs:
 - a. Construction of the WATER FACILITIES covered by the plan or plans identified in Article I, paragraph D of this Agreement is not diligently commenced within one (1) year from the date of DISTRICT approval of said plan or plans; or
 - b. If active construction work is discontinued for a period of one (1) year; or if such construction is commenced within said one (1) year period, but is not diligently prosecuted to completion in a manner acceptable to the DISTRICT.
- E. If this Agreement terminates in accordance with its terms, right, title and interest of all or any portion of the WATER FACILITIES installed, as determined solely and exclusively by the DISTRICT, shall become the exclusive property of the DISTRICT for the DISTRICT to use, modify, or to dispose of as the DISTRICT deems appropriate.
- F. Noncompliance or violation of the DISTRICT'S Service Rules or any provision of this Agreement by the COUNTY or its officers, employees, agents, contractors, licensees or invitees shall be cause for the District, at its sole discretion, to discontinue water service to COUNTY'S project without liability for any damages caused by said discontinuation.
- G. The COUNTY will be responsible for any loss, damage, liability, cost or expense, except those exempted by law, caused by the actions or inactions of its officers or employees; the COUNTY does not waive the conditions and limitations of NRS Chapter 41. The DISTRICT will be responsible for any loss, damage, liability, cost or expense, except those exempted by law, caused by the actions or inactions of its officers and employees; the DISTRICT does not waive the conditions and limitations of NRS Chapter 41.
- H. This Agreement shall not be deemed to be for the benefit of any entity or person who is not a party hereto, and is not a commitment for water service, and neither this Agreement, nor any interest therein, may be assigned without the prior written consent of the non-assigning party.
- I. This Agreement represents the entire understanding of the COUNTY and the DISTRICT relative to the installation of the WATER FACILITIES in conjunction with the COUNTY'S project.
- J. Should any part of this Agreement be rendered void, invalid, or unenforceable by any court of law, for any reason, such determination shall not render void, invalid, or unenforceable, any other part of this Agreement.

- K. The laws of the State of Nevada will govern as to the interpretation, validity, and effect of this Agreement.
- L. Each party shall not discriminate against employees or applicants based on race, color, religion, sex, sexual orientation, age, or national origin, and shall ensure that applicants are employed and employees are treated without regard to the above-mentioned factors and agrees to post in conspicuous places for employees and applicants' notices provided by the Equal Employment Opportunity Commission setting forth these provisions. Each party further agrees that solicitation for employees shall state that qualified applicants will receive consideration without regard to the above-mentioned factors and will send to labor unions or collectives with which he/it has an agreement a notice of the commitments required herein and each party will comply with all local, state and federal laws prohibiting discrimination in hiring or employment opportunities.

(Signatures on next page)

IN WITNESS WHEREOF, the parties hereto have entered into this Interlocal Agreement on the _____ day
of _____, 20_____.

COUNTY OF CLARK

LAS VEGAS VALLEY WATER DISTRICT

Steve Sisolak, Chair
Board of County Commissioners

Marilyn Kirkpatrick, President
Board of Directors

ATTEST:

Lynn Goya, Clark County Clerk

APPROVED AS TO FORM:

APPROVED AS TO FORM:

Deputy District Attorney

Gregory J. Walch
Gregory J. Walch, General Counsel

**LAS VEGAS VALLEY WATER DISTRICT
BOARD OF DIRECTORS
AGENDA ITEM**

December 4, 2018

Subject: Agreement	Director's Backup
Petitioner: David L. Johnson, Deputy General Manager, Engineering/Operations	
Recommendations: That the Board of Directors approve and authorize the President to sign an interlocal agreement between the City of Las Vegas and the District for installation of water facilities at the Symphony Park Garages Parcel L Project.	

Fiscal Impact:

None by approval of the above recommendation.

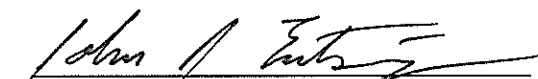
Background:

The City of Las Vegas (City) has submitted plans to the District for the installation of one 2-inch domestic meter with one 2-inch reduced pressure principal assembly and two 8-inch reduced pressure detector assemblies at the project known as Symphony Park Garages Parcel L, Project #135384 (Project). This Project is located on City Parkway north of Clark Avenue, as generally shown on Attachment A.

If approved, the attached Interlocal Agreement No. 135384-A provides the terms and conditions for the installation of water facilities at the City's sole expense. During construction, the City will ensure payment for all construction water use and provide the District with easements to the water facilities. Upon completion of the Project, the water facilities will become the property of the District.

This agreement is being entered into pursuant to NRS 277.180 and Sections 1(5) and 1(13) of the Las Vegas Valley Water District Act, Chapter 167, Statutes of Nevada 1947. The office of the General Counsel has reviewed and approved the agreement.

Respectfully submitted:


John J. Entsminger, General Manager
JJE:DLJ:GPK:DJM:djs
Attachments

AGENDA ITEM #

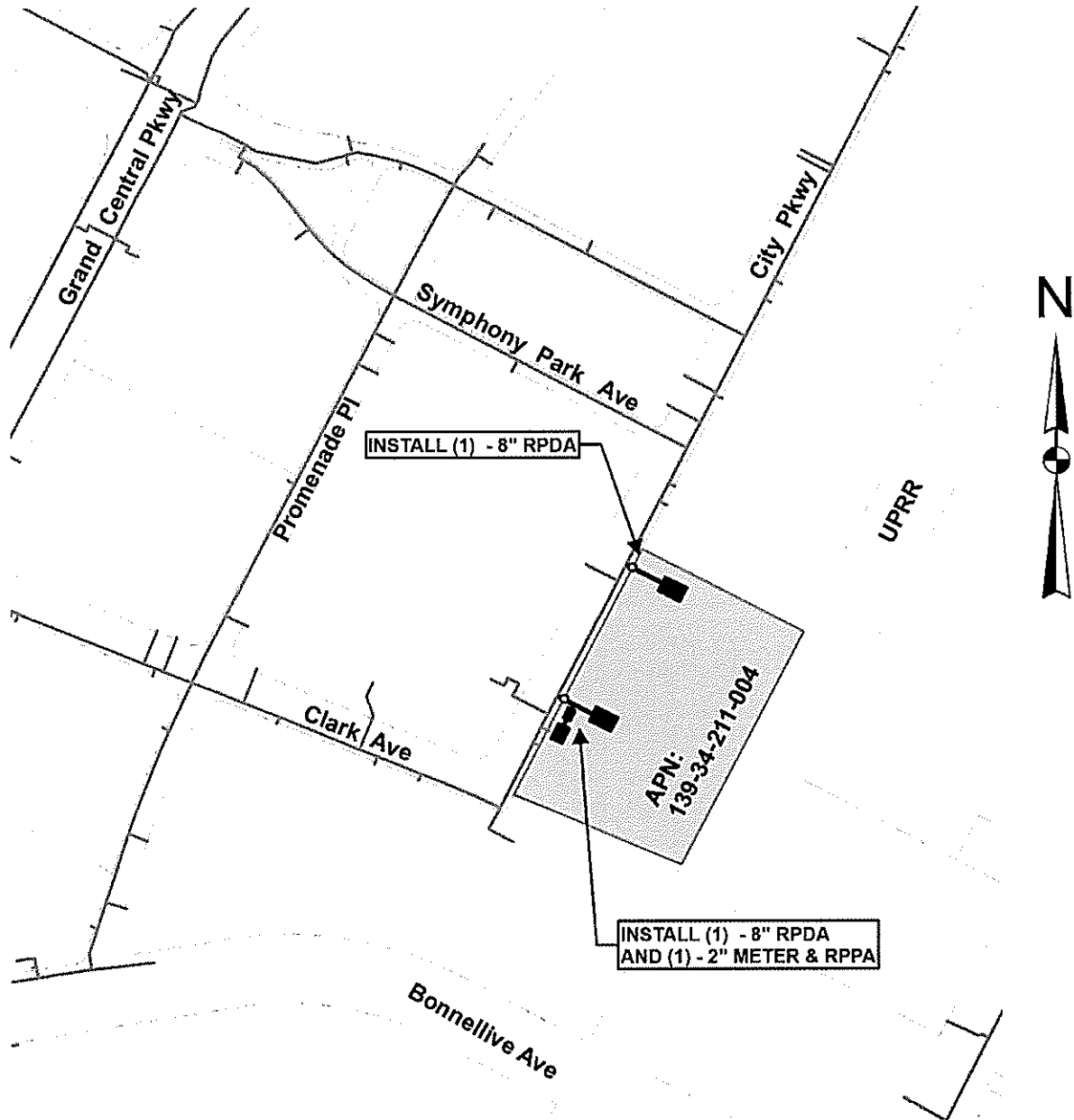
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BOARD OF DIRECTORS

AGENDA ITEM

December 4, 2018

**CLV SYMPHONY PARK GARAGES PARCEL L
PROJECT # 135384**



**INTERLOCAL AGREEMENT FOR
CITY OF LAS VEGAS
SYMPHONY PARK GARAGES PARCEL L**

THIS AGREEMENT made and entered into by and between the CITY OF LAS VEGAS, a municipal corporation of the State of Nevada, hereinafter called "CITY", and the LAS VEGAS VALLEY WATER DISTRICT, a political subdivision of the State of Nevada, hereinafter called "DISTRICT".

RECITALS

WHEREAS, the DISTRICT is engaged in the business of distributing potable water in the City of Las Vegas, Nevada, and portions of the County of Clark, Nevada; and

WHEREAS, the CITY is engaged in the development of parking garages for Symphony Park Parcel L, generally located on City Parkway, north of Clark Avenue, and is desirous of receiving potable water from the DISTRICT, further referenced as Clark County Assessor's Parcel Number 139-34-211-004, and has made application for water service to said project; and

WHEREAS, the CITY is engaged in parking garage(s) improvements and has authorized a distribution of water for the development subject to the DISTRICT'S Service Rules; and

WHEREAS, DISTRICT is willing to serve said property with water pursuant to its Service Rules as adopted by its Board of Directors and subject to the CITY performing all of the terms, conditions and provisions hereinafter set forth and required of the CITY; and

WHEREAS, the CITY is willing to construct at its sole cost and expense the required water service connections and appurtenances for the purpose of providing water service to said real property; and

WHEREAS, both the CITY and the DISTRICT are authorized to enter into interlocal agreements pursuant to NRS 277.180.

NOW, this Agreement WITNESSETH:

ARTICLE I

CITY AGREES:

- A. This Agreement provides a water commitment on a conditional basis only for parking garages on City Parkway, north of Clark Avenue, further referenced as Clark County Assessor Parcel Number 139-34-211-004. The conditional water commitment is provided in accordance with the DISTRICT'S Service Rules, which are made a part of the Agreement by reference and applies only to the development identified in this paragraph.
- B. The water commitment will be conditional until all water facilities identified in paragraph E of this Article I are constructed by the CITY and accepted by the DISTRICT for the complete development described in paragraph A of this Article I.
- C. In the event the use of the property changes and modifications to the water facilities are required, the CITY will be required to either obtain a new conditional water commitment from the DISTRICT, or at the option of the DISTRICT, to amend the Agreement.
- D. The CITY has had the opportunity to review the Service Rules and agrees to comply with the Service Rules that are in force on the effective date of this Agreement including those sections pertaining to the water commitment process.

- E. At CITY'S sole cost and expense, the CITY shall furnish all necessary materials, labor, and equipment for the construction of the service connections and appurtenances which may include, but not be limited to, the connection to the main and the lateral pipe, a meter, or battery thereof, a meter box or vault, valves, and backflow prevention assembly hereinafter called "WATER FACILITIES", from the main to the point where the water being delivered leaves the piping owned by the DISTRICT. The location and type of said WATER FACILITIES are identified on the plan entitled:

SYMPHONY PARK GARAGES PARCEL L
Utility Plan

- F. Said WATER FACILITIES may be sized to ultimately provide water service to development other than described herein, however the conditional water commitment is only for that portion of the project described herein and any additional construction requires a separate and additional conditional water commitment from the DISTRICT.
- G. Said WATER FACILITIES shall be constructed in the location shown, in accordance with the above-mentioned plan, as approved by the DISTRICT, and in conformance with DISTRICT specifications.
- H. All work shall be subject to inspection and approval by an authorized representative of the DISTRICT; and the DISTRICT shall be notified a minimum of 48 hours in advance of actual construction start and 24 hours prior to an inspection of any part of the work, in order that necessary inspection can be arranged.
- I. The CITY shall comply with the DISTRICT'S Service Rules that are in force on the effective date of this Agreement including those sections pertaining to the water commitment process and construction of the WATER FACILITIES identified in Article I, paragraph E above.
- J. At CITY'S sole cost and expense, the CITY shall perform all survey work necessary to ensure installation of the WATER FACILITIES to the location and grades called for in the plans.
- K. At CITY'S sole cost and expense, the CITY shall disinfect and pressure test the WATER FACILITIES to the satisfaction of the DISTRICT and the health authorities having jurisdiction.
- L. Connections to existing mains shall be made only in the presence of an authorized representative of the DISTRICT and at the times specified by the DISTRICT.
- M. The WATER FACILITIES shall be located outside of driveways, driveway approaches, or other areas subject to vehicular traffic. In the event the WATER FACILITIES are located within those areas either inadvertently or otherwise, the CITY shall cause such WATER FACILITIES to be relocated outside of the driveways, driveway approaches or other areas described above, in accordance with DISTRICT'S requirements, or shall reimburse the DISTRICT for the cost of relocating said WATER FACILITIES. If extraordinary conditions exist that would prevent compliance with this requirement, the CITY may submit to the DISTRICT a written request for a waiver of this requirement pursuant to the DISTRICT'S Service Rules.
- N. The CITY shall furnish to the DISTRICT easements, in a form satisfactory to the DISTRICT, where WATER FACILITIES are approved to be installed in other than dedicated street or alleys. Said easements shall conform to the requirements as indicated on the approved water plans and be perpetual. The conditions of said easements shall be such that no buildings, structures, trees, shrubs, or other improvements which would interfere with its use by DISTRICT can be placed upon it, that DISTRICT will have the right to operate, maintain, repair, replace, and/or change the size and/or number of WATER FACILITIES; and that proper access to all parts of the easement by DISTRICT forces and equipment is provided. The conditions of said easements shall further provide that the property owner agrees to pay any and all costs incurred by the DISTRICT to make and/or maintain said easements accessible to the DISTRICT. It may be provided that other utility lines can be installed in said easement, so long as they do not interfere with its use by DISTRICT, and are in compliance with state laws and regulations.

- O. Should any defective material or workmanship affecting the WATER FACILITIES installed by the CITY be disclosed within one (1) year of the date of completion and acceptance of the WATER FACILITIES by the DISTRICT, the CITY shall immediately cause the defect to be corrected, or shall reimburse DISTRICT for its cost to correct said defect. For the purpose of this Agreement, failures including, but not limited to, any leak or break in the WATER FACILITIES, or any pavement settlement, shall be considered conclusive evidence of defective materials and/or workmanship.
- P. Upon completion of construction of the work and acceptance of the work by the DISTRICT, the CITY will provide final acceptance of all work associated with the project and the final acceptance shall include providing the DISTRICT with all its right, title, and interest, in and to the WATER FACILITIES. The CITY will warrant at the time of said final acceptance that there are no encumbrances for material and labor claims.
- Q. Installation of said WATER FACILITIES does not assure or guarantee that a complete water service will be available in the future. Until such time as a complete service connection is approved by the DISTRICT and a water commitment is obtained from the DISTRICT, no water may be taken from the new WATER FACILITIES installed under this Agreement.
- R. All water will be taken through metered service connections, in accordance with DISTRICT'S Service Rules. The CITY will require its contractor to install the meters in a timely manner.
- S. The CITY shall require its contractor to protect all existing WATER FACILITIES during construction and to promptly undertake the repair of damaged facilities upon authorization of the DISTRICT.
- T. If required as a condition of the DISTRICT'S Service Rules, the CITY will pay any additional Regional Connection Charges based on a confirmed audit of annual water usage by the above-described property within the first three (3) years of operation. All assessments will be based on the Regional Connection Charge Rates paid at time of project approval.
- U. All of the WATER FACILITIES installed under this Agreement, once disinfected and tested to the satisfaction of the DISTRICT and once connected to existing DISTRICT facilities, must maintain established water quality standards throughout the installed system. Should the DISTRICT determine that water quality standards are not being maintained following the connection of the approved facilities to the DISTRICT's system, a Water Quality Mitigation Plan (WQ Plan) will be required for review and implementation at the sole expense of the CITY.

ARTICLE II

DISTRICT AGREES:

- A. Upon completion of construction of the WATER FACILITIES, acceptance of same by the DISTRICT, and fulfillment by the CITY of all requirements of this Agreement, the DISTRICT shall supply water to, and to thereafter operate and maintain the WATER FACILITIES installed pursuant to this Agreement in accordance with the DISTRICT'S Service Rules as the same are established and amended.
- B. Construction water may be provided to the CITY at the CITY'S sole cost through metered fire hydrants and/or metered service connections in accordance with the DISTRICT'S Service Rules.
- C. If required as a condition of the DISTRICT'S Service Rules, the DISTRICT shall refund to the CITY any overpayment of Regional Connection Charges based on a confirmed audit of annual water usage by the above-described property within the first three (3) years of operation. All payments will be based on the Regional Connection Charge Rates paid at the time of project approval.

ARTICLE III

IT IS MUTUALLY AGREED:

- A. The Parties understand that this Agreement does not create "water rights", but only rights to conditional water service as a potential customer. This Agreement does not create a property interest in such water service and the CITY is not deemed a DISTRICT water customer until the WATER FACILITIES and development identified herein are completed as specified.
- B. The WATER FACILITIES installed under this Agreement shall be and remain the exclusive property of the DISTRICT and shall become a part of the DISTRICT'S general water distribution system after acceptance by the DISTRICT.
- C. In the event a portion of the WATER FACILITIES are constructed but this Agreement terminates, the above-described property shall have no water commitment by virtue of the installation of the WATER FACILITIES. Requests for future use of said WATER FACILITIES if retained in place, shall require that a new water commitment be obtained before the WATER FACILITIES can be utilized.
- D. This Agreement shall terminate and the conditional commitment shall be void if any of the following occurs:
 - a. Construction of the WATER FACILITIES covered by the plan or plans identified in Article I, paragraph E of this Agreement is not commenced within one (1) year from the date of DISTRICT approval of said plan or plans; or
 - b. If active construction work is discontinued for a period of one (1) year; or if such construction is commenced within said one (1) year period, but is not diligently prosecuted to completion in a manner acceptable to the DISTRICT.
- E. If this Agreement terminates in accordance with its terms, right, title and interest of all or any portion of the WATER FACILITIES installed, as determined solely and exclusively by the DISTRICT, shall become the exclusive property of the DISTRICT for the DISTRICT to use, modify, or to dispose of as the DISTRICT deems appropriate.
- F. Noncompliance or violation of the DISTRICT'S Service Rules or any provision of this Agreement by the CITY or its officers, employees, agents, contractors, licensees or invitees shall be cause for the DISTRICT, at its sole discretion, to discontinue water service to CITY'S project without challenge by CITY and without liability for any damages caused by said discontinuation.
- G. The CITY will be responsible for any loss, damage, liability, cost or expense, except those exempted by law, caused by the actions or inactions of its employees, consultants, contractors, or agents arising under this Agreement. Without waiving the limitations on governmental liability set forth in NRS Chapter 41, as amended, the CITY shall protect, indemnify, and hold the DISTRICT, its officers, employees, and agents harmless from and against any and all claims, damages, losses, expenses, suits, actions, judgements, and awards including attorney's fees and court costs which may be brought against it or them as a result of or by reason of or arising out of or as a consequence of the construction of the WATER FACILITIES contemplated in this Agreement.
- H. This Agreement shall not be deemed to be for the benefit of any entity or person who is not a party hereto, and is not a commitment for water service, and neither this Agreement, nor any interest therein, may be assigned without the prior written consent of the non-assigning party. This Agreement is not intended by the Parties to create any right in or benefit to parties other than the DISTRICT and the CITY. This Agreement does not create any third party beneficiary rights or causes of action.

- I. This Agreement represents the entire understanding of the CITY and the DISTRICT relative to the installation of the WATER FACILITIES in conjunction with the CITY'S project.
- J. Should any part of this Agreement be rendered void, invalid, or unenforceable by any court of law, for any reason, such determination shall not render void, invalid, or unenforceable, any other part of this Agreement.
- K. The laws of the State of Nevada will govern as to the interpretation, validity, and effect of this Agreement.
- L. Each party shall not discriminate against employees or applicants based on race, color, religion, sexual orientation, sex, age, or national origin, and shall take affirmative action to ensure that applicants are employed and employees are treated without regard to the above-mentioned factors and agrees to post in conspicuous places for employees and applicants' notices provided by the Equal Employment Opportunity Commission setting forth these provisions. Each Party further agrees that solicitation for employees shall state that qualified applicants will receive consideration without regard to the above-mentioned factors and will send to labor unions or collectives with which he/it has an agreement a notice of the commitments required herein and each party will comply with all local, state and federal laws prohibiting discrimination in hiring or employment opportunities.

(Signatures on next page)

IN WITNESS WHEREOF, the parties hereto have entered into this Interlocal Agreement on the _____ day of _____, 20_____.

CITY OF LAS VEGAS

LAS VEGAS VALLEY WATER DISTRICT

Carolyn G. Goodman, Mayor

Marilyn Kirkpatrick, President
Board of Directors


ATTEST:

LuAnn D. Holmes, City Clerk

APPROVED AS TO FORM:

APPROVED AS TO FORM:

Deputy City Attorney



Gregory J. Walch, General Counsel
Las Vegas Valley Water District

**LAS VEGAS VALLEY WATER DISTRICT
BOARD OF DIRECTORS
AGENDA ITEM**

December 4, 2018

Subject: Agreement	Director's Backup
Petitioner: David L. Johnson, Deputy General Manager, Engineering/Operations	
Recommendations: That the Board of Directors approve and authorize the President to sign an interlocal agreement between the City of Las Vegas and the District for installation of water facilities at the Symphony Park Garages Parcel B Project.	

Fiscal Impact:

None by approval of the above recommendation.

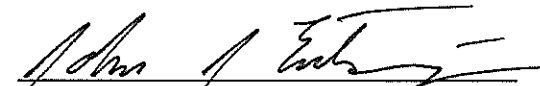
Background:

The City of Las Vegas (City) has submitted plans to the District for the installation of one 2-inch domestic meter with one 2-inch reduced pressure principal assembly and one 8-inch reduced pressure detector assembly at the project known as Symphony Park Garages Parcel B, Project #135398 (Project). This Project is located on Clark Avenue east of Grand Central Parkway, as generally shown on Attachment A.

If approved, the attached Interlocal Agreement No. 135398-A provides the terms and conditions for the installation of water facilities at the City's sole expense. During construction, the City will ensure payment for all construction water use and provide the District with easements to the water facilities. Upon completion of the Project, the water facilities will become the property of the District.

This agreement is being entered into pursuant to NRS 277.180 and Sections 1(5) and 1(13) of the Las Vegas Valley Water District Act, Chapter 167, Statutes of Nevada 1947. The office of the General Counsel has reviewed and approved the agreement.

Respectfully submitted:

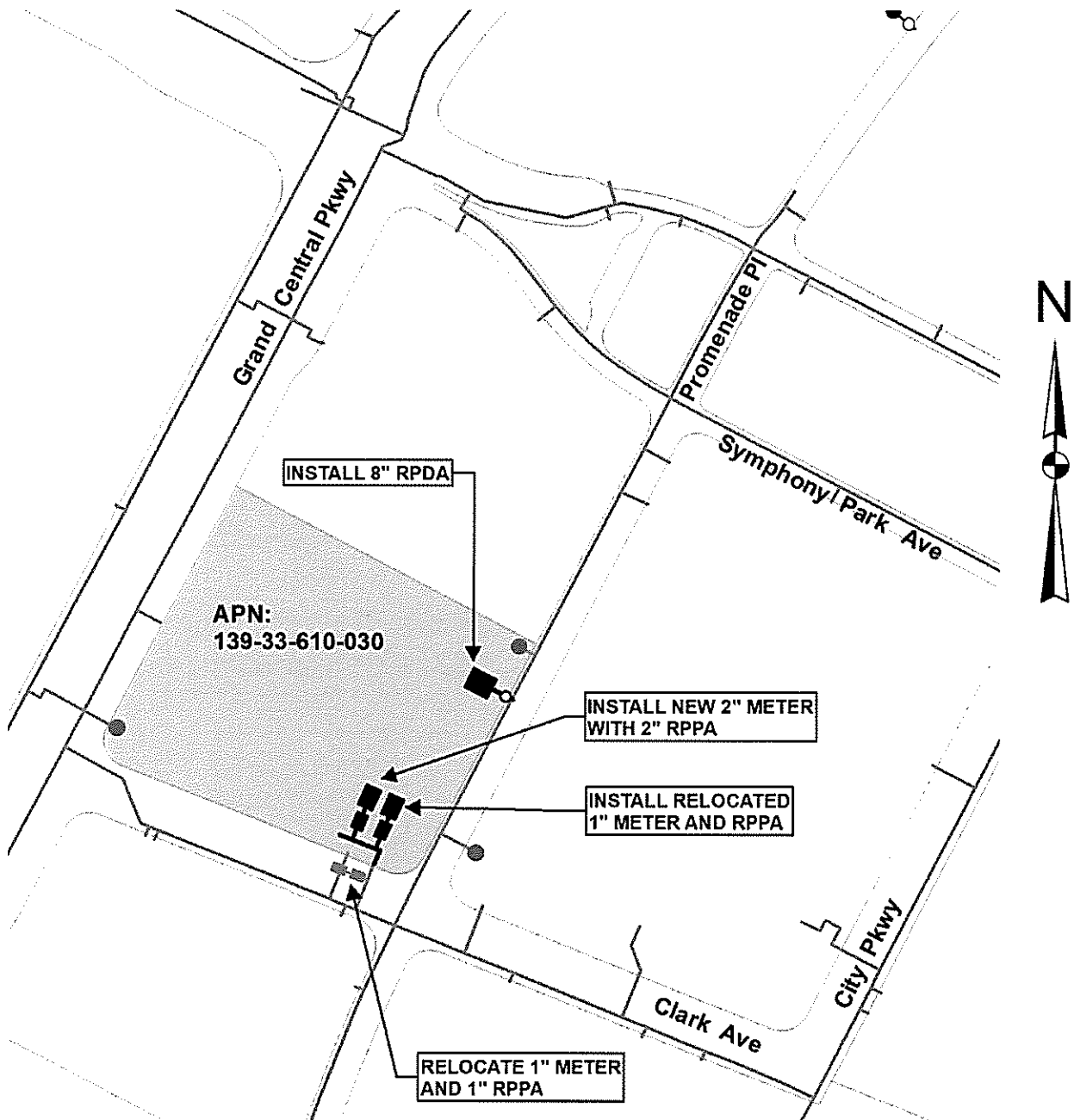

John J. Entsminger, General Manager
JJE:DLJ:GPK:DJM:djs
Attachments

AGENDA ITEM #

6

BOARD OF DIRECTORS
AGENDA ITEM
December 4, 2018

CLV SYMPHONY PARK GARAGES PARCEL B
PROJECT # 135398



**INTERLOCAL AGREEMENT FOR
CITY OF LAS VEGAS
SYMPHONY PARK GARAGES PARCEL B**

THIS AGREEMENT made and entered into by and between the CITY OF LAS VEGAS, a municipal corporation of the State of Nevada, hereinafter called "CITY", and the LAS VEGAS VALLEY WATER DISTRICT, a political subdivision of the State of Nevada, hereinafter called "DISTRICT".

RECITALS

WHEREAS, the DISTRICT is engaged in the business of distributing potable water in the City of Las Vegas, Nevada, and portions of the County of Clark, Nevada; and

WHEREAS, the CITY is engaged in the development of parking garages for Symphony Park Parcel B, generally located on Clark Avenue, east of Grand Central Parkway, and is desirous of receiving potable water from the DISTRICT, further referenced as Clark County Assessor's Parcel Number 139-33-610-030, and has made application for water service to said project; and

WHEREAS, the CITY is engaged in parking garage(s) improvements and has authorized a distribution of water for the development subject to the DISTRICT'S Service Rules; and

WHEREAS, DISTRICT is willing to serve said property with water pursuant to its Service Rules as adopted by its Board of Directors and subject to the CITY performing all of the terms, conditions and provisions hereinafter set forth and required of the CITY; and

WHEREAS, the CITY is willing to construct at its sole cost and expense the required water service connections and appurtenances for the purpose of providing water service to said real property; and

WHEREAS, both the CITY and the DISTRICT are authorized to enter into interlocal agreements pursuant to NRS 277.180.

NOW, this Agreement WITNESSETH:

ARTICLE I

CITY AGREES:

- A. This Agreement provides a water commitment on a conditional basis only for parking garages on Clark Avenue, east of Grand Central Parkway, further referenced as Clark County Assessor Parcel Number 139-33-610-030. The conditional water commitment is provided in accordance with the DISTRICT'S Service Rules, which are made a part of the Agreement by reference and applies only to the development identified in this paragraph.
- B. The water commitment will be conditional until all water facilities identified in paragraph E of this Article I are constructed by the CITY and accepted by the DISTRICT for the complete development described in paragraph A of this Article I.
- C. In the event the use of the property changes and modifications to the water facilities are required, the CITY will be required to either obtain a new conditional water commitment from the DISTRICT, or at the option of the DISTRICT, to amend the Agreement.
- D. The CITY has had the opportunity to review the Service Rules and agrees to comply with the Service Rules that are in force on the effective date of this Agreement including those sections pertaining to the water commitment process.

- E. At CITY'S sole cost and expense, the CITY shall furnish all necessary materials, labor, and equipment for the construction of the service connections and appurtenances which may include, but not be limited to, the connection to the main and the lateral pipe, a meter, or battery thereof, a meter box or vault, valves, and backflow prevention assembly hereinafter called "WATER FACILITIES", from the main to the point where the water being delivered leaves the piping owned by the DISTRICT. The location and type of said WATER FACILITIES are identified on the plan entitled:

SYMPHONY PARK GARAGES PARCEL B
Utility Plan

- F. Said WATER FACILITIES may be sized to ultimately provide water service to development other than described herein, however the conditional water commitment is only for that portion of the project described herein and any additional construction requires a separate and additional conditional water commitment from the DISTRICT.
- G. Said WATER FACILITIES shall be constructed in the location shown, in accordance with the above-mentioned plan, as approved by the DISTRICT, and in conformance with DISTRICT specifications.
- H. All work shall be subject to inspection and approval by an authorized representative of the DISTRICT; and the DISTRICT shall be notified a minimum of 48 hours in advance of actual construction start and 24 hours prior to an inspection of any part of the work, in order that necessary inspection can be arranged.
- I. The CITY shall comply with the DISTRICT'S Service Rules that are in force on the effective date of this Agreement including those sections pertaining to the water commitment process and construction of the WATER FACILITIES identified in Article I, paragraph E above.
- J. At CITY'S sole cost and expense, the CITY shall perform all survey work necessary to ensure installation of the WATER FACILITIES to the location and grades called for in the plans.
- K. At CITY'S sole cost and expense, the CITY shall disinfect and pressure test the WATER FACILITIES to the satisfaction of the DISTRICT and the health authorities having jurisdiction.
- L. Connections to existing mains shall be made only in the presence of an authorized representative of the DISTRICT and at the times specified by the DISTRICT.
- M. The WATER FACILITIES shall be located outside of driveways, driveway approaches, or other areas subject to vehicular traffic. In the event the WATER FACILITIES are located within those areas either inadvertently or otherwise, the CITY shall cause such WATER FACILITIES to be relocated outside of the driveways, driveway approaches or other areas described above, in accordance with DISTRICT'S requirements, or shall reimburse the DISTRICT for the cost of relocating said WATER FACILITIES. If extraordinary conditions exist that would prevent compliance with this requirement, the CITY may submit to the DISTRICT a written request for a waiver of this requirement pursuant to the DISTRICT'S Service Rules.
- N. The CITY shall furnish to the DISTRICT easements, in a form satisfactory to the DISTRICT, where WATER FACILITIES are approved to be installed in other than dedicated street or alleys. Said easements shall conform to the requirements as indicated on the approved water plans and be perpetual. The conditions of said easements shall be such that no buildings, structures, trees, shrubs, or other improvements which would interfere with its use by DISTRICT can be placed upon it, that DISTRICT will have the right to operate, maintain, repair, replace, and/or change the size and/or number of WATER FACILITIES; and that proper access to all parts of the easement by DISTRICT forces and equipment is provided. The conditions of said easements shall further provide that the property owner agrees to pay any and all costs incurred by the DISTRICT to make and/or maintain said easements accessible to the DISTRICT. It may be provided that other utility lines can be installed in said easement, so long as they do not interfere with its use by DISTRICT, and are in compliance with state laws and regulations.

- O. Should any defective material or workmanship affecting the WATER FACILITIES installed by the CITY be disclosed within one (1) year of the date of completion and acceptance of the WATER FACILITIES by the DISTRICT, the CITY shall immediately cause the defect to be corrected, or shall reimburse DISTRICT for its cost to correct said defect. For the purpose of this Agreement, failures including, but not limited to, any leak or break in the WATER FACILITIES, or any pavement settlement, shall be considered conclusive evidence of defective materials and/or workmanship.
- P. Upon completion of construction of the work and acceptance of the work by the DISTRICT, the CITY will provide final acceptance of all work associated with the project and the final acceptance shall include providing the DISTRICT with all its right, title, and interest, in and to the WATER FACILITIES. The CITY will warrant at the time of said final acceptance that there are no encumbrances for material and labor claims.
- Q. Installation of said WATER FACILITIES does not assure or guarantee that a complete water service will be available in the future. Until such time as a complete service connection is approved by the DISTRICT and a water commitment is obtained from the DISTRICT, no water may be taken from the new WATER FACILITIES installed under this Agreement.
- R. All water will be taken through metered service connections, in accordance with DISTRICT'S Service Rules. The CITY will require its contractor to install the meters in a timely manner.
- S. The CITY shall require its contractor to protect all existing WATER FACILITIES during construction and to promptly undertake the repair of damaged facilities upon authorization of the DISTRICT.
- T. If required as a condition of the DISTRICT'S Service Rules, the CITY will pay any additional Regional Connection Charges based on a confirmed audit of annual water usage by the above-described property within the first three (3) years of operation. All assessments will be based on the Regional Connection Charge Rates paid at time of project approval.
- U. All of the WATER FACILITIES installed under this Agreement, once disinfected and tested to the satisfaction of the DISTRICT and once connected to existing DISTRICT facilities, must maintain established water quality standards throughout the installed system. Should the DISTRICT determine that water quality standards are not being maintained following the connection of the approved facilities to the DISTRICT's system, a Water Quality Mitigation Plan (WQ Plan) will be required for review and implementation at the sole expense of the CITY.

ARTICLE II

DISTRICT AGREES:

- A. Upon completion of construction of the WATER FACILITIES, acceptance of same by the DISTRICT, and fulfillment by the CITY of all requirements of this Agreement, the DISTRICT shall supply water to, and to thereafter operate and maintain the WATER FACILITIES installed pursuant to this Agreement in accordance with the DISTRICT'S Service Rules as the same are established and amended.
- B. Construction water may be provided to the CITY at the CITY'S sole cost through metered fire hydrants and/or metered service connections in accordance with the DISTRICT'S Service Rules.
- C. If required as a condition of the DISTRICT'S Service Rules, the DISTRICT shall refund to the CITY any overpayment of Regional Connection Charges based on a confirmed audit of annual water usage by the above-described property within the first three (3) years of operation. All payments will be based on the Regional Connection Charge Rates paid at the time of project approval.

ARTICLE III

IT IS MUTUALLY AGREED:

- A. The Parties understand that this Agreement does not create "water rights", but only rights to conditional water service as a potential customer. This Agreement does not create a property interest in such water service and the CITY is not deemed a DISTRICT water customer until the WATER FACILITIES and development identified herein are completed as specified.
- B. The WATER FACILITIES installed under this Agreement shall be and remain the exclusive property of the DISTRICT and shall become a part of the DISTRICT'S general water distribution system after acceptance by the DISTRICT.
- C. In the event a portion of the WATER FACILITIES are constructed but this Agreement terminates, the above-described property shall have no water commitment by virtue of the installation of the WATER FACILITIES. Requests for future use of said WATER FACILITIES if retained in place, shall require that a new water commitment be obtained before the WATER FACILITIES can be utilized.
- D. This Agreement shall terminate and the conditional commitment shall be void if any of the following occurs:
 - a. Construction of the WATER FACILITIES covered by the plan or plans identified in Article I, paragraph E of this Agreement is not commenced within one (1) year from the date of DISTRICT approval of said plan or plans; or
 - b. If active construction work is discontinued for a period of one (1) year; or if such construction is commenced within said one (1) year period, but is not diligently prosecuted to completion in a manner acceptable to the DISTRICT.
- E. If this Agreement terminates in accordance with its terms, right, title and interest of all or any portion of the WATER FACILITIES installed, as determined solely and exclusively by the DISTRICT, shall become the exclusive property of the DISTRICT for the DISTRICT to use, modify, or to dispose of as the DISTRICT deems appropriate.
- F. Noncompliance or violation of the DISTRICT'S Service Rules or any provision of this Agreement by the CITY or its officers, employees, agents, contractors, licensees or invitees shall be cause for the DISTRICT, at its sole discretion, to discontinue water service to CITY'S project without challenge by CITY and without liability for any damages caused by said discontinuation.
- G. The CITY will be responsible for any loss, damage, liability, cost or expense, except those exempted by law, caused by the actions or inactions of its employees, consultants, contractors, or agents arising under this Agreement. Without waiving the limitations on governmental liability set forth in NRS Chapter 41, as amended, the CITY shall protect, indemnify, and hold the DISTRICT, its officers, employees, and agents harmless from and against any and all claims, damages, losses, expenses, suits, actions, judgements, and awards including attorney's fees and court costs which may be brought against it or them as a result of or by reason of or arising out of or as a consequence of the construction of the WATER FACILITIES contemplated in this Agreement.
- H. This Agreement shall not be deemed to be for the benefit of any entity or person who is not a party hereto, and is not a commitment for water service, and neither this Agreement, nor any interest therein, may be assigned without the prior written consent of the non-assigning party. This Agreement is not intended by the Parties to create any right in or benefit to parties other than the DISTRICT and the CITY. This Agreement does not create any third party beneficiary rights or causes of action.

- I. This Agreement represents the entire understanding of the CITY and the DISTRICT relative to the installation of the WATER FACILITIES in conjunction with the CITY'S project.
- J. Should any part of this Agreement be rendered void, invalid, or unenforceable by any court of law, for any reason, such determination shall not render void, invalid, or unenforceable, any other part of this Agreement.
- K. The laws of the State of Nevada will govern as to the interpretation, validity, and effect of this Agreement.
- L. Each party shall not discriminate against employees or applicants based on race, color, religion, sexual orientation, sex, age, or national origin, and shall take affirmative action to ensure that applicants are employed and employees are treated without regard to the above-mentioned factors and agrees to post in conspicuous places for employees and applicants' notices provided by the Equal Employment Opportunity Commission setting forth these provisions. Each Party further agrees that solicitation for employees shall state that qualified applicants will receive consideration without regard to the above-mentioned factors and will send to labor unions or collectives with which he/it has an agreement a notice of the commitments required herein and each party will comply with all local, state and federal laws prohibiting discrimination in hiring or employment opportunities.

(Signatures on next page)

IN WITNESS WHEREOF, the parties hereto have entered into this Interlocal Agreement on the _____ day of _____, 20_____.

CITY OF LAS VEGAS

LAS VEGAS VALLEY WATER DISTRICT

Carolyn G. Goodman, Mayor

Marilyn Kirkpatrick, President
Board of Directors

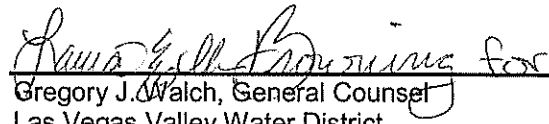
ATTEST:

LuAnn D. Holmes, City Clerk

APPROVED AS TO FORM:

APPROVED AS TO FORM:

Deputy City Attorney



Gregory J. Walch, General Counsel
Las Vegas Valley Water District

**LAS VEGAS VALLEY WATER DISTRICT
BOARD OF DIRECTORS
AGENDA ITEM**

December 4, 2018

Subject: Agreement	Director's Backup
Petitioner: David L. Johnson, Deputy General Manager, Engineering/Operations	
Recommendations: That the Board of Directors approve and authorize the President to sign an interlocal agreement between the City of Las Vegas and the District for installation of water facilities at the Symphony Park – Promenade Place and Carson Avenue Offsite Improvements Project.	

Fiscal Impact:

None by approval of the above recommendation.

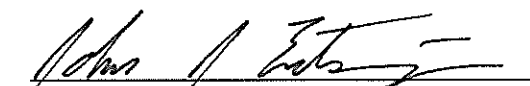
Background:

The City of Las Vegas (City) has submitted plans to the District for the installation of approximately 883 linear feet of 12-inch ductile iron pipe, 35 linear feet of 16-inch ductile iron pipe and 4 public fire hydrants at the project known as Symphony Park – Promenade Place and Carson Avenue Offsite Improvements, Project #126442 (Project). This Project is located on Promenade Place south of Carson Avenue, as generally shown on Attachment A.

If approved, the attached Interlocal Agreement No. 126442-A provides the terms and conditions for the installation of water facilities at the City's sole expense. During construction, the City will ensure payment for all construction water use and provide the District with easements to the water facilities. Upon completion of the Project, the water facilities will become the property of the District.

This agreement is being entered into pursuant to NRS 277.180 and Sections 1(5) and 1(13) of the Las Vegas Valley Water District Act, Chapter 167, Statutes of Nevada 1947. The office of the General Counsel has reviewed and approved this agreement.

Respectfully submitted:


John J. Entsminger, General Manager
JJE:DLJ:GPK:DJM:djs
Attachments

AGENDA
ITEM #

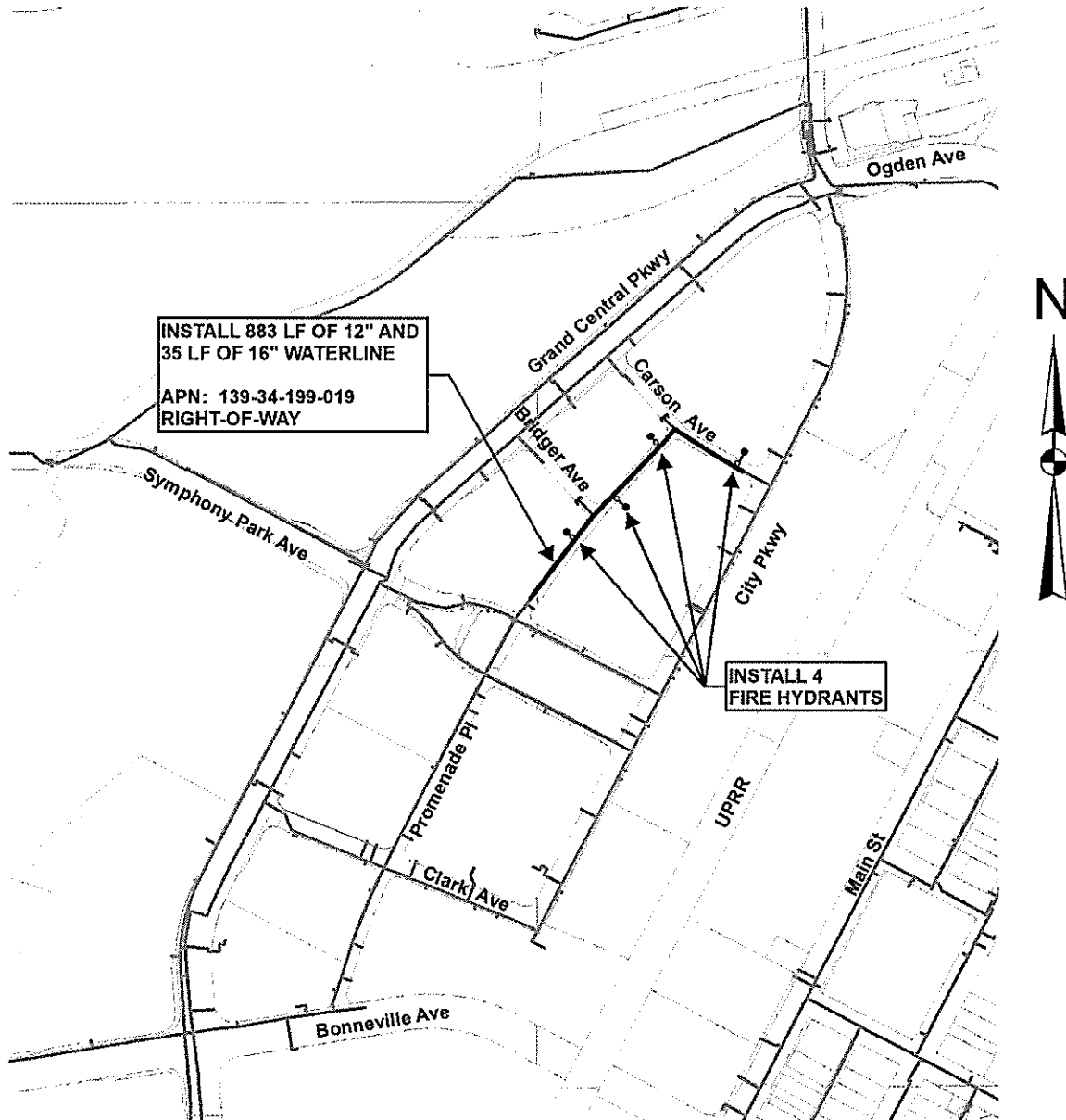
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BOARD OF DIRECTORS

AGENDA ITEM

December 4, 2018

CLV SYMPHONY PARK - PROMENADE PLACE & CARSON AVENUE OFFSITE IMPROVEMENTS PROJECT # 126442



**INTERLOCAL AGREEMENT FOR
CITY OF LAS VEGAS
SYMPHONY PARK – PROMENADE PLACE & CARSON AVE OFFSITE IMPROVEMENTS**

THIS AGREEMENT made and entered into by and between the CITY OF LAS VEGAS, a municipal corporation of the State of Nevada, hereinafter called "CITY", and the LAS VEGAS VALLEY WATER DISTRICT, a political subdivision of the State of Nevada, hereinafter called "DISTRICT".

RECITALS

WHEREAS, the DISTRICT is engaged in the business of distributing potable water in the City of Las Vegas, Nevada, and portions of the County of Clark, Nevada; and

WHEREAS, the CITY is engaged in offsite improvements for Symphony Park, generally located on Promenade Place, south of Carson Avenue, and is desirous of receiving potable water from the DISTRICT, further referenced as Clark County Assessor's Parcel Number 139-34-199-019, and has made application for water service to said project; and

WHEREAS, the CITY is engaged in offsite improvements and has authorized a distribution of water for the development subject to the DISTRICT'S Service Rules; and

WHEREAS, DISTRICT is willing to serve said property with water pursuant to its Service Rules as adopted by its Board of Directors and subject to the CITY performing all of the terms, conditions and provisions hereinafter set forth and required of the CITY; and

WHEREAS, the CITY is willing to construct at its sole cost and expense the required water service connections and appurtenances for the purpose of providing water service to said real property; and

WHEREAS, both the CITY and the DISTRICT are authorized to enter into interlocal agreements pursuant to NRS 277.180.

NOW, this Agreement WITNESSETH:

ARTICLE I

CITY AGREES:

- A. This Agreement provides a water commitment on a conditional basis only for offsite improvements on Promenade Place, south of Carson Avenue, further referenced as Clark County Assessor Parcel Number 139-34-199-019. The conditional water commitment is provided in accordance with the DISTRICT'S Service Rules, which are made a part of the Agreement by reference and applies only to the development identified in this paragraph.
- B. The water commitment will be conditional until all water facilities identified in paragraph E of this Article I are constructed by the CITY and accepted by the DISTRICT for the complete development described in paragraph A of this Article I.
- C. In the event the use of the property changes and modifications to the water facilities are required, the CITY will be required to either obtain a new conditional water commitment from the DISTRICT, or at the option of the DISTRICT, to amend the Agreement.
- D. The CITY has had the opportunity to review the Service Rules and agrees to comply with the Service Rules that are in force on the effective date of this Agreement including those sections pertaining to the water commitment process.

- E. At CITY'S sole cost and expense, the CITY shall furnish all necessary materials, labor, and equipment for the construction of the service connections and appurtenances which may include, but not be limited to, the connection to the main and the lateral pipe, a meter, or battery thereof, a meter box or vault, valves, and backflow prevention assembly hereinafter called "WATER FACILITIES", from the main to the point where the water being delivered leaves the piping owned by the DISTRICT. The location and type of said WATER FACILITIES are identified on the plan entitled:

SYMPHONY PARK – PROMENADE PLACE & CARSON AVE OFFSITE IMPROVEMENTS

Water Main – Promenade Place and Carson Ave

- F. Said WATER FACILITIES may be sized to ultimately provide water service to development other than described herein, however the conditional water commitment is only for that portion of the project described herein and any additional construction requires a separate and additional conditional water commitment from the DISTRICT.
- G. Said WATER FACILITIES shall be constructed in the location shown, in accordance with the above-mentioned plan, as approved by the DISTRICT, and in conformance with DISTRICT specifications.
- H. All work shall be subject to inspection and approval by an authorized representative of the DISTRICT; and the DISTRICT shall be notified a minimum of 48 hours in advance of actual construction start and 24 hours prior to an inspection of any part of the work, in order that necessary inspection can be arranged.
- I. The CITY shall comply with the DISTRICT'S Service Rules that are in force on the effective date of this Agreement including those sections pertaining to the water commitment process and construction of the WATER FACILITIES identified in Article I, paragraph E above.
- J. At CITY'S sole cost and expense, the CITY shall perform all survey work necessary to ensure installation of the WATER FACILITIES to the location and grades called for in the plans.
- K. At CITY'S sole cost and expense, the CITY shall disinfect and pressure test the WATER FACILITIES to the satisfaction of the DISTRICT and the health authorities having jurisdiction.
- L. Connections to existing mains shall be made only in the presence of an authorized representative of the DISTRICT and at the times specified by the DISTRICT.
- M. The WATER FACILITIES shall be located outside of driveways, driveway approaches, or other areas subject to vehicular traffic. In the event the WATER FACILITIES are located within those areas either inadvertently or otherwise, the CITY shall cause such WATER FACILITIES to be relocated outside of the driveways, driveway approaches or other areas described above, in accordance with DISTRICT'S requirements, or shall reimburse the DISTRICT for the cost of relocating said WATER FACILITIES. If extraordinary conditions exist that would prevent compliance with this requirement, the CITY may submit to the DISTRICT a written request for a waiver of this requirement pursuant to the DISTRICT'S Service Rules.
- N. The CITY shall furnish to the DISTRICT easements, in a form satisfactory to the DISTRICT, where WATER FACILITIES are approved to be installed in other than dedicated street or alleys. Said easements shall conform to the requirements as indicated on the approved water plans and be perpetual. The conditions of said easements shall be such that no buildings, structures, trees, shrubs, or other improvements which would interfere with its use by DISTRICT can be placed upon it, that DISTRICT will have the right to operate, maintain, repair, replace, and/or change the size and/or number of WATER FACILITIES; and that proper access to all parts of the easement by DISTRICT forces and equipment is provided. The conditions of said easements shall further provide that the property owner agrees to pay any and all costs incurred by the DISTRICT to make and/or maintain said easements accessible to the DISTRICT. It may be provided that other utility lines can be installed in said easement, so long as they do not interfere with its use by DISTRICT, and are in compliance with state laws and regulations.

- O. Should any defective material or workmanship affecting the WATER FACILITIES installed by the CITY be disclosed within one (1) year of the date of completion and acceptance of the WATER FACILITIES by the DISTRICT, the CITY shall immediately cause the defect to be corrected, or shall reimburse DISTRICT for its cost to correct said defect. For the purpose of this Agreement, failures including, but not limited to, any leak or break in the WATER FACILITIES, or any pavement settlement, shall be considered conclusive evidence of defective materials and/or workmanship.
- P. Upon completion of construction of the work and acceptance of the work by the DISTRICT, the CITY will provide final acceptance of all work associated with the project and the final acceptance shall include providing the DISTRICT with all its right, title, and interest, in and to the WATER FACILITIES. The CITY will warrant at the time of said final acceptance that there are no encumbrances for material and labor claims.
- Q. Installation of said WATER FACILITIES does not assure or guarantee that a complete water service will be available in the future. Until such time as a complete service connection is approved by the DISTRICT and a water commitment is obtained from the DISTRICT, no water may be taken from the new WATER FACILITIES installed under this Agreement.
- R. All water will be taken through metered service connections, in accordance with DISTRICT'S Service Rules. The CITY will require its contractor to install the meters in a timely manner.
- S. The CITY shall require its contractor to protect all existing WATER FACILITIES during construction and to promptly undertake the repair of damaged facilities upon authorization of the DISTRICT.
- T. If required as a condition of the DISTRICT'S Service Rules, the CITY will pay any additional Regional Connection Charges based on a confirmed audit of annual water usage by the above-described property within the first three (3) years of operation. All assessments will be based on the Regional Connection Charge Rates paid at time of project approval.
- U. All of the WATER FACILITIES installed under this Agreement, once disinfected and tested to the satisfaction of the DISTRICT and once connected to existing DISTRICT facilities, must maintain established water quality standards throughout the installed system. Should the DISTRICT determine that water quality standards are not being maintained following the connection of the approved facilities to the DISTRICT's system, a Water Quality Mitigation Plan (WQ Plan) will be required for review and implementation at the sole expense of the CITY.

ARTICLE II

DISTRICT AGREES:

- A. Upon completion of construction of the WATER FACILITIES, acceptance of same by the DISTRICT, and fulfillment by the CITY of all requirements of this Agreement, the DISTRICT shall supply water to, and to thereafter operate and maintain the WATER FACILITIES installed pursuant to this Agreement in accordance with the DISTRICT'S Service Rules as the same are established and amended.
- B. Construction water may be provided to the CITY at the CITY'S sole cost through metered fire hydrants and/or metered service connections in accordance with the DISTRICT'S Service Rules.
- C. If required as a condition of the DISTRICT'S Service Rules, the DISTRICT shall refund to the CITY any overpayment of Regional Connection Charges based on a confirmed audit of annual water usage by the above-described property within the first three (3) years of operation. All payments will be based on the Regional Connection Charge Rates paid at the time of project approval.

ARTICLE III

IT IS MUTUALLY AGREED:

- A. The Parties understand that this Agreement does not create "water rights", but only rights to conditional water service as a potential customer. This Agreement does not create a property interest in such water service and the CITY is not deemed a DISTRICT water customer until the WATER FACILITIES and development identified herein are completed as specified.
- B. The WATER FACILITIES installed under this Agreement shall be and remain the exclusive property of the DISTRICT and shall become a part of the DISTRICT'S general water distribution system after acceptance by the DISTRICT.
- C. In the event a portion of the WATER FACILITIES are constructed but this Agreement terminates, the above-described property shall have no water commitment by virtue of the installation of the WATER FACILITIES. Requests for future use of said WATER FACILITIES if retained in place, shall require that a new water commitment be obtained before the WATER FACILITIES can be utilized.
- D. This Agreement shall terminate and the conditional commitment shall be void if any of the following occurs:
 - a. Construction of the WATER FACILITIES covered by the plan or plans identified in Article I, paragraph E of this Agreement is not commenced within one (1) year from the date of DISTRICT approval of said plan or plans; or
 - b. If active construction work is discontinued for a period of one (1) year; or if such construction is commenced within said one (1) year period, but is not diligently prosecuted to completion in a manner acceptable to the DISTRICT.
- E. If this Agreement terminates in accordance with its terms, right, title and interest of all or any portion of the WATER FACILITIES installed, as determined solely and exclusively by the DISTRICT, shall become the exclusive property of the DISTRICT for the DISTRICT to use, modify, or to dispose of as the DISTRICT deems appropriate.
- F. Noncompliance or violation of the DISTRICT'S Service Rules or any provision of this Agreement by the CITY or its officers, employees, agents, contractors, licensees or invitees shall be cause for the DISTRICT, at its sole discretion, to discontinue water service to CITY'S project without challenge by CITY and without liability for any damages caused by said discontinuation.
- G. The CITY will be responsible for any loss, damage, liability, cost or expense, except those exempted by law, caused by the actions or inactions of its employees, consultants, contractors, or agents arising under this Agreement. Without waiving the limitations on governmental liability set forth in NRS Chapter 41, as amended, the CITY shall protect, indemnify, and hold the DISTRICT, its officers, employees, and agents harmless from and against any and all claims, damages, losses, expenses, suits, actions, judgements, and awards including attorney's fees and court costs which may be brought against it or them as a result of or by reason of or arising out of or as a consequence of the construction of the WATER FACILITIES contemplated in this Agreement.
- H. This Agreement shall not be deemed to be for the benefit of any entity or person who is not a party hereto, and is not a commitment for water service, and neither this Agreement, nor any interest therein, may be assigned without the prior written consent of the non-assigning party. This Agreement is not intended by the Parties to create any right in or benefit to parties other than the DISTRICT and the CITY. This Agreement does not create any third party beneficiary rights or causes of action.

- I. This Agreement represents the entire understanding of the CITY and the DISTRICT relative to the installation of the WATER FACILITIES in conjunction with the CITY'S project.
- J. Should any part of this Agreement be rendered void, invalid, or unenforceable by any court of law, for any reason, such determination shall not render void, invalid, or unenforceable, any other part of this Agreement.
- K. The laws of the State of Nevada will govern as to the interpretation, validity, and effect of this Agreement.
- L. Each party shall not discriminate against employees or applicants based on race, color, religion, sexual orientation, sex, age, or national origin, and shall take affirmative action to ensure that applicants are employed and employees are treated without regard to the above-mentioned factors and agrees to post in conspicuous places for employees and applicants' notices provided by the Equal Employment Opportunity Commission setting forth these provisions. Each Party further agrees that solicitation for employees shall state that qualified applicants will receive consideration without regard to the above-mentioned factors and will send to labor unions or collectives with which he/it has an agreement a notice of the commitments required herein and each party will comply with all local, state and federal laws prohibiting discrimination in hiring or employment opportunities.

(Signatures on next page)

IN WITNESS WHEREOF, the parties hereto have entered into this Interlocal Agreement on the _____ day of _____, 20_____.

CITY OF LAS VEGAS

LAS VEGAS VALLEY WATER DISTRICT

Carolyn G. Goodman, Mayor

Marilyn Kirkpatrick, President
Board of Directors


ATTEST:

LuAnn D. Holmes, City Clerk

APPROVED AS TO FORM:

APPROVED AS TO FORM:

Deputy City Attorney


Gregory J. Walch, General Counsel
Las Vegas Valley Water District

**LAS VEGAS VALLEY WATER DISTRICT
BOARD OF DIRECTORS
AGENDA ITEM**

December 4, 2018

Subject: Agreement	
Petitioner: David L. Johnson, Deputy General Manager, Engineering/Operations	
Recommendations: That the Board of Directors approve and authorize the General Manager to sign an agreement between Atkins North America, Inc., and the District to provide professional services for the design of existing water main replacement in Paradise Road between Twain Avenue and Karen Avenue for an amount not to exceed \$571,896.	

Fiscal Impact:

The requested \$571,896 is available in the District's Capital Budget.

Background:

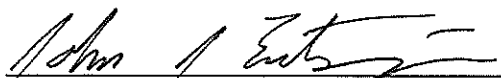
In April 2017, a Statement of Qualifications (SOQ) for professional services was issued for the design of future pipelines. District staff reviewed and rated the 10 submittals received and ranked the firms in order of qualifications for use on future projects.

Contract No. C1530, Pipeline Replacement in Paradise Road Between Twain Avenue and Karen Avenue (Contract No. C1530), includes the design for installation of approximately 4,310 linear feet of 24-inch and 1,515 linear feet of 16-inch water main. As one of the top-ranking firms, Atkins North America, Inc. (Atkins), was selected to perform the professional services for the design portion of Contract No. C1530.

If approved, the attached agreement would provide the terms and conditions for Atkins to prepare the final construction design documents necessary for Contract No. C1530.

This agreement is being entered into pursuant to NRS 332.115(1)(B) and Section 1(13) of the Las Vegas Valley Water District Act, Chapter 167, Statutes of Nevada 1947. The office of the General Counsel has reviewed and approved the agreement.

Respectfully submitted:



John J. Entsminger, General Manager
JJE:PJJ:RCP:an
Attachments

AGENDA ITEM #

8

DISCLOSURE OF OWNERSHIP/PRINCIPALS

Business Entity Type (Please select one)						
<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Partnership	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Privately Held Corporation	<input checked="" type="checkbox"/> Publicly Held Corporation	<input type="checkbox"/> Trust	<input type="checkbox"/> Non-Profit Organization
Business Designation Group (Please select all that apply)						
<input type="checkbox"/> MBE	<input type="checkbox"/> WBE	<input type="checkbox"/> SBE	<input type="checkbox"/> PBE	<input type="checkbox"/> VET	<input type="checkbox"/> DVET	<input type="checkbox"/> ESB
Minority Business Enterprise	Women-Owned Business Enterprise	Small Business Enterprise	Physically Challenged Business Enterprise	Veteran Owned Business	Disabled Veteran Owned Business	Emerging Small Business
Number of Clark County Nevada Residents Employed: 112						
Corporate/Business Entity Name: Atkins North America, Inc.						
(Include d.b.a., if applicable)						
Street Address:		4030 Boy Scout Rd., Ste 700		Website: www.atkinsglobal.com		
City, State and Zip Code:		Tampa, FL 33607		POC Name: Charlotte Maddox, Vice President Email: Charlotte.maddox@atkinsglobal.com		
Telephone No:		813-282-7275		Fax No: 813-281-3634		
Nevada Local Street Address:		2270 Corporate Circle, Suite 200		Website: www.atkinsglobal.com		
(If different from above)						
City, State and Zip Code:		Henderson, NV 89074		Local Fax No: 702-263-7200		
Local Telephone No:		702-263-7275		Local POC Name: Matthew S. Baird, Vice President Email: Matt.baird@atkinsglobal.com		

All entities, with the exception of publicly-traded corporations and non-profit organizations, must list the names of individuals, either directly or indirectly, holding more than five percent (5%) ownership or financial interest in the business entity appearing before the Board of Directors.

Publicly-traded corporations and non-profit organizations shall list all Corporate Officers and Directors in lieu of disclosing the names of individuals with ownership or financial interest.

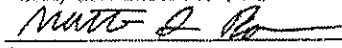
Entities include all business associations organized under or governed by Title 7 of the Nevada Revised Statutes, including but not limited to private corporations, close corporations, foreign corporations, limited liability companies, partnerships, limited partnerships, and professional corporations.

Full Name	Title	% Owned (Not required for Publicly Traded Corporations/Non-profit organizations)
Atkins North America, Inc. is a wholly owned subsidiary of the Atkins North America Holding Corporation. The Atkins North America Holding Corporation is a wholly owned subsidiary of a publicly listed Canadian Company, SNC Lavalin Group, Inc.	See attached list of Directors and Officers	

This section is not required for publicly-traded corporations.

- Are any individual members, partners, owners or principals, involved in the business entity, an Entity full-time employee(s), or appointed/elected official(s)?
☐ Yes ☐ No (If yes, please note that the employee(s), or appointed/elected official(s) may not perform any work on professional service contracts, or other contracts, which are not subject to competitive bid.)
- Do any individual members, partners, owners or principals have a spouse, registered domestic partner, child, parent in-law or brother/sister, half-brother/half-sister, grandchild, grandparent, related to an Entity full-time employee(s), or appointed/elected official(s)?
☐ Yes ☐ No (If yes, please complete the Disclosure of Relationship form on Page 2. If no, please print N/A on Page 2.)

I certify under penalty of perjury, that all of the information provided herein is current, complete, and accurate. I also understand that the Board will not take action on any item without the completed disclosure form.


 Signature

Matthew S. Baird

Print Name

Vice President
 Title: Vice President

8/30/18
 Date

DISCLOSURE OF RELATIONSHIP

List any disclosures below:
(Mark N/A, if not applicable.)

NAME OF BUSINESS OWNER/PRINCIPAL	NAME OF ENTITY* EMPLOYEE/OFFICIAL AND JOB TITLE	RELATIONSHIP TO ENTITY* EMPLOYEE/ OFFICIAL	ENTITY* EMPLOYEE'S/ OFFICIAL'S DEPARTMENT
N/A			

* Entity employee means an employee of Las Vegas Valley Water District, Southern Nevada Water Authority, or Silver State Energy Association .

"Consanguinity" is a relationship by blood. "Affinity" is a relationship by marriage.

"To the second degree of consanguinity" applies to the candidate's first and second degree of blood relatives as follows:

- Spouse – Registered Domestic Partners – Children – Parents – In-laws (first degree)
- Brothers/Sisters – Half-Brothers/Half-Sisters – Grandchildren – Grandparents – In-laws (second degree)

For Entity Use Only:

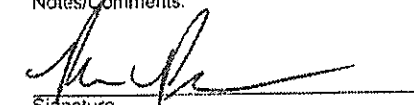

If no Disclosure or Relationship is noted above or the section is marked N/A, please check this box.

☒ No Disclosure

If any Disclosure of Relationship is noted above, please complete the following:

- ☐ Yes ☐ No Is the Entity employee(s) noted above involved in the contracting/selection process for this particular agenda item?
- ☐ Yes ☐ No Is the Entity employee(s) noted above involved in any way with the business in performance of the contract?

Notes/Comments:


Signature

Print Name
Authorized Department Representative

ATKINS NORTH AMERICA, INC.
FY 2018 DIRECTORS AND OFFICERS

Board of Directors

George L. Nash, Jr.

David D. Quinn, Sr.

C. Ernest Edgar IV

ATKINS NORTH AMERICA, INC.
FY 2018 OFFICERS

Office Title, Officer Names and Office location

President/Chief Executive Officer - George L. Nash, Jr., EDISON

Sen. V.P./Chief Financial Officer/Treasurer-- David D. Quinn, Sr. BOS

Sen. V.P. – Reza Amirkhalili, ALEX

Sen. V.P. – Kenneth J. Burns, Jr., DEN

Sen. V.P./General Counsel/Secretary –C. Ernest Edgar IV, TPA

Sen. V.P. – Paul E. Demit, ATL

Sen. V.P. – Phil Gruber, DEN

Sen. V.P. – Donna M. Huey, ORL

Sen. V.P. – Allen Ibaugh, ORL

Sen. V.P. - Priya Jain, EDISON

Sen.V.P. – Justin P. Jones, PHX

Sen. V.P. – Steven C. Malecki, DEN

Sen. V.P. – Maureen M. Nayowith, DEN

Sen. V.P. – Michael M. Newton, TPA

Sen. V.P. – James R. Steele, Jr., TPA

V.P. – Humberto P. Alonso, Jr., MIA

V.P. – Carlos J. Arboleda-Osorio, MIA

V.P. – Robert A. Bailey, AUS

V.P. – Matthew S. Baird, HEND

V.P. – Mark A. Banks, DEN

V.P. – James T. (Tommy) Barfield, TAL

V.P. – Danielle N. Barner, DAL

V.P. – Stefany M. Barone, DEN

V.P. – Ira C. Barrow, NORMAN

V.P. – Edward G. Beadenkopf, ALEX

V.P. /Assistant Secretary – Donya M. Becton, MIA

V.P. – Robert B. Bolick, ATL

V.P. – Mourad Bouhafs, ATL

V.P. – Jeremy J. Bourdon, MIA

V.P. – Wesley M. Burford, AUS

V.P. – Ronald J. Caldi, TPA

V.P. – Kevin P. Callahan, ORL

V.P. – Sergio Callen, New York

V.P. – Robin Campbell, ALEX

V.P. – David J. Carter, MIA

V.P. – Robert W. Chandler, BART

V.P. – Catherine Carr Clinch, CALV

V.P. – Amanda Corson, AUS

V.P. – Matthew P. D'Angelo, NASH

V.P./Assistant Secretary – Rene de los Rios, MIA

V.P. – Donald R. Deis, JAX

V.P. – Thomas J. Delaney, ORL

V.P. – W. Bradley Dennard, NASH

V.P. – P. Michael DePue, II, MAD

V.P. – Harshal B. Desai, HEN

V.P. – Michael A. Dewyre, TPA

V.P. – Emmett Du Bose, Jr. DAL

V.P. – Donald L. Erwin, Jr., ORL

V.P. – Iraj Ghaemi, SAND

V.P. – Kurt A. Goddard, ATL

V.P. – Susan A. Gratch, ORL

V.P. – Jill S. Gurak, RAL

V.P. – Timothy J. Hammer, DEN

V.P. – Kenneth P. Hawkins, DEN

V.P. – Ruben A. Hernandez Gregorat, MIA

V.P. – John Tyler Hewitt, ATL

V.P. – Daniel Q. Humphrey, NORMAN

V.P./Assistant Secretary – Jayanth Jayaram, TPA

V.P. – Arthur A. Jones-Dove, CALV

V.P. – James M. Kapinos, ALEX

V.P. – Wade C. Kelly, MAR

V.P. – Thomas S. Knuckey, ORL

V.P. – Elizabeth R. Kraft, DEN

V.P. – Emily J. Kubovchik, HEND

V.P. – Darin R. Larson, FT. MYERS

V.P. – Luke E. LeBas, BAT

V.P. – Timothy P. Ledet, HOUS

V.P. – Daniel A. Liddle, DEN

V.P. – Derek Lindvall, DEN

V.P. – Scott A. Logan, NASH

V.P. – Thomas W. Lowe, AUS

V.P. – Charlotte A. Maddox, TPA

V.P. – Henry Manguerra, ALEX

V.P. – Kevin L. Martin, VEST

V.P. – Willson S. McBurney, ORL

V.P. – Regan P. McDonald, ALEX

V.P. – Donald W. McEvoy, CALV

V.P. – Steven D. McWilliams, ORL

V.P. – Mark D. Micikas, TPA

V.P. – Massoud Moradi, ORL

V.P. – Gene Niemasz, DEN

V.P. – Elizabeth T. Norris, AUS

V.P. – Francis O'Connor, EDISON

V.P. – Praveen K. Ommi, ORL

V.P. –Wiley C. Page, Jr. JAX

V.P. – Shayne M. Paynter, TPA

V.P. – Roger A. Phillipi, RENO

V.P. - William P. Pitcher, FT LAUD

V.P. – Robert M. Poll, TPA

V.P. – Victor P. Poteat, ORL

V.P. – Susan C. Reinhardt, CALV

V.P. - Harry G. Rice, VEST

V.P. – Michael R. Ryan, FT. MYERS

V.P. – Edward Hull Ryde, DAL

V.P. – Frank J. Schultz, DEN

V.P. – Thomas J. Schweitzer, CALV

V.P. – Shad Shafie, SAN ANT

V.P. – Joseph L. Shalkowski, AUS

V.P. – Raj Singh, ORL

V.P. – Scott A. Smiley, AUS

V.P. – Jennifer K. Sorenson, AUS

V.P. –Angelo A. Spata, HEND

V.P. – Ben R. Sprague, HEND

V.P. – Terry A. Suehr, ALEX

V.P. – Matthew A. Taylor, ORL

V.P. – Scott E. Tezak, BOS

V.P. – Rukiya Thomas, ATL

V.P. – David P. Thompson, RAL

V.P. – Jennifer M. Tsien, ATL

V.P. – Mary C. Volpe, CAL

V.P. – Khurran (KD) D. Warach, DAL

V.P. – Noelle M. Warren, CHIP

V.P. – Kirk S. Webb, DEN

V.P. – Chester W. Wendrzyk, MEL

V.P. – Nathan L. West, ORL TPKE

V.P. – Lisa M. Wheatly, DEN

V.P. – Gregory J. Wilk, DAL

V.P. – Marcus A. Wittich, ATL

V.P. – Rosemary E. Woods, TAL

V.P. – Jeffrey Wright, ALEX

V.P. – Taylor P. Wright, ATL

V.P. – Terrance J. Zable, ORL

Assoc. V.P. – Clifton D. Austin, AUS (ARCHITECTURE, OH)

Assoc. V.P. – Robert G. Garner, ATL (LAND SURVEY, GA)

Assoc. V.P. – James E. Hunt, OKL (RIC, ENGINEERS AND SURVEYORS)

Assoc. V.P. – Jacqueline G. Kinker, ORL, (REAL ESTATE, GA AND NC)

Assoc. V.P.- Desiderio “Desi” Maldonado, TAL (ENGINEERING, US VI)

Assoc. V.P. – Roberto D. Mantecon, MIA (LAND SURVEY, FL)

Assoc. V.P. – Debra K. Reddick, ORL (REAL ESTATE, FL)

Assoc. V.P. – Gary D. Reinhardt, AUS (OFFSITE) (REAL ESTATE, TX)

AGREEMENT TO PROVIDE PROFESSIONAL SERVICES

This Agreement is made and entered into by and between Atkins North America, Inc, hereinafter called "CONSULTANT," and the Las Vegas Valley Water District, a political subdivision of the State of Nevada, hereinafter called the "DISTRICT." CONSULTANT and DISTRICT are sometimes hereinafter referred to individually as "Party" and collectively as the "Parties." The term "DISTRICT" also refers to staff of DISTRICT acting within their designated authority and duties. The "Effective Date" is the date of last signature on this Agreement.

WITNESSETH:

WHEREAS, DISTRICT desires to obtain professional services as more specifically described herein, and

WHEREAS, CONSULTANT is properly qualified and desires to provide the professional services required by DISTRICT, and

WHEREAS, DISTRICT, in reliance on CONSULTANT's representations and proposals, agrees to retain CONSULTANT, and CONSULTANT agrees to furnish professional services to DISTRICT, on the terms and conditions hereinafter set forth.

NOW, THEREFORE, in consideration of the promises and mutual covenants contained herein, the Parties hereto agree as follows:

1. SCOPE OF SERVICES:

- 1.1. CONSULTANT shall provide any requested services, hereinafter referred to as "Services" or "Work," as described and within the time indicated in Exhibit A, which is attached herewith and made a part of this Agreement. Except as otherwise provided in this Agreement, if any provision contained in this Agreement conflicts with any provision in any of the attached Exhibits, the provision contained in this Agreement shall govern and control.
- 1.2. All Services performed shall be subject to the cost ceiling contained in Paragraph 4 hereof and subject to DISTRICT's directions respecting priorities. CONSULTANT will furnish professional Services in the amount necessary to complete, promptly and effectively, the Work assigned under this Agreement. All of the Services shall be performed by CONSULTANT or an approved subcontractor.
- 1.3. In performing Services under this Agreement, CONSULTANT shall observe and abide by the terms and conditions of all applicable laws, regulations, ordinances, or rules of the United States, of the State of Nevada, of any political subdivision thereof, and of any other duly constituted public authority or agency. CONSULTANT shall be responsible for obtaining any license, permit or other approval as required by law or otherwise, arising out of the Services to be performed hereunder.
- 1.4. CONSULTANT has, or will secure at its own expense, the qualified personnel required to perform the Services assigned under this Agreement. Such personnel shall not be employed by the United States; the State of Nevada; Clark County, Nevada; Las Vegas Valley Water District, Southern Nevada Water Authority, or any other political subdivision of the State of Nevada.

2. PERIOD OF PERFORMANCE:

This Agreement shall become effective as of the Effective Date and shall remain in effect until all Services authorized by DISTRICT to be performed are completed by CONSULTANT, unless terminated in accordance with the terms of this Agreement. This Agreement may not extend more than seven years from Effective Date. During this period, CONSULTANT agrees to provide Services as required by DISTRICT within the scope of this Agreement.

3. COMPENSATION:

- 3.1. In consideration for completion of all duties and responsibilities under this Agreement, DISTRICT agrees to pay CONSULTANT, in accordance with Exhibit A, for Work completed to DISTRICT's satisfaction.
- 3.2. CONSULTANT shall provide itemized monthly invoices for Services performed during the previous month. Invoices are to be submitted to DISTRICT in accordance with the Notice provisions of this Agreement and must reference the name and Effective Date of the Agreement. A copy of any invoice received from subcontractors used by CONSULTANT shall be included.

3.3. DISTRICT shall pay invoiced amounts from CONSULTANT based on tasks completed as set forth in **Exhibit A** within 30 calendar days after the date the invoice is received and approved by DISTRICT.

3.4. DISTRICT may dispute a payment or portion thereof that is due before or after DISTRICT pays the invoice.

4. LIMITATION ON COSTS:

The total cost of Services provided under this Agreement shall not exceed \$571,896 per Project.

5. RESPONSIBILITIES OF CONSULTANT:

5.1. CONSULTANT shall appoint a Manager who will manage the performance of Services. All of the Services specified by this Agreement shall be performed by the Manager, or by CONSULTANT's associates and employees under the personal supervision of the Manager. Should the Manager, or any employee of CONSULTANT be unable to complete his or her responsibility for any reason, CONSULTANT must obtain written approval by DISTRICT prior to replacing him or her with another equally qualified person. If CONSULTANT fails to make a required replacement within 30 calendar days, DISTRICT may terminate this Agreement.

5.2. CONSULTANT agrees that its officers and employees will cooperate with DISTRICT in the performance of Services under this Agreement and will be available for consultation with DISTRICT at such reasonable times with advance notice as to not conflict with their other responsibilities.

5.3. CONSULTANT shall be responsible for the professional quality, technical accuracy, timely completion, and coordination of all Services furnished by CONSULTANT, its subcontractors and their principals, officers, employees and agents under this Agreement. In performing the Services, CONSULTANT shall follow practices consistent with generally accepted professional and technical standards.

5.4. It shall be the duty of CONSULTANT to assure that all products of its effort are technically sound and in conformance with all pertinent Federal, State and Local statutes, codes, ordinances, resolutions and other regulations. CONSULTANT will not produce a work product which violates or infringes on any copyright or patent rights. CONSULTANT shall, without additional compensation, correct or revise any errors or omissions in its work products.

5.4.1. Permitted or required approval by DISTRICT of any products or services furnished by CONSULTANT shall not in any way relieve CONSULTANT of responsibility for the professional and technical accuracy and adequacy of its work.

5.4.2. DISTRICT's review, approval, acceptance, or payment for any of CONSULTANT's Services herein shall not be construed to operate as a waiver of any rights under this Agreement or of any cause of action arising out of the performance of this Agreement, and CONSULTANT shall be and remain liable in accordance with the terms of this Agreement and applicable law for all damages to DISTRICT caused by CONSULTANT's performance or failures to perform under this Agreement.

5.5. All materials, information, and documents, whether finished, unfinished, drafted, developed, prepared, completed, or acquired by CONSULTANT for DISTRICT relating to the Service and not otherwise used or useful in connection with services previously rendered, or services to be rendered, by CONSULTANT to parties other than DISTRICT shall become the property of DISTRICT and shall be delivered to DISTRICT's representative upon completion or termination of this Agreement, whichever comes first. CONSULTANT shall not be liable for damages, claims, and losses arising out of any reuse of any work products on any other project conducted by DISTRICT. DISTRICT shall have the right to reproduce all documentation supplied pursuant to this Agreement.

5.6. The rights and remedies of DISTRICT provided for under this section are in addition to any other rights and remedies provided by law or under other sections of this Agreement.

6. RESPONSIBILITIES OF DISTRICT:

6.1. DISTRICT agrees that its officers and employees will cooperate with CONSULTANT in the performance of the Services and will be available for consultation with CONSULTANT at such reasonable times with advance notice as to not conflict with other responsibilities.

- 6.2. The Services performed by CONSULTANT under this Agreement shall be subject to review for compliance with the terms of this Agreement by DISTRICT's representative, Ryan Pearson, Engineering, telephone number (702) 875-7064 or their designee. DISTRICT's representative may delegate any or all of his/her responsibilities under this Agreement to appropriate staff members.
- 6.3. DISTRICT shall assist CONSULTANT in obtaining data on documents from public officers or agencies, and from private citizens and/or business firms, whenever such material is necessary for the completion of the Services.
- 6.4. CONSULTANT will not be responsible for accuracy of information or data supplied by DISTRICT or other sources to the extent such information or data would be relied upon by a reasonably prudent CONSULTANT.

7. TRUTH-IN-NEGOTIATION CERTIFICATION:

Signing of this Agreement by CONSULTANT shall constitute a truth-in-negotiation certification by CONSULTANT that wage rates and other factual unit costs supporting the compensation of this Agreement are accurate, complete, and current at the time of execution of this Agreement. The original Agreement price and any additions thereto shall be adjusted to exclude any significant sums by which DISTRICT determines the Agreement price was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs. All such Agreement adjustments shall be made within one year following the end of the term of this Agreement.

8. INDEPENDENT CONTRACTOR – NO JOINT VENTURE:

The relationship of CONSULTANT to DISTRICT hereunder shall be that of an Independent Contractor as defined by NRS 616A.255 or Nevada state law. Nothing herein shall be construed to imply an employer and employee relationship, a joint venture, or principal and agent relationship.

9. INTELLECTUAL PROPERTY ACKNOWLEDGMENT:

In consideration of the covenants and representations set forth herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, CONSULTANT hereby covenants and represents the following:

- 9.1. All content developed on behalf of DISTRICT, in whole or in part, solely or jointly by CONSULTANT and all of CONSULTANT's employees, associates or subcontractors assisting in creating developments and/or other work product, whether or not copyrightable or otherwise protected, including, without limitation, advertisements and marketing material ("Work Product") arising from Services performed pursuant to, or arising out of the DISTRICT's engagement of CONSULTANT, or previously conceived in anticipation of work to be performed in regard to DISTRICT's engagement of CONSULTANT, shall be deemed "work made for hire" as defined in the copyright laws of the United States of America (17 U.S.C. §101 et seq.) and DISTRICT shall own all right, title, and interest, including, without limitation, all copyrights and other intellectual property right, title, and interest ("Right") in and to the Work Product.
- 9.2. To the extent that CONSULTANT is deemed to have or retain any Right or otherwise possess any Right in and to any Work Product, CONSULTANT hereby assigns, transfers, and conveys, all such Right to DISTRICT.
 - 9.2.1. CONSULTANT shall execute all documents and undertake all actions necessary to clarify that the DISTRICT maintains the ownership of all of the Work Product and to allow DISTRICT to apply for registrations of the Work Product, as well as maintain any registrations gained, including, without limitation, the Intellectual Property Assignment set forth in Paragraph 10.
- 9.3. CONSULTANT hereby waives and releases any claim of infringement of any Right of CONSULTANT (whether based in any intellectual property Right, other proprietary interest whatsoever, or fiduciary theory) in, to or respecting any Work Product (including, without limitation, any claim based on any CONSULTANT's rights in any Work Product which may be construed as "works of visual art" as defined in the Visual Arts Rights Act of 1990, 17 U.S.C. 106A) and shall never challenge nor dispute DISTRICT's Right in and to the Work Product.

10. INTELLECTUAL PROPERTY ASSIGNMENT:

In consideration of the covenants and representations set forth herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, CONSULTANT hereby sells, conveys, transfers and assigns to DISTRICT all of CONSULTANT's right, title, license and interest (including, without limitation, all intellectual property right, title, license and interest) in and to any and all Work Product designed, developed, or created by CONSULTANT or otherwise arising out of the CONSULTANT's Services or Work and related content by and for the benefit of DISTRICT (including, without limitation, patent applications, issued patents, prototypes for the purpose of same, and other associated derivatives) including, without limitation, all marks, all goodwill associated with such patents, trade secrets, and copyrights in and to, relating to, associated with and/or arising from the Work, the right to applications, issuance, continuations, and divisionals of such patents and the right to applications, registrations, renewals, reissues, and extensions of such marks and copyrights, and the right to sue and recover for any past and/or continuing infringements or contract breaches, said rights, titles, licenses and interests to be held and enjoyed by DISTRICT, for DISTRICT's own use and benefit and for the use and benefit of DISTRICT's successors, assigns or other legal representatives, as fully and entirely as the same would have been held and enjoyed by CONSULTANT if this sale, conveyance, transfer and assignment had not been made.

11. INTERPRETATION:

The Parties agree that neither Party shall be deemed the drafter of this Agreement and, in the event this Agreement is ever construed by a court of law or equity, such court shall not construe this Agreement or any provision hereof against either Party as drafter of this Agreement.

12. CONFLICT OF INTEREST:

During the course of performance of this Agreement, CONSULTANT will not contract with any client whose interest is adverse to or would require CONSULTANT to take a position contrary to that of the Las Vegas Valley Water District and/or the Southern Nevada Water Authority.

13. PROHIBITION AGAINST COMMISSION FOR OBTAINING AGREEMENT:

CONSULTANT warrants that no person or company has been employed or retained to solicit or secure this Agreement upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except bona fide employees; nor has CONSULTANT paid or agreed to pay any person, company, corporation, individual or firm other than a partner or bona fide employee, any fee, commission, contribution, donation, percentage, gift, or any other consideration, contingent upon or resulting from award of this Agreement. For any breach or violation of this warranty, DISTRICT shall have the right to terminate this Agreement without liability, or at its discretion, to deduct from the contract price, or otherwise recover, the full amount of such fee, commission, percentage, gift or consideration and any other damages.

14. PROHIBITION AGAINST INTEREST BY GOVERNMENT EMPLOYEES:

- 14.1. No officer, employee, or member of the governing body of DISTRICT shall (1) participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is, directly or indirectly, interested or (2) have any interest, direct or indirect, in this Agreement or the proceeds thereof.
- 14.2. CONSULTANT represents that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of Services required to be performed under this Agreement. CONSULTANT further covenants that in the performance of said Services, no person having any such interest shall be employed.
- 14.3. No member of, delegate to, or officer or employee of the legislative, executive or judicial branches of the government of the United States, of the State of Nevada or any of its political subdivisions shall be entitled to any share or part hereof or to any benefit to arise therefrom.

15. COMPLETENESS AND ACCURACY OF CONSULTANT'S WORK:

- 15.1. CONSULTANT shall be responsible for the completeness and accuracy of its research, supporting data, and any final reports or other deliverables prepared or compiled pursuant to this Agreement and shall correct, at its expense, all errors or omissions therein.

- 15.2. The cost necessary to correct those errors attributable to CONSULTANT and any damage incurred by DISTRICT as a result of additional costs caused by such errors shall be chargeable to CONSULTANT. The fact that DISTRICT has accepted or approved CONSULTANT's Work shall in no way relieve CONSULTANT of any of its responsibilities.

16. INDEMNIFICATION:

- 16.1. For all claims based upon or arising out of the Services or Work of CONSULTANT, CONSULTANT shall indemnify and hold harmless, without cost to DISTRICT, its Board of Directors and its officers, agents, and employees (the "DISTRICT Parties"), against any and all losses, claims, costs, damages, actions, proceedings, and liability to the extent that such losses, claims, costs, damages, actions, proceedings, and liability are caused by the negligence, errors, omissions, recklessness or intentional misconduct of CONSULTANT or the employees of CONSULTANT. This indemnification includes, but is not limited to, reasonable attorneys' fees and costs and claims for or by reason of any death or deaths of, or any physical injury or injuries to, any person or persons or damage to real or personal property of any kind whatsoever, whether the person(s) or property of CONSULTANT, its agents, or of third parties; harassment or discrimination or any theory of joint or dual employment by CONSULTANT's employees, agents, subcontractors, arising out of the Services or Work under this Agreement; or infringement on any U.S. patent (issued as of the Effective Date) or any copyright or trademark.

If such claim(s) results in a trier of fact's adjudication of CONSULTANT as liable, CONSULTANT shall pay to DISTRICT the reasonable attorneys' fees and costs which are determined to equate to the proportionate liability of CONSULTANT, as reimbursement for the attorneys' fees and costs incurred by the DISTRICT in defending the claim.

- 16.2. For all claims not based upon or arising out of the Services or Work of CONSULTANT, CONSULTANT shall indemnify, hold harmless, and defend, without cost to the DISTRICT Parties, against any and all losses, claims, costs, damages, actions, proceedings, and liability to the extent that such losses, claims, costs, damages, actions, proceedings, and liability are caused by the negligence, errors, omissions, recklessness or intentional misconduct of CONSULTANT or the employees of the CONSULTANT. This indemnification includes, but is not limited to, reasonable attorneys' fees and costs and claims for or by reason of any death or deaths of, or any physical injury or injuries to, any person or persons or damage to real or personal property of any kind whatsoever, whether the person(s) or property of CONSULTANT, its agents, or of third parties; harassment or discrimination or any theory of joint or dual employment by CONSULTANT's employees, agents, subcontractors, arising out of the Services or Work under this Agreement; or infringement on any U.S. patent (issued as of the Effective Date) or any copyright or trademark. The DISTRICT Parties may assume, at their sole option, control of the defense, appeal or settlement of any third-party claim for which CONSULTANT has indemnified the DISTRICT Parties by giving written notice of the assumption to CONSULTANT. The DISTRICT Parties may not settle or compromise any claim or consent to the entry of any judgment regarding claims for which CONSULTANT has indemnified the DISTRICT Parties without the prior written consent of CONSULTANT, which consent shall not be unreasonably withheld, conditioned or delayed. The indemnification provided by CONSULTANT to the DISTRICT Parties applies to all insurance policies of CONSULTANT, whether primary, excess or umbrella coverage is provided to CONSULTANT.

17. INSURANCE:

17.1. General:

- 17.1.1. CONSULTANT shall not commence Work under this Agreement until it has obtained all insurance required under this Agreement with insurance companies reasonably acceptable to DISTRICT, nor shall CONSULTANT allow any subcontractor to commence Work until all similar insurance required of the subcontractor has been so obtained. CONSULTANT shall continue to pay all premiums due for the insurance required under this Agreement during the applicable policy periods and shall notify DISTRICT of any changes to their insurance coverage.
- 17.1.2. DISTRICT shall be named as an additional insured, under CONSULTANT's commercial general liability, automobile liability, excess and/or umbrella liability policies. In the event of a loss arising out of or related to the performance of the Work by CONSULTANT or its subcontractor(s) hereunder, all insurance required under this Agreement shall be primary (pay first) with respect to

any other insurance which may be available to DISTRICT, regardless of how the "other insurance" provisions may read. Except for Professional Liability policy, CONSULTANT agrees to waive its rights of subrogation against DISTRICT, and CONSULTANT's insurers shall also waive their rights to recover, as evidenced by an endorsement. The additional insured and waiver of subrogation language shall read as follows:

The Las Vegas Valley Water District, its members and affiliated companies, successors or assigns, including their directors, officers and employees individually and collectively when acting in the scope of the employment. Also, all owners of the property where the Work will be performed.

- 17.1.3. DISTRICT shall also be named as an additional insured under the subcontractor's insurance policies. Any deviation from the required insurance requirements will need to be approved by DISTRICT in writing. Nothing contained in this Paragraph is to be construed as limiting the extent of CONSULTANT's or subcontractor's liability for claims arising out of this Agreement. CONSULTANT and subcontractor shall be responsible for insuring all of its own personal property, tools and equipment.
- 17.1.4. If CONSULTANT fails to procure and maintain the insurance as required herein, in addition to other rights or remedies, DISTRICT shall have the right, if DISTRICT so chooses, to procure and maintain the required insurance in the name of CONSULTANT with DISTRICT as an additional named insured. CONSULTANT shall pay the cost thereof and shall furnish all necessary information to maintain the procured insurance. In the event CONSULTANT fails to pay the cost, DISTRICT has the right to set off any sums from the compensation due to CONSULTANT set forth in this Agreement and directly pay for such coverage.
- 17.1.5. With respect to all insurance required under this Agreement, the deductible shall not exceed \$250,000 without the prior written approval of the Risk Manager of DISTRICT.

17.2. Evidence of Insurance:

- 17.2.1. CONSULTANT's insurance shall be written with a property and casualty insurance company with an AM Best Financial Strength Rating of A- or higher and an AM Best Financial Size Category of Class VIII or higher.
- 17.2.2. Within 10 working days after the Effective Date, CONSULTANT shall deliver to the DISTRICT a certificate of insurance documenting the required insurance coverage.
- 17.2.3. Renewal certificates shall be provided to DISTRICT not later than 15 days prior to the expiration of policy coverage.
- 17.2.4. All insurance policies shall require the insurer to provide a minimum of 60 calendar days' prior notice to DISTRICT for any key changes, such as an increase in deductible, a decrease in policy amount, or a down-grade in rating specific to the insurance applicable under this contract.

17.3. Insurance Coverages:

- 17.3.1. Commercial General Liability Insurance: CONSULTANT shall maintain commercial general liability insurance, contractual liability, protective liability from independent contractors, property damage liability, bodily injury liability, and personal injury liability with limits of \$1,000,000 per occurrence, and \$2,000,000 annual aggregate. The limit may be satisfied by a combination of primary and excess/umbrella insurance.
- 17.3.2. Business Automobile Insurance: CONSULTANT shall maintain business auto insurance for any owned, non-owned, hired, or rented vehicle with a limit of \$1,000,000 combined single limit for bodily injury and property damage liability. The limit may be satisfied by a combination of primary and excess/umbrella insurance.
- 17.3.3. Workers Compensation & Employers Liability Insurance: CONSULTANT shall maintain statutory workers compensation insurance in accordance with the laws of the state where such compensation is payable. In addition, the insurance CONSULTANT maintains shall comply with Nevada Industrial Insurance Act, NRS Chapters 616 and 617, for all of its employees performing Services or Work pursuant to this Agreement.

CONSULTANT shall maintain employers' liability insurance with limits of \$1,000,000 per accident and \$1,000,000 for each employee for injury by disease. CONSULTANT shall maintain insurance for benefits payable under the U.S. Longshore and Harbor Workers Act and the Jones Act, for exposures that may exist.

In the event CONSULTANT is permissibly self-insured for workers' compensation insurance in the State of Nevada, CONSULTANT shall deliver to the DISTRICT a copy of the Certificate of Consent to self-insure issued by the State of Nevada.

17.3.4. Professional Liability Insurance: CONSULTANT shall maintain professional liability insurance applicable to CONSULTANT's Services or Work as set forth in this Agreement, with limits of not less than \$1,000,000 for each occurrence and \$1,000,000 policy aggregate. This coverage should be maintained for a period of not less than two years after completion of CONSULTANT's Work as set forth in this Agreement.

17.3.5. Cyber and Technology Liability Insurance: CONSULTANT shall maintain Cyber and Technology liability insurance providing coverage for technology and professional services; privacy and cyber security; and privacy regulatory defense, awards and fines with limits of \$1,000,000 per occurrence and \$1,000,000 annual aggregate.

18. TERMINATION:

DISTRICT'S General Manager or his/her designee may terminate this Agreement on 30 days prior written notice. In the case of termination by the DISTRICT, the DISTRICT shall pay CONSULTANT for all Work performed to the effective date of termination and the reasonable costs of transferring all documentation of all Work to DISTRICT.

19. CONFIDENTIALITY AND RELEASE OF INFORMATION:

Through the terms of this Agreement, CONSULTANT may furnish DISTRICT with information that CONSULTANT has independently determined to be confidential under Nevada law and that CONSULTANT will label "Confidential Information". "Confidential Information" means confidential and proprietary information of CONSULTANT that is disclosed to DISTRICT which, in the case of written information, is marked "confidential" and which, in the case of information disclosed orally, is identified at the time of the disclosure as confidential and will be summarized and confirmed in writing as such by CONSULTANT to DISTRICT within 30 calendar days of the disclosure. Confidential Information shall not include information that: (1) is now or subsequently becomes generally available to the public through no fault or breach of DISTRICT; (2) DISTRICT can demonstrate to have had rightfully in its possession prior to disclosure by CONSULTANT; (3) is independently developed by DISTRICT without the use of any Confidential Information; or (4) DISTRICT rightfully obtains from a third party who has the right to transfer or disclose it.

DISTRICT and CONSULTANT recognize DISTRICT's duties under the Nevada Public Records Act and do not, by this Agreement, intend to alter DISTRICT's duties thereunder or to require DISTRICT to do, or refrain from doing, anything contrary to the Nevada Public Records Act. DISTRICT's Office of General Counsel shall be permitted to make an independent determination as to whether any document or record marked "confidential" is confidential or is a public record, pursuant to the Nevada Public Records Act. If DISTRICT's Office of General Counsel determines that any document or record supplied by CONSULTANT and marked "confidential" is determined to be a public record DISTRICT may disclose that document or record to the extent required by the Nevada Public Records Act with prior notice to CONSULTANT. Upon receipt of any request for Confidential Information, this Agreement, or any part thereof, the DISTRICT will promptly forward the request to CONSULTANT and work with CONSULTANT in good faith to minimize the extent of the disclosure to the extent requested by CONSULTANT and permitted by the Nevada Public Records Act.

Further, CONSULTANT shall make public information releases only as provided for and in accordance with this Agreement. Any and all other public releases of information gathered, obtained, or produced during the performance of this Agreement must be specifically approved in writing by DISTRICT prior to release. Such information shall include, but is not limited to, all products, intellectual property, Work Product, ideas, data, reports, background materials, and any and all other materials belonging to DISTRICT. Such public releases of information shall include, but are not limited to, publication in any book, newspaper, magazine, professional or academic journal, the Internet, radio, television, and presentations to professional, academic, and/or other groups or conferences.

20. USE OF MATERIALS:

- 20.1. DISTRICT shall make available to CONSULTANT such materials from its files as may be required by CONSULTANT in connection with its performance of Services under this Agreement. Such materials shall remain the property of the DISTRICT while in CONSULTANT's possession.
- 20.2. Upon termination of this Agreement, CONSULTANT shall turn over to DISTRICT any property of DISTRICT in its possession and any calculations, notes, reports, or other materials prepared by CONSULTANT in the course of performing this Agreement. Any proprietary software or other tools of CONSULTANT used to execute the Work shall remain the property of CONSULTANT.

21. DATA PRIVACY AND SECURITY:

- 21.1. Nevada's data security laws (NRS Chapter 603A) require businesses to implement and maintain reasonable security measures and to encrypt Personal Information before electronically transmitting it outside of an internal secured network. "Personal Information" is a natural person's first name or first initial and last name in combination with any one or more of the following data elements: 1) social security number; 2) driver's license number or identification card number; or 3) account number, credit card number or debit card number, in combination with any required security code, access code or password that would permit access to the person's financial account; 4) medical or health insurance identification number; and 5) a user name, unique identifier or email address in combination with a password or other information that would permit access to an account. Civil penalties, including money damages, may be awarded to an aggrieved party for violation of this law.
- 21.2. CONSULTANT shall comply with Nevada's data security laws and with the terms and conditions set forth in this Agreement in its collection, receipt, transmission, storage, disposal, use and disclosure of Personal Information transmitted to it by DISTRICT.
- 21.3. CONSULTANT shall implement and maintain a written information security program including appropriate policies and procedures that are reviewed for new risk assessments at least annually.
- 21.4. CONSULTANT shall implement administrative, physical and technical safeguards to protect Personal Information from unauthorized access, acquisition or disclosure, destruction, alteration, accidental loss, misuse or damage that are no less rigorous than accepted industry practices, and shall ensure that all such safeguards, including the manner in which Personal Information is collected, accessed, used, stored, processed, disposed of and disclosed, comply with applicable data protection and privacy laws, as well as the terms and conditions of this Agreement.
- 21.5. CONSULTANT agrees to notify the DISTRICT without unreasonable delay and in the most expedient time possible of a security breach where unencrypted Personal Information transferred to CONSULTANT by the DISTRICT was or is reasonably believed to have been acquired by an unauthorized person.

22. RECORDS:

CONSULTANT shall retain financial and other records related to this Agreement for six years after the completion or termination of this Agreement, and shall make available to DISTRICT for inspection, all books, records, documents, and other evidence directly pertinent to performance under this Agreement upon reasonable notice.

23. ASSIGNMENT:

CONSULTANT shall not assign or transfer its interest in this Agreement without the prior written consent of DISTRICT. If CONSULTANT assigns or transfers without prior written approval, the assignment or transfer shall be void, and not merely voidable.

24. SEVERABILITY:

If any term of this Agreement is to any extent illegal, invalid, or unenforceable, such term shall be excluded to the extent of such invalidity or unenforceability; all other terms of this Agreement shall remain in full force and effect; and, to the extent permitted and possible, the invalid or unenforceable term shall be deemed replaced by a term that is valid and enforceable and that comes closest to expressing the intention of such invalid or unenforceable term. If application of this Paragraph should materially and adversely affect the economic

substance of the transactions contemplated in this Agreement, the Party adversely impacted shall be entitled to compensation for such adverse impact.

25. NON-DISCRIMINATORY EMPLOYEE PRACTICES:

25.1. CONSULTANT and any subcontractor working under the authority of CONSULTANT, who is responsible for the selection, referral, hiring, or assignment of workers for the Services provided pursuant to this Agreement, is required to comply with all applicable provisions of Title VII of the Civil Rights Act of 1964, Age Discrimination in Employment Act, the Civil Rights Act of 1991, the Equal Pay Act, Title I of the Americans with Disabilities Act and all associated rules and regulations.

25.2. CONSULTANT recognizes that if they or their subcontractors are found guilty by an appropriate authority of refusing to hire or do business with an individual or company due to reasons of race, color, religion, sex, sexual orientation, gender identity or expression, age, disability, national origin, or any other protected status, the DISTRICT may declare CONSULTANT in breach of the Agreement, terminate the Agreement, and designate CONSULTANT as non-responsible.

26. EQUAL EMPLOYMENT OPPORTUNITY:

26.1. CONSULTANT and any subcontractor working under the authority of CONSULTANT, who is responsible for the selection, referral, hiring, or assignment of workers for the Services provided pursuant to this Agreement, is required to comply with all applicable provisions of Title VII of the Civil Rights Act of 1964. This requirement includes compliance with Equal Employment Opportunity Commission regulations that prohibit discrimination based upon race, color, religion, sex, or national origin. Furthermore, CONSULTANT shall in all relevant manners comply with the Age Discrimination in Employment Act, the Civil Rights Act of 1991, the Equal Pay Act, and Title I of the Americans with Disabilities Act.

26.2. CONSULTANT shall make all necessary documentation as required to comply with the Acts referred to above and shall make such documentation immediately available to DISTRICT upon DISTRICT's request. CONSULTANT is solely liable for failure to comply with this provision.

27. APPLICABLE LAW:

Nevada law shall govern the interpretation of this Agreement, without reference to its choice of law provisions.

28. VENUE:

The Parties agree that venue for any dispute arising from the terms of this Agreement shall be Clark County, Nevada.

29. ATTORNEY'S FEES:

In the event that any Party commences an action to enforce or interpret this Agreement, or for any other remedy based on or arising from this Agreement, the prevailing party therein shall be entitled to recover its reasonable and necessary attorneys' fees and costs incurred.

30. NO THIRD-PARTY RIGHTS:

This Agreement is not intended by the Parties to create any right in or benefit to parties other than DISTRICT and CONSULTANT. This Agreement does not create any third-party beneficiary rights or causes of action.

31. WAIVER:

The failure of either Party to enforce at any time, or for any period of time, the provisions hereof shall not be construed as a waiver of such provisions or of the rights of such Party to enforce each and every such provision.

32. CAPTIONS:

The captions contained in this Agreement are for reference only and in no way to be construed as part of this Agreement.

33. COUNTERPARTS:

This Agreement may be executed in any number of counterparts and by the different Parties on separate counterparts, each of which, when so executed, shall be deemed an original, and all counterparts together shall constitute one and the same instrument.

34. INTEGRATION:

This Agreement contains the entire understanding between the Parties relating to the transactions contemplated by this Agreement, notwithstanding any previous negotiations or agreements, oral or written, between the Parties with respect to all or any part of the subject matter hereof. All prior or contemporaneous agreements, understandings, representations and statements, oral or written, regarding the subject matter of this Agreement are merged in this Agreement and shall be of no further force or effect.

35. NOTICES:

Any and all notices, demands or requests required or appropriate under this Agreement (including invoices) shall be given in writing and signed by a person with authorization to bind CONSULTANT or DISTRICT, either by personal delivery, via a scanned document sent via email, or by registered or certified mail, return receipt requested, addressed to the following addresses:

To CONSULTANT:

Atkins North America, Inc
Attention: Matt Baird
2270 Corporate Cir #200
Henderson, NV 89074
Matt.Baird@atkinsglobal.com

To DISTRICT:

Las Vegas Valley Water District
Attention: Ryan Pearson
P.O. Box 99956
Las Vegas, NV 89193-9956
ryan.pearson@lvvwd.com

When notice is given by mail, it shall be deemed served three business days following deposit, postage prepaid in the United States mail. When notice is given by email transmission, it shall be deemed served upon receipt of confirmation of transmission if transmitted during normal business hours or, if not transmitted during normal business hours, on the next business day following the email transmission.

The Parties may designate a new contact person under this provision for notices or invoices or change the addresses or email addresses identified above by notifying the other Party in writing.

36. AMENDMENT:

This Agreement may only be amended or modified in a writing stating specifically that it amends this Agreement and is signed by an authorized representative of each party.

37. AUDITS:

The performance of this Agreement by CONSULTANT is subject to review by DISTRICT to insure contract compliance at the discretion of DISTRICT. CONSULTANT agrees to provide DISTRICT any and all information requested that relates to the performance of this Agreement. All requests for information will be in writing to CONSULTANT. Time is of the essence during the audit process. Failure to provide the information requested within the timeline provided in the written information request may be considered a material breach of contract and be cause for suspension and/or termination of the Agreement.

38. COMPANIES THAT BOYCOTT ISRAEL:

CONSULTANT certifies that it is not engaged in, and agrees for the duration of the Agreement and any renewal terms, not to engage in, a boycott of Israel. Boycott of Israel means, refusing to deal or conduct business with, abstaining from dealing or conducting business with, terminating business or business activities with or performing any other action that is intended to limit commercial relations with Israel; or a person or entity doing business in Israel or in territories controlled by Israel, if such an action is taken in a manner that discriminates on the basis of nationality, national origin or religion. It does not include an action which is based on a bona fide business or economic reason; is taken pursuant to a boycott against a public entity of Israel if the boycott is applied in a nondiscriminatory manner; or is taken in compliance with or adherence to calls for a boycott of Israel if that action is authorized in 50 U.S.C. § 4607 or any other federal or state law.

39. ELECTRONIC SIGNATURES:

Each Party agrees that the electronic signatures, whether digital or encrypted, of the Parties are intended to authenticate this writing and to have the same force and effect as manual signatures.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed the day and year last entered below.

ATKINS NORTH AMERICA, INC

LAS VEGAS VALLEY WATER DISTRICT

Signature

Signature

Print Name

Print Name

Title

Title

Date

Date

EXHIBIT A

SCOPE OF SERVICES

Contract 1530 - Pipeline replacement in Paradise Road Between Twain Avenue and Karen Avenue

Atkins North America, Inc., a Florida Corporation, ("Atkins", "Provider" or "Consultant") is pleased to submit the following scope of services to the Las Vegas Valley Water District ("LVVWD", "Client" or "District") to provide professional engineering services for the design of the pipeline replacement identified along Paradise Road between Twain Avenue and Karen Avenue. The signator to this agreement shall be Matthew S. Baird, P.E., CFM, Vice President of Atkins. Our team's project understanding, scope of services, schedule and estimated fees are detailed below.

PROJECT UNDERSTANDING

Atkins' understanding of the project relies primarily on information provided by the District, in the Document titled "SCOPE OF WORK, CONTRACT NO. C 1530, PIPELINE REPLACEMENT IN PARADISE ROAD BETWEEN TWAIN AVENUE AND KAREN AVENUE", which is incorporated into this scope of services by reference.

The LVVWD Planning Division has identified the upgrades, as the existing piping has been identified as an "extreme risk" due to age, material, break history and customers served. The water mains subject to proposed work identified for this project are in the LVVWD's 2300 Pressure Zone. It is Atkins' understanding that LVVWD planning will conduct all hydraulic analysis required to determine pipe sizes and operating pressures, and that this information will be provided for design purposes.

The project limits of the final design effort will include approximately 4,310 linear feet of 24-inch potable water pipeline in Paradise Road from Sands Avenue/Twain Avenue to Convention Center Drive to replace existing 18-inch, 20-inch and 24-inch water pipeline. This proposed facility will connect to LVVWD's contract 1477 on the south. An additional 350 linear feet of existing 18-inch ACP will be abandoned in place north of convention center drive at the completion of this contract. In addition, the project includes replacement of approximately 1,515 linear feet of existing 16-inch pipeline with replacement 16-inch pipeline in Paradise Road from Avenue of the Hiltons running north. This proposed facility will connect to LVVWD's contract 1460 on the north. The existing pipelines will be abandoned in place with CLSM grouting, following installation of the new pipelines and transition of applicable services.

Atkins design approach assumes no more than four (4) identically constructed proposed butterfly valve locations shall be included on the proposed 24-inch pipeline in accordance with the scope of work and LVVWD standard design details. Furthermore, Atkins assumes that the 16-inch proposed pipeline is to have no more than three (3) direct bury gate valves with bypass in accordance with LVVWD standard design details, which generally conforms to a valve every 500 feet on the 16-inch pipeline in accordance with LVVWD Design Guidance for distribution waterlines in commercial areas.

The project also includes replacement of outlet leads, fire hydrants and large service laterals where constructed of ACP, and installation of 10 backflow devices at various locations.

Notable challenges include concurrent construction of other improvements in the project vicinity, including the LVVWD's Contract 1460 facility improvements and improvements at the adjacent Las Vegas Convention Center; the need to maintain potable water service and fire flows from the existing facilities while the new facilities are being constructed, particularly in the presences of multiple existing facilities in Paradise Road feeding two

pressure zones; and providing a crossing at the heavily traveled Desert Inn Road intersection, which will entail design evaluation of both bore and jack and trench excavation designs.

SCOPE OF SERVICES

Based on the project understanding, we propose the following Scope of Services:

Task 1 -- Project Management. This effort provides budget for the day-to-day management and oversight of activities related to the Preliminary and Final Design of the new waterline.

Task 1.1 -- Kick-off Meeting — Review of scope of work and overall goals, milestones, deliverables and schedule for project.

Task 1.2 -- Progress Meetings — The engineering team shall participate in weekly project meetings to review progress, solicit comments, and answer questions. Monthly meetings with the Client shall be attended when requested by the Client, but not more than once per month.

Task 1.3 -- Project Scope and Schedule — Atkins has prepared this scope of work, and will prepare and provide an updated design schedule of tasks and deliverables to be integrated into the overall schedule for the project.

Task 1.4 -- Communication — Atkins will copy Client on all critical emails and requests for information and provide electronic copies of all critical maps and information as they become available. A contract-specific Project Execution Plan (PEP) will be prepared by Atkins upon award of the contract. The PEP will serve to guide the design team including Atkins, subconsultant and District staff regarding project communications, design goals, procedures, criteria, standards and quality assurance. This document will primarily serve the consultant's design team; however, a copy will be provided to District staff for concurrence.

Task 2 -- Quality Assurance/Quality Control - Atkins will provide internal quality assurance and quality control measures on all submittals to LVVWD or associated agencies associated with this project. All agency deliverables will undergo an Atkins 5-step review process, including applicable documentation and confirmation. A project-specific QA/QC plan will be prepared and included in the PEP documenting specific QA/QC review for specific project deliverables.

Task 3 -- Survey and Base Mapping.

Task 3.1 -- Aerial Surveying Services. A topographic survey using aerial photogrammetry will be generated for the proposed facility alignment as identified by the District.

Task 3.2 -- Design Survey. This task will involve survey for engineering design purposes using conventional field surveying methods to locate physical features. Prepared survey will tie into State Plane Coordinates in accordance with LVVWD Engineering Design Standards, Section 1, Chapter 11 – Surveying and ROW. Preparation of a Record of Survey is not included in this proposed scope.

Field survey will locate general as-built physical features such as: edge of pavement; lip of curb; top back of curb; back of sidewalks including angle points and curved

locations; traffic striping; signage; fencing or walls with top of wall and footing elevations; landscape areas; large trees and large shrubs; drop inlets, storm drain and sanitary sewer manhole rims and cleanouts (underground inverts, flow lines and pipe sizes are required); fire-hydrants, valve boxes (including top of nut elevations), and other above ground water related appurtenances; power and utility poles; street/area lighting; vaults, transformers and meters along with other surface evidence of underground utilities; structures with finish floor elevations; major landscaping features; swales, berms, channels and other significant natural ground features.

Task 4 -- Geotechnical Investigation. Design will include subsurface soil investigation within the identified project limits. Soil samples will be collected and tested to provide a draft and final Geotechnical Investigation Report,. A total of eight (8) borings no deeper than 25 feet (150 total vertical feet) are assumed in the base proposed work scope.

Task 4.1 -- Drilling and Sampling. To include the following elements:

- Obtain approved traffic control plans and encroachment permits for drilling in Clark County rights-of-way (ROWs)
- Coordinate traffic control operations and Implement traffic control devices during drilling operations.
- Notify Underground Service Alert (USA) of intent to perform explorations
- Each boring location in asphalt pavement will be cored prior to drilling using up to a 12-inch diameter core barrel
- Perform up to 8 exploratory borings along the project alignment to depths of 15 feet or greater (up to 25 feet in selected locations) below existing grade, or practical refusal, at each drilling location
- Utilize Hollow-stem auger or air-rotary drilling methods
- Record depth to groundwater, where applicable
- Abandon borings with in accordance with Clark County Uniform Standard drawing number 506, borehole patching, and disposal of drill cuttings

Task 4.2 -- Laboratory Testing: Laboratory tests will be performed on samples obtained from the explorations to evaluate certain physical and engineering parameters, and will include the following:

- In-place moisture and density
- Gradation
- Plasticity
- Solubility
- Maximum (proctor) density
- R-Values
- Chemical tests including salt and corrosivity considerations
- Actual quantity and selection of tests performed will depend on materials encountered, sample recovery, and project needs.

Task 4.3 -- Engineering: Information regarding the following will be included in the Geotechnical Investigation:

- Encountered subsurface material and conditions including existing pavement thickness
- Geology, stratigraphy, depth, and caliche
- Suitability for the proposed construction from a geotechnical standpoint.
- Geologic and seismic hazards present along the alignment including nearest fault, corrosion and water solubility potential of soils
- Location of fault crossings, if applicable
- Earthwork and compaction requirements, including subgrade preparation, excavation characteristics, and suitability of the on-site soil for use as structural fill and backfill material.
- Asphalt concrete pavement section recommendations based on AASHTO design criteria for the subject roadway.
- Preparation of a written report presenting findings, conclusions, and recommendations for design and construction of the subject waterline including recommendations for trench excavations, trench backfills, modulus of soil reaction (E'), jack-and-bore considerations, and asphalt concrete pavement sections.

Task 4.4 -- Reporting: Draft report to include submittal of two (2) hard copies and one (1) electronic draft copy in Adobe Acrobat (PDF) of the Geotechnical Investigation report document for review within approximately three weeks following completion of the field exploration program. Final report to include Incorporation review comments and prepare a Final Geotechnical Report including three (3) hard copies and one (1) electronic copy in Adobe Acrobat (PDF) of the final Geotechnical Report in Adobe Acrobat (PDF).

Task 5 – Utility Pothole Investigation. Design services will include subsurface utility engineering (SUE) to include investigations in general compliance with ASCE publication 38-02, Standard Guideline for the Collection and Depiction of Existing Subsurface Utility Data, up to and including Level A delineation, to include applicable reports of field conditions and collection of survey point information for the pothole locations. A total of thirty (30) potholes commenced using vacuum extraction methods are assumed in the base proposed work scope. Any unused potholes will be deducted. Scope of services to include:

- Produce and obtain necessary encroachment permits from local jurisdiction(s) to perform the Work within right-of-way. It is understood that a Clark County permit will be required.
- Coordinate with a local traffic control provider to produce traffic control plans and secure approved traffic control permits from local jurisdiction(s).
- Coordinate the set-up and breakdown of traffic control devices at Test Hole locations.
- Layout Test Hole locations in the field using various pieces of geophysical locating equipment and processes, i.e. electromagnetic, ground penetrating radar, asbuilt plans...
- Notify and mark-out USA North 811 Call-Before-You-Dig service 48 hours before any excavation.

- The removal of pavement and concrete surfaces will be accomplished by use of a 10" diameter core drilling process.
- Use air vacuum excavation methods to excavate and expose targeted utility.
- Record utility data: type, depth, size and material as readily obtainable. If the utility is a duct bank or encased, will attempt to record top, bottom, width and configuration.
- Backfill Test Hole with CLSM (slurry) as required by permitting agency.
- Restoration of Test Holes within pavement/concrete core drilled surfaces will be accomplished by using the Clark County, Nevada, Regional Transportation Commission's Standard Drawing #506 Type B Method specification using Utilicor Technologies; Utilibond™ bonding agent.
- Collect Test Hole reference survey points.
- Provide a Test Hole Data Report in a Portable Document Format (.pdf) for each completed location, to include: Test Hole number and date of completion; approximate plan and profile view (not to scale) of utility and Test Hole location in relationship to the existing roadway and ground surface; collected utility data; type, depth, size and material; and, provide utility photos where obtainable at exposed locations.

Task 6 – Preliminary Design Report. Atkins will coordinate with the LVVWD to prepare a preliminary design report to include the proposed layout for the pipeline improvements and ancillary facilities such as valves and vaults. The preliminary design submittal will include recommendations for pipeline materials, identification of areas of concern and potential conflict, and will reference applicable design criteria. The preliminary design report will review and discuss feasibility and approach to construction phasing, and will identify operational considerations during construction.

Task 7 – 60% Design Submittal. Atkins will prepare 60 % design phase drawings as follows. Drawings will include Plan and Profile (40-scale) per LVVWD layout and drawing standards. Plans will be developed based on the specific requirements of LVVWD and adjacent agency work along the corridor. The submittal will include:

- Five sets of 24x26 inch Preliminary Drawings that include:
 - General and standard note drawings.
 - Survey and control drawings
 - Pipeline Plan and Profile drawings
 - Structural drawings
 - Lateral and connection drawings
 - Pavement replacement drawings
 - Pipeline and paving detail drawings
 - Ancillary details such as cathodic protection, valves, handholds, blow offs
- Five sets of Preliminary Technical Specifications
- Three sets of draft soils investigation (geotechnical) reports.
- Two copies of cathodic protection evaluation/analysis.
- Two copies of all engineering calculations.
- One copy of the preliminary construction cost estimate.
- Outside agency review and permit names and addresses.
- One copy of all project correspondence to date.

- One CD with electronic versions (CAD Drawings, individual pdf drawings, specifications in Microsoft word) for LVVWD use.
- Recommended revisions to the project schedule, if required.
- A list of problems, questions, and/or actions needed to be addressed by the District.

Task 8 – 100% Design Submittal. Atkins will prepare 100% design phase drawings as follows. The 100 percent submittal require major equipment to be shown on drawings with all discipline connections made and sized, based on final calculations. The level of detail in drawings should indicate 100 percent of all detail levels. The submittal shall be corrected and completed in accordance with the 60 percent submittal review, briefing, and other information and shall include, but not be limited to, the following:

- Five sets of 24x26 inch Final Drawings:
 - General and standard note drawings.
 - Survey and control drawings
 - Pipeline Plan and Profile drawings
 - Structural drawings
 - Lateral and connection drawings
 - Pavement replacement drawings
 - Pipeline and paving detail drawings
 - Ancillary details such as cathodic protection, valves, handholds, blow offs
- Five sets of Final Technical Specifications
- Three sets of final soils investigation (geotechnical) reports
- Pothole documentation
- Final survey report and right-of-way documentation.
- Required easements (if identified and authorized).
- Final cathodic protection analyses
- One copy of the final construction cost estimate with supporting calculations
- One copy of all project correspondence generated since the last briefing session
- One CD with electronic versions (CAD Drawings, individual pdf drawings, specifications in Microsoft word) for LVVWD use.
- Responses to the District's 60 percent design review comments in both paper and electronic format.
- A compilation of catalog cut sheets for all selected equipment.

Task 9 – Final Design Submittal. The final submittal shall consist of one engineer-sealed bond original set of drawings, one copy of the engineer-sealed original drawings, and one engineer sealed unbound contract volume including permits and State Prevailing Wage Rates, and one copy of the final cost estimate. The Final Design plans shall have applicable utility review approval signatures. Atkins understands that final drawings and submittals, with applicable utility signatures, shall be provided to the LVVWD for submittal to Clark County in order to obtain applicable County signatures. The prepared design will include consideration of traffic control and maintenance, but maintenance of traffic (MOT) plans are intended to be the responsibility of the Contractor. The District's mark-up of the 100 percent design drawings, specifications and calculations shall be submitted as a part of this submittal package as well as the one CD with electronic versions (CAD Drawings,

individual pdf drawings, specifications in Microsoft word) for LVVWD use of the final drawings and specifications.

Anticipated Final Design Drawings:

- Cover Sheet
- General Notes-I
- General Notes-II
- Abbreviation List
- Legend and Estimated Quantities
- Horizontal Control Plan-I
- Horizontal Control Plan-II
- Horizontal Control Plan-III
- Horizontal Control Plan-IV
- Horizontal Control Plan-V
- Right-of-Way Plan-I
- Right-of-Way Plan-II
- Right-of-Way Plan-III
- Right-of-Way Plan-IV
- Right-of-Way Plan-V
- 24" Piping Plan & Profile-I
- 24" Piping Plan & Profile-II
- 24" Piping Plan & Profile-III
- 24" Piping Plan & Profile-IV
- 24" Piping Plan & Profile-V
- 24" Piping Plan & Profile-VI
- 16" Piping Plan & Profile-I
- 16" Piping Plan & Profile-II
- 24" Connection Details
- 16" Connection Details
- 18" Abandonment Details
- Desert Inn Road Crossing Details
- Lateral and Service Line Details
- Structural Design-I
- Structural Design-II
- Structural Design-III
- Pipeline Details-I
- Pipeline Details-II
- Pipeline Details-III
- Pipeline Details-IV
- Pipeline Details-V
- Corrosion Details-I
- Corrosion Details-II
- 24" Piping Asphalt and Striping Plan-I
- 24" Piping Asphalt and Striping Plan-II
- 24" Piping Asphalt and Striping Plan-III
- 16" Piping Asphalt and Striping Plan-I
- Asphalt and Striping Details-I

Task 10 -- Pre-Bid and Bid Phase Services. Atkins understands that waterline plans will be issued by the LVVWD as a stand-alone construction contract to be completed under LVVWD oversight and construction management. Atkins will support LVVWD in selection of a Contractor including pre-bid meeting attendance, preparation of addendum, and preliminary evaluation of Contractor references and past performance.

Task 11 -- Engineering Services During Construction. Atkins will support LVVWD Engineering and Construction Management staff during construction of the proposed facility by attending the pre-construction meeting; providing shop drawing and submittal reviews, providing review of drawings, specifications, cost estimates, and other documents relating to any contract change orders; and providing engineering services during a final inspection of the work and furnish to the District a written recommendation regarding the acceptability of the completed construction work.

Task 11.1 -- Meetings: Atkins staff will attend the pre-construction meeting and up to eight (8) regular weekly progress meetings on an as-needed basis based on LVVWD request for attendance. Atkins will provide engineering services during a single final inspection of the work and furnish to the District a written recommendation regarding the acceptability of the completed construction work.

Task 11.2 -- Shop Drawings and Submittals: Atkins staff will review up to fifty (50) individual contractor shop drawings and submittals. Atkins assumes that shop drawing submittals will be electronic and review will occur through Procore or another LVVWD provided and maintained submittal management platform. Atkins assumes that no more than 25 percent of the total submittals will require re-submittal reviews.

Task 11.3 -- Requests for Information: Atkins staff will review up to ten (10) individual contractor requests for information (RFIs). Atkins assumes that RFIs will be electronic and review will occur through Procore or another LVVWD provided and maintained submittal management platform. Atkins assumes that no more than 25 percent of the total RFIs will require re-submittal reviews.

Task 12 -- Additional Services. Atkins suggests an additional services budget to cover supplemental services that may arise during design development, such as easement document preparation, additional potholes or soil borings, and other design elements as may be applicable to the identified work scope. Use of additional services funds would be subject to written approval by the LVVWD through task order authorization or other district mechanism. Supplemental Services may include, but are not limited to:

- Additional engineering services required as directed by the LVVWD
- Public Outreach Program and Support
- Title Reports
- ROW Research
- Record of Survey
- Preparation of Easements and Legal Descriptions
- Additional Engineering Support Services during construction as directed by the LVVWD

RATES AND FEES

The following individual billing rates by applicable title are proposed for the duration of these proposed services:

Sr Engineer IV	210.0/HR
Sr Engineer III	185.0/HR
Sr Engineer II	150.0/HR
Sr Engineer I	135.0/HR
Sr Surveyor II	150.0/HR
Engineer II	115.0/HR
Engineer I	100.0/HR
Geomaticist II	122.0/HR
Project Director	245.0/HR
Sr Project Manager	185.0/HR
Project Assistant III	90.0/HR
2-Person Survey Crew	215.0/HR

The following summarizes proposed costs by tasks for the scope of services outlined previously:

Cost Proposal - By Task
LVVWD Contract 1530
Las Vegas Valley Water District
C 1530

Submittal Date: Nov-1-2018

Task ID	Description	Price
1	Project Management	31,110.00
2	Quality Management	33,150.00
3	Survey and Base Mapping	37,942.00
4	Geotechnical Investigation	22,964.00
5	Utility Pothole Investigation	40,333.00
6	Preliminary Design Report	35,857.10
7	60% Design	91,297.13
8	100% Design	85,160.28
9	Final Design	58,736.85
10	Bid Support	12,860.00
11	Engineering Services During Construction	30,495.00
12	Additional Services Budget	40,000.00
Total Extended Price		\$519,905.36

RATES AND FEES

Project Management	\$31,110.00
Quality Management	\$33,150.00
Survey and Base Mapping	\$37,942.00
Geotechnical Investigation	\$22,964.00
Utility Pothole Investigation	\$40,333.00
Preliminary Design Report	\$35,857.10
60% Design	\$91,297.13
100% Design	\$85,160.28
Final Design	\$58,736.85
Bid Support	\$12,860.00
Engineering Services During Construction	\$30,495.00
Additional Services Budget	\$40,000.00
SUBTOTAL	<hr/> \$519,905.36
10% Contingency	\$51,990.64
FINAL TOTAL	<hr/> \$571,896.00

**LAS VEGAS VALLEY WATER DISTRICT
BOARD OF DIRECTORS
AGENDA ITEM**

December 4, 2018

Subject: Agreement	Director's Backup
Petitioner: David L. Johnson, Deputy General Manager, Engineering/Operations	
Recommendations: That the Board of Directors approve and authorize the General Manager to sign an agreement between SC East Landco, LLC, and the District for design and construction of the Rome 2860 Zone North Water Facility Improvements.	

Fiscal Impact:

If the above recommendation is approved, the District will receive funds from SC East Landco, LLC, in the amount of \$6,250,000.

Background:

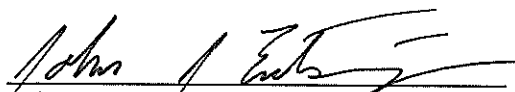
The SC East Landco, LLC, (SCEL), is proposing to develop approximately 620 acres within the District's 2860 and 2975 Pressure Zones. To ensure adequate water service to the proposed development and to enhance water service to the northern portion of the District's system, construction of the Rome 2745 Zone Reservoir, Rome 2975 Zone Pumping Station, Rome 2745 Zone Reservoir Inlet/Outlet Pipeline, Rome 2975 Zone Pumping Station Discharge Pipeline, Rome 2860 Zone Pressure Reducing Valve and Rome 2860 Zone Pressure Reducing Valve Pipeline, hereinafter collectively called the Rome 2860 Zone North Water Facility Improvements, is required.

If approved, the attached Design and Construction Agreement No. 135405-A (Agreement) provides the terms and conditions for SCEL to fund the design of the Rome 2860 Zone North Water Facility Improvements, located as generally shown on Exhibit I of the Agreement. The Agreement requires SCEL to provide a prepayment to the District of \$6,250,000 for the design of the improvements.

Upon completion of the design, the District will reimburse SCEL any unused portion of the prepayment and construct the Rome 2860 Zone North Water Facility Improvements as a public works project for which sealed bids will be requested.

This agreement is being entered into pursuant to Section 1(13) of the Las Vegas Valley Water District Act, Chapter 167, Statutes of Nevada 1947. The office of the General Counsel has reviewed and approved the agreement.

Respectfully submitted:


John J. Entsminger, General Manager
JJE:DLJ:GPK:MAD:SK:CJK:
Attachments

AGENDA
ITEM #

9

DISCLOSURE OF OWNERSHIP/PRINCIPALS

Business Entity Type							
<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Partnership	<input checked="" type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Privately Held Corporation	<input type="checkbox"/> Publicly Traded Corporation	<input type="checkbox"/> Trust	<input type="checkbox"/> Non-Profit Organization	<input type="checkbox"/> Other
Business Designation Group							
<input type="checkbox"/> MBE	<input type="checkbox"/> WBE	<input type="checkbox"/> SBE	<input type="checkbox"/> PBE	<input type="checkbox"/> ESB	<input type="checkbox"/>		
Minority Business Enterprise	Women-Owned Business Enterprise	Small Business Enterprise	Physically Challenged Business Enterprise	Emerging Small Business			
Corporate/Business Entity Name:		SC East Landco, LLC					
(Include d.b.a., if applicable)							
Street Address:		9275 W. Russell Rd., Suite 400			Website: N/A		
City, State and Zip Code:		Las Vegas, NV 89148			POC Name and Email: N/A		
Telephone No:		702-736-9100			Fax No: 702-736-9200		
Local Street Address:		9275 W. Russell Rd., Suite 400			Website: N/A		
City, State and Zip Code:		Las Vegas, NV 89148			Local Fax No: 702-736-9200		
Local Telephone No:		702-736-9100			Local POC Name Email: Robert.Johnson@lennar.com		
Number of Clark County, Nevada Residents Employed: 0							

All entities, with the exception of publicly-traded and non-profit organizations, must list the names of individuals, either directly or indirectly, holding more than five percent (5%) ownership or financial interest in the business entity appearing before the LVVWD Board of Directors.

Publicly-traded entities and non-profit organizations shall list all Corporate Officers and Directors in lieu of disclosing the names of individuals with ownership or financial interest. The disclosure requirement, as applied to land-use applications, extends to the applicant and the landowner(s).

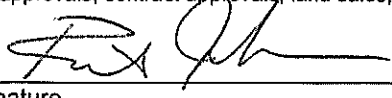
Entities include all business associations organized under or governed by Title 7 of the Nevada Revised Statutes, including but not limited to private corporations, close corporations, foreign corporations, limited liability companies, partnerships, limited partnerships, and professional corporations.

Full Name	Title	% Owned <small>(Not required for Publicly Traded Corporations/Non-profit organizations)</small>
GREYSTONE NEVADA, LLC	Member	42.09
SH SKYE, LLC	Member	33.89
WOODSIDE HOMES OF NEVADA, LLC	Member	24.02

This section is not required for publicly-traded corporations.

- Are any individual members, partners, owners or principals, involved in the business entity, an LVVWD full-time employee(s), or appointed/elected official(s)?
☐ Yes ☒ No (If yes, please note that LVVWD employee(s), or appointed/elected official(s) may not perform any work on professional service contracts, or other contracts, which are not subject to competitive bid.)
- Do any individual members, partners, owners or principals have a spouse, registered domestic partner, child, parent, in-law or brother/sister, half-brother/half-sister, grandchild, grandparent, related to an LVVWD full-time employee(s), or appointed/elected official(s)?
☐ Yes ☒ No (If yes, please complete the Disclosure of Relationship form on Page 2. If no, please print N/A on Page 2.)

I certify under penalty of perjury, that all of the information provided herein is current, complete, and accurate. I also certify that the entity is not on the federal government's Excluded Parties List, as defined by 2 CFR § 180.945. I further understand that the LVVWD will not take action on land-use approvals, contract approvals/land sales, leases or exchanges without the completed disclosure form.


 Signature
 AUTHORIZED AGENT
 Title

ROBERT JOHNSON
 Print Name
 11-14-18
 Date

DISCLOSURE OF RELATIONSHIP

List any disclosures below:
(Mark N/A, if not applicable.)

NAME OF BUSINESS OWNER/PRINCIPAL	NAME OF LVVWD EMPLOYEE OR OFFICIAL AND JOB TITLE	RELATIONSHIP TO LVVWD EMPLOYEE OR OFFICIAL	LVVWD EMPLOYEE'S/OFFICIAL'S DEPARTMENT
N/A			

"Consanguinity" is a relationship by blood. "Affinity" is a relationship by marriage.

"To the second degree of consanguinity" applies to the candidate's first and second degree of blood relatives as follows:

- Spouse – Registered Domestic Partners – Children – Parents – In-laws (first degree)
- Brothers/Sisters – Half-Brothers/Half-Sisters – Grandchildren – Grandparents – In-laws (second degree)

For LVVWD Use Only:

If no Disclosure or Relationship is noted above or if the section is marked N/A, please check this box:

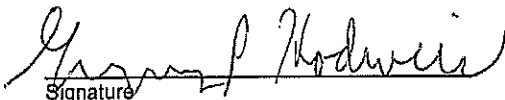
☒ No Disclosure

If any Disclosure of Relationship is noted above, please complete the following:

☐ Yes ☐ No Is the LVVWD employee(s) noted above involved in the contracting/selection process for this particular agenda item?

☐ Yes ☐ No Is the LVVWD employee(s) noted above involved in any way with the business in performance of the contract?

Notes/Comments:



Signature

Greg Kodweis

Print Name

Authorized Department Representative

**ROME 2860 ZONE NORTH WATER FACILITY IMPROVEMENTS
DESIGN AND CONSTRUCTION AGREEMENT**

ROME 2860 ZONE NORTH WATER FACILITY IMPROVEMENTS DESIGN AND CONSTRUCTION AGREEMENT ("Agreement"), is entered into by and between the LAS VEGAS VALLEY WATER DISTRICT, a political subdivision of the State of Nevada, hereinafter called "District", and SC EAST LANDCO, LLC, a Delaware Limited Liability Company, hereinafter called "Developer". District and Developer are sometimes hereinafter referred to individually as "Party" and collectively as "Parties".

RECITALS

WHEREAS, the District is engaged in the business of distributing potable water in the City of Las Vegas, Nevada, and portions of the County of Clark, State of Nevada;

WHEREAS, the Developer is desirous of receiving potable water from the District to serve real property located in the District's 2860 and 2975 Pressure Zones and generally depicted on Exhibit I attached hereto ("Property");

WHEREAS, the Developer's proposed and planned land uses within the boundaries of the Property are identified on Exhibit III attached hereto;

WHEREAS, the District is willing to supply water service to the Property, subject to the conditions described herein and pursuant to its Service Rules, as adopted by its Board of Directors ("Board"), and in effect as of the effective date of this Agreement;

WHEREAS, the District's ability to deliver potable water service to the Property requires the design and construction of a reservoir, pumping station, pipelines, pressure reducing valve and related appurtenances hereinafter individually called the "Rome 2745 Zone Reservoir", "Rome 2975 Zone Pumping Station", "Rome 2745 Zone Reservoir Inlet/Outlet Pipeline", "Rome 2975 Zone Pumping Station Discharge Pipeline", "Rome 2860 Zone Pressure Reducing Valve" and the "Rome 2860 Zone Pressure Reducing Valve Pipeline", and hereinafter collectively called the ("Project") generally located and as depicted on Exhibit II;

WHEREAS, in exchange for the District's promise to design the Project, request the Board's approval of construction of the Project and to provide immediate water service to up to 1,950 single-family

residential units or 5/8-inch equivalent services to be constructed within the boundaries of the Property, the Developer is willing, at its sole cost and expense, to fund design of the Project; and

WHEREAS, subject to the conditions and limitations set forth herein, the District is willing to design, construct, maintain and operate the Project pursuant to its Service Rules.

NOW, THEREFORE, in consideration of the mutual covenants and promises herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

AGREEMENT

ARTICLE I

DEVELOPER AGREES:

1. To pay the District \$6,250,000 to fund the design of the Project ("Developer Contribution").
2. The District's willingness to process and approve water plans for development of up to 1,950 single-family residential units or 5/8-inch equivalent services within the Property boundaries and prior to construction of the Project is contingent upon the District's receipt of the Developer Contribution.
3. The District's receipt of the Developer Contribution is a condition precedent to performance of any obligation by the District provided for herein, including presentation of the Agreement to the Board.
4. No real property shall receive a water commitment from the District by virtue of the design or construction of the Project. Nothing in this Agreement or any actions taken pursuant to this Agreement shall commit water service to any property. Further, nothing in this Agreement commits or reserves water capacity from the Project or the District's system. This Agreement does not grant the Developer any property right in a water service to any of the Developer's property. Water service and water connections are governed by the District's Service Rules in effect at the time an application is made for water service or a water connection, and can only be granted if the application conforms to the then existing District's Service Rules, and if the District has the capacity in both the Project and its water system such that the provision of water service or a water connection will not damage or reduce service to other customers of the District.
5. The Project is sized to ultimately provide water service to development other than that described herein, but such other development shall not receive a water commitment from the District by

virtue of the construction of the Project. Further, the District may reserve capacity in the Project for development other than that described herein.

6. The District may require pipeline oversizing based on the District's review of a hydraulic analysis prepared by Developer and as required by the District.

7. Unless additional costs incurred are due to a change order(s) initiated by the District for the District's sole benefit, to reimburse the District should the cost to design the Project exceed the Developer Contribution.

8. The Developer, its successors and assigns, shall indemnify, defend and hold the District, its directors, officers, employees, or related entities harmless from any and all claims, demands, liens, actions, damages, costs, expenses, and attorneys' fees based upon or arising out of or from the alleged actions, negligence or omissions of the Developer, its successors, officers, associates, employees, agents, contractors, licensees and assigns, or those actions, negligence, or omissions of or by any third party for which the Developer is legally liable during the design of the Project.

9. The Developer shall cause the District, its officers and employees to be immune for any breach of this Agreement caused by an incorrect date being produced, calculated or generated by a computer or other information system that is owned or operated by the District, its officers or employees, regardless of the cause of the error (reference NRS 41.0321).

10. The Developer shall require compliance with all provisions of the District's Service Rules that are in force and effect on the effective date of this Agreement, as they pertain to the design of the Project.

11. The Developer and its officers, employees, agents, contractors, licensees or invitees, at Developer's sole cost and expense, shall at all times comply with all applicable laws, ordinances, statutes, rules, acts or regulations in effect or that become in effect during the time work is performed under this Agreement, including but not limited to those laws outlined by the Endangered Species Act of 1973 and the Clark County Desert Conservation Plan, August 1, 1995.

12. In connection to the subject matter of this Agreement, the Developer agrees not to discriminate against employees or applicants based on race, color, religion, sex, sexual orientation, age or national origin. Developer shall take affirmative action to ensure that applicants are employed and employees are treated without regard to the above-mentioned factors and agrees to post in conspicuous places for employees and applicants' notices provided by the Federal Civil Rights Commission setting forth these provisions.

13. In connection to the subject matter of this Agreement, the Developer agrees that solicitation

for employees shall state that qualified applicants will receive consideration without regard to the above-mentioned factors and will send to labor unions or collectives with which it has an agreement a notice of the commitments required herein.

14. In connection to the subject matter of this Agreement, the Developer agrees to comply with all local, state and federal laws prohibiting discrimination in hiring or employment opportunities.

ARTICLE II

DISTRICT AGREES:

1. Subject to a future Board approval, to make available all monies, excepting those monies to be paid by the Developer in accordance with the provisions of this Agreement, necessary for the construction of the Project and thereafter the operation and maintenance of the Project.

2. Upon receipt of the final design of the Project, to prepare a bid package for the Project in full accordance with all applicable Nevada Revised Statutes, administer the bidding process and to administer any contract approved by the Board for construction of the Project.

3. The District agrees to provide written updates to Developer on the status of the Project upon request.

4. Subject to the Board's approval of a contract to construct the Project, to provide at its sole cost and expense, the real property necessary to accommodate the construction of the Project as depicted on Exhibit II.

5. Promptly upon execution of this Agreement and receipt of the Developer Contribution to review and approve water plans that comply with District's Service Rules for up to 1,950 single-family residential units or 5/8-inch equivalent services within the boundaries of the Property and subject to the conditions and limitations as described herein ("Phase I").

6. To review and approve water plans for any water services for development within the Property boundaries in accordance with its Service Rules and consistent with this Agreement

7. To reimburse Developer any portion of the Developer Contribution not expended by the District for design of the Project.

ARTICLE III

IT IS MUTUALLY AGREED:

1. The Project must be operational before the District will approve water plans for development within the boundaries of the Property in excess of 1,950 single-family residential units or

5/8-inch equivalent services. For purposes of this Agreement, the term "operational" means the District has received correspondence from the Nevada Department of Environmental Protection authorizing the District to use the Project facilities.

2. The District will provide water service to Phase I provided that (i) the District's minimum pressure requirements are met within both the 2860 and 2975 Pressure Zones; (ii) 2975 Pressure Zone has sufficient capacity and (iii) Phase I water plans are consistent with the District Service Rules.

3. Developer may use Pressure Reducing Valves to serve up to 900 Phase I units located within the 2860 Pressure Zone.

4. The District retains the right to alter or modify the function of the Project after completion.

5. This Agreement and attached Exhibits I, II, and III contain the entire agreement between the parties and can be modified, supplemented or amended only in writing, duly executed by both the Developer and the District or its designees.

6. The Project shall remain the exclusive property of the District.

7. The construction, validity, and effect of this Agreement shall be governed by the laws of the State of Nevada, and the venue for any dispute arising from the terms of this Agreement shall be Clark County, Nevada.

8. This Agreement shall inure to the benefit of, and be binding upon, the District and the Developer and their successors and assigns; provided however that no assignment of this Agreement shall be made without written consent of the Parties to this Agreement. Nothing in this Agreement shall be construed to give any rights or benefits to any member of the general public or any other individual or entity. This Agreement is intended to benefit only the Parties hereto.

9. Should any covenant, condition, term or provision of this Agreement be deemed by a court of competent jurisdiction to be invalid or unenforceable, all of the remaining covenants, conditions, terms and provisions herein shall remain in full force and effect.

10. Each Party hereto warrants to the other that it, and its signatory hereunder, is duly authorized and empowered to execute this Agreement and to bind said Party to the terms of this Agreement.

11. The effective date of this Agreement is the date that the Agreement is formally executed by the District.

12. This Agreement may be executed in any number of counterparts and when so executed each such counterpart shall be deemed to be an original hereof.

13. This Agreement shall terminate and the District's obligation under it shall be extinguished at the end of any of the District's fiscal years (June 30th) in which the District's governing body fails to appropriate monies for the ensuing fiscal year sufficient for the payment of all amounts which will then become due for the construction of the Project.

14. Failure of the District to enforce any provision of this Agreement shall not constitute a waiver by the District, and that the District may choose to enforce any breach of this Agreement at any time.

15. Notwithstanding any other provision herein, the approval of this Agreement by the Board shall not require any future Board to approve any matter or satisfy any condition precedent to District obligations hereunder.

IN WITNESS WHEREOF, the Developer has executed this Agreement on the _____ day of _____, 2018.

SC EAST LANDCO, LLC

Robert Johnson, Manager

THIS AGREEMENT shall be in full force and effect as of the _____ day of _____, 2018 when it was duly signed by the Las Vegas Valley Water District.

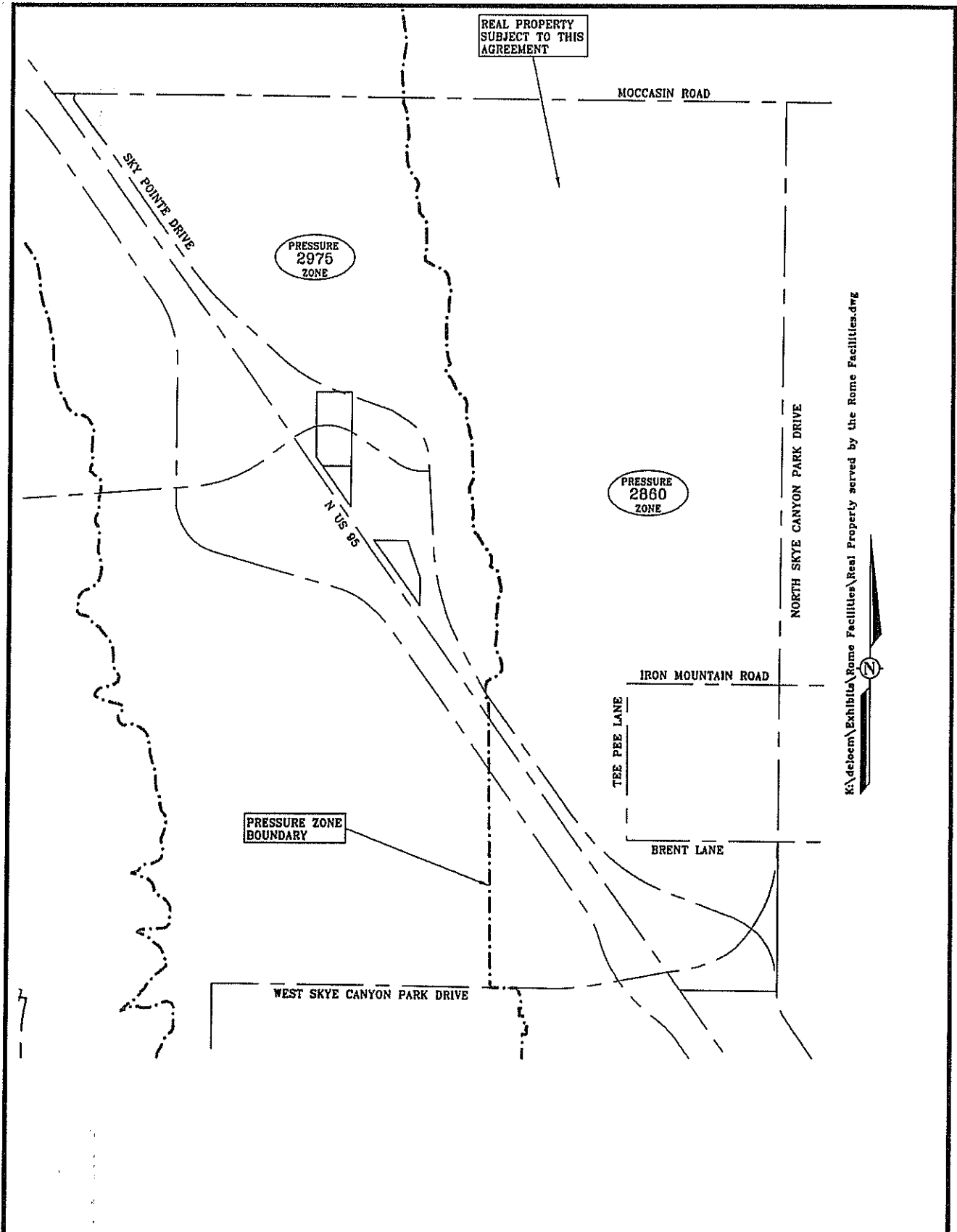
APPROVED AS TO FORM:

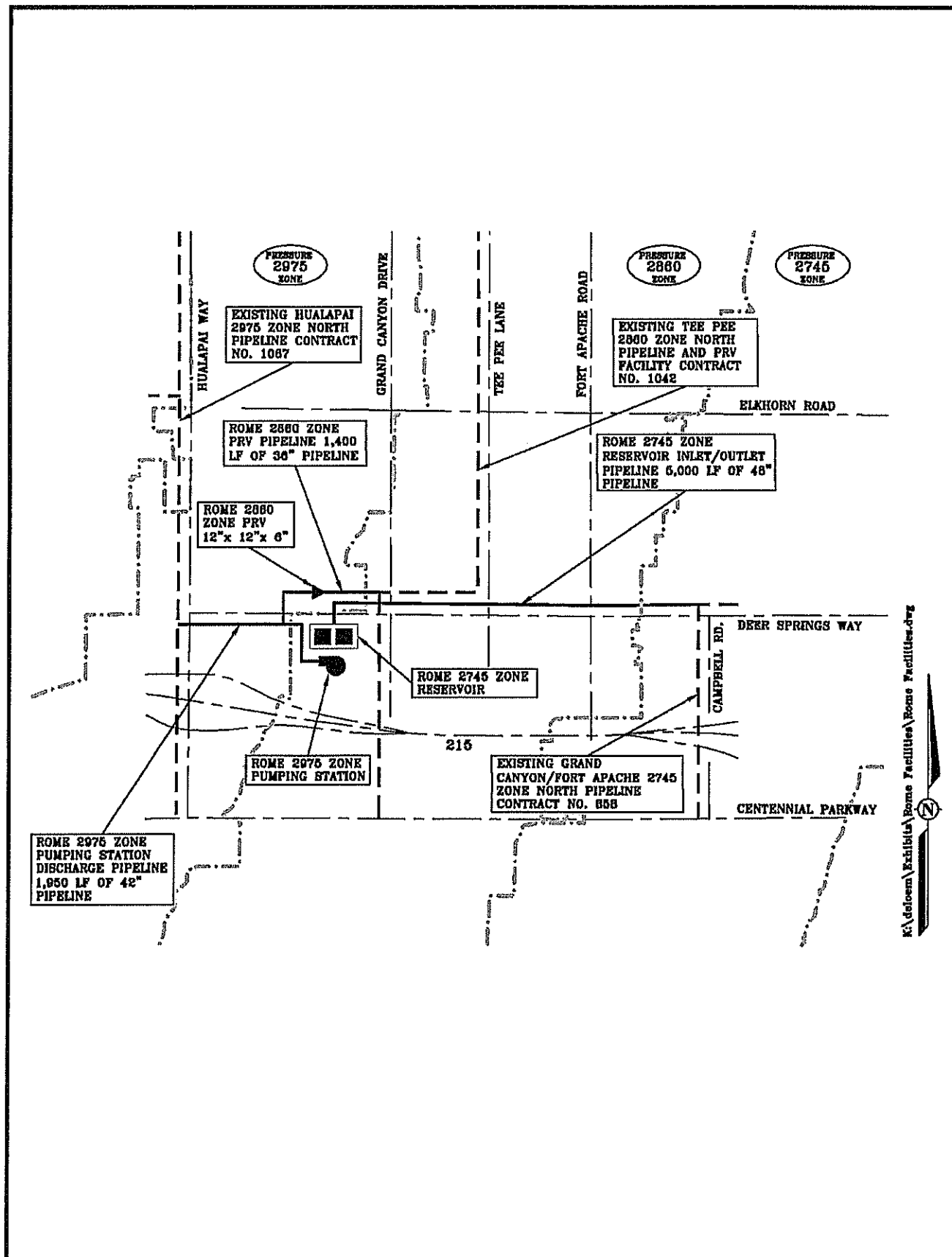
LAS VEGAS VALLEY WATER DISTRICT



Gregory J. Walch, General Counsel

John J. Entsminger, General Manager





**Rome 2860 Zone North Water Facility Improvements
Design and Construction Agreement**

Agreement No. 135405-A

2860 AND 2975 PRESSURE ZONES			
PROPOSED LAND USES			
TYPE OF LAND USE	GROSS ACRES	UNITS	MAXIMUM DAY DEMAND (G.P.M.)
Single-Family Residential, Multi-Family Residential, Open Space, Commercial and Park	620	3,800	3,700
TOTAL	620	3,800	3,700
Maximum Fire Flow Requirement is 4,000 gpm @ 20 psi			

LAS VEGAS VALLEY WATER DISTRICT
BOARD OF DIRECTORS
AGENDA ITEM
December 4, 2018

Subject: Agreement	
Petitioner: David L. Johnson, Deputy General Manager, Engineering/Operations	
Recommendations: That the Board of Directors approve and authorize the General Manager to sign an agreement between Parsons Transportation Group Inc. and the District for professional services related to the implementation of a new project management information system for an amount not to exceed \$4,600,000.	

Fiscal Impact:

Funds requested for current year expenditures are available in the District's Operating Budget. Funds for future year expenditures will be budgeted accordingly.

Background:

The Engineering and Infrastructure Management departments currently use more than ten different software systems to manage the many processes required for delivery of capital infrastructure projects. These include systems for project identification, cost forecasting, design management, construction management, contract management, and cost and schedule management. The existing systems are limited in functionality and inadequate in today's world of advanced reporting and analytics. Many of these systems require significant internal resources to administer and would need re-engineering to stay compliant with internal information technology infrastructure.

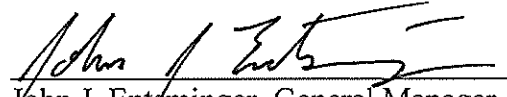
To address these aging systems, the District engaged in a master planning process to select an information technology environment that would support more efficient project delivery. This process established goals to standardize project delivery processes, document management, data collection and reporting, and to retire legacy systems. Software vendors experienced in project management information systems (PMIS) were invited to demonstrate their products to a selection committee of internal staff from various departments involved in the daily management of capital projects. Based on the demonstrations, technical and cost analyses, eBuilder, Inc., and Tableau, Inc., were selected as the preferred vendors.

To support staff with meeting these goals and the implementation of the preferred vendors' software over the next several years, the District issued a Request for Qualifications. Two responses were received and evaluated by internal staff who found Parsons Transportation Group Inc. (Parsons) to be the most qualified. Parsons' previous experience successfully implementing PMIS for other government entities, their status as a Certified e-Builder Partner, and their Project Management Professional certified staff makes them most qualified to assist with the District's implementation.

If approved, this agreement would provide the terms and conditions for Parsons to provide professional services required for implementing a new technology environment that will create more consistent and efficient project delivery.

This agreement is being entered into pursuant to NRS 332.115(1)(b) and Section 1(13) of the Las Vegas Valley Water District Act, Chapter 167, Statutes of Nevada 1947. The office of the General Counsel has reviewed and approved the agreement.

Respectfully submitted:

A handwritten signature in black ink, appearing to read "John J. Entsminger", is written over a horizontal line.

John J. Entsminger, General Manager

JJE:DLJ:PJJ:GLN:dc

Attachments

DISCLOSURE OF OWNERSHIP/PRINCIPALS

Business Entity Type (Please select one)						
<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Partnership	<input type="checkbox"/> Limited Liability Company	<input checked="" type="checkbox"/> Privately Held Corporation	<input checked="" type="checkbox"/> Publicly Held Corporation	<input type="checkbox"/> Trust	<input type="checkbox"/> Non-Profit Organization
Business Designation Group (Please select all that apply)						
<input type="checkbox"/> MBE	<input type="checkbox"/> WBE	<input type="checkbox"/> SBE	<input type="checkbox"/> PBE	<input type="checkbox"/> VET	<input type="checkbox"/> DVET	<input type="checkbox"/> ESB
Minority Business Enterprise	Women-Owned Business Enterprise	Small Business Enterprise	Physically Challenged Business Enterprise	Veteran Owned Business	Disabled Veteran Owned Business	Emerging Small Business
Number of Clark County Nevada Residents Employed: 30 in Las Vegas; 40 in Nevada						
Corporate/Business Entity Name: Parsons Transportation Group Inc.						
(Include d.b.a., if applicable)						
Street Address:		100 M Street, SE		Website: www.parsons.com		
City, State and Zip Code:		Washington, DC 20003		POC Name: Robert McCarthy		
				Email: Rob.McCarthy@parsons.com		
Telephone No:		202-775-3300		Fax No: 202-775-3342		
Nevada Local Street Address: (If different from above)		7450 Arroyo Crossing Parkway, Suite 180		Website: www.parsons.com		
City, State and Zip Code:		Las Vegas, NV 89113		Local Fax No: 702.822.3320		
Local Telephone No:		702.862.3400		Local POC Name: Robert McCarthy		
				Email: Rob.McCarthy@parsons.com		

All entities, with the exception of publicly-traded corporations and non-profit organizations, must list the names of individuals, either directly or indirectly, holding more than five percent (5%) ownership or financial interest in the business entity appearing before the Board of Directors.

Publicly-traded corporations and non-profit organizations shall list all Corporate Officers and Directors in lieu of disclosing the names of individuals with ownership or financial interest.


Entities include all business associations organized under or governed by Title 7 of the Nevada Revised Statutes, including but not limited to private corporations, close corporations, foreign corporations, limited liability companies, partnerships, limited partnerships, and professional corporations.

Full Name	Title	% Owned (Not required for Publicly Traded Corporations/Non-profit organizations)
Parsons Construction Group Inc.	Parent Company	100%
Parsons Corporation	Ultimate Parent	100%
100% ESOP. No one employee owns more than 1/2 of 1% (0.5%).		

This section is not required for publicly-traded corporations.

- Are any individual members, partners, owners or principals, involved in the business entity, an Entity full-time employee(s), or appointed/elected official(s)?
☐ Yes ☒ No (If yes, please note that the employee(s), or appointed/elected official(s) may not perform any work on professional service contracts, or other contracts, which are not subject to competitive bid.)
- Do any individual members, partners, owners or principals have a spouse, registered domestic partner, child, parent, in-law or brother/sister, half-brother/half-sister, grandchild, grandparent, related to an Entity full-time employee(s), or appointed/elected official(s)?
☐ Yes ☒ No (If yes, please complete the Disclosure of Relationship form on Page 2. If no, please print N/A on Page 2.)

I certify under penalty of perjury, that all of the information provided herein is current, complete, and accurate. I also understand that the Board will not take action on any item without the completed disclosure form.


 Signature

Robert McCarthy
 Print Name

Vice President

October 10, 2018

Title

Date

DISCLOSURE OF RELATIONSHIP

List any disclosures below:
(Mark N/A, if not applicable.)

NAME OF BUSINESS OWNER/PRINCIPAL	NAME OF ENTITY* EMPLOYEE/OFFICIAL AND JOB TITLE	RELATIONSHIP TO ENTITY* EMPLOYEE/ OFFICIAL	ENTITY* EMPLOYEE'S/ OFFICIAL'S DEPARTMENT
N/A			

* Entity employee means an employee of Las Vegas Valley Water District, Southern Nevada Water Authority, or Silver State Energy Association .

"Consanguinity" is a relationship by blood. "Affinity" is a relationship by marriage.

"To the second degree of consanguinity" applies to the candidate's first and second degree of blood relatives as follows:

- Spouse – Registered Domestic Partners – Children – Parents – In-laws (first degree)
- Brothers/Sisters – Half-Brothers/Half-Sisters – Grandchildren – Grandparents – In-laws (second degree)

For Entity Use Only:

If no Disclosure or Relationship is noted above or the section is marked N/A, please check this box.

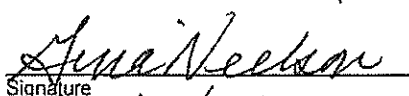
☒ No Disclosure

If any Disclosure of Relationship is noted above, please complete the following:

☐ Yes ☐ No Is the Entity employee(s) noted above involved in the contracting/selection process for this particular agenda item?

☐ Yes ☐ No Is the Entity employee(s) noted above involved in any way with the business in performance of the contract?

Notes/Comments:



Signature

Gina Neilson

Print Name

Authorized Department Representative

AGREEMENT TO PROVIDE PROFESSIONAL SERVICES

This Agreement is made and entered into by and between Parsons Transportation Group Inc., hereinafter called "CONSULTANT," and the Las Vegas Valley Water District, a political subdivision of the State of Nevada, hereinafter called the "DISTRICT." CONSULTANT and DISTRICT are sometimes hereinafter referred to individually as "Party" and collectively as the "Parties." The term "DISTRICT" also refers to staff of DISTRICT acting within their designated authority and duties. The "Effective Date" is the date of last signature on this Agreement.

WITNESSETH:

WHEREAS, DISTRICT desires to obtain professional services as more specifically described herein, and

WHEREAS, CONSULTANT is properly qualified and desires to provide the professional services required by DISTRICT, and

WHEREAS, DISTRICT, in reliance on CONSULTANT's representations and proposals, agrees to retain CONSULTANT, and CONSULTANT agrees to furnish professional services to DISTRICT, on the terms and conditions hereinafter set forth.

NOW, THEREFORE, in consideration of the promises and mutual covenants contained herein, the Parties hereto agree as follows:

1. SCOPE OF SERVICES:

- 1.1. CONSULTANT shall provide any requested services, hereinafter referred to as "Services" or "Work," as described and within the time indicated in **Exhibit A**, which is attached herewith and made a part of this Agreement. Except as otherwise provided in this Agreement, if any provision contained in this Agreement conflicts with any provision in any of the attached Exhibits, the provision contained in this Agreement shall govern and control.
- 1.2. All Services performed shall be subject to the cost ceiling contained in Paragraph 4 hereof and subject to DISTRICT's directions respecting priorities. CONSULTANT will furnish professional Services in the amount necessary to complete, promptly and effectively, the Work assigned under this Agreement. All of the Services shall be performed by CONSULTANT or an approved subcontractor.
- 1.3. In performing Services under this Agreement, CONSULTANT shall observe and abide by the terms and conditions of all applicable laws, regulations, ordinances, or rules of the United States, of the State of Nevada, of any political subdivision thereof, and of any other duly constituted public authority or agency. CONSULTANT shall be responsible for obtaining any license, permit or other approval as required by law or otherwise, arising out of the Services to be performed hereunder.
- 1.4. CONSULTANT has, or will secure at its own expense, the qualified personnel required to perform the Services assigned under this Agreement. Such personnel shall not be employed by the United States; the State of Nevada; Clark County, Nevada; Las Vegas Valley Water District, Southern Nevada Water Authority, or any other political subdivision of the State of Nevada.

2. PERIOD OF PERFORMANCE:

This Agreement shall become effective as of the Effective Date and shall remain in effect until all Services authorized by DISTRICT to be performed are completed by CONSULTANT, unless terminated in accordance with the terms of this Agreement. This Agreement may not extend more than seven years from Effective Date. During this period, CONSULTANT agrees to provide Services as required by DISTRICT within the scope of this Agreement.

3. COMPENSATION:

- 3.1. In consideration for completion of all duties and responsibilities under this Agreement, DISTRICT agrees to pay CONSULTANT, in accordance with **Exhibit A**, for Work completed to DISTRICT's satisfaction.
- 3.2. CONSULTANT shall provide itemized monthly invoices for Services performed during the previous month. Invoices are to be submitted to DISTRICT in accordance with the Notice provisions of this Agreement and must reference the name and Effective Date of the Agreement. A copy of any invoice received from subcontractors used by CONSULTANT shall be included.

- 3.3. DISTRICT shall pay invoiced amounts from CONSULTANT based on tasks completed as set forth in **Exhibit A and in compliance with Exhibit B** within 30 calendar days after the date the invoice is received and approved by DISTRICT.

4. LIMITATION ON COSTS:

The total cost of Services provided under this Agreement shall not exceed \$4,600,000.

5. RESPONSIBILITIES OF CONSULTANT:

- 5.1. CONSULTANT shall appoint a Manager who will manage the performance of Services. All of the Services specified by this Agreement shall be performed by the Manager, or by CONSULTANT's associates and employees under the personal supervision of the Manager. Should the Manager, or any employee of CONSULTANT be unable to complete his or her responsibility for any reason, CONSULTANT must obtain written approval by DISTRICT prior to replacing him or her with another equally qualified person. If CONSULTANT fails to make a required replacement within 30 calendar days, DISTRICT may terminate this Agreement.
- 5.2. CONSULTANT agrees that its officers and employees will cooperate with DISTRICT in the performance of Services under this Agreement and will be available for consultation with DISTRICT at such reasonable times with advance notice as to not conflict with their other responsibilities.
- 5.3. CONSULTANT shall be responsible for the professional quality, technical accuracy, timely completion, and coordination of all Services furnished by CONSULTANT, its subcontractors and their principals, officers, employees and agents under this Agreement. In performing the Services, CONSULTANT shall follow practices consistent with generally accepted professional and technical standards.
- 5.4. It shall be the duty of CONSULTANT to assure that all products of its effort are technically sound and in conformance with all pertinent Federal, State and Local statutes, codes, ordinances, resolutions and other regulations. CONSULTANT will not produce a work product which violates or infringes on any copyright or patent rights. CONSULTANT shall, without additional compensation, correct or revise any errors or omissions in its work products.
 - 5.4.1. Permitted or required approval by DISTRICT of any products or services furnished by CONSULTANT shall not in any way relieve CONSULTANT of responsibility for the professional and technical accuracy and adequacy of its work.
 - 5.4.2. DISTRICT's review, approval, acceptance, or payment for any of CONSULTANT's Services herein shall not be construed to operate as a waiver of any rights under this Agreement or of any cause of action arising out of the performance of this Agreement, and CONSULTANT shall be and remain liable in accordance with the terms of this Agreement and applicable law for all damages to DISTRICT caused by CONSULTANT's performance or failures to perform under this Agreement.
- 5.5. All materials, information, and documents, whether finished, unfinished, drafted, developed, prepared, completed, or acquired by CONSULTANT for DISTRICT relating to the Service and not otherwise used or useful in connection with services previously rendered, or services to be rendered, by CONSULTANT to parties other than DISTRICT shall become the property of DISTRICT and shall be delivered to DISTRICT's representative upon completion or termination of this Agreement, whichever comes first. CONSULTANT shall not be liable for damages, claims, and losses arising out of any reuse of any work products on any other project conducted by DISTRICT. DISTRICT shall have the right to reproduce all documentation supplied pursuant to this Agreement.
- 5.6. The rights and remedies of DISTRICT provided for under this section are in addition to any other rights and remedies provided by law or under other sections of this Agreement.

6. RESPONSIBILITIES OF DISTRICT:

- 6.1. DISTRICT agrees that its officers and employees will cooperate with CONSULTANT in the performance of the Services and will be available for consultation with CONSULTANT at such reasonable times with advance notice as to not conflict with other responsibilities.
- 6.2. The Services performed by CONSULTANT under this Agreement shall be subject to review for compliance with the terms of this Agreement by DISTRICT's representative, Gina Neilson, Engineering, telephone number (702) 862-3434 or their designee. DISTRICT's representative may delegate any or all of his/her responsibilities under this Agreement to appropriate staff members.

- 6.3. DISTRICT shall assist CONSULTANT in obtaining data on documents from public officers or agencies, and from private citizens and/or business firms, whenever such material is necessary for the completion of the Services.
- 6.4. CONSULTANT will not be responsible for accuracy of information or data supplied by DISTRICT or other sources to the extent such information or data would be relied upon by a reasonably prudent CONSULTANT.

7. TRUTH-IN-NEGOTIATION CERTIFICATION:

Signing of this Agreement by CONSULTANT shall constitute a truth-in-negotiation certification by CONSULTANT that wage rates and other factual unit costs supporting the compensation of this Agreement are accurate, complete, and current at the time of execution of this Agreement. The original Agreement price and any additions thereto shall be adjusted to exclude any significant sums by which DISTRICT determines the Agreement price was increased due to inaccurate, incomplete, or noncurrent wage rates and other factual unit costs. All such Agreement adjustments shall be made within one year following the end of the term of this Agreement.

8. INDEPENDENT CONTRACTOR – NO JOINT VENTURE:

The relationship of CONSULTANT to DISTRICT hereunder shall be that of an Independent Contractor as defined by NRS 616A.255 or Nevada state law. Nothing herein shall be construed to imply an employer and employee relationship, a joint venture, or principal and agent relationship.

9. INTELLECTUAL PROPERTY ACKNOWLEDGMENT:

In consideration of the covenants, representations and warranties set forth herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, CONSULTANT hereby covenants, represents and warrants the following:

- 9.1. All content developed on behalf of DISTRICT, in whole or in part, solely or jointly by CONSULTANT and all of CONSULTANT's employees, associates or subcontractors assisting in creating developments and/or other work product, whether or not copyrightable or otherwise protected, including, without limitation, advertisements and marketing material ("Work Product") arising from Services performed pursuant to, or arising out of the DISTRICT's engagement of CONSULTANT, or previously conceived in anticipation of work to be performed in regard to DISTRICT's engagement of CONSULTANT, shall be deemed "work made for hire" as defined in the copyright laws of the United States of America (17 U.S.C. §101 et seq.) and DISTRICT shall own all right, title, and interest, including, without limitation, all copyrights and other intellectual property right, title, and interest ("Right") in and to the Work Product.
- 9.2. To the extent that CONSULTANT is deemed to have or retain any Right or otherwise possess any Right in and to any Work Product, CONSULTANT hereby assigns, transfers, and conveys, all such Right to DISTRICT.
 - 9.2.1. CONSULTANT shall execute all documents and undertake all actions necessary to clarify that the DISTRICT maintains the ownership of all of the Work Product and to allow DISTRICT to apply for registrations of the Work Product, as well as maintain any registrations gained, including, without limitation, the Intellectual Property Assignment set forth in Paragraph 10.
- 9.3. CONSULTANT hereby waives and releases any claim of infringement of any Right of CONSULTANT (whether based in any intellectual property Right, other proprietary interest whatsoever, or fiduciary theory) in, to or respecting any Work Product (including, without limitation, any claim based on any CONSULTANT's rights in any Work Product which may be construed as "works of visual art" as defined in the Visual Arts Rights Act of 1990, 17 U.S.C. 106A) and shall never challenge nor dispute DISTRICT's Right in and to the Work Product.

10. INTELLECTUAL PROPERTY ASSIGNMENT:

In consideration of the covenants, representations and warranties set forth herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, CONSULTANT hereby sells, conveys, transfers and assigns to DISTRICT all of CONSULTANT's right, title, license and interest (including, without limitation, all intellectual property right, title, license and interest) in and to any and all Work Product designed, developed, or created by CONSULTANT or otherwise arising out of the CONSULTANT's Services or Work and related content by and for the benefit of DISTRICT (including, without limitation, patent

applications, issued patents, prototypes for the purpose of same, and other associated derivatives) including, without limitation, all marks, all goodwill associated with such patents, trade secrets, and copyrights in and to, relating to, associated with and/or arising from the Work, the right to applications, issuance, continuations, and divisionals of such patents and the right to applications, registrations, renewals, reissues, and extensions of such marks and copyrights, and the right to sue and recover for any past and/or continuing infringements or contract breaches, said rights, titles, licenses and interests to be held and enjoyed by DISTRICT, for DISTRICT's own use and benefit and for the use and benefit of DISTRICT's successors, assigns or other legal representatives, as fully and entirely as the same would have been held and enjoyed by CONSULTANT if this sale, conveyance, transfer and assignment had not been made. Notwithstanding language to the contrary in Article 9 or 10, in consideration of CONSULTANT Services or the Work, the DISTRICT grants CONSULTANT an irrevocable, perpetual, worldwide license to use or modify the deliverables or other materials included in the Work Product. The CONSULTANT will have no obligation to pay royalties to the DISTRICT for the use of the license.

11. INTERPRETATION:

The Parties agree that neither Party shall be deemed the drafter of this Agreement and, in the event this Agreement is ever construed by a court of law or equity, such court shall not construe this Agreement or any provision hereof against either Party as drafter of this Agreement.

12. CONFLICT OF INTEREST:

During the course of performance of this Agreement, CONSULTANT will not contract with any client whose interest is adverse to or would require CONSULTANT to take a position contrary to that of the Las Vegas Valley Water District and/or the Southern Nevada Water Authority.

13. PROHIBITION AGAINST COMMISSION FOR OBTAINING AGREEMENT:

CONSULTANT warrants that no person or company has been employed or retained to solicit or secure this Agreement upon an agreement or understanding for a commission, percentage, brokerage, or contingent fee, except bona fide employees; nor has CONSULTANT paid or agreed to pay any person, company, corporation, individual or firm other than a partner or bona fide employee, any fee, commission, contribution, donation, percentage, gift, or any other consideration, contingent upon or resulting from award of this Agreement. For any breach or violation of this warranty, DISTRICT shall have the right to terminate this Agreement without liability, or at its discretion, to deduct from the contract price, or otherwise recover, the full amount of such fee, commission, percentage, gift or consideration and any other damages.

14. PROHIBITION AGAINST INTEREST BY GOVERNMENT EMPLOYEES:

- 14.1. No officer, employee, or member of the governing body of DISTRICT shall (1) participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is, directly or indirectly, interested or (2) have any interest, direct or indirect, in this Agreement or the proceeds thereof.
- 14.2. CONSULTANT represents that it presently has no interest and shall not acquire any interest, direct or indirect, which would conflict in any manner or degree with the performance of Services required to be performed under this Agreement. CONSULTANT further covenants that in the performance of said Services, no person having any such interest shall be employed.
- 14.3. No member of, delegate to, or officer or employee of the legislative, executive or judicial branches of the government of the United States, of the State of Nevada or any of its political subdivisions shall be entitled to any share or part hereof or to any benefit to arise therefrom.

15. INDEMNIFICATION:

CONSULTANT shall indemnify, hold harmless, and defend without cost to DISTRICT, its Board of Directors and its officers, agents, and employees ("DISTRICT Parties"), against any and all losses, claims, costs damages, actions, proceedings, and liability to the extent caused by the negligence of the CONSULTANT in the performance of the Work. This indemnification includes, but is not limited to, claims for or by reason of any death or deaths of, or any physical injury or injuries to, any person or persons or damage to real or personal property of any kind whatsoever, whether the person(s) or property of CONSULTANT, its agents, or of third parties; harassment or discrimination or any theory of joint or dual employment by CONSULTANT's employees, agents, subcontractors, arising out of the Services or Work under this Agreement; negligence, whether active, passive or contributory, of DISTRICT Parties; or infringement on any U.S. patent (issued as of the Effective Date) or any copyright or trademark. DISTRICT Parties may assume, at their sole option, control of the defense, appeal or settlement of any third-party claim for which CONSULTANT has indemnified

DISTRICT Parties by giving written notice of the assumption to CONSULTANT. DISTRICT Parties may not settle or compromise any claim or consent to the entry of any judgment regarding claims for which CONSULTANT has indemnified DISTRICT Parties without the prior written consent of CONSULTANT, which consent shall not be unreasonably withheld, conditioned or delayed. The indemnification provided by CONSULTANT to DISTRICT Parties applies to all insurance policies of CONSULTANT, whether primary, excess or umbrella coverage is provided to CONSULTANT.

16. INSURANCE:

16.1. General:

16.1.1. CONSULTANT shall not commence Work under this Agreement until it has obtained all insurance required under this Agreement with insurance companies reasonably acceptable to DISTRICT, nor shall CONSULTANT allow any subcontractor to commence Work until all similar insurance required of the subcontractor has been so obtained. CONSULTANT shall continue to pay all premiums due for the insurance required under this Agreement during the applicable policy periods and shall notify DISTRICT of any changes to their insurance coverage.

16.1.2. DISTRICT shall be named as an additional insured, under CONSULTANT's commercial general liability, automobile liability, excess and/or umbrella liability policies. In the event of a loss arising out of or related to the performance of the Work by CONSULTANT or its subcontractor(s) hereunder, all insurance required under this Agreement shall be primary (pay first) with respect to any other insurance which may be available to DISTRICT, regardless of how the "other insurance" provisions may read. CONSULTANT agrees to waive its rights of subrogation against DISTRICT, and CONSULTANT's insurers shall also waive their rights to recover, as evidenced by an endorsement. The additional insured and waiver of subrogation language shall read as follows:

The Las Vegas Valley Water District, its members and affiliated companies, successors or assigns, including their directors, officers and employees individually and collectively when acting in the scope of the employment. Also, all owners of the property where the Work will be performed.

16.1.3. DISTRICT shall also be named as an additional insured under the subcontractor's insurance policies. Any deviation from the required insurance requirements will need to be approved by DISTRICT in writing. Nothing contained in this Paragraph is to be construed as limiting the extent of CONSULTANT's or subcontractor's liability for claims arising out of this Agreement. CONSULTANT and subcontractor shall be responsible for insuring all of its own personal property, tools and equipment.

16.1.4. If CONSULTANT fails to procure and maintain the insurance as required herein, in addition to other rights or remedies, DISTRICT shall have the right, if DISTRICT so chooses, to procure and maintain the required insurance in the name of CONSULTANT with DISTRICT as an additional named insured. CONSULTANT shall pay the cost thereof and shall furnish all necessary information to maintain the procured insurance. In the event CONSULTANT fails to pay the cost, DISTRICT has the right to set off any sums from the compensation due to CONSULTANT set forth in this Agreement and directly pay for such coverage.

16.1.5. With respect to all insurance required under this Agreement, the deductible shall not exceed \$50,000 without the prior written approval of the Risk Manager of DISTRICT.

16.2. Evidence of Insurance:

16.2.1. CONSULTANT's insurance shall be written with a property and casualty insurance company with an AM Best Financial Strength Rating of A- or higher and an AM Best Financial Size Category of Class VIII or higher.

16.2.2. Within 10 working days after the Effective Date, CONSULTANT shall deliver to the DISTRICT a certificate of insurance documenting the required insurance coverage. Upon request of DISTRICT, CONSULTANT agrees to provide a copy of all insurance policies required under this Agreement.

16.2.3. Renewal certificates shall be provided to DISTRICT not later than 15 days prior to the expiration of policy coverage.

- 16.2.4. All insurance policies shall require the insurer to provide a minimum of 60 calendar days' prior notice to DISTRICT for any material change in coverage, cancellation, or non-renewal, except for non-payment of premium, for which the insurer shall provide 30 days' prior notice.

16.3. Insurance Coverages:

- 16.3.1. Commercial General Liability Insurance: CONSULTANT shall maintain commercial general liability insurance, contractual liability, protective liability from independent contractors, property damage liability, bodily injury liability, and personal injury liability with limits of \$1,000,000 per occurrence, and \$2,000,000 annual aggregate. The limit may be satisfied by a combination of primary and excess/umbrella insurance.
- 16.3.2. Business Automobile Insurance: CONSULTANT shall maintain business auto insurance for any owned, non-owned, hired, or rented vehicle with a limit of \$1,000,000 combined single limit for bodily injury and property damage liability. The limit may be satisfied by a combination of primary and excess/umbrella insurance.
- 16.3.3. Workers Compensation & Employers Liability Insurance: CONSULTANT shall maintain statutory workers compensation insurance in accordance with the laws of the state where such compensation is payable. In addition, the insurance CONSULTANT maintains shall comply with Nevada Industrial Insurance Act, NRS Chapters 616 and 617, for all of its employees performing Services or Work pursuant to this Agreement.
- CONSULTANT shall maintain employers' liability insurance with limits of \$1,000,000 per accident and \$1,000,000 for each employee for injury by disease. CONSULTANT shall maintain insurance for benefits payable under the U.S. Longshore and Harbor Workers Act and the Jones Act, for exposures that may exist.
- In the event CONSULTANT is permissibly self-insured for workers' compensation insurance in the State of Nevada, CONSULTANT shall deliver to the DISTRICT a copy of the Certificate of Consent to self-insure issued by the State of Nevada.
- 16.3.4. Professional Liability Insurance: CONSULTANT shall maintain professional liability insurance applicable to CONSULTANT's Services or Work as set forth in this Agreement, with limits of not less than \$1,000,000 for each occurrence and \$1,000,000 policy aggregate. This coverage should be maintained for a period of not less than two years after completion of CONSULTANT's Work as set forth in this Agreement.
- 16.3.5. Cyber and Technology Liability Insurance: CONSULTANT shall maintain Cyber and Technology liability insurance providing coverage for technology and professional services; privacy and cyber security; and privacy regulatory defense, awards and fines with limits of \$1,000,000 per occurrence and \$1,000,000 annual aggregate.

17. TERMINATION:

DISTRICT'S General Manager or his/her designee may terminate this Agreement on 30 days prior written notice. In the case of termination by the DISTRICT, the DISTRICT shall pay CONSULTANT for all Work performed to the effective date of termination and the reasonable costs of transferring all documentation of all Work to DISTRICT.

18. CONFIDENTIALITY AND RELEASE OF INFORMATION:

Through the terms of this Agreement, CONSULTANT may furnish DISTRICT with information that CONSULTANT has independently determined to be confidential under Nevada law and that CONSULTANT will label "Confidential Information". "Confidential Information" means confidential and proprietary information of CONSULTANT that is disclosed to DISTRICT which, in the case of written information, is marked "confidential" and which, in the case of information disclosed orally, is identified at the time of the disclosure as confidential and will be summarized and confirmed in writing as such by CONSULTANT to DISTRICT within 30 calendar days of the disclosure. Confidential Information shall not include information that: (1) is now or subsequently becomes generally available to the public through no fault or breach of DISTRICT; (2) DISTRICT can demonstrate to have had rightfully in its possession prior to disclosure by CONSULTANT; (3) is independently developed by DISTRICT without the use of any Confidential Information; or (4) DISTRICT rightfully obtains from a third party who has the right to transfer or disclose it.

DISTRICT and CONSULTANT recognize DISTRICT's duties under the Nevada Public Records Act and do

not, by this Agreement, intend to alter DISTRICT's duties thereunder or to require DISTRICT to do, or refrain from doing, anything contrary to the Nevada Public Records Act. DISTRICT's Office of General Counsel shall be permitted to make an independent determination as to whether any document or record marked "confidential" is confidential or is a public record, pursuant to the Nevada Public Records Act. If DISTRICT's Office of General Counsel determines that any document or record supplied by CONSULTANT and marked "confidential" is determined to be a public record DISTRICT may disclose that document or record to the extent required by the Nevada Public Records Act with prior notice to CONSULTANT. Upon receipt of any request for Confidential Information, this Agreement, or any part thereof, the DISTRICT will promptly forward the request to CONSULTANT and work with CONSULTANT in good faith to minimize the extent of the disclosure to the extent requested by CONSULTANT and permitted by the Nevada Public Records Act.

Further, CONSULTANT shall make public information releases only as provided for and in accordance with this Agreement. Any and all other public releases of information gathered, obtained, or produced during the performance of this Agreement must be specifically approved in writing by DISTRICT prior to release. Such information shall include, but is not limited to, all products, intellectual property, Work Product, ideas, data, reports, background materials, and any and all other materials belonging to DISTRICT. Such public releases of information shall include, but are not limited to, publication in any book, newspaper, magazine, professional or academic journal, the Internet, radio, television, and presentations to professional, academic, and/or other groups or conferences.

19. DATA PRIVACY AND SECURITY:

19.1. Nevada's data security laws (NRS Chapter 603A) require businesses to implement and maintain reasonable security measures and to encrypt Personal Information before electronically transmitting it outside of an internal secured network. "Personal Information" is a natural person's first name or first initial and last name in combination with any one or more of the following data elements: 1) social security number; 2) driver's license number or identification card number; or 3) account number, credit card number or debit card number, in combination with any required security code, access code or password that would permit access to the person's financial account; 4) medical or health insurance identification number; and 5) a user name, unique identifier or email address in combination with a password or other information that would permit access to an account. Civil penalties, including money damages, may be awarded to an aggrieved party for violation of this law.

19.2. CONSULTANT shall comply with Nevada's data security laws and with the terms and conditions set forth in this Agreement in its collection, receipt, transmission, storage, disposal, use and disclosure of Personal Information transmitted to it by DISTRICT.

19.3. CONSULTANT shall implement and maintain a written information security program including appropriate policies and procedures that are reviewed for new risk assessments at least annually.

19.4. CONSULTANT shall implement administrative, physical and technical safeguards to protect Personal Information from unauthorized access, acquisition or disclosure, destruction, alteration, accidental loss, misuse or damage that are no less rigorous than accepted industry practices, and shall ensure that all such safeguards, including the manner in which Personal Information is collected, accessed, used, stored, processed, disposed of and disclosed, comply with applicable data protection and privacy laws, as well as the terms and conditions of this Agreement.

19.5. CONSULTANT agrees to notify the DISTRICT without unreasonable delay and in the most expedient time possible of a security breach where unencrypted Personal Information transferred to CONSULTANT by the DISTRICT was or is reasonably believed to have been acquired by an unauthorized person.

20. RECORDS:

CONSULTANT shall retain financial and other records related to this Agreement for six years after the completion or termination of this Agreement, and shall make available to DISTRICT for inspection, all books, records, documents, and other evidence directly pertinent to performance under this Agreement upon reasonable notice.

21. ASSIGNMENT:

CONSULTANT shall not assign or transfer its interest in this Agreement without the prior written consent of DISTRICT. If CONSULTANT assigns or transfers without prior written approval, the assignment or transfer shall be void, and not merely voidable.

22. SEVERABILITY:

If any term of this Agreement is to any extent illegal, invalid, or unenforceable, such term shall be excluded to the extent of such invalidity or unenforceability; all other terms of this Agreement shall remain in full force and effect; and, to the extent permitted and possible, the invalid or unenforceable term shall be deemed replaced by a term that is valid and enforceable and that comes closest to expressing the intention of such invalid or unenforceable term. If application of this Paragraph should materially and adversely affect the economic substance of the transactions contemplated in this Agreement, the Party adversely impacted shall be entitled to compensation for such adverse impact.

23. NON-DISCRIMINATORY EMPLOYEE PRACTICES:

23.1. CONSULTANT and any subcontractor working under the authority of CONSULTANT, who is responsible for the selection, referral, hiring, or assignment of workers for the Services provided pursuant to this Agreement, is required to comply with all applicable provisions of Title VII of the Civil Rights Act of 1964, Age Discrimination in Employment Act, the Civil Rights Act of 1991, the Equal Pay Act, Title I of the Americans with Disabilities Act and all associated rules and regulations.

23.2. CONSULTANT recognizes that if they or their subcontractors are found guilty by an appropriate authority of refusing to hire or do business with an individual or company due to reasons of race, color, religion, sex, sexual orientation, gender identity or expression, age, disability, national origin, or any other protected status, the DISTRICT may declare CONSULTANT in breach of the Agreement, terminate the Agreement, and designate CONSULTANT as non-responsible.

24. EQUAL EMPLOYMENT OPPORTUNITY:

24.1. CONSULTANT and any subcontractor working under the authority of CONSULTANT, who is responsible for the selection, referral, hiring, or assignment of workers for the Services provided pursuant to this Agreement, is required to comply with all applicable provisions of Title VII of the Civil Rights Act of 1964. This requirement includes compliance with Equal Employment Opportunity Commission regulations that prohibit discrimination based upon race, color, religion, sex, or national origin. Furthermore, CONSULTANT shall in all relevant manners comply with the Age Discrimination in Employment Act, the Civil Rights Act of 1991, the Equal Pay Act, and Title I of the Americans with Disabilities Act.

24.2. CONSULTANT shall make all necessary documentation as required to comply with the Acts referred to above and shall make such documentation immediately available to DISTRICT upon DISTRICT's request. CONSULTANT is solely liable for failure to comply with this provision.

25. APPLICABLE LAW:

Nevada law shall govern the interpretation of this Agreement, without reference to its choice of law provisions.

26. VENUE:

The Parties agree that venue for any dispute arising from the terms of this Agreement shall be Clark County, Nevada.

27. ATTORNEY'S FEES:

In the event that any Party commences an action to enforce or interpret this Agreement, or for any other remedy based on or arising from this Agreement, the prevailing party therein shall be entitled to recover its reasonable and necessary attorneys' fees and costs incurred.

28. NO THIRD-PARTY RIGHTS:

This Agreement is not intended by the Parties to create any right in or benefit to parties other than DISTRICT and CONSULTANT. This Agreement does not create any third-party beneficiary rights or causes of action.

29. WAIVER:

The failure of either Party to enforce at any time, or for any period of time, the provisions hereof shall not be construed as a waiver of such provisions or of the rights of such Party to enforce each and every such provision.

30. CAPTIONS:

The captions contained in this Agreement are for reference only and in no way to be construed as part of this Agreement.

31. COUNTERPARTS:

This Agreement may be executed in any number of counterparts and by the different Parties on separate counterparts, each of which, when so executed, shall be deemed an original, and all counterparts together shall constitute one and the same instrument.

32. INTEGRATION:

This Agreement contains the entire understanding between the Parties relating to the transactions contemplated by this Agreement, notwithstanding any previous negotiations or agreements, oral or written, between the Parties with respect to all or any part of the subject matter hereof. All prior or contemporaneous agreements, understandings, representations and statements, oral or written, regarding the subject matter of this Agreement are merged in this Agreement and shall be of no further force or effect.

33. NOTICES:

Any and all notices, demands or requests required or appropriate under this Agreement (including invoices) shall be given in writing and signed by a person with authorization to bind CONSULTANT or DISTRICT, either by personal delivery, via a scanned document sent via email, or by registered or certified mail, return receipt requested, addressed to the following addresses:

To CONSULTANT:

Parsons Transportation Group Inc.
Attention: Mehrshad Azad
100 West Walnut Street
Pasadena, CA 91124
Mehrshad.Azad@parsons.com

To DISTRICT:

Las Vegas Valley Water District
Attention: Gina Neilson
1001 S. Valley View Blvd., Mail Stop 107
Gina.Neilson@lvvwd.com

When notice is given by mail, it shall be deemed served three business days following deposit, postage prepaid in the United States mail. When notice is given by email transmission, it shall be deemed served upon receipt of confirmation of transmission if transmitted during normal business hours or, if not transmitted during normal business hours, on the next business day following the email transmission.

The Parties may designate a new contact person under this provision for notices or invoices or change the addresses or email addresses identified above by notifying the other Party in writing.

34. AMENDMENT:

This Agreement may only be amended or modified in a writing stating specifically that it amends this Agreement and is signed by an authorized representative of each party.

35. AUDITS:

The performance of this Agreement by CONSULTANT is subject to review by DISTRICT to insure contract compliance at the discretion of DISTRICT. CONSULTANT agrees to provide DISTRICT any and all information requested that relates to the performance of this Agreement. All requests for information will be in writing to CONSULTANT. Time is of the essence during the audit process. Failure to provide the information requested within the timeline provided in the written information request may be considered a material breach of contract and be cause for suspension and/or termination of the Agreement.

36. COMPANIES THAT BOYCOTT ISRAEL:

CONSULTANT certifies that it is not engaged in, and agrees for the duration of the Agreement and any renewal terms, not to engage in, a boycott of Israel. Boycott of Israel means, refusing to deal or conduct business with, abstaining from dealing or conducting business with, terminating business or business activities with or performing any other action that is intended to limit commercial relations with Israel; or a person or entity doing business in Israel or in territories controlled by Israel, if such an action is taken in a manner that discriminates on the basis of nationality, national origin or religion. It does not include an action which is based on a bona fide business or economic reason; is taken pursuant to a boycott against a public entity of Israel if the boycott is applied in a nondiscriminatory manner; or is taken in compliance with or adherence to calls for a

boycott of Israel if that action is authorized in 50 U.S.C. § 4607 or any other federal or state law.

37. ELECTRONIC SIGNATURES:

Each Party agrees that the electronic signatures, whether digital or encrypted, of the Parties are intended to authenticate this writing and to have the same force and effect as manual signatures.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed the day and year last entered below.

PARSONS TRANSPORTATION GROUP INC.

LAS VEGAS VALLEY WATER DISTRICT

Signature

Signature

Print Name

Print Name

Title

Title

Date

Date

EXHIBIT A
SCOPE OF WORK

Parsons Scope of Work

Project Management Information System Implementation

Prepared for

Las Vegas Valley Water District

November 8, 2018



PARSONS

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Introduction

The LVVWD-SNWA Project Management Information System (PMIS) Implementation Plan provides guidance and direction for execution and management of the LVVWD-SNWA PMIS Implementation Project (Project) Scope of Work (SOW). This document describes the specific scope and sequencing of Parsons professional services contracted to support PMIS implementation.

The LVVWD-SNWA PMIS Master Plan established the framework for implementing a PMIS that will successfully deliver the PMIS Governance Committee Goal.

“Plan, evaluate and select an information technology environment that will support more consistent and efficient program and project delivery.”

The Master Plan Report documents the framework and roadmap for implementing PMIS software products e-Builder and Tableau, which were recommended in the Solution Selection Report for planning and managing active LVVWD-SNWA projects as well as providing efficient PMIS reporting and data exchange with other enterprise systems. Four implementation Phases are documented in the PMIS Master Plan Report.

- Phase 1 Setup and Construction Management and Planning Processes
- Phase 2 Project Contracts and Cost Management Processes and Basic Dashboards
- Phase 3 Core Project Delivery Processes and Dashboards
- Phase 4 Remaining Project Delivery Processes and Dashboards

The estimated number of features¹ and delivery activities described per implementation phase in the PMIS Master Plan gives an indication of the relative timeframe and level of complexity between phases.

Phase 1 features will include the setup of the PMIS Program Portal and Data Warehouse, Tableau software installation, and basic e-Builder and Tableau configurations. The early design and configuration of e-Builder core modules will be revisited during later phases, as needed. Program development, planning and funding management processes that support the retirement of Project Initiation (PI) and Planning Database applications and the Budget Variance Report (Excel) are delivered in Phase 1. Construction management processes and Risk Management are planned for release in Phase 1 to accommodate the scheduled start up of several multi-year construction management projects.

Phase 2, the most complex phase, includes the largest number of estimated features and complicated process workflows with data integrations. Phase 2 supports the setup of program and project contracts and cost processes, cost integrations, and basic Tableau dashboards. The phase allows for the retirement of Cash Flow and PCS/PCSVIEW as well as modification of the Construction Management interim process workflows.

Phase 3 focuses on implementing Project Delivery capabilities along with more advanced Tableau dashboards allowing for the retirement of MEPS, Permit Acquisition System, and ProjectView.

Phase 4 will implement Project Delivery workflows that do not drive a system retirement and were not prioritized into Phase 3.

LVVWD-SNWA and Parsons shall continuously assess the timing of the new Procurement System and ECMS implementations, IT Steering Committee priorities, and the IT Roadmap during PMIS implementation.

¹ . The Institute of Electrical and Electronics Engineers defines the term feature in IEEE 829 as “A distinguishing characteristic of a software item” A system is said to be feature-rich when it has many options and functional capabilities available to the user.

Project Delivery Organization






The Project will be a fully collaborative effort between the LVVWD-SNWA PMIS Governance Team and key staff and Parsons, e-Builder and InterWorks (Tableau) consultants. The PMIS Integrated Project Team roles will consist of the PMIS Governance Team, LVVWD Process Owners, key stakeholders, project management, project leads, and delivery teams.

PMIS Implementation Project leadership roles were established in the PMIS Master Plan. Table 1 lists the PMIS lead roles that shall be assigned to Parsons staff. The Quality and Change Management, Solution Architect and e-Builder Design and Configuration Leads shall transition from Parsons staff to LVVWD-SNWA staff as the implementation project progresses.

Table 1: Lead Roles and Responsibilities Assigned to Parsons Staff

Project Role	Assignment	Responsibilities
Project Delivery Support Manager / Parsons	Mehrshad Azad	Provides management and direction of project team and vendor consultants in close coordination with IT Delivery Manager. Manages project schedule, budget, monthly progress reports and confirms scope deliverables are being met.
Quality & Change Mgmt. Lead / Parsons transitions to LVVWD-SNWA	Aubie Nanninga	Manages day-to-day work and resources, including adherence to scope, schedule, budget and quality requirements. Validates optimized business processes are designed, tested, and deployed. Ensures the approved System Change Request Process is followed as the PMIS is deployed and as improvements are made in the future.
Solution Architect Lead / Parsons transitions to LVVWD-SNWA	Rob McCarthy	Coordinates and provides direction for system interface design and development between the Program Portal, Data Warehouse, PMIS and other systems. Provides direction for PMIS architecture design and application development, including adherence to scope, schedule, budget and quality requirements.
e-Builder Design & Configuration Lead / Parsons transitions to LVVWD-SNWA	Elissa Douglas	Manages day-to-day implementation work and resources for e-Builder design, configuration and acceptance, including adherence to scope, schedule, budget and quality requirements.

The Project Organization Chart illustrated in Figure 1 is expanded from the high-level Leadership Organization Chart presented in the PMIS Master Plan. All roles assigned to Parsons staff, except for Project Delivery Support Manager, shall transition to LVVWD staff during project delivery Phase 3.

	LVVWD
	Parsons
	Parsons/LVVWD
	e-Builder or InterWorks
	e-Builder or InterWorks/LVVWD

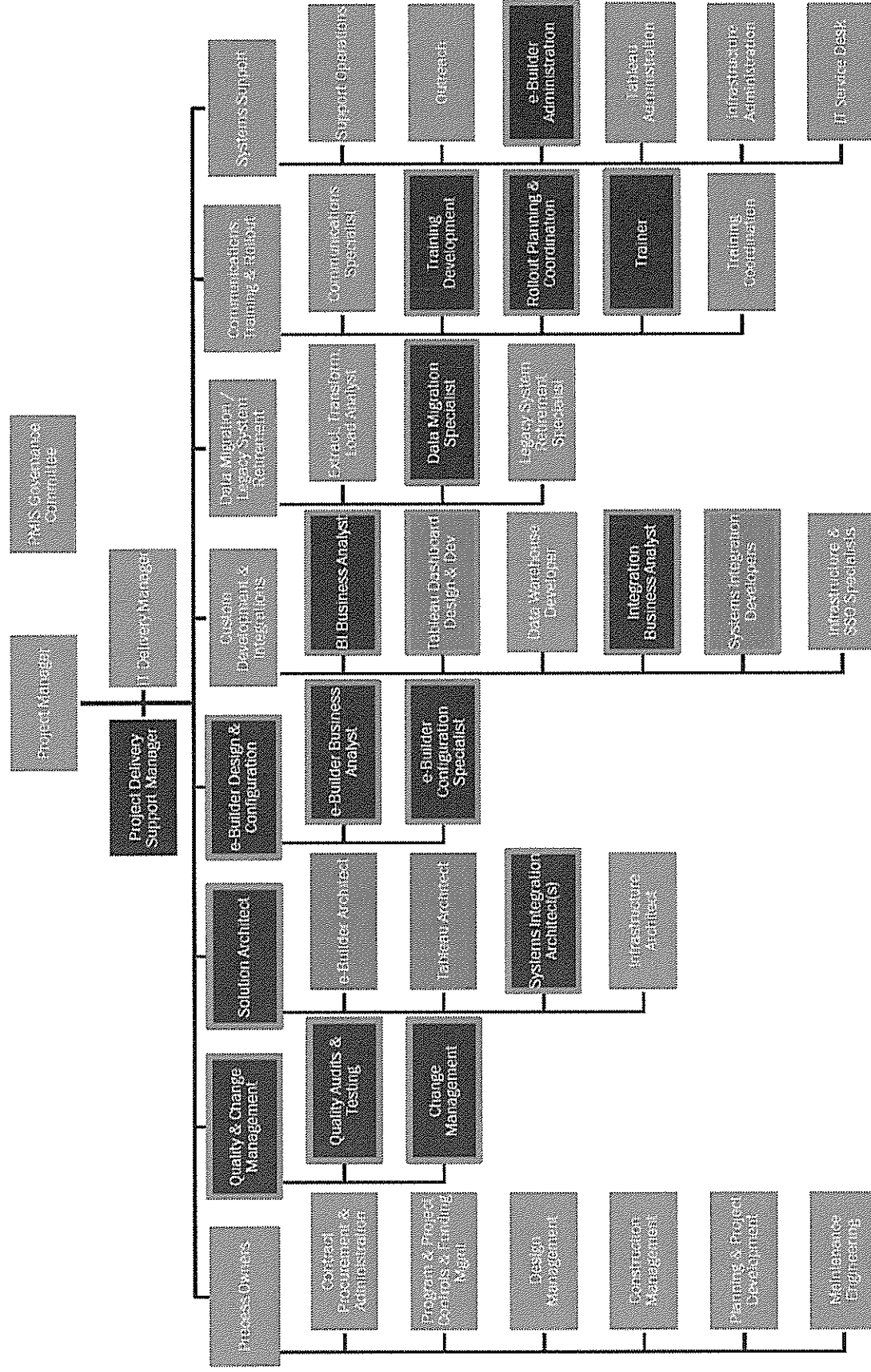


Figure 1: Project Organization Chart

Parsons Scope of Work

The Project shall be based upon “best-practice” information system planning, design, development (configuration), acceptance testing, and phased rollout described in the PMIS Master Plan. Each phase will be subdivided into specific release cycles that follow the general scope of work described below.

General Scope and Basis of Estimate

Each e-Builder and Tableau PMIS Implementation Phase Release shall be organized by the following task grouping.

- Project Management
- e-Builder Module Design, Configuration and Acceptance
- e-Builder Process Design, Configuration and Acceptance
- e-Builder System Integration Design and Development
- Data Migration, Document Migration, and Legacy System Retirement
- Tableau Installation and Data Warehouse
- Tableau Dashboard Design and Development
- e-Builder Pilot and Accepted Configuration Updates
- Communications, Training and Rollout
- Ongoing Support and System Retirement

Parsons work under each task grouping shall follow the general scope of work described below.

Project Management

Parson project management staff shall support the Project Manager and LVVWD project management team by provide project management services, including development of a Mobilization Plan, Project Management Plan and Demobilization Plan. One-page templates (or checklists) related to these plans will be prepared for each Release. The checklists shall be addressed and completed by the end of each Release Kickoff Meeting. Elements of project control and delivery shall include confirming project schedule and budget baselines, monitoring the project schedule, budget and costs; developing and reporting project monthly status, change management, risks, issues, quality and document management.

e-Builder Module and Process Design, Configuration and Acceptance

The e-Builder Design and Configuration Lead shall be responsible for e-Builder Module and Process Design and Configuration. The identified LVVWD Process Owner is accountable for acceptance. Parsons shall perform e-Builder Module and Process Design and Configuration and facilitate Acceptance during Phase 1 and Phase 2. Transition of these responsibilities to LVVWD staff shall begin in Phase 3. Parsons shall provide oversight of these activities in Phase 4.

e-Builder Design and Configuration activities include:

- e-Builder Design and Configuration Team shall prepare the standard Solution Definition Documents for e-Builder Modules and Processes.
- e-Builder Business Analyst (BA) and Configuration Specialist shall work with the LVVWD Process Owners and key stakeholders to determine requirements for PMIS features and business processes.

- LVVWD Process Owners and key stakeholders will be responsible for defining explicit requirements and data fields for each feature while optimizing the feature's function for the organization. LVVWD Process Owners and key stakeholders will provide timely review comments for each design stage.
- Identified LVVWD Process Owner will approve the Solution Definition Document.
- e-Builder Configuration Specialist shall configure and test e-Builder modules and processes according to the approved Solution Definition Document.

During design, the e-Builder BA and Configuration Specialist will follow an iterative approach consisting of Draft, Revised Draft, Final Draft, and Final Solution Definition Document submittals. The Solution Definition Document for each product configuration shall be progressively developed during process design meetings with the LVVWD Process Owners, ITAD, and key stakeholders. Progression of the Solution Definition Document will be communicated during each Release Kick-off Meeting, prior to product design.

Draft Solution Definition Document will include a process workflow (swim lane diagram) and indicative form layouts from e-Builder screens to facilitate initial design discussions and feedback during Design Meeting 1. The e-Builder BA and Configuration Specialist will prepare the Draft Solution Definition Document. LVVWD Process Owner and key stakeholders will participate in the meeting. The e-Builder BA and Configuration Specialist shall record feedback and update the Draft Solution Definition Document for LVVWD Process Owner and key stakeholder review.

Revised Draft Solution Definition Document will describe the process workflow diagram, process actors (user roles), and data fields. e-Builder BA and Configuration Specialist will prepare the Revised Draft Solution Definition Document. For many Processes the e-Builder BA and Configuration Specialist shall configure a prototype in the e-Builder product to support screen layout design and workflow step confirmation during Design Meeting 2. LVVWD Process Owner(s) and key stakeholders will participate in the Design Meeting 2. e-Builder BA and Configuration Specialist shall record feedback and update the Revised Draft Solution Definition Document for LVVWD Process Owner and key stakeholders review.

The updated Revised Draft Solution Definition Document will capture detail specifications for process security, role-based permissions, notifications, and escalation rules. The Revised Draft Solution Definition Document for contract and cost related Processes will include step and integration point definition between LVVWD-SNWA systems and e-Builder.

Additional Design Meetings may be required for more complex e-Builder Processes. LVVWD Process Owner and key stakeholders will participate in the meeting(s). e-Builder BA and Configuration Specialist shall record feedback and update the Revised Draft Solution Definition Document for LVVWD Process Owner and key stakeholders review.

Final Draft Solution Definition Document will confirm the e-Builder Component, Process and/or data integration design scope. e-Builder BA and Configuration Specialist shall submit the Final Draft Solution Definition Document. As needed, LVVWD Process Owner and key stakeholders will participate in a Final Design Meeting. e-Builder BA and Configuration Specialist shall document review comments and incorporate comments agreed to by the LVVWD Process Owner, then resubmit the Final Draft Solution Definition Document. The LVVWD Process Owner will approve the Final Draft Solution Definition Document.

Configuration steps involve development of the e-Builder Modules, Processes, and data integrations. During e-Builder Processes design the e-Builder BA and Configuration Specialist shall configure a workflow prototype, e-Builder dashboard layout and report format to illustrate key functionality of the system. The example prototype, dashboard and report will be reviewed by the LVVWD Process Owner and key stakeholders during design meeting(s). e-Builder BA and Configuration Specialist shall configure the e-Builder Dev/Test environment after the Final Draft Solution Definition Document is approved.

Acceptance activities will include User Acceptance Testing (UAT) and Final Solution Definition Document Approvals. The UAT session will be conducted prior to each Phase Release. e-Builder BA and Configuration Specialist shall develop and review UAT test scripts (scenarios) prior to submitting for LVVWD Process Owner approval. UAT will be performed in the test environment. Based on review comments obtained during UAT, e-Builder BA and Configuration Specialist shall finalize and submit the Final Solution Definition Documents. LVVWD Process Owner will approve the Final Solution Definition Document. e-Builder BA and Configuration Specialist shall configure and deploy the e-Builder Module and Process to Production after Final Design approval. The Final Design shall be updated, if there are approved changes following a pilot.

e-Builder Pilots and Accepted Configuration Updates

The e-Builder Design and Configuration Team shall prepare the e-Builder environment for pilot testing. Parsons shall facilitate pilot user training and coordinate approval of system configuration change requests resulting from pilot performance. Activities include:

- Parsons shall create User Accounts, load data for up to five (5) pilot projects, and QC pilot environment for pilot activities conducted in Phase 1 and Phase 2.
- LVVWD will facilitate pilot activities conducted in Phase 3 and Phase 4. Parsons shall provide oversight and e-Builder support as required.
- Parsons shall Train Pilot Users until training responsibilities are transferred to LVVWD staff.
- Parsons shall conduct Readiness Review until Quality Management responsibilities are transferred to LVVWD staff.
- Parsons shall provide e-Builder support during the Pilot until e-Builder administrator support responsibilities are transferred to LVVWD staff.
- Parsons shall confirm Pilot results and obtain approval for changes to the final design until e-Builder administrator responsibilities are transferred to LVVWD staff.
- Parsons shall update the Final Solution Definition Document following approval.

e-Builder System Integration

The LVVWD IT Delivery Manager will be accountable for e-Builder System Integration and will approve the Final Solution Definition Document(s). Parsons e-Builder System Integration Architect shall support the LVVWD IT Delivery Manager. e-Builder System Integration activities will differ depending upon the technology deployed. General activities include:

- e-Builder System Integration Teams shall plan, design, configure software, develop code, and conduct testing prior to Production release.
- e-Builder system integration requirements and technical design will be documented in a Solution Definition Document developed and updated by the IT Application Development (ITAD) Team Lead.
- An e-Builder Subject Matter Expert (SME) consultant will be responsible for developing detailed design documentation for integrations managed by e-Builder.
- ITAD Team shall execute and manage any internal infrastructure configuration or code development required for system or data integration.
- An e-Builder Architect and Data Integration SME consultant shall execute and manage internal e-Builder system integration requirements.
- Parsons Solution Architect shall facilitate and advise, as needed.

e-Builder System Integration with Enterprise Content Management System

Parsons shall support ITAD in planning Enterprise Content Management System (ECMS) and e-Builder integration for document and record management. Depending on timing of ECMS selection and implementation, Parsons shall support the planning, design and configuration of required e-Builder and ECMS integration as the e-Builder Document Management Core Module is released in Phase 1. Updates and/or changes in the e-Builder Document Management Module will be revisited in subsequent Phases. ECMS and e-Builder document integration shall also be revisited in subsequent Phases.

Data Migration, Document Migration, and Legacy System Retirement

The IT Delivery Manager will be accountable for e-Builder data migration and document migration and will approve the final data migration and document import into Production. The ITAD Team will execute and manage required data migration and legacy system retirement. Parsons e-Builder BA and Configuration Specialist and Quality and Change Management Team shall facilitate, advise and support delivery of the data and document migration, as needed.

- System Retirement planning will begin as data is prepared for migration.
- Once data that has been migrated from a retiring system is tested and approved, the ITAD Team will confirm users are blocked from entering new data into the legacy system, in accordance with the LVVWD-SNWA Legacy System Retirement SOP.
- ITAD Team will migrate data prior to User Training and Release Go-Live, in coordination with the Communication Lead.
- Parsons Configuration Specialist and Quality and Change Management Team shall facilitate data migration into e-Builder, as needed.
- Document migration planning will begin at the start of e-Builder Document Management Core Module design.
- LVVWD will collect and organize all documents to be imported into e-Builder.
- Parsons e-Builder Configuration Specialist and Quality Management Team will import documents into e-Builder and train LVVWD staff on use of the Document Import Tool.
- Required documents will be imported into e-Builder prior to Release Go-Live.

Tableau Installation and Data Warehouse

The IT Delivery Manager will be accountable for set up and testing of the Tableau software and Data Warehouse and will approve the final Solution Definition Document.

- ITAD Team will plan and document the technical design in a Solution Definition Document.
- ITAD Team will configure and test the Data Warehouse and Tableau Server infrastructure and installation on-premise.
- Installing Tableau Infrastructure and Software shall be primary responsibility of LVVWD and InterWorks consultant.
- Parsons Solution Architect and the Solution Architect Team shall facilitate, advise and support Tableau software installation and testing, as needed.

Tableau Dashboard Design and Development

Referencing the Design, Configuration and Acceptance scope described above for e-Builder Module and Process development, the ITAD and LVVWD Business Intelligence (BI) Team will determine appropriate content for the Data Warehouse and Tableau Dashboard Solution Definition Document.

- ITAD and the LVVWD BI Team will conduct design meetings and prepare the Solution Definition Document with designated LVVWD Process Owner and key stakeholders.
- Parsons Solution Architect Team resources shall facilitate design meetings, as needed.

- ITAD and LVVWD BI Team shall deliver e-Builder data imports and other data imports into the PMIS Data Warehouse for dashboard design and development.
- Parsons Solution Architect and the Solution Architect Team shall facilitate, advise and support, as needed.
- IT Delivery Manager will be accountable for approval of the Solution Definition Document and updates to the Data Warehouse and Dashboard Solution Definition Documents.

Communications, Training and Rollout

The Communications, Training and Rollout Lead is responsible for communication and training activities. The Communications Team will execute and manage communications, training, and rollout activities for internal staff and external contractors including:

- LVVWD will deliver planning communications, including Legacy System retirement notifications.
- At the start of each Release rollout cycle, Parsons shall facilitate a Rollout Planning Meeting to confirm schedule of events and requirements that must be met prior to the Readiness Review Meeting.
- Parsons resources shall prepare the end user training materials, until such responsibilities are transitioned to LVVWD staff.
- LVVWD will track training communications, scheduling, and attendance.
- LVVWD will coordinate with e-Builder and InterWorks consultants to provide software administration and power user training. e-Builder and InterWorks consultants will provide training materials for software administration and power user training.
- Parsons shall provide e-Builder training to end users with training courses associated with pilots prior to Release as well as end user training for full Release feature content, until such responsibilities are transitioned to LVVWD staff.
- LVVWD Communications Lead will coordinate with the Quality and Change Management Lead to facilitate a Readiness Review Meeting prior to Production Release (Go Live).
- LVVWD PMIS stakeholder communications shall include and extend through final Legacy System Retirements.

Ongoing Support and System Retirement

The Systems Support Lead is responsible for ongoing support. The ITAD Team will deliver and manage ongoing support services as Phase Releases are deployed to Production.

- Upon release, Parsons shall facilitate the PMIS System Change Control process for features in Production, until such responsibilities are transitioned to LVVWD ITAD staff.
- Parsons shall provide an e-Builder Administrator to be budgeted under the Staff Augmentation Task, as required.
- Parsons e-Builder BA and Configuration Specialists shall deliver the approved system configuration changes and documentation updates, as required, until such responsibilities are transitioned to LVVWD staff.

Quality Assurance (QA) Quality Control (QC)

QA/QC tasks shall be managed by the Quality and Change Management Lead. Oversight of QA/QC activities include:

- QA activities will include detailed functional design inspections and logic design inspections performed by the delivery teams.

- QC activities will include requirements, process design and integration design reviews, data quality audits, testing audits, as well as readiness reviews associated with pilot deployments and all Release Production Go-Live events, until such responsibilities are transitioned to LVVWD staff.
- Parsons shall ensure testing resources are available to support the overlapping feature implementation schedule, until such responsibilities are transitioned to LVVWD staff.
- Depending upon the type of development activity, either an e-Builder Process History Log or Integration Test Log shall be submitted as the audit test log results for identified Integrated Project Team members review.

Quality and Change Management Lead shall track the design and development schedules for each e-Builder Module, Process and data integration delivery and LVVWD Process Owner approval as these activities impact the overall Project Schedule and User Acceptance Testing (UAT).

Assumptions

- Each set of Phase Release deliverables will include the appropriate Solution Definition Documents for e-Builder Module, Process, System Integration, Data Warehouse update, and Tableau Dashboard. Each Release will include UAT Test Scripts and UAT Test Results deliverables.
- Parsons shall deliver the Solution Definition Document for e-Builder Modules and Processes, until such responsibilities are transitioned to LVVWD staff.
- System Integration, Data Warehouse, and Tableau Dashboard Solution Definition Documents will be delivered by LVVWD ITAD together with e-Builder and InterWorks consultants. Parsons Solution Architect and System Integration Analyst shall contribute, when needed.
- Members of the Integrated Project Team will be designated to serve as LVVWD Process Owners and LVVWD key stakeholders. Responsibilities will include requirements definition, optimizing business processes, and reviewing the Solution Definition Documents in the time allotted for the design and configuration of e-Builder Modules, Processes, data integrations, and Tableau Dashboards.
- LVVWD Process Owner shall be identified for each e-Builder Module and Process, as well as Tableau Dashboard set. The LVVWD Process Owner is responsible for approval of the appropriate Solution Definition Document and product release to Production.
- As leaders, the identified LVVWD Process Owners will actively participate in the guidance and timely approval of designated product design, prototype, and releases.
- Parsons shall perform e-Builder Module and Process Design and Configuration and facilitate Acceptance during Phase 1 and Phase 2. Transition of these responsibilities to LVVWD staff shall begin in Phase 3. LVVWD will perform 50% of deliverables in Phase 3. Parsons shall provide oversight of these activities in Phase 4 and LVVWD will deliver 100% of deliverables.
- Parsons Solution Architect, System Integration Analyst and e-Builder data integration specialists shall support activities associated with LVVWD enterprise system integration with e-Builder, until such responsibilities are transitioned to LVVWD staff.
- Installing Tableau Infrastructure and Software shall be primary responsibility of LVVWD and InterWorks consultant. Parsons Solution Architect and System Integration Analyst shall advise, as needed.
- Installation and Configuration of the Data Store (Data Warehouse) will be the primary responsibility of LVVWD. Parsons Solution Architect and System Integration Analyst shall advise, as needed.
- Parsons Solution Architect and BI Data resources will support Tableau Dashboard design and development, until such responsibilities are transitioned to LVVWD staff.
- Parsons resources shall support data migration into e-Builder, until such responsibilities are transitioned to LVVWD staff. Legacy system retirement will be delivered by the LVVWD IT according to the LVVWD-SNWA Legacy System Retirement SOP.
- Parsons e-Builder Configuration Specialist and e-Builder System Administrator resources shall support ongoing following release Go-Live until such time ITAD System Administrator and e-Builder Configuration Specialists assume this responsibility.

Tasks and Deliverables

The LVVWD-SNWA PMIS Implementation Plan further delineated the four Phases into discrete Releases. The Parsons PMIS implementation SOW is organized by Phase and Release tasks as follows.

- Project Management
- Phase 1 PMIS Setup, Planning and Construction Management Processes
 - Release 1A - e-Builder Core Modules, System Administration Processes, and Construction Management Processes
 - Release 1B - e-Builder Capital Planning and Tableau Installation
- Phase 2 Cost Management and Basic Dashboards
 - Release 2A - Project Funding / Budgeting
 - Release 2B - Contract Administration and Cost Management
- Phase 3 Core Project Delivery and Dashboards
 - Release 3A - Design and Permit Management Processes
 - Release 3B - Construction Management Contract/Cost Enabled Process Updates
- Phase 4 Remaining Project Delivery Processes and Dashboards
 - Release 4A - Remaining Project Delivery Processes and Dashboards
- Staff Augmentation

The scope and assumptions for all Phases and Releases incorporate by reference the General Scope of Work and General Assumptions.

Project Management

The Parsons Project Management resources shall provide project management and project controls services including development of the Project Management Plan and Resource Management Plan (Mobilization and Demobilization Plans). Project management elements of project control and delivery include monitoring the project schedule, budget and costs, developing and reporting project monthly status, risks, issues, quality and document management. Parsons shall migrate project information from the interim SharePoint site to e-Builder once the LVVWD Account is set up and configured.

Project Management Plan (PMP) - The PMP for the Project shall provide guidance and direction for the execution and management of the Project. The Plan will establish operating policies and guidelines for the Integrated Project Team that includes Consultants and PMIS Governance Team and staff involved in PMIS project requirements, software development, delivery, risks, challenges, opportunities, communications and quality management. The Project Management Team shall prepare the PMP, monitor and update, as required. The Project Manager will approve the PMP and any updates to the PMP. Task activities include:

- Develop and Review Draft Project Management Plan
- Prepare and Obtain Approval of the Project Management Plan
- Monitor and Update PMP, as required
- Track and Manage Risks and Issues
- Prepare and Obtain Approval of the Quality Management Plan
- Oversee Project Delivery Quality and Conduct Quality Audits
- Manage Project Documents and Correspondence

Scope, Schedule and Budget Management – Parsons shall provide a Project Controls SME to manage the approved Project Schedule, Consultants Scope of Work and Budgets. Task activities include:

- Develop and Review Project Schedule

- Develop and Review Consultant Scopes and Budgets
- Establish and Obtain Approval of Project Schedule and Consultant Scopes and Budgets Baselines
- Monitor Schedule and Consultant Scopes and Budgets
- Manage Approved Changes

Resource Management Plan – Parsons shall support development of the plan that establishes operating policies and guidelines for staff assigned to deliver the Project. Task activities include:

- Develop and Review Resource Management Plan
- Obtain Approval of the Resource Management Plan
- Monitor and Update Resource Management Plan, as needed
- Develop, Review and Obtain Approval of the Mobilization Plan
- Mobilize project delivery team resources
- Develop, Review and Obtain Approval of the Demobilization Plan
- Demobilize project delivery team resources

Communications Plan – Parsons shall develop the Communications Plan. Parsons Leads shall facilitate formal communications through a series of standing meetings and scheduled reports, as summarized in Table 2. The Communications Plan identifies the venue, description, frequency and participants for each regularly scheduled communication activity. Meetings shall be scheduled and posted to the Project Calendar and attendees will be notified in advance.

Table 2: Project Communication Plan

Venue	Purpose	Frequency	Team Members
Sprint Planning Meetings	<ul style="list-style-type: none"> • Review tasks for upcoming sprint • Assign tasks and estimate effort 	Bi-Weekly	<ul style="list-style-type: none"> • Project Team (Scrum team members) • Scrum master
Sprint Review Meetings	<ul style="list-style-type: none"> • Overview of accomplishments during sprint • Provide a demo when applicable • Review lessons learned 	Bi-Weekly	<ul style="list-style-type: none"> • Project Manager • Project Delivery Support Manager • Project Leads • Scrum team members
Monthly Progress Report	<ul style="list-style-type: none"> • Update work performed, progress schedule and budget status • Identify issues and risks • Identify deliverables planned next 30 days 	Monthly by the 15th	<ul style="list-style-type: none"> • Project Manager • Project Leads
Monthly Progress Meetings	<ul style="list-style-type: none"> • Discuss high-level progress, variances, issues, and major decisions required 	Monthly	<ul style="list-style-type: none"> • Project Manager • Project Delivery Support Manager • Project Leads
PMIS Governance Team Meeting	<ul style="list-style-type: none"> • Provide strategic direction, escalation and resolution of key project issues and changes 	Monthly to Quarterly	<ul style="list-style-type: none"> • Governance Team • Project Manager • Project Leads as needed
“All Hands” Meeting	<ul style="list-style-type: none"> • Review work performed and focus for the upcoming months • Conduct Program team collaboration exercises 	Quarterly	<ul style="list-style-type: none"> • Project Manager selects relevant stakeholder groups and people impacted based on meeting focus • Project Leads

Project Management Deliverables

- Project Calendar
- Project Management Plan
 - Risk Register
 - Quality Management Plan and Quality Audits
- Approved Project Scope, Schedule, and Budget Baselines
- Approved Project Scope, Schedule, and Budget Changes
- Resource Plan

- Mobilization Plan
- Demobilization Plan
- Communications Plan
 - Bi Weekly Meetings
 - Monthly Progress Reports

Phase 1 PMIS Setup, Planning and Construction Management Processes

Phase 1 features include the setup of the PMIS Program Portal and Data Warehouse, Tableau software installation, and basic e-Builder and Tableau configurations. The e-Builder processes consist of those required for immediate system administration support, construction management, and capital planning.

Release Phase 1A - e-Builder Core Modules, System Administration Processes, and Construction Management Processes

The following describes tasks and deliverables specific to PMIS Implementation Phase 1 Release 1A.

e-Builder Module Design, Configuration and Acceptance - The Construction Management Process Owner and Program/Project Controls and Funding Management Process Owner will approve the assigned Solution Definition Documents. Modules include:

- User Roles and Permissions
- Program and Project Details
- Custom Fields
- Companies and Contacts
- Document Folder Structure
- Schedule
- Project Calendar and Meeting Minutes
- Correspondence
- Submittals

e-Builder Process Design, Configuration and Acceptance - The LVVWD IT Delivery Manager will approve the System Administration Solution Definition Documents. The Construction Management Process Owner will approve the Construction Management Solution Definition Documents. Processes include:

- System Admin. - PMIS User Request and Approval Process
- System Admin. - System Change Control Process
- Project Delivery - Risk Management
- Project Delivery - Action Item
- Construction Mgmt. - Request for Information (RFI)
- Construction Mgmt. - Issue Management
- Construction Mgmt. - Inspections and Testing
- Construction Mgmt. - Inspectors Daily Report (Interim Process)
- Construction Mgmt. - Nonconformance Report (NCR)
- Construction Mgmt. - Change Order Routing (Interim Process)
- Construction Mgmt. - Payment Routing (Interim Process)

Construction Management Pilot - The e-Builder Design and Configuration Team shall prepare the e-Builder environment for pilot testing. The Team shall facilitate pilot user training and coordinate approval of system configuration change requests resulting from pilot performance. Activities include:

- Create User Accounts, load data for up to five (5) pilot projects, and QC Pilot Environment
- Train Pilot Users on Construction Management Processes

- Readiness Review
- Conduct Pilot, confirm Pilot results, and obtain approval for changes (Pilot Complete)
- Configure approved changes to the e-Builder Production environment.

Data Migration – Parsons shall support ITAD with data migration to e-Builder Dev/Test and Production. Data Migration shall be performed prior to Pilot release and Release Go-Live, as required.

Document Migration –LVVWD Process Owners in coordination with key stakeholders will collect and organize documents, including Construction Management Documents, Required for Release 1A. ITAD will lead the document collection and organization process. Parsons shall support import of Release 1A, including Construction Management related, documents into approved e-Builder Document Folder structure.

Communications, Training and Rollout – The Communications Team, including Parsons staff, will execute and manage communication, training and rollout for Release Phase 1A e-Builder core modules and Construction Management Processes.

Support Services- ITAD, with assistance from LVVWD Project Controls, will execute and manage ongoing support services as Release Phase 1A e-Builder core modules and Construction Management Processes are released to Production. Parsons e-Builder System Administrator and e-Builder Configuration Specialists shall provide support.

Release Phase 1A Parsons Deliverables

- Draft, Final Draft and Final (As Built) Solution Definition Documents for e-Builder Core Modules and Release 1A Processes
- Configuration Test Scripts for Release 1A Processes
- UAT Test Results for Release 1A Processes
- Construction Management Pilot Results
- Training Materials for pilot and initial rollout
- Release 1A Readiness Review Meeting Minutes
- e-Builder System Support for PMIS Release 1A within forecasted budget

Release 1B - e-Builder Capital Planning and Tableau Installation

The following describes tasks and deliverables specific to PMIS Implementation Phase 1 Release 1B.

e-Builder Module Design, Configuration and Acceptance – Program/Project Controls and Funding Management Process Owner will approve the Solution Definition Document. Modules Include:

- Planning Module
- WBS, Budget and Account Codes, Funding Sources

e-Builder Process Design, Configuration and Acceptance – Program/Project Controls and Funding Management Process Owner will approve the Solution Definition Documents. Processes include:

- Capital Project Planning (Management Reserve)
- Project Initiation

Design Review Process Bluebeam Pilot - The e-Builder Design and Configuration Team shall prepare the e-Builder environment for pilot testing the Bluebeam software for the LVVWD Design Review Process. Parsons shall facilitate pilot user training and coordinate approval of system configuration change requests resulting from pilot performance. Activities include:

- Create User Accounts, load data for up to five (5) pilot projects, and QC Pilot Environment
- Train Pilot Users
- Readiness Review

- Conduct Pilot, confirm Pilot results, and obtain approval for changes (Pilot Complete)
- Confirm Pilot Results and Obtain Approval for Changes
- Configure approved changes to the e-Builder Production environment.

Planning Pilot - The e-Builder Design and Configuration Team shall prepare the e-Builder environment for pilot testing. Parsons shall facilitate pilot user training and coordinate approval of system configuration change requests resulting from pilot performance. Activities include:

- Create User Accounts, load data for up to five (5) pilot projects, and QC Pilot Environment
- Train Pilot Users
- Readiness Review
- Conduct Pilot, confirm Pilot results, and obtain approval for changes (Pilot Complete)
- Confirm Pilot Results and Obtain Approval for Changes
- Configure approved changes to the e-Builder Production environment.

Data Migration – ITAD Team will manage and QC data migration prior to User Training and Release 1B Go-Live. Parsons shall support ITAD by importing data into e-Builder. Data Migration shall be performed prior to Pilot release and Release Go-Live, as required. The ITAD will prepare data and QC data migration from the following applications.

- Project Initiation Application
- Planning Database System
- Budget Variance Report

Document Migration – LVVWD Process Owners in coordination with key stakeholders will collect and organize Documents Required for Release 1B. ITAD will lead the document collection and organization process. Parsons shall support import of documents into approved e-Builder Document Folder structure.

e-Builder System Integration - ITAD Team will develop, test, and deploy e-Builder OData integration, data extraction. Parsons shall support ITAD Team, as needed.

Communications, Training and Rollout - Communications Team, including Parsons staff, will execute and manage communication, training and rollout for Release 1B e-Builder Capital Planning and Tableau Installation.

Support Services- ITAD, with assistance from LVVWD Project Controls, will execute and manage ongoing support services as Release 1B e-Builder Capital Planning and Tableau are release to Production. Parsons e-Builder System Administrator and e-Builder Configuration Specialist shall provide support.

Release 1B Deliverables

- Draft, Final Draft and Final (As Built) Solution Definition Documents for e-Builder Planning Modules and Release 1B Processes
- Configuration Test Scripts for Release 1B Processes
- UAT Test Results for Release 1B Processes
- Design Review Pilot Results
- Planning Pilot Results
- Training Materials for pilot and initial release
- Release 1B Readiness Review Meeting Minutes
- e-Builder System Support for PMIS Release 1A and 1B within forecasted budget
- Approved system configuration changes and documentation updates, as required within forecasted budget

Phase 2 Cost Management and Basic Dashboards

Phase 2 includes the largest number of estimated features and complicated process workflows with data integrations. Phase 2 supports the setup of program and project contracts and cost processes, cost integrations and basic Tableau dashboards. The phase allows for the retirement of Cash Flow and PCS/PCSVIEW applications.

Release 2A - Project Funding / Budgeting Processes

The following describes tasks and deliverables specific to PMIS Implementation Phase 2 Release 2A.

e-Builder Module Design, Configuration and Acceptance - The Program/Project Controls and Funding Management Process Owner will approve the Solution Definition Document updates.

- Core Module Updates (Documents, User Roles, Planning, WBS)
- Project and Account Level Costs

e-Builder Process Design, Configuration and Acceptance – Program/Project Controls and Funding Management Process Owner will approve the Solution Definition Documents for the following Processes.

- Capital Funding Approval and Amendments
- Project Budget, Baseline Approval
- Project Budget Change Request (Contingency Management)
- Project Scope Baseline and Baseline Modification

Funding and Budgeting Pilot - The e-Builder Design and Configuration Team shall prepare the e-Builder environment for pilot testing. The Team shall facilitate pilot user training and coordinate approval of system configuration change requests resulting from pilot performance. Activities include:

- Create User Accounts, load data for up to five (5) pilot projects, and QC Pilot Environment
- Train Pilot Users on Funding and Budgeting Processes
- Readiness Review
- Conduct Pilot, confirm Pilot results, and obtain approval for changes (Pilot Complete)
- Configure approved changes to the e-Builder Production environment.

Data Migration - ITAD Team will manage and QC data migration from the Cash Flow Application prior to User Training and Release 2A Go-Live. Parsons shall support ITAD by importing data into e-Builder. Data Migration shall be performed prior to Pilot release and Release Go-Live, as required.

Document Migration – LVVWD Process Owners in coordination with key stakeholders will collect and organize Documents Required for Release 2A. ITAD will lead the document collection and organization process. Parsons shall support import of documents into approved e-Builder Document Folder structure.

Tableau Dashboards Design and Development – ITAD and BI Teams will update the data warehouse design, import data, and deploy approved Project Planning, Funding and Budgeting Dashboards to Production. Parsons shall support ITAD, as needed.

Communications, Training and Rollout - Communications Team, including Parsons staff, will execute and manage communication, training and rollout for Release 2A Planning and Project Funding / Budgeting Processes and Tableau Dashboards.

Support Services – ITAD, with assistance from LVVWD Project Controls, will execute and manage ongoing support services as Release 2A Planning and Project Funding / Budgeting e-Builder Processes including Tableau Dashboards are deployed to Production. Parsons e-Builder System Administrator and e-Builder Configuration Specialist shall provide support.

Release 2A Deliverables

- Draft, Final Draft and Final (As Built) Solution Definition Documents for e-Builder Module updates and Release 2A Processes
- Configuration Test Scripts for Release 2A e-Builder Processes
- UAT Test Results for Release 2A e-Builder Processes
- Funding and Budgeting Pilot Results
- Training Materials for pilot and initial release
- Release 2A Readiness Review Meeting Minutes
- e-Builder System Support Release 1A, 1B and 2A within forecasted budget
- Approved system configuration changes and documentation updates, as required within forecasted budget

Release 2B - Contract Administration and Cost Management Processes

The following describes tasks and deliverables specific to PMIS Implementation Phase 2 Release 2B.

e-Builder Module Design, Configuration and Acceptance – Program/Project Controls and Funding Management Process Owner will approve the Solution Definition Document updates for Core Module Updates (Documents, Users Roles).

e-Builder Process Design, Configuration and Acceptance - Contract Procurement and Administration Process Owner will approve the Solution Definition Documents associated with Contract Administration and costs Processes. Program/Project Controls Process Owner will approve the Solution Definition Document associated with Project Cost Forecasting (EAC) and Cash Flow Process. e-Builder Processes planned for Release 2B include the following.

- Professional Services Procurement
- Master Services Agreement Procurement (On Call Contracts)
- Master Services Project Assignment
- Master Services Agreement (Consultant) Change Order
- Master Services Project Assignment Change
- Professional Services Payment
- Construction Procurement
- Potential Change Order
- Construction Contract Change Order
- Construction Payment
- In House Resource Cost (Internal Labor)
- Insurance Tracking
- Contract (Administrative) Closeout
- Project Cost Forecasting (EAC) and Cash Flow

Contract Administration and Cost Management Interim Pilot with Manual Integrations - The e-Builder Design and Configuration Team shall prepare the e-Builder environment for interim pilot testing, prior to automated data integrations. Parsons shall facilitate pilot user training and coordinate approval of system configuration change requests resulting from pilot performance. Activities include:

- Create User Accounts, load data and QC Pilot Environment
- Train Pilot Users
- Readiness Review
- Conduct Pilot
- Confirm Pilot Results and Obtain Approval for Changes

Contract Administration and Cost Management Pilot with Automated Integrations - The e-Builder Design and Configuration Team shall prepare the e-Builder environment for a second pilot testing with includes automate data exchanges with LVVWD enterprise systems. Parsons shall facilitate pilot user training and coordinate approval of system configuration change requests resulting from pilot performance. Activities include:

- Create User Accounts, load data and QC Pilot Environment
- Train Pilot Users
- Readiness Review
- Conduct Pilot
- Confirm Pilot Results and Obtain Approval for Changes

Data Migration - ITAD Team will manage and QC data migration from the Project Controls System (PCS) Application prior to User Training and Release 2B Go-Live. Parsons shall support ITAD by importing data into e-Builder. Data Migration shall be performed prior to Pilot releases and Release Go-Live, as required.

Document Migration – LVVWD Process Owners in coordination with key stakeholders will collect and organize Documents Required for Release 2B. ITAD will lead the document collection and organization process. Parsons shall support import of documents into approved e-Builder Document Folder structure.

e-Builder System Integration - Parsons shall support ITAD Team and e-Builder consultant to develop, test, and deploy the following data integration.

- AppXchange between Oracle Financial System and e-Builder processes, as required.
- AppXchange between another LVVWD-SNWA Enterprise System, such as the new Procurement System, and e-Builder processes, as required.

Tableau Dashboard Design and Development- ITAD and BI Teams will update the data warehouse design, import data, and deploy approved Project Controls and Project Contract Dashboards to Production. Parsons shall support design and development, as needed.

Communications, Training and Rollout - Communications Team, including Parsons staff, will execute and manage communication, training and rollout for Release 2B Contract Administration and Cost Management Processes including Tableau Dashboards.

Support Services – ITAD, with assistance from LVVWD Project Controls, will execute and manage ongoing support services as Release 2B Contract Administration and Cost Management e-Builder Processes including Tableau Dashboards are deployed to Production. Parsons e-Builder System Administrator and e-Builder Configuration Specialist shall provide support.

Release 2B Deliverables

- Draft, Final Draft and Final (As Built) Solution Definition Documents for e-Builder Module updates and Release 2B Processes
- Configuration Test Scripts for Release 2B Processes
- UAT Test Results for Release 2B Processes
- Results of the Contract Administration and Cost Management Interim Pilot with Manual Integrations
- Results of the Contract Administration and Cost Management Pilot with Automated Integrations
- Training Materials for pilot and initial release
- Release 2B Readiness Review Meeting Minutes
- System Support PMIS Releases 1A, 1B, 2A and 2B within forecasted budget

- Approved system configuration changes and documentation updates, as required within forecasted budget

Phase 3 Core Project Delivery and Dashboards

Phase 3 focuses on implementing Project Delivery capabilities and modifying the Construction Management interim process workflows, which allows retirement of MEPS, Permit Acquisition System, and ProjectView custom applications. Data will be available for developing the Design and Construction Management Tableau Dashboards.

Release 3A Design and Permit Management Processes

The following describes tasks and deliverables specific to PMIS Implementation Phase 3 Release 3A.

e-Builder Module Design, Configuration and Acceptance - Program/Project Controls and Funding Management Process Owner will approve the Solution Definition Document updates for Core Module Updates (Documents, Users Roles, Schedule).

e-Builder Process Design, Configuration and Acceptance - Design Management Process Owner will approve the Design Processes Solution Definition Documents. The Permit Management Process Owner will approve the Permit Process.

- Design Review
- Specification Update
- Engineer's Estimate
- Final Design and Bid Package Development
- Permit Acquisition, Modification, Renewal and Closure (Identification)

Design and Permit Management Pilot - The e-Builder Design and Configuration Team shall prepare the e-Builder environment for pilot testing. Parsons shall provide support as needed. The Team shall facilitate pilot user training and coordinate approval of system configuration change requests resulting from pilot performance. Activities include:

- Create User Accounts, load data for up to five (5) pilot projects, and QC Pilot Environment
- Train Pilot Users on Design and Permit Management Processes
- Readiness Review
- Conduct Pilot, confirm Pilot results, and obtain approval for changes (Pilot Complete)
- Configure approved changes to the e-Builder Production environment.

Data Migration - ITAD Team will manage and QC data migration from the Maintenance Engineering Projects System (MEPS), ProjectView, and Permit Acquisition System (PAS) prior to User Training and Release 3A Go-Live. Parsons shall support data migration prior to Pilot release and Release Go-Live, as required.

Document Migration – LVVWD Process Owners in coordination with key stakeholders will collect and organize Documents Required for Release 3A. ITAD will lead the document collection and organization process. Parsons shall support import of documents into approved e-Builder Document Folder structure, if needed.

Tableau Dashboard Design and Development - ITAD and BI Teams will update the data warehouse design, import data, and deploy approved Design and Permit Management Dashboards to Production. Parsons shall support design and development, as needed.

Communications, Training and Rollout - Communications Team, including Parsons resources, will execute and manage communication, training and rollout for Release 3A Design and Permit Management Processes including Tableau Dashboards.

Support Services- ITAD, with assistance from LVVWD Project Controls, will execute and manage ongoing support services as Release 3A Design and Permit Management Processes including Tableau Dashboards are deployed to Production. Parsons e-Builder System Administrator and e-Builder Configuration Specialist shall provide ongoing support, until such responsibilities are transferred to LVVWD staff.

Release 3A Deliverables

Parsons and LVVWD ITAD share the workload for this release. Parsons is responsible for 50% of the deliverables and will QC the deliverables prepared by LVVWD.

- Draft, Final Draft and Final (As Built) Solution Definition Documents for revised e-Builder Core Modules Updates and Design and Permit Management Processes
- Configuration Test Scripts for Release 3A Processes
- UAT Test Results for Release 3A Processes
- Design and Permit Management Pilot Results
- Training Materials for pilot and initial release
- Release 3A Readiness Review Meeting Minutes
- System Support PMIS Releases 1A, 1B, 2A, 2B, and 3A, as needed within forecasted budget
- e-Builder Design and Configuration Team shall deliver approved system configuration changes and documentation updates, as needed within forecasted budget

Release 3B - Construction Management Updates

The following describes tasks and deliverables specific to PMIS Implementation Phase 3 Release 3B.

e-Builder Module Design, Configuration and Acceptance - Program/Project Controls and Funding Management Process Owner will approve the Solution Definition Document updates for Core Module Updates.

e-Builder Process Design, Configuration and Acceptance - Construction Management Process Owner will approve the Solution Definition Documents for the following Processes.

- Mobile Inspections Update
- Inspector Daily Reports Update (Contract enabled)
- Construction Contract Change Order (Contract Cost enabled)
- Construction Payment (Contract Cost enabled)
- Request for Deviation
- Incidents and Accidents
- Site Safety Inspections

Tableau Dashboards Design and Development - ITAD and BI Teams will update the data warehouse design, import data, and deploy approved Construction Management Dashboards to Production. Parsons shall support design and development, as needed.

Communications, Training and Rollout - Communications Team, including Parsons resources as needed, will execute and manage communication, training and rollout for Release 3B Construction Management Process Updates including Tableau Dashboards.

Support Services- ITAD, with assistance from LVVWD Project Controls, will execute and manage ongoing support services as Release 3B Updated Construction Management Processes including Tableau Dashboards are deployed to Production. Parsons e-Builder System Administrator and e-Builder

Configuration Specialist shall provide ongoing support, until such responsibilities are transferred to LVVWD staff.

Release 3B Deliverables

Parsons and LVVWD ITAD share the workload for this release. Parsons is responsible for 50% of the deliverables and will QC the deliverables prepared by LVVWD.

- Draft, Final Draft and Final (As Built) Solution Definition Documents for revised e-Builder Core Modules and updated Construction Management Processes, as needed
- Configuration Test Scripts for Release 3B Processes, as needed
- UAT Test Results for Release 3B Processes, as needed
- Training Materials for pilot and initial release
- Release 3A Readiness Review Meeting Minutes, as needed
- System Support PMIS Releases 1A, 1B, 2A, 2B, 3A and 3B, as needed within forecasted budget

Phase 4 Remaining Project Delivery and Dashboards

Phase 4 will develop and release Project Delivery workflows that do not drive towards a system retirement and were not prioritized into Phase 3. Phase 4 also delivers Project Performance Reporting, KPIs, and Leading and Lagging Indicator Dashboards.

Release 4A Remaining Project Delivery Processes and Dashboards

The following describes tasks and deliverables specific to PMIS Implementation Phase 4 Release 4A. Parsons resources shall provide oversight support of Release 4A activities.

e-Builder Process Design, Configuration and Acceptance - Unless otherwise determined, the Program/Project Controls and Funding Management Process Owner will approve the Solution Definition Documents for the following Processes.

- Project Stage Gateway Approval
- Project Closeout
- Environmental, Health and Safety
- Sustainability
- Quality (Audit)
- Lessons Learned
- M/WBE Utilization Management
- Consultant / Contractor Performance Evaluations

Remaining Project Delivery Processes and Dashboards Pilot- The e-Builder Design and Configuration Team shall prepare the e-Builder environment for pilot testing. The Team shall facilitate pilot user training and coordinate approval of system configuration change requests resulting from pilot performance. Parsons shall provide oversight support for the following activities.

- Create User Accounts, load data for up to five (5) pilot projects, and QC Pilot Environment
- Train Pilot Users on Construction Management Processes
- Readiness Review
- Conduct Pilot, confirm Pilot results, and obtain approval for changes (Pilot Complete)
- Configure approved changes to the e-Builder Production environment.

Tableau Dashboards Design and Development - ITAD and BI Teams will update the data warehouse design, import data, and deploy approved Program and Project Delivery Dashboard Updates, Leading

and Lagging Indicators and Performance Reporting and KPIs Dashboards to Production. Parsons shall support design and development, as needed.

Communications, Training and Rollout – LVVWD Communications Team, including Parsons resources as needed, will execute and manage communication, training and rollout for Release 4A Remaining Project Delivery Processes and Dashboards.

Support Services- ITAD, with assistance from LVVWD Project Controls, will execute and manage ongoing support services as Release 4A Project Delivery Processes and Dashboards are deployed to Production. Parsons e-Builder System Administrator and e-Builder Configuration Specialist shall provide oversight support, as needed.

Release 4A Deliverables

- Review of Draft, Final Draft and Final (As Built) Solution Definition Documents for Remaining Project Delivery Processes, as needed.
- Configuration Test Scripts oversight for Release 4A Processes, as needed
- UAT Test Results oversight for Release 4A Processes, as needed
- Review of Remaining Project Delivery Processes and Dashboards Pilot Results
- Training Materials oversight as needed within forecasted budget
- Release 4A Readiness Review Meeting Minutes oversight, as needed
- System Support oversight, as needed within forecasted budget

Schedule and Compensation

The proposed Schedule, Appendix A Preliminary Project Schedule, represents Phases established in the PMIS Master Plan and Releases described in the PMIS Implementation Plan. Appendix B Compensation includes discussion of reimbursable costs and hourly billing rates for the Implementation Project. The e-Builder Modules and Processes are classified in the PMIS Master Plan as being Straightforward, Average, or Complex to design, test, and configure. Table 3 lists the assumed durations (working days) required to perform the following activities for each e-Builder Module or Processes.

- Design: Includes business process design, process optimization, and prototype
- Configure Environments and QC: Includes configuration and QC of the Dev/Test environment, changes to Dev/Test after UAT, and configuration and QC of the Production environment
- Acceptance: Includes preparation and QC of test scripts, the UAT, LVVWD Process Owner's final approval, and updates to the Final Solution Definition Document

Table 3: Assumed Durations Required for Delivering each e-Builder Module and Processes

Activity	Straightforward	Average	Complex
Design and Prototype	10d	15d	20d
Configure Environments and QC	6d	7d	10d
Acceptance: Test Scripts, UAT, approval and finalize Solution Definition Document	8d	8d	10d
Total Days	24d	30d	40d

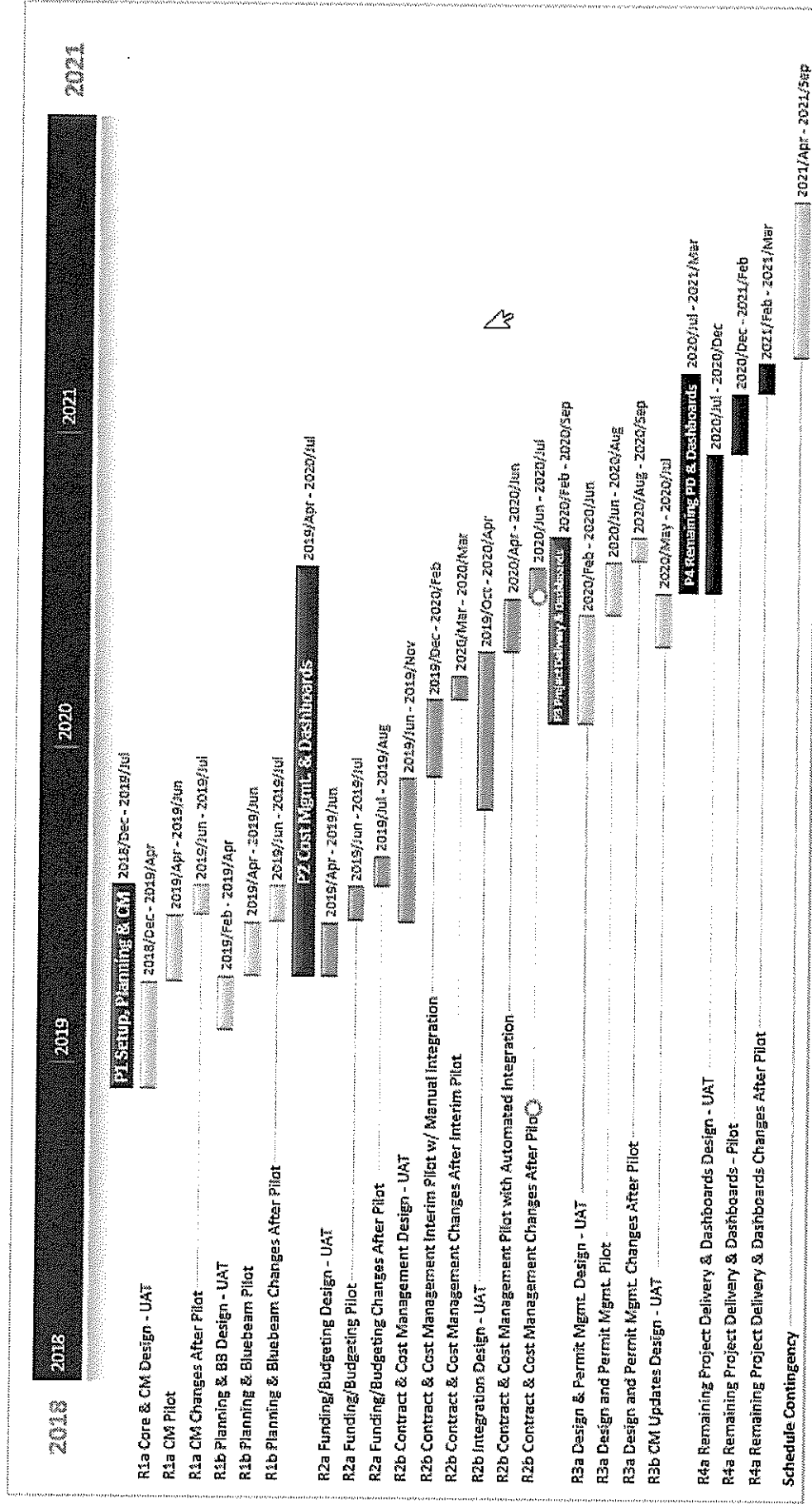
An experienced e-Builder BA and e-Builder Configuration Specialties shall be assumed to manage development of concurrent designs and configurations as follows.

- Straightforward: five - six (5-6) e-Builder Modules or Processes
- Average: four - five (4-5) e-Builder Modules or Processes
- Complex: two - three (2-3) e-Builder Modules or Processes

The Schedule accounts for a 40-hour work week and holiday periods; but, does not consider resource limitations, scheduling lags, LVVWD-SNWA resources and LVVWD Process Owners availability to participate, and amount of feedback received for each process. The Preliminary Project Schedule shall be further refined while developing the PMIS Implementation Project PMP.

Appendix A Preliminary Project Schedule is based on the ordering of e-Builder Modules and Processes in the PMIS Master Plan.

Appendix A Preliminary Project Schedule



Appendix B Compensation

Reimbursable Labor Costs

CONSULTANT will be reimbursed for actual direct labor costs, subject to the limitations set forth below, expended in performance of Work Authorizations, but not including time spent in the preparation and negotiation of work scopes and costs proposals, and in accordance with the following:

Salary Adjustments occurring thereabouts June 1, 2019, and thereafter:

Salary increases for CONSULTANT's employees assigned to the Project shall be limited to a rate equal to the sum of the national Consumer Price Index for the preceding year plus the appropriate rate below.

PERFORMANCE AND MERIT INCREASE SCHEDULE	
Salary	Maximum annual increase
More than \$60/hr	2%
\$50 to \$60/hr	3%
\$40 to \$50/hr	4%
\$10 to \$40/hr	5%

Overhead Applications:

In addition to reimbursement of actual direct labor costs, CONSULTANT will be paid for overhead costs and profit. Payment for actual direct labor costs, overhead costs, and profit will be equal to the product of the actual direct labor costs and a negotiated labor multiplier. The negotiated multiplier will be 2.670 for CONSULTANT employees assigned to the Project.

Parsons will be compensated based on terms and conditions set forth in the contract and rates specified below.

Name	Direct Rate
Ashish Sharma	\$67.26
Aubie Nanninga	\$77.63
David Dwyer	\$66.42
Elissa Douglas	\$68.34
Eric Mische	\$113.95
Jennifer Foster	\$36.27
Karyn Hoffenberg	\$51.31
Kevin Ulrey	\$115.51
Lowell Knaus	\$75.48
Mehrshad Azad*	\$63.58
Michelle St George-Coyle	\$78.67
Mike Stimets	\$59.75
Richard Bridge	\$80.00
Richard Miesemer	\$79.23
Rob McCarthy	\$92.44
Sarah Hiris	\$51.80
Tom Acevedo	\$59.36
Tylor Johnson	\$50.00
Vonna Hlavka	\$40.93
Yihsin Chen	\$25.00

* Mehrshad's rate is 83.65 Canadian Dollars. The rate specified here is based on exchange rate at the time of developing the SOW.

Parsons will follow LVVWD Travel Expense Reimbursement Policy, Exhibit B, for travel cost reimbursements.

EXHIBIT B
TRAVEL POLICY

LAS VEGAS VALLEY WATER DISTRICT
TRAVEL EXPENSE REIMBURSEMENT POLICY

VENDOR will bill all such expenses to Las Vegas Valley Water District (LVVWD) at cost without markup. VENDOR will provide receipts, bills, or other documentation to support expenses billed to the LVVWD that are not covered under a per diem. At no time will LVVWD reimburse VENDOR for any travel time charges. LVVWD reserves the right to approve all travel plans and expected costs prior to trips.

LVVWD shall reimburse VENDOR according to the following expense reimbursement policy utilizing the U. S. General Services Administration travel rates (<http://www.gsa.gov/portal/content/104877>) for the time of travel "GSA Travel Rates".

1. Air Travel

Lowest Fare Routing: Air travel should be in economy (coach) class and booked and expensed at the lowest available airfare.

Flight Changes: Any changes to flight reservations which result in an additional cost must be pre-approved by LVVWD.

2. Lodging

Hotel Selection: VENDOR shall invoice LVVWD using the GSA Lodging Rate. Higher rates must be pre-approved by LVVWD.

3. Ground Transportation

Car Rentals: Cars are to be rented when other means of transportation are unavailable, more costly, or impractical. The use of a rented car should be justifiable as a business need and not as a matter of personal convenience. Mileage will not be reimbursed for rentals. Insurance and GPS units offered by rental agencies will not be reimbursed.

Taxi and Other Local Transportation: The cost of taxis to and from places of business, hotels, or airports in connection with business activities is reimbursable.

Mileage: VENDOR shall invoice LVVWD for mileage using the IRS Standard Mileage Rate when personal vehicles are used in connection with business activities.

4. Meals and Incidentals

Per Diem: A per diem allowance will be paid for each day of travel. Per diem is to cover all meals and other incidental charges and does not require submission of receipts. VENDOR shall invoice LVVWD using the GSA Travel Rate per diem.

Incidental Expense: The following incidental expenses, when directly related to company business, are reimbursable and are not part of per diem expense:

- Parking/tolls in connection with operation of personal or rented vehicle.
- Local telephone calls from pay phone or hotel room. Only calls related to LVVWD business are reimbursable.
- Long distance telephone calls related to LVVWD business are reimbursable.

Tips: Tips of any nature are not reimbursable.

**LAS VEGAS VALLEY WATER DISTRICT
BOARD OF DIRECTORS
AGENDA ITEM**

December 4, 2018

Subject: Construction Award	Director's Backup
Petitioner: David L. Johnson, Deputy General Manager, Engineering/Operations	
Recommendations: That the Board of Directors award a contract for miscellaneous main replacements in The Dales Subdivisions to Capriati Construction Corp., Inc., for the amount of \$9,718,551, authorize a change order contingency amount not to exceed \$900,000, and authorize the General Manager to sign the construction agreement.	

Fiscal Impact:

Funds requested for current year expenditures are available in the District's Capital Budget. Funds for future year expenditures will be budgeted accordingly.

Background:

Contract No. C1461, Miscellaneous Main Replacement, The Dales Subdivisions (Contract), located as generally shown on Attachment A, provides for the abandonment or removal and replacement of existing water facilities. This Contract includes installation of approximately 33,500 linear feet of potable water pipeline, valves, fire hydrants and sequencing of work to limit disruption of service.


Sealed bids were received and publicly opened on October 30, 2018. A tabulation of bids received is listed below:

Capriati Construction Corporation, Inc.	\$9,718,551.00
Lone Mountain Excavation and Utilities LLC	\$10,392,545.00
Tand, Inc.	\$10,414,500.00
Las Vegas Paving Corporation	\$10,640,125.00
Harber Company, Inc. dba Mountain Cascade of Nevada	\$12,790,731.61
Security Paving Co., Inc.	\$12,874,149.00
TAB Contractors, Inc.	\$20,857,691.00

The Capriati Construction Corporation, Inc. (Capriati), proposal is considered to be the best bid received as defined by NRS 338.1389. The attached agreement provides for Capriati to accept and agree to all Contract terms. Capriati is a Nevada corporation located in Las Vegas, Nevada.

This agreement is being entered into pursuant to NRS 338.1389 and Section 1(13) of the Las Vegas Valley Water District Act, Chapter 167, Statutes of Nevada 1947. The office of the General Counsel has reviewed and approved the agreement.

Respectfully submitted:


John J. Entsminger, General Manager
JJE:DLJ:PJJ:DCB:SBH:MTD:evw
Attachments

AGENDA ITEM #

//

DISCLOSURE OF OWNERSHIP/PRINCIPALS

Business Entity Type (Please select one)						
<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Partnership	<input type="checkbox"/> Limited Liability Company	<input checked="" type="checkbox"/> Privately Held Corporation	<input type="checkbox"/> Publicly Held Corporation	<input type="checkbox"/> Trust	<input type="checkbox"/> Non-Profit Organization
<input type="checkbox"/> Other						
Business Designation Group (Please select all that apply)						
<input type="checkbox"/> MBE	<input type="checkbox"/> WBE	<input type="checkbox"/> SBE	<input type="checkbox"/> PBE	<input type="checkbox"/> VET	<input type="checkbox"/> DVET	<input type="checkbox"/> ESB
Minority Business Enterprise	Women-Owned Business Enterprise	Small Business Enterprise	Physically Challenged Business Enterprise	Veteran Owned Business	Disabled Veteran Owned Business	Emerging Small Business
Number of Clark County Nevada Residents Employed: 101						
Corporate/Business Entity Name: Capriati Construction Corp., Inc.						
(Include d.b.a., if applicable)						
Street Address:		1020 Wigwam Parkway		Website: capriaticonstruction.com		
City, State and Zip Code:		Henderson, NV 89074		POC Name: David Rocchio		
				Email: davidr@capriaticonstruction.com		
Telephone No:		702-547-1182		Fax No: 702-547-0598		
Nevada Local Street Address: (If different from above)		same as above		Website:		
City, State and Zip Code:				Local Fax No:		
Local Telephone No:				Local POC Name:		
				Email:		

All entities, with the exception of publicly-traded corporations and non-profit organizations, must list the names of individuals, either directly or indirectly, holding more than five percent (5%) ownership or financial interest in the business entity appearing before the Board of Directors.

Publicly-traded corporations and non-profit organizations shall list all Corporate Officers and Directors in lieu of disclosing the names of individuals with ownership or financial interest.

Entities include all business associations organized under or governed by Title 7 of the Nevada Revised Statutes, including but not limited to private corporations, close corporations, foreign corporations, limited liability companies, partnerships, limited partnerships, and professional corporations.

Full Name	Title	% Owned (Not required for Publicly Traded Corporations/Non-profit organizations)
David Rocchio	President	100%

This section is not required for publicly-traded corporations.

1. Are any individual members, partners, owners or principals, involved in the business entity, an Entity full-time employee(s), or appointed/elected official(s)?

☐ Yes

☒ No

(If yes, please note that the employee(s), or appointed/elected official(s) may not perform any work on professional service contracts, or other contracts, which are not subject to competitive bid.)

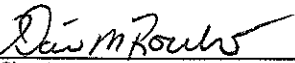
2. Do any individual members, partners, owners or principals have a spouse, registered domestic partner, child, parent, in-law or brother/sister, half-brother/half-sister, grandchild, grandparent, related to an Entity full-time employee(s), or appointed/elected official(s)?

☐ Yes

☒ No

(If yes, please complete the Disclosure of Relationship form on Page 2. If no, please print N/A on Page 2.)

I certify under penalty of perjury, that all of the information provided herein is current, complete, and accurate. I also understand that the Board will not take action on any item without the completed disclosure form.


Signature

David Rocchio

Print Name

President

11/08/2018

Title

Date

DISCLOSURE OF RELATIONSHIP

List any disclosures below:
(Mark N/A, if not applicable.)

NAME OF BUSINESS OWNER/PRINCIPAL	NAME OF ENTITY* EMPLOYEE/OFFICIAL AND JOB TITLE	RELATIONSHIP TO ENTITY* EMPLOYEE/OFFICIAL	ENTITY* EMPLOYEE'S/OFFICIAL'S DEPARTMENT
N/A	N/A	N/A	N/A

* Entity employee means an employee of Las Vegas Valley Water District, Southern Nevada Water Authority, or Silver State Energy Association .

"Consanguinity" is a relationship by blood. "Affinity" is a relationship by marriage.

"To the second degree of consanguinity" applies to the candidate's first and second degree of blood relatives as follows:

- Spouse – Registered Domestic Partners – Children – Parents – In-laws (first degree)
- Brothers/Sisters – Half-Brothers/Half-Sisters – Grandchildren – Grandparents – In-laws (second degree)

For Entity Use Only:

If no Disclosure or Relationship is noted above or the section is marked N/A, please check this box.



☒ No Disclosure

If any Disclosure of Relationship is noted above, please complete the following:

☐ Yes ☐ No Is the Entity employee(s) noted above involved in the contracting/selection process for this particular agenda item?

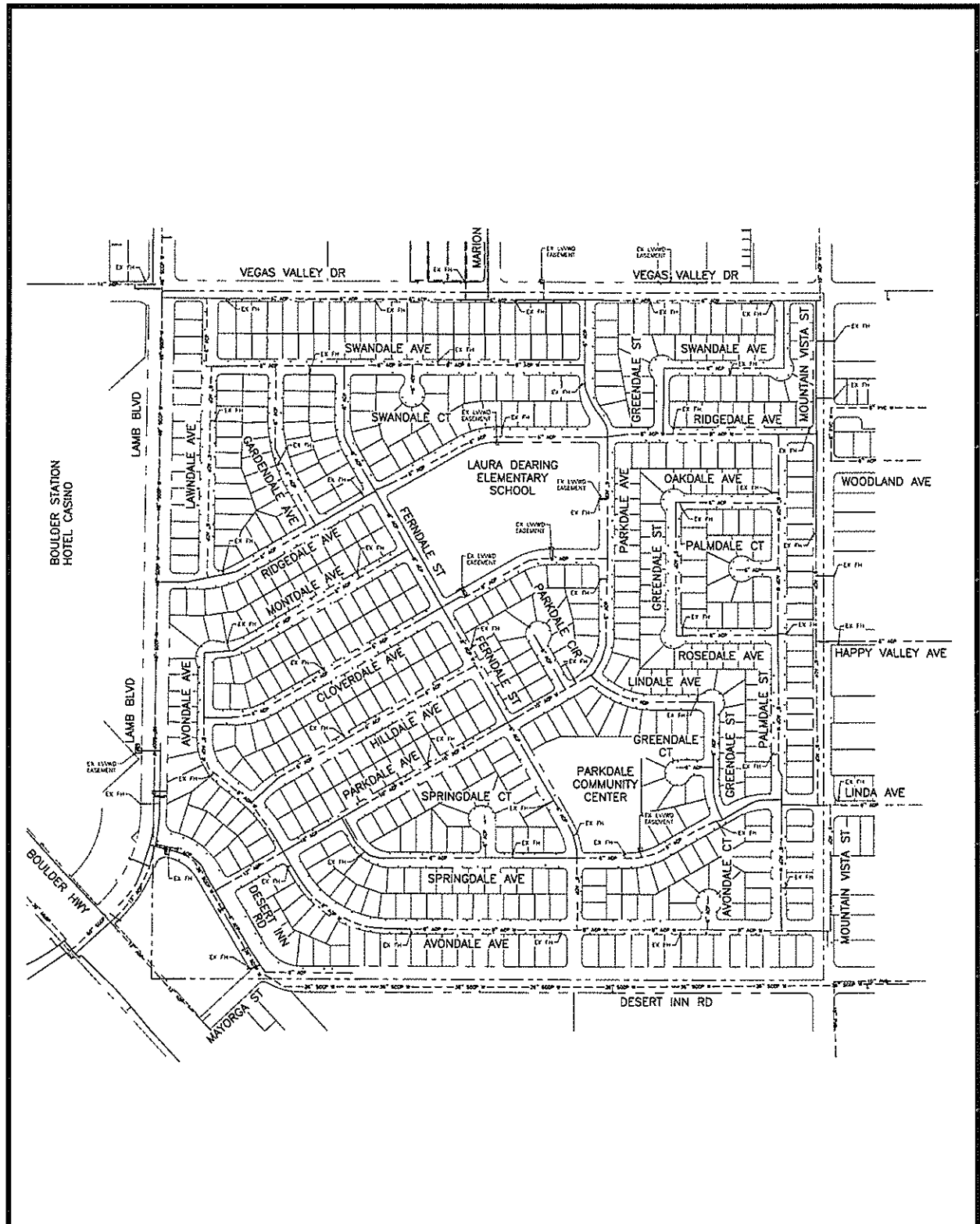
☐ Yes ☐ No Is the Entity employee(s) noted above involved in any way with the business in performance of the contract?

Notes/Comments:


Signature

Print Name
Authorized Department Representative

**LVVWD BOARD OF DIRECTORS
AGENDA ITEM**

**CONTRACT NO. C1461
MISCELLANEOUS MAIN REPLACEMENT, THE DALES SUBDIVISIONS**



AGREEMENT

THIS AGREEMENT, made and entered into, by and between Las Vegas Valley Water District, hereinafter referred to as Owner, and Capriati Construction Corp., Inc.

hereinafter referred to as Contractor, with both Owner and Contractor collectively referred to as the Parties,

WITNESSETH: That the Parties do mutually agree as follows:

1. Owner has awarded to Contractor the Contract for:

Contract Title: MISCELLANEOUS MAIN REPLACEMENT, THE DALES SUBDIVISIONS

Contract No: C1461

Public Works Project Identifying Number: CL-2019-20

2. For and in consideration of the payments and agreements hereinafter mentioned to be made and performed by said Owner, Contractor agrees to perform and complete in a good and workmanlike manner Work as defined in the Contract Documents and to furnish materials and tools and labor necessary to properly perform and complete the Work ready for use in strict accordance with the Contract Documents and under the penalty expressed in the attached bonds, which are hereby declared and accepted as essential parts of this Agreement and to accept as full compensation therefor the Contract Price as defined in the Contract Documents.
3. The Contractor hereby certifies that the Contractor has read and understands every provision contained in the Contract Documents. Contractor shall be bound and shall comply with each and every term, condition, and covenant set forth in the Contract Documents.
4. For performing all Work and furnishing materials and labor necessary thereto, Owner will pay, and Contractor shall receive in full compensation the Contract Price, in the manner and upon the conditions set forth in the Contract Documents.
5. Contract Documents which comprise the entire agreement between the Owner and Contractor for the performance of Work consist of the following:
 - a. Addenda
 - b. General Requirements
 - c. Supplementary Conditions
 - d. General Conditions
 - e. Agreement
 - f. Drawings
 - g. Technical Specifications
 - h. Permits
 - i. Bidder Statement of Authority to Submit Bid Form and accompanying Documents
 - j. Bid Form
 - k. Bonds
 - l. Instructions to Bidders

- m. Invitation to Bid and Legal Notice
- n. Notice of Award
- o. Final Notice to Proceed

6. Affirmative Agreement to Arbitrate. By the signing of this Agreement, Contractor expressly authorizes Article 16 of the General Conditions and affirmatively agrees to settle all disputes, claims, or questions by binding arbitration.

IN WITNESS WHEREOF: The Contractor has caused this agreement to be executed this 8TH day of NOVEMBER, 2018.

CONTRACTOR'S NAME

Capriati Construction Corp., Inc.

By: David M. Rocchio
Signatory Empowered to Bind Contractor

DAVID M. Rocchio
Type or Print Name

PRESIDENT
Official Title

THIS AGREEMENT shall be in full force and effect as of the _____ day of _____, 20____, when it was duly signed by the proper officer of the Las Vegas Valley Water District.

LAS VEGAS VALLEY WATER DISTRICT

By: _____
John J. Entsminger
General Manager

Approved as to Form:

Ronald E. LeBorgne
Attorney for Las Vegas Valley Water District

END OF DOCUMENT

**LAS VEGAS VALLEY WATER DISTRICT
BOARD OF DIRECTORS
AGENDA ITEM
December 4, 2018**

Subject: Resolution	Director's Backup
Petitioner: Julie A. Wilcox, Deputy General Manager, Administration	
Recommendations: That the Board of Directors approve, adopt and authorize the President to sign a resolution approving a new records retention schedule to supersede and replace the existing records retention schedule adopted on October 19, 1999, authorize the General Manager to approve future amendments to the records retention schedule as necessary, and authorize the General Manager to approve a records retention policy.	

Fiscal Impact:

None by approval of the above recommendation.

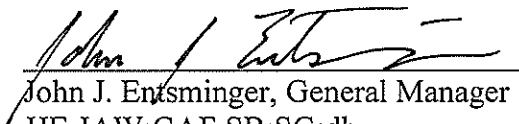
Background:

On October 19, 1999, the Las Vegas Valley Water District (District) adopted a records retention policy (1999 Policy) that established minimum periods of retention adopted by the Office of the Nevada State Library, Archives & Public Records (State Archivist) as the records retention schedule. Over the last ten years, the District enhanced its management of records, data, and information through the development of staff, technology, and processes. As part of this initiative, in 2016, the District determined that the 1999 Policy and corresponding retention schedule were overly cumbersome. The District therefore engaged outside counsel and industry experts to create a new records retention schedule that would retain the minimum retention periods established by the State Archivist but employ a more streamlined archiving process. The records retention schedule attached to this resolution (Records Retention Schedule) achieves both objectives.

To ensure the Records Retention Schedule would comply with the minimum retention periods prescribed by the State Archivist, the District engaged in dialogue with the State Archivist. Pursuant to a letter dated August 29, 2018, the State Archivist has deemed that the Retention Schedule is consistent with the State Archivist's retention schedule and Nevada law, stating that "The Las Vegas Valley Water District's Enterprise-Wide Records Retention Schedule meets or exceeds the record retention periods established in the current version of the Local Governments Records Management Program Manual."

This resolution is being entered into pursuant to Nevada Administrative Code Section 239.155. By approving this resolution, the Board of Directors will adopt the Records Retention Schedule, authorize the General Manager to adopt future policy for staff implementation and authorize the General Manager to make future amendments to the Records Retention Schedule. The office of the General Counsel has reviewed and approved the resolution.

Respectfully submitted:


John J. Entsminger, General Manager
JJE:JAW:GAF:SB:SG:db
Attachment

AGENDA
ITEM #

12

RESOLUTION

A RESOLUTION SUPERSEDING AND REPLACING THE EXISTING LAS VEGAS VALLEY WATER DISTRICT'S RECORDS RETENTION SCHEDULE WITH A NEW RECORDS RETENTION SCHEDULE, AUTHORIZING THE GENERAL MANAGER TO AMEND THE RECORDS RETENTION SCHEDULE AS NECESSARY, AND AUTHORIZING THE GENERAL MANAGER TO APPROVE A RECORDS RETENTION POLICY.

WHEREAS, Nevada Revised Statutes ("NRS") Chapter 239 requires that all governmental entities maintain all public books and records; and

WHEREAS, NRS 239.121 defines "local governmental entities" as, in pertinent part, "... any other public district or agency assigned to perform local governmental functions"; and

WHEREAS, the Las Vegas Valley Water District, by virtue of the definition cited above, is a local governmental entity under the mandate of NRS Chapter 239; and

WHEREAS, NRS 239.051 only allows destruction of public record without reproduction if a records retention schedule has been adopted by the governing body of the local governmental entity pursuant to NRS 239.125; and

WHEREAS, NRS 129.125 allows a local governmental entity to establish a program for the management of records, including the adoption of a records retention schedule that complies with the applicable provisions of NRS Chapter 239; and

WHEREAS, pursuant to NRS 239.125, the State Library, Archives and Public Records Administrator has adopted regulations to carry out a program to establish and approve minimum periods of retention for records of local governments, which are found in the Nevada Administrative Code ("NAC") Sections 239.011 to 239.165; and

WHEREAS, on the 21st day of October 1999, the Board of Directors of the Las Vegas Valley Water District adopted the existing records retention policy through Resolution No. 4-99, entitled "A RESOLUTION ESTABLISHING A PUBLIC RECORDS RETENTION POLICY BY ADOPTING THAT RECORD RETENTION SCHEDULE ALREADY ADOPTED AS PART OF THE NEVADA ADMINISTRATIVE CODE SECTION" ("Resolution No. 4-99"), which established a public records retention policy that

adopted the minimum periods of retention established in the Nevada Administrative Code for local government entities (the "Existing Schedule"); and

WHEREAS, Resolution No. 4-99 has not been updated for over nineteen years; and

WHEREAS, the Records Retention Schedule is intended to supersede and replace Resolution No. 4-99.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LAS VEGAS VALLEY WATER DISTRICT THAT:

Section 1. Resolution No. 4-99 and the Existing Schedule are hereby superseded and replaced by the Records Retention Schedule.

Section 2. The General Manager, or his or her chosen representative, is hereby authorized to amend the Records Retention Schedule as he or she deems necessary so long as such amendment is consistent with Nevada law.

Section 3. The General Manager, or his or her chosen representative, is hereby authorized to approve a records retention policy to govern the retention and disposition of records pursuant to the Records Retention Schedule.

Section 4. This resolution shall become effective on its passage and adoption.

PASSED, ADOPTED AND APPROVED at a meeting of the Board of Directors of the Las Vegas Valley Water District this December 4, 2018.


[District seal]

Board of Directors

John J. Entsminger, Secretary
Las Vegas Valley Water District

Marilyn K. Kirkpatrick, Chair
Las Vegas Valley Water District

Approved as to form



for Gregory J. Walch
General Counsel

Exhibit A

Copy of Retention Schedule

Exhibit B

Copy of Notice of Meeting

Records Retention Schedule

December 2018

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWVD Retention	LGIS Retention
ADM100	Committees and Task Forces	This series documents participation in various internal and external committees, steering committees, task forces, ad hoc committees, special boards and councils that qualify as a "Public Body" as described in NRS 241.015 (3). Refer to ADM105 (Committee Records, Ad Hoc) for committees that do not fall under the definition of a "Public Body".	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071243	Committee Records, Ad Hoc: This record series documents the establishment, organization, membership, policies, activities, and accomplishments of ad hoc (internal, interagency, advisory, etc.) committees. These types of committees are usually formed for a specific and often temporary function, usually on an informal basis. These types of committees do not always produce minutes, but this series may contain agendas, original minutes, media articles, newsletters, reports, summaries, notes, related correspondence and similar documents.	Permanent	If the ad hoc committee falls under the definition of a "Public Body" as described in NRS 241.015 (3) retain this series permanently. If the ad hoc committee does not fall under the definition of a "Public Body" retain this series for three (3) calendar years
ADM105	Committee Records, Ad Hoc	This series documents participation in various internal and external committees, steering committees, task forces, ad hoc committees, special boards and councils, but does not include committees that fall under the definition of a "Public Body" as described in NRS 241.015 (3). Refer to ADM100 (Committees and Task Forces) for committees that qualify as a "Public Body".	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071243	Committee Records, Ad Hoc: This record series documents the establishment, organization, membership, policies, activities, and accomplishments of ad hoc (internal, interagency, advisory, etc.) committees. These types of committees are usually formed for a specific and often temporary function, usually on an informal basis. These types of committees do not always produce minutes, but this series may contain agendas, original minutes, media articles, newsletters, reports, summaries, notes, related correspondence and similar documents.	3 years	If the ad hoc committee falls under the definition of a "Public Body" as described in NRS 241.015 (3) retain this series permanently. If the ad hoc committee does not fall under the definition of a "Public Body" retain this series for three (3) calendar years
ADM110	Correspondence and Departmental Management	This series documents work-related correspondence and activities pertaining to day-to-day office administration. This series may include, but is not limited to, internal correspondence, external correspondence from various individuals, companies and organizations requesting information pertaining to the agency business, mailing records, calendars, staff meeting files, meeting reminders, notices of upcoming events, follow-up or suspense (tickler) files, and related documents.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070070	Mailings: Records of Mailing: Documentation of mailing dates, content of mailings, and addressees for mailing sent by the local government for various purposes.	1 year	One (1) calendar year from date of mailing.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070072	Mailings: Undeliverable Mailings: Mailings (excluding mailed ballots) sent by local governments that were returned as undeliverable.		One (1) calendar year after the matter referenced in mailing is concluded.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070846	Staff Meeting Records: This series documents the actions and activities taking place at internal staff meetings, team meetings, managers meetings, and other internal meetings. These types of meetings do not always produce minutes, but this series may include minutes, agendas, notes, reports, newsletters, correspondence, and related documents.		One (1) calendar year from the date of the meeting.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20101769	Calendars: These records are kept to document and facilitate the routine planning and scheduling of meetings, appointments and similar activities. Series may include calendars, appointment books, diaries, journals, daily planners, and similar records with routine content. Records may be in hardcopy and/or electronic format.		Retain calendars of elected officials, directors, department heads, appointed/key staff for a minimum period of one (1) calendar year from the end of the calendar year to which the record pertains.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LYWVD Retention	LG&S Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20141919	Correspondence: Routine Business: This series consists of correspondence (emails, social media, letters, memos, etc.) that is work related and deals with the day-to-day office administration and activities. Examples may include, but are not limited to, internal correspondence, external correspondence from various individuals, companies, and organizations requesting information pertaining to the agency business, and other routine inquiries.		One (1) calendar year from the date of the correspondence.
ADM115	Administration and General	This series documents general departmental administration and planning activities. This series may include, but is not limited to, presentation materials, organizational charts, employee directories, distribution and mailing lists, employee suggestions, and similar documents. This series also includes vehicle inspection reports. Refer to ADM110 (Correspondence and Departmental Management) for routine correspondence. Refer to ADM130 (Annual and Activity Reports) for annual activity reports.	Las Vegas Valley Water District "State Approved Records Retention Schedule" 20130010	Vehicle Inspection Reports: Prior to operating a company vehicle, every operator shall conduct a vehicle inspection to identify any unsafe conditions listed on the Daily Vehicle Inspection Report that would be likely to affect the safety of the vehicle. This series may include pre- or post-vehicle inspection reports, correspondence and other similar documents.	Superseded	Retain until the subsequent vehicle inspection is performed, then discard if no unsafe conditions were noted, unless there is a claim or anticipated litigation.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070063	Mailings: Mailing and Distribution Lists: This record series is usually a list of names and addresses compiled for various mailings, such as billings, notifications, community outreach, and other administrative purposes.		Until superseded by a new or revised list.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070285	Organizational Charts: This record series consists of organizational charts that show lines of authority and responsibility within and between the various departments of the local government.		Until modified, superseded, or no longer created.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071238	Employee Suggestion Forms: This record series documents "employee suggestions", "good ideas", "action needed" and similar agency programs.		Until no longer administratively useful
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20101831	Presentation Materials: This series consists of materials created for use in presentations, demonstrations, classes, or seminars. This series may include, but is not limited to, slides, overheads, flip charts, handouts, and similar material. This series does not include commercially available materials.		Retain for as long as administratively useful.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071290	Employee Directories, Rosters or Indexes: This record series is usually a listing of current employees and may include name, position title, work phone number, work address, and similar contact information.		Until superseded or no longer in use.
ADM120	Certificate of Transfer - Recipient Department or Office	This series documents the receipt and transfer of legal custody of governmental records from an originating department or office to a local governmental entity. This series may include, but is not limited to, transfer certificates or forms, deeds of gift, accession materials, related correspondence and similar documents. Refer to ADM125 (Corporate Reference Files) for certificates of transfer from the transferring department or office.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20161941	Certificate of Transfer - Recipient Department or Office: This record series is used to document the receipt and transfer of legal custody of governmental records from an originating department or office to a local governmental entity. Series may include but is not limited to transfer certificates or forms, deeds of gift, accession materials, related correspondence, and similar documents.	Permanent	Retain for the same authorized retention period as the records being transferred.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWD Retention	LGRS Retention
ADM125	Corporate Reference Files	This series documents rate schedules, internal policies and procedures, employee handbooks and guides. This series may include, but is not limited to, retention schedules and Certificates of Destruction, Certificates of Transfer (transferring records to an office or entity), bulletins or memoranda of general instructions issued to employees pertaining to changes in accounting, engineering, operating, maintenance and construction policies, creation, printing, and distribution of forms, forms history files, flowcharts and forms design standards and printing history. Refer to ADM120 (Certificate of Transfer - Recipient Department or Office) for certificates of transfer from the receiving department or office.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070047	Strategic Plan Files: This record series documents detailed plans (methods) for accomplishing program goals. This series may include, but is not limited to, records documenting the development and establishing of agency goals and objectives, planning documents, laws and regulations, activity reports, statistical reports, related correspondence and similar records.	Superseded + 6 years	Three (3) calendar years from the date superseded. Review for historical value.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070057	Departmental Regulations, Policies and Procedures: These records document the methods for accomplishing the functions and activities assigned to the department. This series may contain, but is not limited to, policy and procedure manuals, directives, policy statements, correspondence, and similar documents.		Six (6) calendar years after superseded or abandoned officially.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070069	Records Destruction Certificate: This record series documents the destruction of records in accordance with approved retention schedules.		Three (3) calendar years from date the records were destroyed
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070073	Records Retention Schedule: This schedule is a listing of all the record series in the legal custody of a local government, and the minimum retention that is established to satisfy administrative, fiscal, legal and historical requirements for each record series, and has been approved by those necessary within the organization and the State Library and Archives Administrator.		Six (6) calendar years after superseded by a changed schedule
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20161940	Certificate of Transfer - Transferring Department or Office: This record series is used to transfer legal custody (See NAC 239.041) of local government records from an originating department or office to another entity (such as an archives, museum, library, state or federal agency, etc...). Series may include but is not limited to, copy of transfer certificate or form, transfer receipt from recipient, related correspondence, and similar documents.		Six (6) calendar years from the date of transfer.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071276	Employee Handbooks: This record series consists of guidelines created to explain the internal operations, policies, and procedures of the agency to a new employee.		Six (6) calendar years from the date the handbook is superseded or discontinued.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Utilities Owned by a Local Government 20071624	Rate Schedules: This series consists of published rate sheets and schedules for utility service, including schedules suspended or superseded.		Six (6) fiscal years after published rate superseded or no longer used to charge for utility service.
ADM130	Annual and Activity Reports	This series documents the primary activities and accomplishments of local government-owned utilities for the previous year and are often compiled from monthly, quarterly or other activity reports. This series may include, but is not limited to, statistics, narratives, graphs, diagrams, tabulations, correspondence and similar documents.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071558	Activity Reports: These reports document the program or primary activities and accomplishments of various local government units for the previous year. They are often compiled from monthly, quarterly or other activity reports. This series may include, but is not limited to, reports, statistics, narratives, graphs, diagrams, tabulations, correspondence and similar documents. These types of reports are usually statistical in nature and should not contain personally identifying, confidential or restricted information.	Permanent	Retain annual activity reports permanently. Retain other activity and statistical reports (not scheduled elsewhere) for two (2) calendar years from the year created.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LYWVD Retention	LGSS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Utilities Owned by a Local Government 20071196	Annual Reports: These types of reports document the primary activities and accomplishments of local government owned utilities for the previous year and are often compiled from monthly, quarterly or other activity reports. This series may include, but is not limited to, statistics, narratives, graphs, diagrams, tabulations, correspondence and similar documents. Report information often includes customer payment performance; usage of gas or electric energy for each billing period; billing amount for each billing period; the number and general description of written complaints filed with the utility; the number of terminations and reconnections of service; and the number of deposits which have been collected and returned.		Five (5) calendar years if report is sent to a state agency; if not retain permanently.
ADM135	Studies	This series contains documents and data used for resource planning and policy tracking on a state and federal level. This series may include, but is not limited to, resource plans, reports, reference documents, correspondence, meeting and conference call notes, public meeting notes and related records. Refer to ADM140 (Special Studies) for special study and report files.	Las Vegas Valley Water District "State Approved Records Retention Schedule" 20130001	Scientific Data and Scientific Studies: This record series documents scientific data and additional materials produced under the direction of governing bodies, directors, department managers, courts, regulatory agencies and the federal government. Types of datasets, data types and supporting documents include, but are not limited to: biological and hydrological datasets, remote sensing imagery, geographical information system data, such as spatial files; data dictionaries, maps and other related files; data in a database, photographs, supporting documentation, such as statistical data analysis files related to data analysis, metadata and reports. Datasets, datatypes or supporting documents may be identified as project or core data and other related material	Permanent	10 calendar years from the completion of the study, report or project
			Las Vegas Valley Water District "State Approved Records Retention Schedule" 20130005	Resource Planning and Policy Tracking: Local agencies and political subdivisions of the State are responsible for meeting resource needs of the public, and conduct resource planning and policy tracking as part of their mission. This record series contains documents used for resource planning and policy tracking on a state and federal level, including, but not limited to, resource plans, reports, reference documents, correspondence, meeting and conference call notes, public meeting notes and related records.		Retain final agency resource plans and reports in perpetuity, and retain correspondence, meeting notes and related records ten (10) calendar years after their completion date.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Public Works 20071005	Studies: This record series documents studies performed by outside consultants or in-house staff. These types of studies may include, but are not limited to, hydrology, environmental impact, flood control, transportation, traffic engineering, feasibility, growth, neighborhood, studies documenting long range forecasts and projections, and similar studies.		Permanent.
ADM140	Special Studies	This series documents special studies produced under the direction of governing bodies, department managers, courts, elected officials, but not required by law or regulation. This series may include, but is not limited to, reports, exhibits, supporting documentation and related correspondence. Refer to ADM135 (Studies) for scientific and other studies.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20121878	Special Study Report Files: This record series documents special studies produced under the direction of governing bodies, department managers, courts, elected officials, but not required by law or regulation. Files may contain but are not limited to, reports, exhibits, supporting documentation and related correspondence.	Completion + 4 years	Three (3) calendar years from the completion or termination of the study.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVVWD Retention	LGFS Retention
ADM145	Maps, Drawings, Blueprints and Specifications	This series contains various maps, drawings, blueprints and specifications depicting the location of lots and blocks, annexations, easements, property lines, zoning boundaries and similar classifications. This series may include, but is not limited to, blueprints and drawings which may pertain to zoning, soil, land use, utilities, water supplies, road and bridge construction and repair, water mains, sewer lines, sewer line connections, fire hydrants, sewer district boundaries, valve locations, and similar engineering and construction related projects.	Nevada State Library and Archives "Local Government Records Retention Schedules", Improvement Districts and Boards 20070770	Maps: This record series contains various maps depicting the location of lots and blocks, annexations, easements, property lines, zoning boundaries, and similar classifications. These maps are used for reference purposes and are frequently updated.	Permanent	Permanent.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Public Works 20070983	Maps, Plans, and Drawings: This series contains various maps, blueprints, and drawings which may pertain to zoning, soil, land use, utilities, water supplies, road and bridge construction and repair, water mains, sewer lines, sewer line connections, fire hydrants, sewer district boundaries, valve locations, and similar engineering and construction related projects.		Permanent.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071038	Drawings, Blueprints and Specifications: This record series is used as an administrative tool for maintenance (repair, upkeep, etc.) and remodeling functions. This series may contain, but is not limited to, drawings, blueprints, specifications, photographs, and similar documents.		Permanent.
ADM150	Operation and Maintenance Manuals	This series consists of operation and maintenance manuals for public water and treatment facilities.	Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071609	Operation and Maintenance Manuals: This series consist of operation and maintenance manuals for public water/treatment facilities.	Life of Facility	Lifetime of the equipment or facility.
ADM155	Work Orders	This series documents service requests and may include, but is not limited to, work orders, maintenance and repair requests, correspondence and similar documents. Refer to ENG100 (Major Engineering Project Files) for project-related work orders.	Nevada State Library and Archives "Local Government Records Retention Schedules", Public Works 20071020	Work Orders: This series documents service requests and may contain, but is not limited to, work orders, maintenance/repair requests, correspondence and similar documents.	Life of Facility + 5 years	One (1) year after work completed.
ADM160	Inspections	This series documents on-site building or residential inspections and is used to determine the compliance of building construction, electrical, plumbing, mechanical and other systems with adopted building codes, and all other building standards adopted by the local government. This series may include, but is not limited to, inspection requests, information on owner, location of property, location of structure, type of construction, copy of applicable codes, statement of restrictions, daily inspection logs, inspector's notes and remarks, code violation reports, correction reports, inspector's signature, correspondence and related documents, and periodic, special and final inspections.	Nevada State Library and Archives "Local Government Records Retention Schedules", Building and Safety 20070186	Code Violation Records: This record series documents property maintenance code violations and may include but is not limited to photographs, on-site inspection notes, copies of ordinances, violation notices, orders to appear, correction notices, proof of correction, correspondence and related documents.	Life of Facility + 6 years	For violations retain three (3) calendar years after correction of violation. For alleged, but unfounded violations retain one (1) calendar year after determination that zoning ordinances have not been violated.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWVD Retention	LGKS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Building and Safety 20071412	Inspection Records: This record series documents on-site building or residential inspections and is used to determine the compliance of building construction, electrical, plumbing, mechanical and other systems with adopted building codes, and all other building standards adopted by the local government. This series may contain, but is not limited to, inspection requests, information on owner, location of property, location of structure, type of construction, copy of applicable codes, statement of restrictions, daily inspection logs, inspector's notes and remarks, code violation reports, correction reports, inspector's signature, correspondence and related documents. This series includes periodic, special, and final inspections.		Six (6) calendar years after the completion of the improvement or project.
ADM165	Equipment Maintenance and Calibration Records	This series documents the maintenance and calibration of equipment and instruments used to monitor water treatment operations. This series may include, but is not limited to, description of item, make and model, operating instructions, identification or license numbers, manual, maintenance schedules, maintenance and repair reports, repair history, copies of work orders, control logs or lists, vendor information, location of item, repair inspection reports, photographs, correspondence and related documents.	Nevada State Library and Archives "Local Government Records Retention Schedules", Public Works 20070975	Equipment Maintenance Reports: This record series consists of reports which document the maintenance of equipment in the possession of public works departments. This series may contain, but is not limited to, description of item, make and model, operating instructions, identification or license numbers, registrations, owners manual, maintenance schedules, maintenance and repair reports, repair history, copies of work orders, control logs or lists, vendor information, location of item, repair inspection reports, photographs, correspondence and related documents.	Life of Equipment + 10 years	Life of equipment
			Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071618	Equipment Maintenance and Calibration Records: This series documents the maintenance and calibration of equipment and instruments used to monitor water treatment operations.		Life of the equipment plus three (3) additional years
COR100	Correspondence - Executive	This series documents executive-level correspondence (i.e., emails, social media, letters, memos, etc.) relating to the entity's functions, pattern of action, policies and achievements. This series may include, but is not limited to, budgeting and financial decisions, official positions, planning, directing, policy and rulemaking, prominent, celebrated and/or noteworthy achievements, formal announcements, awards and/or events.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070007	Correspondence: Executive: Records not duplicated elsewhere that contain executive level correspondence (emails, social media, letters, memos, etc...) documenting the entities functions, pattern of action, policies and achievements. Correspondence may pertain to, but is not limited to, budgeting and financial, decisions, official positions, planning, directing, policy and rulemaking, prominent, celebrated and/or noteworthy achievements, formal announcements, awards and/or events.	Permanent	Permanent.
COR105	Delegation of Authority	This series is used to authorize, assign authority for, and verify approval of various governmental actions. This series may include, but is not limited to, lists or documents of individuals who have been delegated authority to verify approvals for purchasing, grant authorized entry to restricted areas, grant use of vehicles or equipment, perform personnel actions, grant authorization for access to computers and computer systems, and supporting documentation required to establish such an authorization and verification process.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071280	Delegation of Authority Records: These records are used to authorize, assign authority for and verify approval of various governmental actions. The files may contain: list or documents of individuals who have been delegated authority to verify approvals for purchasing, grant authorized entry to restricted areas, to grant use of vehicles or equipment, to perform personnel actions, to grant authorization for access to computers and computer systems, etc.; as well as all supporting documentation required to establish such an authorization and verification process.	Termination of Authority + 3 years	Three (3) fiscal years from the date authorization was withdrawn.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWWD Retention	LGWS Retention
COR110	Internal Audits	This series documents final audit reports, workpapers, audit plans and other audit materials created for the organization by internal resources. This series may include, but is not limited to, internal environmental audits, workpapers including various fund statements, property reports or lists, copies of accounting records, declarations of compliance, information requested as part of internal audit, and quality control reviews performed to check the effectiveness of policies and procedures (i.e., office security, training, safety, personnel, customer relations, emergency and similar procedures). Refer to FIN150 (Final Audit Reports) for financial audits by external agencies. Refer to COR115 (Audits by External Agencies (Non-Financial)) for performance audits by external agencies.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071256	Quality Assurance Review Audits and Reports: This record series consists of quality control reviews performed by an agency to check the effectiveness of policies and procedures [such as office security, training, safety, personnel, customer relations, emergency and similar procedures]. The files may consist of: investigative reports, checklists, copies of documents involved in the review or audit, staff reviews, copies of policies & procedures, comparison reports, audit workpapers, studies, questionnaires, copies of safety manuals, copies of staff training documentation, regular and final reports, related correspondence and similar documentation.	Superseded + 7 years	Three (3) calendar years from the end of the calendar year to which they pertain.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070006	Audit Materials: This record series consists of information provided to internal or external auditors by local governmental entities in accordance with NRS 354.624. Information may include, but is not limited to, various fund statements, property reports or lists, copies of accounting records, declarations of compliance, and any other records requested by or provided to auditors.		Until completion of annual audit.
COR115	Audits by External Agencies (Non-Financial)	This series documents quality control audits performed by external (usually regulatory) agencies which may be used to assess effectiveness, economy and efficiency of specific programs or functions, verify compliance with legal requirements, document internal control and compliance policies and procedures, and recommendations for improvement. This series may include, but is not limited to, investigative reports, checklists, copies of documents involved in the review or audit, studies, questionnaires, staff training documentation, recommendations, regular and final reports, related correspondence and similar documentation. Refer to FIN150 (Final Audit Reports) for financial audits by external agencies. Refer to COR110 (Internal Audits) for internal audit reports.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20101771	Annual Audit Plan Files: This record series documents the annual plan for auditing agencies and governmental departments based on need, risk assessment, or rotational review requirements. The files may contain, but are not limited to, annual plan, revisions to the plan, summary sheets, staff reports, calculations, analysis, developmental findings, recommendations, related correspondence and similar documents.	Completion + 5 years	Six (6) calendar years from the date the plan was submitted as finalized
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20121835	Performance Audits by External Agencies (Non-Financial): This record series consists of quality control audits performed by external (usually regulatory) agencies. Audits may be used to assess effectiveness, economy, and efficiency of specific programs or functions, verify compliance with legal requirements, document internal control and compliance policies and procedures, and may include recommendations for improvement. Records in this series may include, but are not limited to, investigative reports, checklists, copies of documents involved in the review or audit, studies, questionnaires, staff training documentation, recommendations, regular and final reports, related correspondence and similar documentation.		Three (3) calendar years from the end of the calendar year to which they pertain, or for the period required by the regulatory agency, whichever is longer.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWVD Retention	LGPS Retention
COR120	Business Organization and Incorporation	This series documents the creation, structure, and governance of the organization and its subsidiaries. This series may include, but is not limited to, articles of incorporation, by-laws and charters.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070028	Charter Records: Records relating to the adoption, amendment or repeal of charters or provisions of the charter.	Permanent	Permanent.
COR125	Business Continuity Plans	This series documents plans to be implemented in the event of a disaster or systems failure. This series may include, but is not limited to, disaster recovery plans, business resumption plans and contingency planning.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20101783	Risk Management: Emergency Action Plan: This record series documents emergency action plans used to coordinate activities during emergencies. Information may include but is not limited to, procedures for reporting a fire or other emergency, emergency evacuation plans (including type of evacuation and exit route assignments), physical security plans, environmental control plans, records documenting employee alarm systems, emergency action plan training records, plan reviews, related correspondence, and similar documents.	Superseded + 5 years	Five (5) calendar years after revised or superseded.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Emergency Management 20070295	Plans for Recovery from Disasters: This record series is used to document plans to maintain necessary business operations, protect the public, and to safeguard vital records during emergency situations. This series may include, but is not limited to, hazard analysis records, first response procedures, emergency operations plans, incident response plans, disaster management and recovery plans, vital record plans, damage assessment plans, post disaster evaluation procedures, correspondence and related documents.		Retain this record series until superseded with an updated or amended plan. Retain one (1) copy of superseded plans permanently for historical purposes.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Emergency Management 20071449	Disasters and Emergencies - Financial Records: This record series documents emergency management program expenses related to disaster or emergency relief. Records in this series provide a breakdown of program expenses that may be eligible for state or federal funding. This series may contain, but is not limited to, application for assistance, a copy of the declaration of emergency or disaster, preliminary damage assessments, financial status reports, request for advance forms, detailed cost reports, financial statements, copies of grant documents, cash transaction reports, reports of expenditures, reimbursement forms, quarterly reports, final expenditure reports submitted to the Nevada Division of Emergency Management and/or the Federal Emergency Management Agency (FEMA), forms, memorandum, correspondence, and related documents.		Three (3) fiscal years after the annual or final expenditure report is submitted.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Emergency Management 20071450	Civil Preparedness Guidance (CPG) and State and Local (SLG) Guides: This series consists of guides issued by the Federal Emergency Management Agency (FEMA) to provide guidance and procedures for the preparedness and planning requirements associated with continuity of government responsibilities.		As long as administratively useful to the agency.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LRWWD Retention	LGIS Retention
CUS100	Customer Files	This series documents the account history of individual residential and commercial utility customers. This series may include, but is not limited to, information (i.e., name, address, account number, etc.) necessary to provide a bill for services, security deposit payments, payment histories, service complaints, termination of service reports, resumption of service reports, related correspondence and similar documents. Includes customer file deposits. Refer to CUS105 (Collections) for credit and collections.	Nevada State Library and Archives "Local Government Records Retention Schedules", Utilities Owned by a Local Government 20071197	Agreement/Application for Service Files: This series documents utility service agreements and may include but is not limited to application for service, customer service agreement, deposit information, credit information, related correspondence, and similar documents.	Close of Account + 7 years	Six (6) fiscal years after the fiscal year in which the last transaction, charge, credit, or payment occurs under the contract/agreement.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Utilities Owned by a Local Government 20071199	Customer Deposits, Records of: This series documents customer payment of a security deposit to receive utility services. Information usually includes date, amount of deposit, customer's name, address, and account number, date account closed, refund date, amount of deposit confiscated, reason for confiscation, and similar data.		Three (3) fiscal years after refund or last action.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Utilities Owned by a Local Government 20071200	Customer Histories: This series documents the account history of utility customers. This series may include, but is not limited to, information (name, address, account number, etc.) necessary to provide and bill for services, payment histories, service complaints, termination of service reports, resumption of service reports, related correspondence and similar documents.		Retain the records of a customer's open account for a minimum period of three (3) fiscal years from the end of the fiscal year to which the records pertain. Retain the records of closed customer accounts for a minimum period of three (3) fiscal years from
CUS105	Collections	This series documents delinquent customer account and debt collection activities. This series may include, but is not limited to, delinquent accounts, bad debts, uncollectible accounts, credit bureau materials, account write-offs, deferred payments, notification from U.S. Bankruptcy Court, debtor's name, account information, request for relief of automatic stay, reorganization and payment plans, discharge information, correspondence and related documents. Refer to FIN170 (Unclaimed Property/Escheat) for unclaimed or abandoned property.	Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070469	Bankruptcy Records: This record series documents the notification of the local government that certain individuals have filed for bankruptcy protection. They are used to determine if the individual owes money to the local government and to file notice or claim with the court. Records may include notification from U.S. Bankruptcy Court, debtors name, account information, request for relief of automatic stay, reorganization and payment plans, discharge information, correspondence, and related documents.	Final Resolution + 10 years	Six (6) fiscal years after repayment or discharge of the debt.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20071666	Liens and Releases: This record series documents liens filled for non-payment of taxes, services or merchandise in accordance with state/federal law. This series may contain, but is not limited to, notice of lien, refilling form, certificate of release, certificate of subordination, correction notices, certificate of non-attachment, certificate of revocation and reinstatement, certificate of withdrawal, copies of court documents, related correspondence and similar documents.		Retain records related to tax liens for ten (10) calendar years from the date of filing or refilling, whichever is later. Retain records related to liens for merchandise or services for six (6) calendar years from the date of final payment or action.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Utilities Owned by a Local Government 20071201	Delinquent Accounts: This series documents the actual or threatened disconnection or discontinuance of utility service to a customer for non-payment or violation of terms of service. This series may include, but is not limited to, termination notices, deferred payment agreements, financial hardship reports, energy assistance records, service fee reports, related correspondence and similar documents.		One (1) fiscal year after disposition.
CUS110	Meter History	This series documents the maintenance and repair history of individual meters.	Nevada State Library and Archives "Local Government Records Retention Schedules", Utilities Owned by a Local Government 20071622	Meter History Records: This series documents the maintenance and repair history of individual meters.	Life of Meter + 1 year	Life of meter.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LWVWD Retention	LGSS Retention
CUS115	Meter Readings and Compliance	This series documents meter reading scheduling, compliance and testing reports.	Las Vegas Valley Water District "State Approved Records Retention Schedule" 20120003	Meter Reading Scheduling and Compliance: This series documents the daily meter reading work assigned and completed. This series may include, but is not limited to, spreadsheets and database files that provide information to support daily activities of meter reading, daily work assignments, recorded hours worked or leave taken, vehicle assignments, total work assigned and completed, identified issues, calculations for compliance of billing schedule and work locations. It may also include correspondence and similar documents	Completion + 3 years	2 calendar years
			Nevada State Library and Archives "Local Government Records Retention Schedules", Utilities Owned by a Local Government 20071202	Meter Readings: This series consists of information collected from individual meters and is used to calculate utility bills. Information usually includes name of meter reader, meter reading, date read, customer name and address, account number, special instructions, billing code, dispute resolution records, final reading, reasons for turnoff, if meter was pulled or reinstalled and meter charges.		Three (3) fiscal years after the billing cycle to which the reading pertains.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Utilities Owned by a Local Government 20071623	Meter Testing Reports: This series documents any test results to insure that individual meters are calibrated and functioning properly.		Three (3) calendar years after last test performed.
CUS120	Quality Assurance Recordings	This series documents audio and video recordings of customer service calls. This series is also used for staff training and development purposes.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20121847	Quality Assurance Recordings: These recordings (usually telephone) are used to document customer service calls and may be used for staff training and development purposes.	13 Months from Recording	Thirty (30) days from the date of the recording.
ECS100	Aboveground and Underground Storage Tanks	This series documents the description location, operation, testing, maintenance and final disposition of underground storage tanks. This series includes the investigation, reporting and monitoring of storage tanks that have leaked or have been reported of suspected leakage.	Nevada State Library and Archives "Local Government Records Retention Schedules", Public Works 20071426	Underground Storage Tank (UST) Records: This record series documents the description, location, operation, testing, maintenance, and final disposition of underground storage tanks. This series may contain, but is not limited to, copies of forms submitted to the Environmental Protection Agency (EPA) and/or the Nevada Division of Environmental Protection, certificates of enrollment (registration), initial site characterization reports, corrosion protection documentation, leak detection system documentation, spill and overfill protection documentation, corrective action plans, investigation reports, monitoring reports, storage tank system maintenance and repair documentation, copies of financial surety records, closure or change in service records, site assessments, related correspondence and similar documents.	Termination + 5 years	Five (5) calendar years from the permanent closure of the storage tank and completion of all remedial activities.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Public Works 20071427	Underground Storage Tank -Leaking (LUST) Records: This record series documents the investigation, reporting and monitoring of storage tanks that have leaked or have been reported of suspected leakage. This series may contain, but is not limited to, complaint / spill report forms (reports of all releases), initial site characterization reports, free-product removal reports, investigation of soil and ground water reports, assessments, corrective action plan, investigation reports, monitoring reports, storage tank maintenance and repair documentation, copies of financial surety records, copies of reports and forms submitted to the Environmental Protection Agency (EPA) and/or the Nevada Division of Environmental Protection, related correspondence and similar documents.		Five (5) calendar years from the permanent closure of the storage tank and completion of all remedial action.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWWD Retention	LGHS Retention
ECS105	Continuous Air Emissions Monitoring	This series documents stationary sites emitting air pollutants. This series may include, but is not limited to, applications, permits, inspections, enforcement corrective action orders, copies of notices of violation, compliance hearing records, performance tests, copies of emission reports, certification reports, ownership change records, financial reports, forms, memos, related correspondence and similar documents.	Nevada State Library and Archives "Local Government Records Retention Schedules", Air Quality and Environmental Management 20101787	Permit Files-Stationary Source: This record series pertains to stationary sites emitting air pollutants. Records may include applications, permits, inspections, enforcement corrective action orders, copies of notices of violation, compliance hearing records, performance tests, copies of emission reports, certification reports, ownership change records, financial reports, forms, memos, related correspondence, and similar documents.	Life of Facility + 20 years	Twenty (20) calendar years after site closure.
ECS110	Environmental Permits and Reports	This series documents environmental permits, reports, inspections and studies relating to air quality, including acid rain, and discharge permits and monitoring reports. Refer to LSR130 (Licenses, Permits and Certifications) for temporary permits. Refer to OP5105 (Permits) for building and construction permits.	Nevada State Library and Archives "Local Government Records Retention Schedules", Air Quality and Environmental Management 20101785	State Implementation Plan (SIP) and related studies: This record series documents air quality reports and studies performed as part of the State Implementation Plan (SIP). Records may include, but are not limited to, implementation plans, carbon monoxide studies, modeling data plans, ozone reports, transportation plans, air toxics studies, attainment demonstration plans, milestone achievement reports, and similar reports and/or studies.	Expiration + 5 years	Five (5) calendar years after superseded or withdrawn.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Building and Safety 20071593	Dust Control Permits: This record series documents the issuance of dust control permits for construction activities including surface grading and trenching.		Three (3) calendar years after the expiration of the permit, or for the period required by local ordinance, whichever is longer.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Fire and Rescue Department 20071482	Hazardous Materials Storage Permit Files: This record series documents and controls the permits for the storage of hazardous materials and extremely hazardous materials issued in accordance with state law/local ordinance. The files may contain, but are not limited to, facility information (name, address, phone numbers, contact names, etc.), map of facility, applications, list of chemicals and other hazardous materials being stored, financial worksheet, fee information (copy of check, receipt, etc.), related correspondence and similar documentation.		Five (5) calendar years from the date expiration, revocation or suspension of the permit.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071613	Authorization to Discharge Permit: This series documents permits issued by the Nevada Division of Environmental Protection and/or other regulatory body to discharge effluent. The duration of the permit is fixed and does not exceed 5 years.		Five (5) calendar years after expiration, renewal, modification, suspension, or revocation of the permit.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071620	National Pollution Discharge Elimination System Permits (NPDES): This series documents the application for and issuance of a permits under the Clean Water Act allowing discharge of specific pollutants under controlled conditions. This series may contain, but is not limited to, applications, permits, modifications, compliance reports, influent and effluent reports, chemical analysis reports, water flow records, test and recording reports, compliance schedules, inspection reports, related correspondence and similar documents.		Five (5) calendar years after expiration, renewal, or revocation of permit.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20081762	Air Quality Permits: This record series consists of permits to operate an air pollution emission source issued by Health Departments/Districts. May contain emission source information, copies of standards/regulations, permitting information, related correspondence, and similar documents.		Five (5) calendar years from the renewal, modification, suspension, expiration or revocation of the permit or for the retention period required by the health distinct, whichever is longer.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWVD Retention	LGRS Retention
ECS115	Environmental Permits and Reports - Waste	This series documents environmental permits, reports, inspections and studies relating to the treatment and disposal of hazardous waste (e.g., asbestos and PCBs). This series may include, but is not limited to, environmental clean-up projects, such as spills of hazardous and non-hazardous materials, and landfills.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071704	Generators of Hazardous Waste Records: This record series documents the requirements for generators of hazardous waste to produce records and reports in accordance with state and federal law or regulation. This series may contain, but is not limited to, hazardous waste shipment manifests, biennial reports, exception reports, records documenting test results/waste analysis, inspection reports, variances, storage container labeling reports, related correspondence and similar records.	Permanent	Three (3) calendar years from the end of the calendar year to which the records pertain.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Health Departments 20070670	Inventory of Hazardous Waste: This series documents hazardous waste inventories in accordance with state and federal law/regulation.		Permanent.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Public Works 20070989	Permits, Industrial Waste Discharge: This record series consists of logbooks, registers, or comparable documents providing a record of industrial waste discharge permits issued by a local government or any of its departments or subdivisions.		Permanent.
ECS120	Nevada CAPP Files	This series contains documents related to Chemical Accident Prevention Programs (CAPP). This series may contain, but is not limited to, registration documents, operating procedures, hazard assessments, process hazard analysis, training procedures, equipment maintenance procedures, safety reviews, incident reports, corrective action reports, copies of reports and/or forms submitted to regulatory agencies, related correspondence and similar documents.	Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071612	Nevada CAPP/PTAH Files: This series contains documents related to Chemical Accident Prevention Programs (CAPP) and Plans to Abate Hazards (PTAH). The files may contain, but are not limited to, registration documents, operating procedures, hazard assessments, process hazard analysis, training procedures, equipment maintenance procedures, safety reviews, incident reports, corrective action reports, copies of reports and/or forms submitted to regulatory agencies, related correspondence, and similar documents.	Permanent	Five (5) calendar years from the end of the calendar year to which they pertain.
ECS125	Environmental Risk Assessments	This series documents environmental and health studies and reports identifying potential risks as well as assessments and plans regarding potential hazardous contamination to the environment.	Nevada State Library and Archives "Local Government Records Retention Schedules", Air Quality and Environmental Management 20101785	Emission Inventory Studies and Reports: These reports are designed to support criteria pollutant studies, plans, and/or state implementation plans and are usually geared towards specific point sources.	Permanent	Permanent
ECS130	Hazardous Materials and Employee Communications	This series is used to provide information on hazardous materials stored, manufactured or used by the agency as part of the Hazard Communication Program. This series may include, but is not limited to, Safety Data Sheets (SDS), safety bulletins and a listing of hazardous materials in the workplace.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070064	Occupational Safety: Hazardous Material Safety File: This record series is used to provide information on hazardous materials stored, manufactured or used by the agency as part of the Hazard Communication Program. This series includes material safety data sheets (MSDS) and a listing of hazardous material in the workplace.	30 years	Thirty (30) calendar years from the creation or receipt of material.
ECS135	Fire and Life Safety Files	This series documents the necessary code requirements and operational restrictions placed upon a building or structure.	Nevada State Library and Archives "Local Government Records Retention Schedules", Building and Safety 20070190	Fire and Life Safety Files: This series contains records which document all the necessary code requirements and operational restrictions placed upon a building or structure.	Permanent	Permanent.
ECS140	Safety Management	This series documents compliance with safety-related requirements such as safety inspections, workplace testing, safety plans and safety management programs. This series may include, but is not limited to, Occupational Safety and Health Administration (OSHA), and accident and incident investigation reporting.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070297	Occupational Safety: Records and Reports of Safety Committees: This record series documents safety committees established to promote a safe work environment for employees. This series may include, but is not limited to, safety plans, policies and procedures, safety and health training records, safety committee meeting records, vulnerability assessments, reports on inspections conducted by safety officers, staff reports, attendance reports, correspondence, and related documents.	Superseded + 5 years	Three (3) calendar years from the date of the report or record.

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Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LYWVD Retention	LGRS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071552	Occupational Safety: OSHA Files: This record series documents the activities of local governmental agencies in administering federal and state requirements for Occupational Safety and Health. The files may contain, but are not limited to, various OSHA forms and reports, instructional booklets, announcements and notices, instructional form letters, memos, correspondence, and related documents.		Five (5) calendar years from the end of the calendar year to which they pertain.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071700	Occupational Safety: Personal Protective Equipment (PPE) Records: This record series documents the authorization and acquisition of specialized safety devices and clothing for employees working in hazardous situations. This series may include, but is not limited to, employer hazard assessments, equipment selection records, defective and/or damaged equipment reports, PPE request forms, authorization forms, PPE training and written certification records, copies of purchase orders, manufacturers warranties, related correspondence and similar documents.		Three (3) calendar years after the disposal of the protective equipment.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20101779	Occupational Safety: OSHA Inspection and Violation Files: This record series documents citations received due to OSHA inspections and/or complaints about safety issues. The files may contain, but are not limited to complaints, inspections, conferences, reviews, consultations, OSHA citations, abatement documentation, supportive documentation, and related correspondence.		Five (5) calendar years from the date of the inspection or abatement or closing of the citation, whichever is longer.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20101781	Occupational Safety: OSHA Notices Postings: These are the notices required to be posted by federal law/regulation and usually includes OSHA Notices, State approved OSHA notices, Copy of the federal Occupational Safety and Health Act, and similar notices.		Keep posted until the notice has been superseded.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20121837	Occupational Safety: Occupational Noise Exposure Measurement Record: This record series consists of studies and measurements of the noise levels employees are exposed to by location or job classification. This series may include, but is not limited to, measurement of background sound pressure reports, monitoring reports, risk management assessments, related correspondence, and similar information used to support the possibility of exposure.		Two (2) calendar years from the date of the record.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20121838	Occupational Safety: Respirator Fit Test: This record series is used to document qualitative and quantitative fit tests administered to employees. Information includes name or identification of the employee tested, type of fit test performed, specific make, model, style, and size of respirator tested, date of test, and the pass/fail results for Qualitative fit test (QLFT) or the fit factor and strip chart recording or other recording of the test results for Quantitative fit test. (QNFT)		Retain until the next fit test is administered.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20121839	Occupational Safety: Respiratory Protection Program Records: This record series is used to document Respirator Protection Program's established in accordance with federal law. Records may include, but are not limited to, worksite-specific procedures, equipment inspections, program evaluations and assessments, correspondence, and related documents.		Two (2) calendar years after revised or superseded.

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Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LYWVD Retention	LGVS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Fire and Rescue Department 20071491	Reports of Drills: This record series documents the results of drills performed to instruct individuals in the appropriate procedures to be followed in the event of an emergency.		Two (2) calendar years from the date of the drill.
ECS145	Employee Exposure Testing	This series documents employee exposure to radiation and other hazards. This series may include, but is not limited to, radiological film badge reports, Troxler service files, radiation dosimetry reports, lab and analytical results, investigation and similar documentation.	Nevada State Library and Archives "Local Government Records Retention Schedules", Hospitals 20101807	Radiological Film Badge Reports: This record series is used to monitor employee exposure to radiation. Badges are collected monthly and sent out for examination and an exposure report is issued.	Termination of Employee + 30 years	Thirty (30) calendar years after employee separation.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071289	Employee Medical Records-Hazard Exposure Records: This record series documents an employee's exposure to hazardous conditions such as chemicals, toxic substances, blood-borne pathogens, biological agents, bacteria, virus, fungus, radiation, noise, dust, heat, cold, vibration, repetitive motion, or other dangerous work related conditions. Records may include, but are not limited to, hearing test records, radiation measurement records, blood test or other laboratory results, incident reports, first-aid records, X-rays, work station air sampling reports, biological monitoring results, medical treatment reports, medical release authorizations/letters, correspondence and similar documents.		Thirty (30) calendar years after employee separation.
ECS150	Property Management	This series documents general property management records. The series may include, but is not limited to, vulnerability assessments, loss reports, postal/freight records, key card access, pest control programs, security activity reports and protection systems. Refer to ECS155 (Property Management - Security Camera Recordings) for security camera footage. Refer to COR125 (Business Continuity Plans) for emergency response plans.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070078	Key and Keycard Records: This record series documents the issuance of keycards to agency staff to enable access to agency buildings and sites. Records may include but are not limited to key inventories, key issue forms, key replacement records, and key disposal records.	Superseded + 5 years	Three (3) calendar years after key/keycard is turned in.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071279	Property Management: Security Records: This record series documents security programs provided for governmental buildings and grounds. Records in this series may include but are not limited to personnel identification (photograph) records, security activity reports, incident reports, crime reports, vehicle files, visitor control log, inspection reports, key accountability records, investigation reports, security logs, correspondence, and related records.		Three (3) calendar years from the end of the calendar year to which they pertain.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071710	Property Management: Burglary and/or Vandalism, Reports of: This record series documents burglary and/or vandalism of local government equipment and/or property and may contain, but is not limited to, police reports, damage reports, witness statements, insurance information, related correspondence and similar documents.		Three (3) calendar years from the date of last action.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWVD Retention	LGMS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071747	Property Management: Pest Control (Extermination) Records: This record series is used to document pest control programs and the local government use of pesticides and may contain, but is not limited to, extermination logs, pesticide application record (showing kind and quantity used, dosage rate, method of application, target organism, area, date and time of application and employee name), incident reports, exterminator (contractor) reports, related correspondence and similar documentation.		Three (3) calendar years from the end of the calendar year to which they pertain.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20081755	Property Management: Building Protection Systems Records-Agency Copy: This record series documents the service/maintenance of fire extinguishers, fire alarm systems, sprinklers, fire suppression systems, emergency lighting systems, exit signs, smoke detectors and similar systems. Series may include, but is not limited to, inspection records, maintenance reports, service logs, copies of bids and contracts for service, related correspondence and similar documents.		Three (3) calendar years from the end of the calendar year to which the record pertains.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20071532	Postal/Freight Records: This record series is used to administer and document transactions with the U.S. Postal Service, private couriers (such as FedEx, UPS, etc.) and private carriers concerning postal or freight services. Records may include, but are not limited to, postal meter records, receipts for postage stamps, receipts for registered and certified mail, receipts and documentation for insured mail, special delivery records, shipping company information, invoices, bills of lading, shipping tags, shipping receipts, shipment logs, documentation on the items being shipped, insurance documentation, loss and/or damage reports, correspondence and related documents.		Three (3) fiscal years from the end of the fiscal year to which the record pertains
			Nevada State Library and Archives "Local Government Records Retention Schedules", Fire and Rescue Department 20071495	Alarm System Files: This record series documents the inspection and testing of individual fire alarm systems. This series may include, but is not limited to, permits, installation records, construction documents, diagrams, specifications, certifications, record of completion, inspection records, site information, building code reports, instructions, system testing records, system monitoring records, service agreements, maintenance and service reports, emergency contact lists, correspondence, and related documents.		Retain this record series for the functional life of the system.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Law Enforcement 20121843	Vulnerability Assessments: These assessments are used to document the vulnerability of physical structures to criminal activity. Records may include, but are not limited to, contact information, analysis reports and supporting documentation, copies of security plans, maps, diagrams, photos, blueprints, related correspondence and similar information.		Retain these records as long as they hold value to the agency.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWVD Retention	LGIS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Purchasing 20071234	Excess, Lost and Stolen Property Files: This record series documents the property in the custody of a local government which has been lost, stolen, exchanged, or declared excess. The files may include but are not limited to monthly property reports, copies of purchase orders and other fiscal records, police and internal incident reports, memos, correspondence and related documents.		Three (3) fiscal years from the fiscal year to which they pertain.
ECS155	Property Management - Security Camera Recordings	This series consists of security camera recordings created to record activities inside and outside of public buildings.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071749	Property Management: Security Camera Recordings: This records series consists of security camera recordings created to record activities inside and outside of public buildings.	7 days	Seven (7) days or for the period needed to review recordings, whichever is longer.
ECS160	Hazardous Material Incident Records	This series documents the investigation of hazardous material accidents or incidents including releases. This series may include, but is not limited to, incident reports, reports of personnel involved, cause reports, emergency response reports, clean-up operations reports, decontamination reports, follow-up reports, name and address of responsible party, correspondence and related documentation.	Nevada State Library and Archives "Local Government Records Retention Schedules", Emergency Management 20070300	Incident Records - Disasters and Emergencies: This record series documents the extent and impact of natural or manmade disasters and emergency incidents and the actions taken by the local government in response to such incidents.	Permanent	Permanent.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Fire and Rescue Department 20071480	Hazardous Material Incident Records: This record series documents the investigation of hazardous material accidents or incidents including releases. This series may include, but is not limited to, incident reports, reports of personnel involved, cause reports, emergency response reports, clean-up operations reports, decontamination reports, follow-up reports, name and address of responsible party, correspondence, and related documentation.		Retain records related to responding personnel for a minimum period of thirty (30) calendar years after employee separation. Retain other records related to incident for a minimum period of thirty (30) calendar years from the date of last action.
EMA100	Energy Trading Records	This series is used to document the buying, selling and moving of bulk energy (electricity and natural gas) from where it is produced to where it is needed. This series may include, but is not limited to, trade deal sheets, deal confirmations and trader voice recordings, buying and selling activities aimed at fulfilling contractual obligations and market demand for energy, including cost and revenue optimization activities, capacity management programming, supply portfolio optimization, gas trading, energy trading, wholesale energy, clearinghouse deals, gas control, transaction tickets, confirmations, supplier notices, nominations, monthly deal reports, deal instant messages, counterparty confirmations, and purchase and sales summary reports. This series may also include marketing risk control hedging, derivative instruments records related to interest rate swaps with a bank, and natural gas hedges. Refer to RES120 (Regulatory Compliance - Final Permits) for regulatory filings. Refer to LSR100 (Contracts and Agreements - General) for contracts and joint venture agreements.	Las Vegas Valley Water District "State Approved Records Retention Schedule" 20140004	Energy Trading Records: This record series is used to document the buying, selling and moving of bulk energy (electricity and natural gas) from where it is produced to where it is needed and may include, but is not limited to, trade deal sheets, deal confirmations and trader voice recordings.	20 years	Twenty (20) calendar years after trade execution

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LWVWD Retention	LGWS Retention
EMA100	Energy Trading Records	This series is used to document the buying, selling and moving of bulk energy (electricity and natural gas) from where it is produced to where it is needed. This series may include, but is not limited to, trade deal sheets, deal confirmations and trader voice recordings, buying and selling activities aimed at fulfilling contractual obligations and market demand for energy, including cost and revenue optimization activities, capacity management programming, supply portfolio optimization, gas trading, energy trading, wholesale energy, clearinghouse deals, gas control, transaction tickets, confirmations, supplier notices, nominations, monthly deal reports, deal instant messages, counterparty confirmations, and purchase and sales summary reports. This series may also include marketing risk control hedging, derivative instruments records related to interest rate swaps with a bank, and natural gas hedges. Refer to RES120 (Regulatory Compliance - Final Permits) for regulatory filings. Refer to LSR100 (Contracts and Agreements - General) for contracts and joint venture agreements.	Nevada State Library and Archives "Local Government Records Retention Schedules", Utilities Owned by a Local Government 20161921	Energy Trading Records: This record series is used to document the buying, selling and moving of bulk energy (electricity and natural gas) from where it is produced to where it is needed and may include but is not limited to trade deal sheets, deal confirmations, and trader voice recordings.	20 years	Six (6) calendar years after trade execution.
ENG100	Major Engineering Project Files	This series documents the construction, renovation, modification or expansion of major engineering projects. This series may contain, but is not limited to, copies of bid documents, award and endorsement records, copies of applications and permits, contractor's bonds, pre-construction engineering reports, structural design calculations, specifications, plan check files, lab testing reports, utility and land surveys, notices to proceed, weekly status reports, inspector memos and reports, evaluations, construction field meeting reports, progress schedules, change orders/proposals, variances, easements and rights-of-way documents, project orders, plans, maps, profiles, and as-built drawings, requests for information, guarantees, notices of completion, certificates of occupancy, photographs, memos, various forms and reports, and related correspondence and similar documents.	Nevada State Library and Archives "Local Government Records Retention Schedules", Public Works 20070984	Master Plan and Amendments: This record series documents the present and projected needs of the local government for water, sewer, storm drainage, flood control, telephone systems, streets, utilities, bikeways, and other systems.	Permanent	Permanent.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Public Works 20070991	Public Works Project Files: This record series documents public works projects and may contain but is not limited to copies of bid documents, award and endorsements records, copy of applications and permits, contractor's bonds, preconstruction engineering reports, structural design calculations, specifications, plan check files, lab testing reports, utility and land surveys, notice to proceed, weekly status reports, inspector memos and reports, evaluations, construction field meeting reports, progress schedules, change orders/proposals, variances, easement and rights-of-way documents, project orders, copies of plans; maps; blueprints; profiles; and as-built drawings, requests for information, guarantees, notice of completion, certificate of occupancy, copies of accounting records, photographs, memos, various forms and reports, related correspondence, and similar documents.		Permanent.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LWVWD Retention	LGRS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Public Works 20070599	Specifications: This record series documents the specifications of buildings, structures, and equipment that public works departments are responsible for constructing, maintaining or repairing.		Permanent.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Public Works 20101823	Field Books: This record series provides a history (raw data) of the activities of survey field crews and documents work on civil projects, land boundaries, roads and streets, and similar surveying and mapping activities.		Permanent
			Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071696	Water Project Files: This record series documents the initial construction, renovation, modification or expansion of public water systems or facilities. This series may contain, but is not limited to, applications, permits (if applicable), complete plans and specifications, health authority's review and written approval, engineering analyses, records of distribution system, environmental impact studies, environmental assessments, construction/renovation reports, inspection reports, project reports, engineering reports that describe the water project as it was constructed, as-built drawings, notice of completion, cost statements, maps, photographs, legal notices, copies of reports submitted to state and/or federal agencies, related correspondence and records documenting the date water project was tested, accepted and placed into service.		Permanent.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Zoning 20071420	Boundary Line Adjustment Files: This record series documents boundary line adjustments and may include but is not limited to application requesting to adjust property boundary line, deed, site plan, blue lines that have obtained approval/denial from a decision making body, related correspondence and similar documents.		Permanent.
ENG105	Project Files for Construction	This series documents new construction, modification to existing structures, and the present and projected needs of the local government for water, sewer, storm drainage, flood control, utilities and other systems. This series may include, but is not limited to, copies of applications and permits, inspection reports, evaluations, cost analyses, plans, maps, as-built drawings, design files, project orders, public works projects related to redevelopment projects requiring extraordinary maintenance, project reports, correspondence and related documents.	Las Vegas Valley Water District "State Approved Records Retention Schedule" 20120001	Water Plan Agreement Files: This series consists of the contractual portion of water plan packages and requests for water service, to include well conversions, changes to existing water services, and fees and charges associated with development of a water facilities project. This series may include, but is not limited to, executed agreements, amendments, assignments, successor agreements for billing assignments, applications, bills of sale for connection and service, service removal forms, cash receipts, data sheets, permits, paid application fee receipts, assessor maps, property owner information, audited fee sheets, service point audit lists, original meter receipts, address listings, easements, maps, drawings, photos, correspondence, incidental notes, screen shots with comments, Well Conversion Estimate Sheets, Temporary Right-of-Entry, Application for Well Conversion and SNWA Groundwater Management Program Grant, Assignment of SNWA Onsite Grant Funds, and related documents	Completion + 12 fiscal years	12 fiscal years after fulfillment of the agreement or contract

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Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWVD Retention	LGRS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Improvement Districts and Boards 20070776	Project files for Construction: This series documents new construction or modification to existing structures and may contain, but is not limited to, copies of applications and permits; inspection reports; plans; maps; blueprints; as-built drawings; design files; project orders, related correspondence, and similar documents.		Ten (10) calendar years after completion of project
			Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20161920	Water Project Files -Not Needed to Maintain System or Facility: Records in this series are generally administrative and are not needed to maintain the public water system or facility. This series may contain, but is not limited to, project documents submitted for review and comment, cost estimates, unsuccessful or rejected bid documents and bid activity documents, construction schedule records, material receipt tickets, liens, lien releases, waivers, construction safety documents, traffic control plans, construction site environmental compliance documents (trash abatement, dust control, etc.), progress reports, related correspondence and similar documents.		Ten (10) calendar years after completion of project.
ENG110	Abandoned Pipe	This series documents underground concrete pipe in which the District retains an ownership interest but which is no longer in service.	Nevada State Library and Archives "Local Government Records Retention Schedules", Utilities Owned by a Local Government 20071629	Utility Facilities: This series consists of original or reproduction of engineering records, drawings, and other supporting data for proposed or as-constructed utility facilities. This series may contain, but is not limited to, maps, diagrams, profiles, photographs, field survey notes, plot plan, detail drawings, records of engineering studies, construction studies, construction reports, cost studies, copies of contracts or agreements, related correspondence and similar records.	Life of Facility + 6 years	Life of the facility plus an additional six (6) calendar years.
ENG115	Call Before You Dig Records	This series consists of tickets, faxes, and similar documents showing underground equipment and utilities.	Nevada State Library and Archives "Local Government Records Retention Schedules", Building and Safety 20101794	Customer Tickets (Call Before You Dig): This record series consists of tickets, faxes, and similar documents showing underground equipment/utilities.	6 years	Six (6) calendar years from date of the ticket.
ENG120	Engineering Administrative Files	This series documents the administration, planning, design, initial construction, renovation, modification or expansion of public water systems that are not needed to maintain the facility. This series may include, but is not limited to, permits to work in the public right-of-way, developer inspection reports, certified payroll reports, financial files pertaining to grant awards for water-related projects, and related correspondence and similar documents.	Nevada State Library and Archives "Local Government Records Retention Schedules", Public Works 20071521	Certified Payroll Reports: This record series consists of reports from contractors and subcontractors of public works projects documenting compliance with NRS 338.010 to 338.090 and NAC 338.005 to 338.125. This series may include, but is not limited to, certified payroll reports, compliance statements, investigative reports, verifications, nonperformance payroll reports, applicable forms, related correspondence, and similar documents.	Completion + 4 years	Three (3) calendar years after the final payment is made by the public body for the public work.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Public Works 20121873	Permits to Work in the Public Right of Way: This record series documents permits issued for private use or construction in/on municipal right-of-way such as streets sidewalks, or adjacent land for demolitions, excavations, street cuts, crane operations, concrete construction of curbs, gutters, sidewalks, and similar activities.		Three (3) calendar years after expiration, revocation or discontinuance of the permit.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071040	Developer Inspection Reports: This series consists of construction inspection reports documenting the day to day progress of construction on developer projects.		Three (3) calendar years after construction completed.

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Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWVD Retention	LGNS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071695	Water Project Files [Financial Records]: This record series is used to document grant awards for water related projects and may include, but is not limited to, a brief description of the proposed water project, copy of grant application, bidding schedules, estimated schedules of payment, cost allocation plans, expenditure reports, audit reports, monitoring reports, copies of purchase orders, loan documents, vouchers, related correspondence and similar financial documents.		Three (3) fiscal years from the submission of the final expenditure report, or as required by the granting authority, whichever is longer.
FIN100	Accounting Transactions	This series documents cash management. This series may include, but is not limited to, non-customer accounting, bank deposit reports, bank statements, cash reports and receipts, checks and check registers, utility payment coupons, requests for Tax Payer Identification Number (TIN), investor plus plan enrollment forms, stock purchase and dividend reimbursement enrollment forms, and journal entries and vouchers.	Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070429	Check Registers: This record series consists of a register of all checks issued and usually includes check number, date of check, amount of check, individual or vendor to whom the check was written, invoice information, and the purpose of check. This series may also include checkbooks, and computer printouts such as check run reports.	7 years	Six (6) fiscal years from the end of the fiscal year to which the record pertains.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070430	Checks, Cancelled: This record series documents checks that have been cancelled, spoiled, voided, or stale dated.		Three (3) fiscal years from the end of the fiscal year to which the record pertains
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070440	Fixed Assets and Inventories: This record series documents the process of updating and reconciling an inventory of the fixed assets in a governmental entity's possession. Records in this series may contain, but are not limited to, fixed asset inventories, copies of purchase orders and other fiscal records, monthly or annual property reports, copies of other property records, reports from Purchasing, memos, correspondence and related documents. Information contained in the Purchasing reports often includes: description of the items, manufacturers model and serial numbers, ID number, purchase order number, original cost, value, dates (purchased, received, etc.) and commodity code.		Five (5) fiscal years after superseded.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070446	Journal Entries: This series documents journal entries detailing accounts to be charged and credited and is used to make adjustments and corrections to accounting records. These types of records usually include information on account number, amount debited, amount credited, account description, and reason for journal entry.		Six (6) fiscal years from the end of the fiscal year to which the record pertains.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070521	Returned Checks, Files: This record series documents attempts to collect monies for non-negotiable (usually insufficient funds) checks received for payment to agency accounts. Usually includes printouts or reports listing names, addresses, telephone numbers, banks upon which checks were drawn, reasons for return, and similar information.		Three (3) fiscal years after collected or written off as uncollectible.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20071318	Trial Balance Reports: These reports provide a detailed listing of accounting transactions and may be used in balancing the General Ledger. This series may include information on dates, account numbers, names, transaction codes, fund balances, bank accounts, balance sheets, income statements, month to date balances, year to date balances, and similar documents.		Until the completion of an annual audit.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWVD Retention	LGRS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20071513	Direct Payment Records: This record series documents the automatic payment of utility and other service types of bills from an individual's bank or similar account. This series may contain, but is not limited to, application form, customer information, bank account information, type of service account, account number, copies of billing statements, customer payment reports, payment histories, related correspondence and similar documents.		Six (6) fiscal years from the end of the fiscal year to which the record pertains.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Purchasing 20071308	Disbursement Records: This record series documents the disbursement of office supplies, commodities, parts, and other expendable materials. This series may contain, but is not limited to, supply requests, requisitions, inventory control information, stock reduction forms, inventory sign-out sheets, requesting agency information, billing and budget account information, correspondence and similar documents.		One (1) year after completion of an annual audit.
FIN105	Travel and Expense Reports	This series documents travel arrangements and reimbursement claims made by staff members, commission and committee members, and others associated with a local government.	Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20071258	Travel Records: This record series documents travel arrangements and claims made by staff members, commission and committee members and others associated with a local government. This series may include, but is not limited to, travel itinerary, request for travel authorization, travel authorization, request for training forms, request for out of state travel, transportation requests, hotel reservation information, per diem vouchers, reimbursement requests, receipts, plane tickets or stubs, parking expense documents, supporting documentation, related correspondence and similar documents.	3 fiscal years	Three (3) fiscal years from the end of the fiscal year to which the records pertain.
FIN110	Accounts Payable/Receivable	This series documents authorizing, performing and tracking payment transactions for monies owed by the organization. This series may include, but is not limited to, W-9s, accounts payable processing, employee expense reimbursement, bill payment, invoices, gas and electric energy purchases, and credit card purchases. This series also includes documents authorizing, performing and tracking transactions relating to the collection of the monies due the organization; accounts receivable processing generally.	Nevada State Library and Archives "Local Government Records Retention Schedules", Auditor 20070090	Accounts Payable: This record series consists of records documenting local government expenditures. Series may include but is not limited to computer reports, invoices, statements, vouchers, purchase orders, payment authorizations, receipts, canceled checks or warrants, and similar records.	7 years	Five (5) fiscal years from the end of the fiscal year to which the record pertains.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Auditor 20070091	Accounts Receivable (Revenue): This record series documents revenues collected or owed by vendors, citizens, organizations, governments, and others to be credited to accounts. Also documents billing and collection of moneys. Series may include but is not limited to copies of reports, receipts, invoices, awards, logs, lists, summaries, adjustments, statements, and similar records.		Five (5) fiscal years from the end of the fiscal year to which the record pertains.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070445	Accounts Receivable Files: This record series documents revenues owed by vendors, citizens, organizations, governments, and others, to be credited to accounts. This series may include, but is not limited to, computer generated reports, receipts, invoices, awards, logs, lists, summaries, credit card vouchers/remittances, financial statements and similar records. Information often includes receipt amount, date, invoice number, name, account number, account balance, adjustments, and similar data.		Six (6) fiscal years after collected or deemed uncollectible.

Bucket Code	Bucket Description	LRDA	LRDA Description	LVWVD Retention	LGFS Retention
		Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20071235	Accounts Payable Files: This record series documents the payment of bills for goods and services. This series may include, but is not limited to, billing statements or claims, expense reimbursements, copies of checks, original invoices, copies of purchase orders, copies of bids and contracts, computer generated reports and printouts, vouchers, payment authorizations, receipts, cancelled checks or warrants, supportive documentation, and related correspondence.		Six (6) fiscal years from the end of the fiscal year to which the records pertain.
FIN115	Vendor Files	This series documents vendors providing goods and services to governmental entities. This series may include, but is not limited to, name of vendor or company, name of contact or agent, address, telephone and fax numbers, e-mail and web site addresses, description of goods and services provided, tax ID numbers, vendor evaluation forms, information on past performance, price lists, correspondence and similar documents.	Nevada State Library and Archives "Local Government Records Retention Schedules", Purchasing 20070378	Superseded + 3 years	Three (3) fiscal years from the fiscal year to which it pertains.
		Nevada State Library and Archives "Local Government Records Retention Schedules", Purchasing 20070379	Vendor Master List: Master list of vendors providing goods and services to the local government. It may include but is not limited to vendors name, address, phone number, fax number, e-mail address, product and service information, vendor identification number, tax ID number, contact name, and related information.		Until superseded by new master list.
FIN120	Financial Reporting	This series documents the details of financial transactions such as those related to receipts and expenditures on a daily, monthly, quarterly or similar basis. This series may contain, but is not limited to, expenditure reports, encumbrance listings, warrant registers, cumulative voucher sheets, special assessment district revenue, and related documents and reports. This series may also be used to provide backup documentation to the general ledger.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071529	6 fiscal years	Three (3) fiscal years from the fiscal year to which it pertains. Review for historical value.
		Nevada State Library and Archives "Local Government Records Retention Schedules", Assessors 20071519	Special Assessments: This record series documents special assessments for ditches, bridges, sewers, sidewalks, streets, ornamental lighting, and similar improvements. This series may include, but is not limited to, information on taxing districts, property owners, nature of improvements, lot and parcel number, copies of resolution assessing special taxes, assessment rate, payment records and reports, related correspondence, and similar records.		Six (6) fiscal years after payment of assessment.
		Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070006	Audit Materials: This record series consists of information provided to internal or external auditors by local governmental entities in accordance with NRS 354.624. Information may include, but is not limited to, various fund statements, property reports or lists, copies of accounting records, declarations of compliance, and any other records requested by or provided to auditors.		Until completion of annual audit.

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Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVVWD Retention	LGWS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20071312	Subsidiary Ledgers or Registers: This record series documents the details of financial transactions such as those related to receipts and expenditures on a daily, monthly, quarterly or similar basis. This record series may contain, but is not limited to, expenditure ledgers, encumbrance listings, warrant registers, cumulative voucher sheets, and related documents and reports. This record series may also be used to provide backup documentation to the General Ledger.		Six (6) fiscal years from the end of the fiscal year to which the record pertains.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Improvement Districts and Boards 20070775	Financial Reports: This record series documents the details of financial transactions such as those related to receipts and expenditures on a daily, monthly, quarterly or similar basis. This record series may contain, but is not limited to, expenditure reports, encumbrance listings, warrant registers, cumulative voucher sheets, and related documents and reports. This record series may also be used to provide backup documentation to the General Ledger.		Six (6) fiscal years from the end of the fiscal year to which the reports pertain.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Public Works 20070998	Special Assessment Districts: Files: This record series consists of files on public works projects related to redevelopment projects requiring extraordinary maintenance, repair and improvement and may contain, but is not limited to, plans, maps, blueprints, as-built drawings, inspection reports, project orders, project reports, billing and payment information, correspondence and related documents.		Five (5) fiscal years after the fiscal year in which the notice of completion is issued.
FIN125	Banking Transactions and Credit Card Payments Received	This series documents the current status and transaction activity of funds held at banks. This series also includes the payment of money owed to the local governmental entity by credit/debit card or electronic transfers of money.	Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20071311	Bank Transaction Records: This record series documents the current status and transaction activity of funds held at banks. This series may include, but is not limited to, account statements, deposit and withdrawal slips, certificate of deposits, bank account reconciliations, transaction dates, beginning balance, check or deposit amount, document numbers, wire transfer request forms, automated clearing house records, adjustments, description of transaction, ending balance, and related documents.	2 years	Until completion of annual audit.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20071655	Credit Card Payment Records: This record series documents the payment of money owed to local governmental entity by credit/debit card or electronic transfers of money. This series may contain, but is not limited to, records documenting type of charge, payment amount, credit/debit card information, copies of bills, bank statements, computer printouts, receipts, related correspondence and similar documents.		Until completion of annual audit.
FIN130	Annual Budget - Final Budget	This series documents the final annual financial plan for a governmental entity. This series may include, but is not limited to, financial summaries, spending plans, capital improvement project plans, copy of certified final budget, budget message, affidavit of proof of publication of notice of public hearing, minutes, agendas, exhibits, staff reports and similar documents.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070009	Final Plan for Capital Improvement: This series documents the planning of projects for the physical improvement or new construction of buildings, parks, structures, warehouses, communication & utility facilities and similar local government owned or controlled facilities. This series may include, but is not limited to, drawings, maps, blueprints, renderings, financial estimates, budget reports, fee schedules, related correspondence and similar documents.	Permanent	Permanent.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWWD Retention	LGERS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070004	Annual Budget - Final Budget: This record series documents the final annual financial plan for a governmental entity. This series may include, but is not limited to, financial summaries, spending plans, copy of certified final budget, budget message, affidavit of proof of publication of notice of public hearing, minutes, agendas, exhibits, staff reports, and related records.		Permanent.
FIN135	Annual Budget - Support Documents	This series documents the preparation of governmental budget requests presented to the governing body. This series may include, but is not limited to, staff reports, budget instructions, worksheets, copies of actuarial reports, surveys, allotment reports, contingency plans, budget proposals, estimates of revenues, financial forecasting reports and similar records.	Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070003	Annual Budget - Files: This record series documents the preparation of governmental budget requests presented to the governing body. This series may include, but is not limited to, staff reports, budget instructions, worksheets, copies of actuarial reports, surveys, allotment reports, contingency plans, budget proposals, estimates of revenues, financial forecasting reports and similar records.	5 fiscal years	Five (5) fiscal years from the year to which the records pertain.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20071517	Monthly Budget Status Reports: This record series documents the monthly status of local government budgets. This series may contain, but is not limited to, information on original budget authority, budget adjustments, outstanding encumbrances, unencumbered balances, expenditures to date, amounts expended in the current month, breakdowns by category, supporting documentation and similar information.		Until completion of an annual audit.
FIN140	Bond Issues	This series documents the authorization to finance municipal improvements through bonded indebtedness and implementation of municipal bond issues. This series may include, but is not limited to, bond anticipation notes, authorizations supporting financial arrangements, bond ratings, contracts or sales agreements, sample copies or specimens of bonds sold, supporting documentation, related correspondence and similar documents.	Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070391	Bond Issues: This record series documents the authorization to finance municipal improvements through bonded indebtedness and implementation of municipal bond issues. This series may include, but is not limited to, bond anticipation notes, authorizations supporting financial arrangements, bond ratings, contracts or sales agreements, sample copies or specimens of bonds sold, supporting documentation, related correspondence and similar documents.	Termination of Bond + 10 years	Ten (10) calendar years after bond retired.
FIN145	General Ledger	This series consists of one or more series of financial ledgers providing a final year to date summary of accounting data and a permanent audit trail for all fiscal receipts and disbursement transactions affecting any and all local government funds and accounts. This series may include, but is not limited to, receipts and expenditures from all revenue sources, both public and private.	Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070442	General Ledger: This record series consists of one or more series of financial ledgers providing a final year to date summary of accounting data and a permanent audit trail for all fiscal receipts and disbursement transactions affecting any and all local government funds and accounts, including receipts and expenditures from all revenue sources, both public and private.	Permanent	Permanent.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070453	Project Ledgers: This record series documents financial transactions and accounting functions related to capital improvements and permanent assets of the local government. These types of ledgers may include but are not limited to information on financial receipts and expenditures for design, engineering, construction, repair and/or major maintenance of local government owned or operated buildings, facilities, roadways, utilities, public works and other infrastructure.		Permanent.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070456	Revenue Ledgers: This record series provides a financial history of the source of a local government's income.		Permanent.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LWWD Retention	LGRS Retention
FIN150	Final Audit Reports	This series documents quality control audits performed by external (usually regulatory) agencies which may be used to assess effectiveness, economy and efficiency of specific programs or functions, verify compliance with legal requirements, document internal control and compliance policies and procedures, and recommendations for improvement. This series may include, but is not limited to, investigative reports, checklists, copies of documents involved in the review or audit, studies, questionnaires, staff training documentation, recommendations, regular and final reports, and related correspondence and similar documentation. Refer to COR110 (Internal Audits) for internal audit reports. Refer to COR115 (Audits by External Agencies [Non-Financial]) for performance audits by external agencies.	Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070005	Auditors' Reports: This record series documents annual financial audits of a local governmental entity (including school districts) and may include, but is not limited to, accountant's summary, fund statements, revenue statements, fund balance details, financial schedules, auditor's comments and recommendations, auditors work papers, copies of prior audit reports, related correspondence and similar documents.	Permanent	Permanent.
FIN155	Investment Management	This series is used to document and administer investment accounts. This series may contain, but is not limited to, investment fund information, investment registers, investment reconciliations, confirmations of purchase, bank statements, transaction activity, investment fund balances, investment performance documentation, related correspondence and similar documents.	Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070444	Investment Records: This record series is used to document and administer investment accounts and may contain, but is not limited to, investment fund information, records related to specific investments, investment registers, investment reconciliations, confirmations of purchase, bank statements, records which document transaction activity, investment fund balances, investment performance documentation, related correspondence and similar documents.	Life of investment + 6 years	Six (6) fiscal years from the end of the fiscal year to which the record pertains.
FIN160	Joint Venture, Ownership, and Franchise Accounting and Analysis	This series documents joint ventures and ownership with other utilities, and payment of franchise fees using the right-of-way. This series may include, but is not limited to, financial and expenditure reports related to other generation projects. Refer to LSR100 (Contracts and Agreements - General) for joint venture agreements. Refer to LSR105 (Contracts and Agreements - Construction and Property Acquisition) for construction agreements. Refer to LSR110 (Contracts and Agreements - Real Estate Annexations and Easements) for easements.	Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records- 20161923	Franchise Fees: This record series documents the payment of franchise fees for the right or special privileges to conduct business or provide services using the public right of way. The types of businesses that may be required to pay a franchise fee include, but are not limited to, providers of telecommunications, electric energy, natural gas, cable television, video service, ambulance service, solid waste collection and disposal, and recycling collection services. Records may include but are not limited to copy of franchise agreement, quarterly franchise fee payments, audit reports, delinquency reports, related correspondence and similar records.	Life of Venture + 6 years	Six (6) fiscal years following the receipt of payment.
FIN165	Purchasing - Procurement Documentation	This series documents the request, authorization, and procurement of goods and services. This series may include, but is not limited to, Requests for Proposal (RFPs), bids, unsuccessful bids, purchase authorizations and requisitions, purchasing reports, listings of contractors and vendors employed by the organization, and documentation detailing the purchase of any equipment, supplies or services.	Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20071310	Procurement and Credit Card Records: This record series is used to document and administer the authorization and use of procurement and/or credit cards by local government employees. This record series may contain, but is not limited to, authorizations, applications, agreements, procurement/credit card logs, policy and procedure guides, and other documents used to create accounts. This series may also contain, but is not limited to, accounting records related to purchases and payment of procurement/credit card bills, related correspondence and similar documents.	Expiration + 7 years	Retain records used to create procurement/credit card accounts for a minimum period of three (3) years after the discontinuation or cancellation of account. Retain accounting records related to procurement/credit cards until completion of an annual audit.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LWWD Retention	LGRS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20081761	NRS 338.1444 Report: This record series documents compliance with NRS 338.1444 requirements for awarding of contracts for smaller public work to contractors. At least once each quarter, a local government shall prepare a report detailing, for each public work over \$25,000 for which a contract for its completion is awarded pursuant to paragraph (a) of subsection 1, if any: The name of the contractor to whom the contract was awarded; The amount of the contract awarded; A brief description of the public work; and the names of all contractors from whom bids were solicited.		Three (3) fiscal years from the end of the fiscal year to which the report pertains.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Purchasing 20070354	Bid Files: This record series documents the publicizing, evaluation, and awarding of quoted bids to vendors and other individuals or organizations and provides recorded evidence of accepted and rejected bids. This series may include, but is not limited to, requests to bid, requests for proposals (RFP), bid exemption documents, bid specifications, bid estimates, bid and quote lists, notices of bid opening and award, comparison summaries, spreadsheets, tabulation worksheets, bid advertising records, tally sheets, bid registers, related correspondence, and similar records.		Seven (7) fiscal years after the date of execution of the contract.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Purchasing 20070358	Supplies: This record series documents supply inventories and requests and may contain, but is not limited to, supply requests, supply inventories, packing slips, receiving reports, copies of delivery receipts, copies of requisitions, requisition log, copies of purchase orders, inventory control forms, sign-out sheets, correspondence and related documents.		One (1) fiscal year after resolution of an annual audit.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Purchasing 20070371	Requisitions and Purchase Orders: This record series documents the request and purchase of goods and services. This series may include, but is not limited to, requisition forms, supply orders, orders from stock, purchase orders, purchase order log books, records documenting voided or cancelled purchase orders, cost specifications, authorizations, vendor information, shipping instructions, unit of issue, description of goods/services ordered, unit price, extended price, blanket orders, running orders, purchasing agent signature, billing and budget account information, correspondence and related records.		One (1) fiscal year after completion of an annual audit.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Purchasing 20071302	Receiving Reports: This record series documents items or services actually delivered or provided to the purchaser and may contain, but is not limited to, packing slips, copies of requisitions and purchase orders, description of goods or services ordered, signature of individual signing for receipt of goods or services, delivery receipts, service receipts, notations of shortages or damaged goods, correspondence and related documents.		One (1) fiscal year after completion of an annual audit.
FIN170	Unclaimed Property/Escheat	This series documents the inability to locate the recipient of monies or property and the associated compliance with abandoned property laws.	Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070464	Unclaimed Property Report: This record series documents the reporting by holders of abandoned accounts in accordance with NRS Chapter 120A. This record series may contain various completed forms and reports as required by the State Treasurer (Administrator of Unclaimed Property), supportive documentation, associated correspondence, and similar material.	10 years	Seven (7) calendar years from the date the abandoned property report is filed with the State Treasurer.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWVD Retention	LGRS Retention
FIN175	Miscellaneous Tax	This series is used to report the collection, distribution, deposit and transmittal of taxes. This series may contain, but is not limited to, miscellaneous tax returns and related filings, tax account reconciliations and adjustments, property taxes, sales and use taxes, excise taxes, tax statements, studies and analyses, refund records and IRS 1099 filings.	Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070450	Employment Tax Records: This record series is used to report the collection, distribution, deposit, and transmittal of federal income taxes. Records may include the federal miscellaneous income statement (1099), wage and tax form (W-2), request for taxpayer identification number and certificate (W-9), employers' quarterly federal tax return (941, 941E), tax deposit coupon (8109), and similar completed forms.	4 years	Four (4) years after the tax year in which the taxes are due, or four (4) years after the date the tax is paid, whichever is later.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20071316	Refund Records: This record series documents credits or refunds to taxpayers for the overpayment of taxes or fees. Information may include, but is not limited to, account name and number, property location, tax ID number, amount of overage, cause of overage, certifications, written request for credit or refund, copy of receipts, related correspondence, and similar documents.		Three (3) fiscal years from the end of the fiscal year to which the record pertains
FIN180	Sale of Surplus Goods to the Public	This series documents the sale of surplus goods and equipment. This series may include, but is not limited to, advertisements, posting notices, inventory of sale items, price list, billing records, receipts or transmittals for funds received, title information, title transfers, correspondence and related documents.	Nevada State Library and Archives "Local Government Records Retention Schedules", Purchasing 20070377	Sale of Surplus Goods to the Public: Records of: This record series documents the sale of surplus goods and equipment. This series may include, but is not limited to, advertisements, posting notices, inventory of sale items, price list, billing records, receipts or transmittals for funds received, title information, title transfers, correspondence and related documents.	Final Resolution + 3 years	Three (3) fiscal years from the fiscal year of the sale.
FIN185	Property and Equipment Inventory	This series documents the process of updating and reconciling an inventory of property and equipment owned or operated by a local government. This series may contain, but is not limited to, copies of purchase orders, monthly property reports, descriptions of items, manufacturer's model and serial number, fiscal reports related to original cost, value reports, commodity codes, memos, correspondence and other related records.	Nevada State Library and Archives "Local Government Records Retention Schedules", Emergency Management 20070298	Records of Equipment Inventories: This record series is used to document and administer the inventory of equipment and supplies which may be needed in cases of emergency.	Superseded + 5 years	Until superseded.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070014	Property and Equipment Inventory: This record series documents the process of updating and reconciling an inventory of property and equipment owned or operated by a local government. This series may contain, but is not limited to, copies of purchase orders, monthly property reports, descriptions of items, manufacturer's model and serial number, fiscal reports related to original cost, value reports, commodity codes, memos, correspondence and other related records.		Five (5) fiscal years following update of the inventory.
HUM100	Elective Benefit Enrollment and Participation (Employee-Specific)	This series documents voluntary participation of employees in elective benefits. This series may include, but is not limited to, plan selection and application forms, enrollment documents, payroll contribution and deduction summaries, beneficiary information, employee-specific information regarding benefits given to employees about their medical, dental and other benefits, correspondence and related documents. Refer to HUM105 [Retiree Benefits (Employee-Specific)] for post-employment retirement benefits.	Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20070306	Deferred Compensation Plans - Participant Records: This record series documents the voluntary participation of individuals in Deferred Compensation Plans. Records may include, but are not limited to, plan selection and application forms, enrollment records, payroll contribution and deduction summaries, personal data records, authorizations, beneficiary information, living trust records, hardship records, change requests, payout estimates, year-end balance reports, distribution reports, correspondence, and related documents.	Termination of Employee + 6 years	Six (6) calendar years from the close of the participants account or accounts.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWWD Retention	LGHS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071098	Evidence of Insurability Files: This record series is used to document and administer the addition of self, spouse or dependants to health insurance plans. The files may contain, but are not limited to, request forms, supporting documentation -- which usually includes, copies of birth certificates, marriage license and other legal documents, authorization forms and related correspondence.		Six (6) calendar years after the receipt of the records.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20161928	Group Health and Life Insurance - Employee Records: This record series documents benefit and insurance coverage of local government employees and may contain, but is not limited to, insurance and benefit enrollment forms including changes and corrections, authorization statements, pre-tax documentation, copies of medical records, beneficiary information, payroll deduction forms, related correspondence and other documents pertinent to benefits.		Retain the employee's current documentation for six (6) calendar years from the date the employee is no longer covered under any benefit package. Retain superseded forms and authorizations for a period of two (2) calendar years from the date the records b
HUM105	Retiree Benefits (Employee-Specific)	This series documents employees who have continuing company benefits provided post-employment. This series may include, but is not limited to, retirement and pension plan vesting files, retirement direct deposit forms, retirement lump sum documentation, retirement proofs of age and marriage, summaries of benefit contributions and years of service reports. Refer to HUM100 [Elective Benefit Enrollment and Participation (Employee-Specific)] for voluntary employee benefits.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20121868	Trust Fund for Retirement Benefits (NRS 287.017): This record series documents the establishment of trust funds for the future retirement of local government employees and their spouses and dependents. Series may contain, but is not limited to Board of Trustee records, trust statements, contribution records, enrollment forms, actuarial records, employee/spouse/dependent files, audit reports, investment records, contracts and agreements, financial reports, various forms, related correspondence and similar records.	Close of File + 30 years	Retain Board of Trustee records, audit reports, statement of trust records permanently. Retain employee, spouse/dependent files for a minimum period of thirty (30) years from the close of file. Retain other records included in this series for a minimum period
HUM110	Payroll Administration	This series includes, but is not limited to, deductions for benefits, child support withholding, IRS levies, 401(k), court-ordered garnishments, contributions, payroll taxes levied on employers for Social Security and Medicare, IRS Forms 940, 941 and 1095, Forms W-2 and W-4, state unemployment filings, union dues, check-off authorization, wage deduction forms, payroll checks, timesheets, time slips, work schedules and scheduling spreadsheets.	Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070449	Payroll Files: This record series is used to document and administer the payroll of local government employees. This record series may contain, but is not limited to, employee time records, cost summary reports, detail cost listings, copy of pay register, direct deposit reports, pay worksheets, net pay adjustments, quarterly reports, and similar reports and documents.	6 fiscal years	Three (3) fiscal years from the fiscal year to which the records pertain.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20071259	Direct Deposit Authorizations: This record series documents authorizations to deposit employee payroll earnings into employee bank accounts through direct deposit. This series may include, but is not limited to, employee name, name of financial institution, authorization form, related correspondence, and similar documents.		Three (3) years after employee termination, cancellation, or change of authorization.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20071686	Payroll Deduction Input Documents: This record series is used to document and administer deductions to employee's payroll. This series includes all forms used to input information into system for a payroll deduction, including authorization forms for the deductions.		Retain authorization forms for a period of three (3) fiscal years after the form is cancelled or superseded, or after the termination of the employee. Retain file maintenance documents for two (2) fiscal years from the date of the document.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20070048	Employee Attendance Records: This record series documents employee attendance and may include but is not limited to time sheets or cards, leave requests, internal computer printouts, related correspondence, and similar documents.		Three (3) fiscal years from the year to which it pertains.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LYWWD Retention	LGFS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20070318	Pay Resolutions for Management and Classified Employees: This record series documents the determination of compensation for management and classified employees. This series may contain, but is not limited to, salary surveys, job evaluations, compensation schedules, correspondence and related documentation.		Two (2) calendar years from the date of the record.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071247	Garnishments: This record series consists of documentation of requests and court orders served on the local government to withhold the wages of employees for garnishments, tax levies, support payments and other reasons. This series may contain, but is not limited to, writ of garnishment, notarized interrogatories, copies of writ of execution with attachments, answer of garnishee, affidavits, copies of accounting documents, notes, correspondence, and related documents.		Six (6) fiscal years from the end of the fiscal year to which the records pertain.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071381	Salary Surveys: This record series documents studies and surveys conducted by local governmental entities or its agents to gather comparative salary information for employment positions in comparable organizations. This series may contain, but is not limited to, surveys and salary comparisons for all employees within the state of Nevada (public and private), surveys and salary comparisons for all Nevada employers, compilations from Western States, occupational studies, special survey classes, benefits comparison reports, work papers, backup documents, notes, correspondence, and related documentation.		Two (2) calendar years from the end of the calendar year in which the study was conducted.
HUM115	Benefit Plan Development (Plan-Specific)	This series documents the design and development of the organization's benefit plans. This series may include, but is not limited to, workpapers and correspondence relating to plans offered to employees including retirement, pension, or savings plans, deferred compensation retirement savings plans, summary plan descriptions and actuarial reports.	Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20070314	Group Health and Life Insurance Plans: This record series documents group insurance policies offered by a local government as part of the employee benefits program. This series may contain, but is not limited to, information on various insurance plans (health, life, catastrophic illness, dental, vision, long-term care) enrollment information, handouts and brochures, related correspondence, and similar information.	Life of Plan + 6 years	Retain for a minimum period of one (1) calendar year from the termination of the plan.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071285	Deferred Compensation Plans - Plan Details: This record series documents Deferred Compensation Plans offered as a voluntary benefit to aid employees in saving for retirement. This series may include, but is not limited to, plan explanations, details, and descriptions, third party administrator information, investment options, fund performance information, enrollment information, contribution and distribution information, correspondence and related documents.		Retain this record series for the full period that plan or system is in effect, plus three (3) calendar years after termination of the plan.
HUM120	Compensation Planning and Position/Job Descriptions	This series documents the determination and monitoring of salary structures, incentive programs, job classifications and placement. This series may include, but is not limited to, position and job descriptions containing summaries of position responsibilities, requirements and reporting relationships. The descriptions are not employee-specific.	Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071284	Position Description Records: This record series describes the specifically assigned duties and responsibilities of a particular employment position. Information may include, but is not limited to, essential job duties, job standards, working conditions, salary or pay range, educational requirements, required licenses/certificates, and other desired qualifications.	Superseded + 10 years	Two (2) calendar years after superseded or eliminated.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWWD Retention	LGKS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071382	Salary/Wage Schedules: This record series documents all tables or schedules (from their last effective date) of the employer which provide the piece rates or other rates used in computing straight-time earnings, wages, salary, or overtime pay computation.		Six (6) calendar years from the date schedule is superseded.
HUM125	Alcohol and Drug Testing Reports (Negative Results)	This series documents the testing of current and prospective employees for alcohol and/or controlled substances prohibited by policy or statute. Refer to HUM135 (Employee Recruitment and Selection) for pre-employment medical screenings. Refer to HUM145 (Personnel Files) for positive alcohol and drug test results.	Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20101814	Alcohol and Drug Testing Records - Negative Results: This record series documents the testing of current and prospective employees for alcohol and/or controlled substances prohibited by policy or statute. This series may include, but is not limited to, records which document the collection process, random sample process, decision to administer reasonable suspicion drug or alcohol testing, laboratory reports, consent forms, forms documenting employees receipt of drug and alcohol policy, test results, correspondence, and any other pertinent documentation.	Completion + 1 year	One (1) calendar year from the date screening was completed.
HUM130	Employee Claim Files	This series documents claims filed by employees. This series may include, but is not limited to, sexual harassment/discrimination files, long-term disability claim files, life insurance claims, labor prevailing wage violations, Family and Medical Leave Act (FMLA) documentation, and NERC claims. Refer to LSR135 (Workers' Compensation Claims) for workers' compensation insurance claims. Refer to LSR140 (Insurance Claims) for liability insurance claims.	Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20070310	Family Leave (FMLA) Records: This record series is used to document and regulate the granting and monitoring of family leave under the Federal Family and Medical Leave Act of 1993 and the State Parental Leave Without Pay Bill. This series may contain, but is not limited to, requests for leave of absence form, requests for leave, requests for parental leave without pay, time sheets, payroll documents, medical reports and certification forms, certification of Physician or Practitioner form, notice of family leave act, FMLA fact sheet, notice of specific expectations and obligations, documents of disputes with related correspondence, documents of employer benefits and policies and procedures, and similar documents and related correspondence.	Final Resolution + 6 years	Three (3) fiscal years from the end of the fiscal year in which the leave was taken
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071296	Donated Leave Program Records: This record series documents the receipt and donation of leave for medical emergencies. This series may contain, but is not limited to, leave donation forms, recipient applications, agency approvals or denials, medical or physician certifications, leave donation records, leave transfer records, payroll notification records, payroll reports, copies of time and attendance sheets, leave program termination records, correspondence and related documents.		Three (3) fiscal years from the fiscal year in which the leave was donated or used.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071323	Sexual Harassment / Discrimination Files: This record series is used to document investigations into alleged sexual harassment and/or discrimination in accordance with the Governor's Policy Against Sexual Harassment and Discrimination. This record series may contain copies of the sexual harassment and discrimination policy acknowledgement forms, sexual harassment or discrimination complaint forms, intake reports, notices given to employee documenting their rights during an internal investigation, investigative reports and statements, findings, supportive documentation, related correspondence, and similar documents.		Five (5) calendar years from the end of the calendar year in which the investigation was closed. If the governmental entity is notified of a pending claim at either the Nevada Equal Rights Commission, the Equal Employment Opportunity Commission, or that a

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVVWD Retention	LGRS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20161929	Group Health and Life Insurance - Long Term Disability Records: This record series is used to document and administer claims for long term disability. Records may include but are not limited to, employee information, physician's statement, copies of medical records, claims and supporting documentation, HIPAA access and disclosure statement, related correspondence and similar information.		Six (6) calendar years from the date of the closure or final resolution of the claim.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20161930	Group Health and Life Insurance - Death Claims: This record series is used to document and administer claims for life insurance upon a covered employee's death. Records may include but are not limited to, beneficiary information, claims for benefit and supporting documentation, benefit payment records, copies of medical records, copy of death certificate, related correspondence and similar records.		Six (6) calendar years after the claim is closed.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Purchasing 20121875	Labor Prevailing Wage Violations: This record series documents the investigation and determination of violations of labor prevailing wage, overtime wage disputes, minimum wage requirements charged in local government contracts.		Three (3) calendar years from the final outcome or disposition of the case.
HUM135	Employee Recruitment and Selection	This series documents the recruitment and selection of individuals for employment or promotional opportunities. This series may include, but is not limited to, employment requisitions, job postings, background checks, position justification memoranda, completed applications, temporary service files and organization charts. Refer to HUM125 [Alcohol and Drug Testing Reports (Negative Results)] for negative alcohol and drug test results.	Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20070304	Background Checks/Investigations: This record series documents background checks/ investigations of individuals including those for recruitment and active employment, volunteers, interns, and contracted workers. This series may contain, but is not limited to, employment reference information, background survey questionnaires, background check disclosure authorizations and release forms, copies of fingerprint cards, information gathered from criminal background checks, correspondence and related documents.	5 years	If hired: Retain for a minimum period of three (3) calendar years after separation of service. If not hired: Retain for a minimum period of three (3) calendar years from the date investigation is completed.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20070325	Recruitment Files: This record series documents the recruitment and selection of individuals for employment or promotional opportunities. Records may include, but are not limited to, job announcements and descriptions, applicant lists, applications and resumes, examination records and results, letters of reference, recommendations, classification specifications, affirmative action records, interview questions, interview and application scoring notes, evaluations, applicant background investigation information, civil service records, promotion lists, position authorization forms, recruitment summary records (job announcement, position description, documentation relating to the announcement and test, and test items and ratings levels), and any other selection or screening criteria. This series may also include inactive or cancelled recruitment records.		Four (4) years from the close of the recruitment.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20070329	Verification of Eligibility for Employment (United States Citizenship and Immigration form I-9): This record series is used to document the verification of employment in accordance with the Immigration Reform and Control Act of 1986 as found in Title 8 of the United States Code section 1324a. May contain: US Department of Justice Immigration and Naturalization Service form I-9, Employment Eligibility Verification with attachments, Handbook for Employers, and associated documents.		Three (3) years after the date the of hire, or one (1) year after employment is terminated, whichever is later.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWWD Retention	LGIS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071471	Recruitment Files: Pre-Employment Medical Screenings: This record series is used in the recruitment process for pre-employment medical inquiries in accordance with 29 CFR 1630.14 (ADA). The files may contain, but are not limited to, medical questionnaire (medical history) forms, medical release authorizations, signed consent forms, physical fitness exams and reports, blood work results, results of medical exams by a health care provider, copy of the essential functions form, copies of job description, related correspondence and similar documents.		Four (4) years from the close of the recruitment process.
HUM140	Labor Relations	This series documents negotiations and contractual agreements between the organization and bargaining units, and includes general labor practices. This series may include, but is not limited to, grievance and arbitration files, and labor union negotiation notes and files	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070055	Correspondence: Complaints: This record series documents complaints, and may include, but is not limited to, name, address, and phone number of person making complaint, description of complaint, name of person responding to complaint, resolution of complaint, correspondence and related records. This series includes electronic mail that communicates the above.	Expiration of Agreement + 10 years	Three (3) calendar years after response or resolution.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20070311	Grievances: Case Files: This series documents grievances or complaints filed by current employees, terminated employees, applicants, or private citizens regarding employment practices. This series may include, but is not limited to, complaints, investigation reports, interview documentation, witness statements, background information, supporting papers, summary of action taken, audio/video recordings, related correspondence, and summary of disposition.		Three (3) calendar years from the date the case is withdrawn, settled or dismissed.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20070312	Grievances: Hearings: This record series documents grievances or complaints submitted for resolution to hearings officers or hearings boards. This series may include, but is not limited to, initial complaint, investigation records, background material, witness statements, interview and hearing reports, hearing officer's findings and decisions, correspondence, and related records.		Three (3) calendar years after the final disposition of the case.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20070328	Union Contracts: This record series documents negotiations and contractual agreements between local governments and bargaining units, it may also be used for labor relations planning. This series may contain, but is not limited to, union contracts and amendments, tentative agreements, arbitrator's recommendations, negotiation work notes, management counter proposals, negotiation updates, newspaper clippings, press releases, research background material, employee classification printouts, minutes, sound recordings, exhibits and reports of meetings, correspondence and related records.		Six (6) fiscal years after the contract is renewed, amended or expires, or for the period required by the contract or agreement, whichever is longer.
HUM145	Personnel Files	This series documents the work history of employees. This series may include, but is not limited to, compensation history, performance evaluations, Personnel Action Notification (PAN) forms, positive drug test results, and copies of professional licenses and certifications. Refer to HUM125 [Alcohol and Drug Testing Reports (Negative Results)] for negative alcohol and drug test results. Refer to HUM150 (Employee Medical History) for employee work-related medical records.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070520	Jury Duty, Exemption Requests: This series documents requests for jury duty exemption or excuse.	Termination of Employee + 10 years	One (1) calendar year from the date of request.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LWVWD Retention	LGAS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070988	Parking Permits, Employee: This record series documents the application and issuance of employee parking permits.		Until updated or cancelled.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20070302	Alcohol and Drug Testing Records - Positive Results: This record series documents the testing of current and prospective employees for alcohol and/or controlled substances prohibited by policy or statute. This series may include, but is not limited to, records which document the collection process, random sample process, decision to administer reasonable suspicion drug or alcohol testing, laboratory reports, consent forms, forms documenting employee's receipt of drug and alcohol policy, test results, correspondence, and any other pertinent documentation.		Five (5) calendar years from the date screening was completed.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20070321	Master Personnel File: This record series is the official personnel file for people employed by local governmental entities. The file may contain, but is not limited to, job applications, credential files, background checks, notice of appointment documents, personnel transaction records, classification and salary records, payroll withholding information, leave summary records, employee development documents, employee performance documents, training documents, disciplinary actions, longevity reports, copies of licenses or certificates, records relating to other employment practices (including policy acknowledgments and agreements), personnel action forms, exit interview records, and similar documents related to an individual's employment.		Retain records which document employment history (including but not limited to salary history and longevity documents) for a minimum period of ten (10) calendar years from the end of the calendar year in which the individual separated from service.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20070331	Volunteer Worker Records: This record series documents work performed for the local government by citizens without compensation for their services. This series may include, but is not limited to, agreements, applications, skills test results, training documentation, task assignment and monitoring records, copies of workers compensation records, interest forms, correspondence, and related documents.		Three (3) calendar years after separation.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20070332	Employee Recognition Program Records: This record series documents the recognition of employees for special service to the agency. This series may include, but is not limited to, service awards, recognition certificates, commendations, award nominations, lists of past recipients, and presentation or ceremony records and photographs.		Two (2) calendar years from the date of the record.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20070837	Employee Licenses / Certificates: This record series documents licenses/certificates issued to employees by professional, educational, regulatory, or other agencies. These types of licenses/certificates are normally occupation specific (EMS, Peace Officer, Firefighter, Social Worker, Nurses, Engineers and similar professions) and are usually required as a condition of employment.		Three (3) calendar years from the expiration or renewal of the license or certificate.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071288	Employment Contracts: This record series documents individual employment contracts or, where contracts or agreements are not in writing, a written memorandum summarizing the terms and conditions of employment.		Six (6) years after expiration of the contract or agreement.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LWVD Retention	LGRS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071297	Personnel Files - Temporary and Seasonal Employees: This record series documents the employment history of temporary and seasonal employees. These employees are usually hired to perform specific tasks or projects, and length of employment is usually for a limited duration. Records may include, but are not limited to, job applications, background checks, employee personal information, position classification and salary records, payroll withholding information, leave summary records, evaluations, training certificates, and other similar records related to an individual's employment.		If the employee's length of continuous service is one (1) year or greater retain this record series for a minimum period of thirty (30) calendar years after separation. If the employee's length of continuous service is less than one (1) year retain this r
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071298	Disciplinary Records: This record series documents the investigation of allegations of employee misconduct and/or violation of department regulations or orders, state or federal statutes, or local ordinance. Series may include, but is not limited to, cause statements, investigative records, verbal/written reprimands, copies of work performance standards, corrective action agreements, interview and hearing records, findings and recommendations, employee's reply, various forms, and related records.		Three (3) calendar years from the date of last action, or for the period required by disciplinary settlements or negotiated agreements.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071469	Fitness For Duty Files: This series is used to document the action when an evaluation is done to determine an employee's ability to perform the essential functions of the job due to physical, mental or emotional disorders. This series may include, but is not limited to, incident reports, essential functions forms, certifications from health care providers (temporary disability, return to work, etc.), copies of medical records, copies of leave forms (with supportive documentation), copies of payroll reports (including time and attendance reports), hearing documentation, related correspondence and similar documents.		Three (3) calendar years from the date of final action.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071660	Continuing Education Files: This record series documents continuing education and/or training that may be required for renewal of a professional license or certificate. The files may include, but are not limited to, educational transcripts, attendance rolls, course/workshop documentation, continuing education credit slips, continuing education training forms, related correspondence and similar documentation.		Three (3) calendar years from the end of the renewal period.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20101816	Commercial Driver's License Records: These records are used to document that an individual has been granted a commercial driver's license when this type of license is required as a condition of employment. Records may include, but are not limited to, copy of commercial driver license, random drug test records, physical examination records, medical card, endorsements, and similar documents.		Five (5) calendar years from the expiration, renewal, suspension, or revocation of the license.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LJWWD Retention	LGMS Retention
HUM150	Employee Medical History	This series documents the medical history of individual employees, both current and inactive. This series may include, but is not limited to, medical examinations, x-rays, hearing tests, respiratory tests and other safety-related medical testing.	Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071236	Employee Medical Records [Except Police Officers and Firefighters]: These records document an individual employee's work related medical history. This series may contain, but is not limited to, medical examination records (pre-employment, pre-assignment, periodic, or episodic), X-rays, records of significant health or disability limitations related to job assignments, documentation of work related injuries or illnesses, first aid incident records, physical examination statements, medical release authorizations, signed consent forms, correspondence and related documents.	6 years	Retain all medical (non-hazard exposure) records six (6) calendar years after their receipt or production. The medical records of employees who have worked for less than one (1) year need not be retained beyond the term of employment if they are provided
HUM155	Training	This series is used to document and administer employee development and training. This series may contain, but is not limited to, request for training forms, training plans, employee training history, copies of training certificates, documentation of completed mandatory training requirements, reports detailing staff training (courses taken), statistical reports, training program evaluations, reports detailing training needs, authorizations granting educational leave, training summaries and related correspondence.	Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071375	Employee Development Training Records: This record series is used to document and administer employee development and training. This series may contain, but is not limited to, employee name, social security or personnel ID number, request for training forms, training plans, employee training history, copies of training certificates, documentation of continuing education credits, records documenting completion of mandatory training requirements, reports detailing staff training (courses taken), statistical reports, training program evaluations, reports detailing training needs, records authorizing and administering the granting of educational leave, training summaries, related correspondence and similar records.	Termination of Employee + 3 years	Three (3) calendar years from the transfer, separation, retirement, or termination of an employee.
HUM160	Unemployment Insurance Records	This series documents compliance with the Unemployment Compensation Law (NRS Chapter 612) adopted by the Employment Security Division of the Department of Employment, Training and Rehabilitation. This series may include, but is not limited to, payroll reports, personal information related to each person who performs services for the employing unit, report of changes, applicable forms, correspondence and other relevant information.	Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071445	Unemployment Insurance Records: This record series documents compliance with the Unemployment Compensation Law (NRS Chapter 612) and regulations (NAC Chapter 612) adopted by the Employment Security Division of the Department of Employment, Training and Rehabilitation. Records in this series may include, but are not limited to, payroll reports, personal information related to each person who performs services for the employing unit, report of changes, applicable forms, correspondence and other relevant information.	4 years	Four (4) calendar years from the end of the calendar year to which they pertain.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071446	Unemployment Insurance Records - Employer Contribution Records: This record series documents compliance with the Unemployment Compensation Law (NRS Chapter 612) and regulations (NAC Chapter 612) adopted by the Employment Security Division of the Department of Employment, Training and Rehabilitation. Records in this series may include, but are not limited to, quarterly contribution and wage reports, new hire reporting, payroll reports, personal information related to each person who performs services for the employing unit, report of changes, corrections to quarterly reports, applications for adjustment, applicable forms, correspondence and other relevant information.		Four (4) calendar years after the date the contributions to which they relate become due, or the date the contributions are paid, whichever is later.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LWWD Retention	LGIS Retention
HUM165	Regulatory Compliance (Human Resources)	This series documents Human Resources compliance requirements. This series may include, but is not limited to, Equal Employment Opportunity reports, Health Insurance Portability and Accountability Act (HIPAA) requirements and reports, employee counts, Form 5500 Series forms for annual reporting under Title I and Title IV of ERISA and under the Internal Revenue Code, Department of Labor annual funding notices and Social Security Administration filings. Refer to ECS140 (Safety Management) for safety-related compliance.	Nevada State Library and Archives "Local Government Records Retention Schedules", Hospitals: 20101805	HIPAA Compliance Audits: This record series documents investigations and outcomes based on complaints and audits. Series may include, but is not limited to, complaints, memos and reports, policies and procedures, HIPAA presentations, articles and newsletters, mandatory training programs, compliance handbook, compliance manual, hybrid entity decision memos, workpapers, spreadsheets, compliance forms, audit findings, corrective action documents, related correspondence, and similar documents.	7 years	Seven (7) calendar years from the end of the calendar year to which the record pertains.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel: 20071286	Continuation of Insurance Benefits (COBRA) Records: This series documents compliance with the Consolidated Omnibus Reconciliation Act of 1986 (COBRA). Records document notifications to employees or dependents informing them of their rights to continue insurance coverage after termination or during disability or family leave. This series may contain, but is not limited to, employee and dependent names and social security numbers, insurance package currently carried, written notice of COBRA rights and whether the covered employee, spouse and/or dependents elected or rejected coverage, dates of termination, coverage end date, correspondence and related documents.		Six (6) calendar years after eligibility has expired.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel: 20071422	Americans With Disabilities Act (ADA) Compliance Records: This record series is used to document compliance with the Americans With Disability Act (ADA). This series may include, but is not limited to, administrative reports, public inquiries, copies of policies and procedures, federal ADA inquiries, copies of compliance reports, related correspondence and similar documentation.		Three (3) calendar years from the end of the calendar year to which they pertain.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel: 20071470	Reasonable Accommodation Records: This record series is used to document requests for "reasonable accommodation" in the work place. This includes information regarding the medical and mental condition, history and work-related restrictions of an employee or applicant as permitted by the Americans with Disabilities Act. The files may contain, but are not limited to, essential function forms, self-evaluations, copies of medical records, certifications from health care providers, documents relating to work related accommodations (including formal requests for accommodations, responses, and related supportive documentations), related correspondence and similar documents.		Three (3) calendar years from the date of separation of employment with the agency, or for applicants that are subsequently not hired, from the date the recruitment was closed.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel: 20071690	EEO Reports: This record series is used to document Equal Employment Opportunity (EEO) reports required by state/federal law or regulation. This series may contain, but is not limited to, EEO reports and supporting documentation, special reports (if required), related correspondence and similar documentation.		Three (3) calendar years from the submission of the report.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LWVWD Retention	LG&S Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Personnel 20071691	Affirmative Action Program Files: This record series is used to administer Affirmative Action Plans in accordance with 29 CFR 1608 and the state EEO law (See NRS 613.310 to 613.435). This series may contain, but is not limited to, copy of Affirmative Action Plan, self-analysis documentation, compliance monitoring documentation, survey reports, completed forms, summary reports, related correspondence and similar documentation.		Three (3) calendar years from the end of the calendar year to which they pertain.
ITS100	Program Documentation	This series documents program specifications and documentation related to a particular program or system used by the local government. This series may include, but is not limited to, source code, instructional manuals, booklets, reference materials, programmer's notes and memos, general system design reports, test plans and results, conversion reports and statements, addenda, specification printouts, and related lists and checklists. This series does not include proprietary information or information controlled by license.	Nevada State Library and Archives "Local Government Records Retention Schedules", Information Technology 20070244	Documentation of Computer System and Programs: This record series consists of all program specifications and documentation related to a particular program or system used by the local government. This series may include, but is not limited to, instructional manuals, booklets, reference materials, programmers notes and memos, general system design reports, test plans and results, conversion reports and statements, data documentation, source codes, application project files, addendums, specification architecture reports, conversion plans, correspondence, computer printouts, and related lists and checklists.	Superseded + 3 years	Retain until information is no longer needed to retrieve or store data, or for three (3) calendar years after system or program is discontinued or replaced, whichever is longer.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Information Technology 20071245	Software Licenses: This record series consists of documents proving the licensure and implementation of computer software programs by the local government. This series may include, but is not limited to, permitted uses, rights and restrictions, warranty information, liability statement, and laws governing use of the product.		Duration of license plus three (3) calendar years.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Information Technology 20101809	Enterprise Electronic Development Project Files: These are records created and used during the development, design, control, and monitoring of a specific or group of enterprise electronic system or application projects. This series may include, but is not limited to, request form, feasibility study, statement of work, background documents, cost-benefit analysis, vendor information, contracts, contract deliverables, design documentation, release records, change-control records, standards, specifications, technical reports, security documents, data files, revision and reissues, post-implementation evaluations, quality-assurance assessments and testing records, related correspondence and similar documents.		Three (3) calendar years after completion of the project.
ITS105	Geographic Information System (GIS) - Core Vector Data	A geographic information system (GIS) integrates hardware, software and data for capturing managing, analyzing and displaying all forms of geographically referenced information. This series may include, but is not limited to, data in the database, maps, data dictionaries, various datasets (e.g., base, building and structure, business information, emergency dispatch, environmental), land use and planning, transportation system, hydrology, facilities, utilities) and related metadata. Refer to ITS110 [Geographic Information System (GIS) - Imagery and Raster Data] for aerial imagery and LiDAR data.	Nevada State Library and Archives "Local Government Records Retention Schedules", Information Technology 20121863	Geographic Information System (GIS) - Core Data: A geographic information system (GIS) integrates hardware, software, and data for capturing, managing, analyzing, and displaying all forms of geographically referenced information. Records in this series may include but are not limited to, data in the database, maps, aerial photographs, data dictionaries, various datasets (such as base, building and structure, business information, emergency dispatch, environmental), land use and planning, transportation system) and related metadata.	Superseded	Retain the core data such as parcel, boundary, zoning, and orthoregistry layers, with accompanying data sets until superseded. Retain historical snapshots (if applicable) permanently.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LYWWD Retention	LGIS Retention
ITS110	Geographic Information System (GIS) - Imagery and Raster Data	A geographic information system (GIS) integrates hardware, software and data for capturing managing, analyzing and displaying all forms of geographically referenced information. This series may include, but is not limited to, aerial photographs, digital elevation data, aerial video, various datasets acquired from aerial vehicles and related metadata. Refer to ITS105 [Geographic Information System (GIS) - Core Vector Data] for vector data (i.e., facilities, parcels, roads, etc.).	Nevada State Library and Archives "Local Government Records Retention Schedules", Information Technology 20071363	Geographic Information System (GIS) - Core Data: A geographic information system (GIS) integrates hardware, software, and data for capturing, managing, analyzing, and displaying all forms of geographically referenced information. Records in this series may include but are not limited to, data in the database, maps, aerial photographs, data dictionaries, various datasets (such as base, building and structure, business information, emergency dispatch, environmental), land use and planning, transportation system) and related metadata.	Permanent	Retain the core data such as parcel, boundary, zoning, and orthoimagery layers, with accompanying data sets until superseded. Retain historical snapshots (if applicable) permanently.
ITS115	IT Operations	This series documents the details and history of the technical environment. This series may include, but is not limited to, additions, deletions and operational status, system access requests, system technical change management, problem tracking and security plans. Refer to ITS135 (Security Breach Response) for information security investigations.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071360	Telecommunication System Management Records: This series documents the creation, modification, and disposition of local government telecommunications systems. Records in this series may include but are not limited to equipment records, Federal Communications Commission records, repair order forms, system planning records, telecommunications maintenance contracts and service agreements, service orders, related correspondence, and similar documents.	Superseded + 6 years	Retain service agreements/maintenance contracts for a minimum period of six (6) calendar years after expiration or fulfillment of all terms of the agreement or contract, whichever is later. Retain other telecommunication system records for the life of the
			Nevada State Library and Archives "Local Government Records Retention Schedules", Information Technology 20071393	Master Files: These are electronic records that replace in whole or in part, hard copy records that have been scheduled through an approved records retention schedule and contain the same information as the scheduled records.		Purge the file after the expiration of the minimum retention period authorized for the hard copy of the file.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Information Technology 20071351	Software Review Files: These are records related to the review and recommendation of software for local government use. This series may include vendor information, manuals, software reviews, and related material.		Three (3) calendar years after software is no longer used or evaluation period has ended.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Information Technology 20071364	Network or Circuit Installation and Service Files: This record series documents requests by local governments to service provider for data communication service, installation, or repair and the response to the request. This record series may include work orders, work schedules, copies of building or circuitry diagrams, memoranda, correspondence, and related documents.		Three (3) calendar years after request is filled or after repairs are made.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Information Technology 20071369	IT System User Master List: This record series is used to administer and document the creation, maintenance and management of IT system user access rights. The master list usually consists of an on-line electronic file containing user names, user ID codes, access rights and privileges (to data, applications, communications and other system devices) and similar documents.		Purge and or modify this record series as needed.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Information Technology 20071720	IT Asset Inventory Files: This record series documents IT inventories created and maintained by an agency in accordance with various PSP's (Policies, Standards and Procedures). The files may include, but are not limited to, physical equipment inventory, copyright section, software inventory, software libraries, software audits, data communications equipment inventory, other IT related inventories and lists, work station (and port) diagrams and assignments, inventory reports (to management), network configuration diagrams & documentation, system communication configuration diagrams & documentation, documentation of audits of equipment and similar documentation.		Three (3) calendar years from end of the calendar year in which the inventory is superseded or an audit/review is concluded.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LWVD Retention	LGERS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Information Technology 20071723	IT Security Plans: This record series is used to administer and document the requirements to create and maintain plans for IT systems concerning security management, employee security training, personnel security measures, data and application security, software security, and physical and environmental security. The files may consist of, but are not limited to, written security plan, written policies and procedures, system security specifications, firewall administrative policy, physical security plan, emergency procedures for computer facilities and environmental controls, related correspondence and similar documents.	Six (6) calendar years from the end of the calendar year in which the plan, policy and/or procedure is superseded or revised.	
ITS120	Computer Run Scheduling Records	This series is used to schedule computer runs, including daily schedules, run reports, run requests and other files documenting the successful completion of a run. Refer to ITS125 (Help Desk and Telephone Logs) for requests for technical support.	Nevada State Library and Archives "Local Government Records Retention Schedules", Information Technology 20071344	Computer Run Scheduling Records: These are records used to schedule computer runs, including daily schedules, run reports, run requests, and other records documenting the successful completion of a run.	2 Back-Up Cycles	Two (2) backup cycles.
ITS125	Help Desk and Telephone Logs	This series documents requests for technical assistance and the responses to these requests. This series may include, but is not limited to, information regarding the use of computer equipment for program delivery, security or other purposes. This series also includes logs of telephone calls made and similar telephone activity reports.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071008	Telephone Logs: This is a listing or log of telephone calls made and similar telephone activity reports.	1 year	90 days from last entry.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Information Technology 20071362	Help Desk Telephone Logs and Reports: This record series is used to document requests for technical assistance and the responses to these requests as well as to collect information on the use of computer equipment for program delivery, security, or other purposes.		One (1) calendar year after creation.
ITS130	Network and Computer Usage Logs	This series documents electronic files or automated logs created to monitor computer system usage. This series may include, but is not limited to, login files, system usage files, charge-back files, data entry logs, and logs of individual computer program usage.	Nevada State Library and Archives "Local Government Records Retention Schedules", Information Technology 20071350	Computer Usage Files: These are usually electronic files or automated logs created to monitor computer system usage. This series may include, but is not limited to, login files, system usage files, charge-back files, data entry logs, and records of individual computer program usage.	1 year	As long as administratively useful to the agency.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Information Technology 20071365	Internet Services Logs: This record series usually consists of electronic files or automated logs created to monitor access and use of services provided via the Internet. Information in this series may also be used to document system audits, system security audits, create summary reports, and other purposes.		If this record series is used for auditing purposes and/or if the information is used in summary or annual reports, retain until completion of audit or when information is documented in summary or annual report, whichever is later.
ITS135	Security Breach Response	This series documents data collectors' actions following the discovery or notification of a breach of sensitive and/or personally identifying information it collects, stores or maintains. This series may include, but is not limited to, breach investigative records, reports of security breaches and suspicious activities, documentation of the notification process and related correspondence. Refer to ITS115 (IT Operations) for IT security plans.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20161926	Personal Information Security Breach Notification Records: This record series documents data collectors actions following the discovery or notification of a breach of sensitive and/or personally identifying information it collects, stores or maintains. Records may include but are not limited to, breach investigative records, documentation of the notification process, and related correspondence.	Completion + 6 years	Six (6) calendar years from the conclusion of the breach notification process.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWD Retention	LGSS Retention
ITS140	Security Management	This series is used to document the access to an employee's computer. The log consists of information relating to the name of the employee, the date and time of access, a reasonable explanation of the circumstances and considerations justifying the access, the name of each person authorized to perform the access, the name of each person allowed to examine the information retrieved, the name of each person required to store/maintain and/or destroy that information, details of inappropriate use or access to the computer and similar information.	Nevada State Library and Archives "Local Government Records Retention Schedules", Information Technology 20071727	Computer Access Log: This record series is used to document the access to an employee's computer. The log consists of information relating to the name of the employee, the date (and time) of access, a reasonable explanation of the circumstances and considerations justifying the access, the name of each person authorized to perform the access, the name of each person allowed to examine the information retrieved, the name of each person required to store / maintain and/or destroy that information, details of inappropriate use or access to the computer and similar information.	3 years	Three (3) calendar years from the end of the calendar year to which it pertains.
ITS145	Security Reviews and Evaluations	This series is used to administer and document reviews and audits of the policies and procedures created to control physical access to IT systems, and controls over environmental functions within computer facilities.	Nevada State Library and Archives "Local Government Records Retention Schedules", Information Technology 20071368	IT Security Evaluations: This record series documents evaluations on the security of computer systems concerning protection against unauthorized access, disclosure, or modification of data and protection against loss of data due to security breaches and /or sabotage. This series may contain, but is not limited to, initial security evaluation, periodic evaluations, special evaluations, copies of related system upgrade & modification documents, copies of security logs and reports, related correspondence, and similar documentation.	3 years	Three (3) calendar years from the end of the calendar year in which the evaluation was completed.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Information Technology 20071370	IT Contingency Plans: This record series documents IT contingency plans established and maintained by a local government. The files may include but are not limited to an IT risk management plan (describing risks faced by a local government), IT disaster plan (a plan on how to conduct business because of a disaster), IT resumption of business plan (plan and procedures needed to bring back to normal operations after a disaster, including restoration of hardware, equipment and software), IT mitigation plan (plans and procedures on how to solve and/or implement corrective measures for deficiencies found in the regular tests of all contingency plans), procedures for system backups and recovery, management annual reviews, related correspondence and similar documentation.		Three (3) calendar years from the end of the calendar year in which the plan is superseded.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Information Technology 20071371	IT Contingency Plan Tests: This record series documents the testing of IT contingency plans. This series may include, but is not limited to, copies of management's annual reviews, contingency plan testing documents (check lists, testing criterion, test results, etc.), copies of reports to management (on equipment, software, environmental conditions, security concerns, etc.), related correspondence and similar documentation.		Three (3) calendar years from the end of the calendar year in which the test was performed.

Records Retention Schedule

December 2018

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LWWD Retention	LGWS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Information Technology 20071726	IT Security Reviews, Reports and Logs: This record series is used to administer and document reviews and audits of the policies and procedures created to control physical access to IT systems, controls over environmental functions within computer facilities, reports of security breaches and suspicious activities. The files may consist of, but are not limited to, authorized visitor log, physical security reviews, environmental controls reviews, Annual Internal Compliance Reviews, Security Breach Reports, Reports of Suspicious Activities, Reports of Suspected Violations, checklists, reports to management, related correspondence and similar documents.		Three (3) calendar years from the end of the calendar year in which the review and/or audit was concluded. Retain logs for a minimum period of ninety (90) days.
LSR100	Contracts and Agreements - General	This series documents products and services provided to a governmental entity for a specified cost and period of time. This series may contain, but is not limited to, lease/rental agreements, service contracts, contracts for program services, cooperative agreements for \$25,000 or less, copies of bid documents, copies of legal notices, related correspondence and similar documents. Refer to LSR105 (Contracts and Agreements - Construction and Property Acquisition) for cooperative agreements over \$25,000. Refer to LSR110 (Contracts and Agreements - Real Estate Annexations and Easements) for easements. Refer to FIN160 (Joint Venture, Ownership, and Franchise Accounting and Analysis) for joint ventures.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070474	Contracts and Agreements: This record series documents products and services provided to a governmental entity for a specified cost and period of time. This series may contain, but is not limited to, lease/rental agreements, service contracts, contracts for program services, copies of bid documents, copies of legal notices, related correspondence, and similar documents.	Expiration + 7 years	Six (6) fiscal years from the termination/completion of the contract or agreement.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071024	Cooperative Agreements: This series documents cooperative agreements between political subdivisions for performance of any government function. Such agreements may include but are not limited to purchasing, the furnishing or exchange of personnel, equipment, property or facilities of any kind, or the payment of money.		If the agreement is for more than \$25,000: Retain permanently. If the agreement is for \$25,000 or less: Retain for a minimum period of six (6) fiscal years after the agreement is terminated.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Assessors 20070084	Escrow Confirmation Reports: These types of reports are used to document changes of property ownership to Title and/or Mortgage Companies.		One (1) fiscal year from date of report.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Purchasing 20070080	Warranties: This record series documents manufacturer's/vendor's warranties to replace and/or repair defective equipment.		Expiration of warranty plus one (1) fiscal year.
LSR105	Contracts and Agreements - Construction and Property Acquisition	This series documents contracts and agreements between the organization and parties performing construction work or information related to the negotiation, purchase or sale of real estate owned by the organization. This series may include, but is not limited to, warranty deeds, certificates of title, closing books, Uniform Commercial Code UCC-1 financing statements, certified survey maps, miscellaneous purchase and sale information, and real estate disputes that do not progress to litigation or claims. Refer to LSR100 (Contracts and Agreements - General) for cooperative agreements \$25,000 or less. Refer to LSR110 (Contracts and Agreements - Real Estate Annexations and Easements) for easements. Refer to FIN160 (Joint Venture, Ownership, and Franchise Accounting and Analysis) for joint ventures.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071024	Cooperative Agreements: This series documents cooperative agreements between political subdivisions for performance of any government function. Such agreements may include but are not limited to purchasing, the furnishing or exchange of personnel, equipment, property or facilities of any kind, or the payment of money.	Permanent	If the agreement is for more than \$25,000: Retain permanently. If the agreement is for \$25,000 or less: Retain for a minimum period of six (6) fiscal years after the agreement is terminated.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWWD Retention	LGHS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20101777	Purchase, Sale or Transfer of Real Property Files: This record series documents transactions for the purchase, sale, or trade of land, buildings or other real property by local governmental entities. Records may include but are not limited to public/legal notices, property information, disclosure statements, appraisal reports, bids/purchase offers, copies of acceptance or rejection notices, financial records, legal documents, meeting minutes and exhibits, copies of deeds, bill of sale or transfer, copies of purchase orders, related correspondence and similar documents.		Permanent
			Nevada State Library and Archives "Local Government Records Retention Schedules", County Recorder 20070517	Recorded Documents: This record series documents all records recorded by the County Recorder's office and may include, but is not limited to, Deeds, Trust deeds, Mortgages, Maps and plats, Certificates of marriage and marriage contracts, Mining records, Military records, Wills admitted to probate, Official bonds, Notice of mechanics' liens, Transcripts of judgments, Certificates of delinquency, Affidavits of labor (patented mines), Notices of attachment upon real estate, Notices of the pendency of an action affecting real estate (such as title or possession), Redemption certificates, Instruments describing or relating to the separate property of married persons, Notice of preemption claims, Certificates of sale, Judgments or decrees, Declarations of homestead, Appointments and Oaths of Deputy Sheriffs, and all other documents required or permitted by law to be recorded. This series also includes all indexes to this record series.		Permanent
			Nevada State Library and Archives "Local Government Records Retention Schedules", Public Works 20070970	Property Acquisition Records: This record series documents the acquisition of properties for public works projects. This series may contain, but is not limited to, feasibility studies, engineering drawings and reports, survey of land, property appraisals, property acquisition negotiations, property acquisition agreements, eminent domain documents, copies of rights-of-way acquisition documents, petitions, copy of property condemnation notice, notice of proceedings, copy of deed, notes and reports, hearing files, legal documents, correspondence, and related documents.		Permanent
LSR110	Contracts and Agreements - Real Estate Annexations and Easements	This series documents granting of permission to use property right-of-way, railroad license agreements, or permits granting use of public lands or waterways. This series may include, but is not limited to, notices of land annexed to various cities and municipalities. Refer to LSR100 (Contracts and Agreements - General) for cooperative agreements \$25,000 or less. Refer to LSR105 (Contracts and Agreements - Construction and Property Acquisition) for cooperative agreements over \$25,000. Refer to FIN160 (Joint Venture, Ownership, and Franchise Accounting and Analysis) for joint ventures.	Nevada State Library and Archives "Local Government Records Retention Schedules", Improvement Districts and Boards 20070773	Easements: This series contains copies of legal instruments allowing right-of-way to make limited use of private property. This series may include: names of parties, purposes and terms, access records, terms of easement, legal documents and similar records.	Permanent	Permanent

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWWD Retention	LGRS Retention
LSR115	Water Rights and Water Rights Agreements	This series documents permits, agreements, rulings, orders, supporting exhibits and reports associated with water rights used within or relevant to the State of Nevada. This series may include, but is not limited to, associated applications, supporting reports, monitoring plans, monitoring reports, correspondence, data, hydrology models, meeting and conference call notes, maps, references and related records.	Las Vegas Valley Water District "State Approved Records Retention Schedule" 20130004	Water Rights and Water Rights Agreements: In accordance with NRS 533, all sources of water supply within the State of Nevada belong to the public and may be appropriated for beneficial use. Nevada's apportionment of Colorado River water is governed by the Colorado River Interstate Compact of 1922 and subsequent compacts, laws, regulations, contracts and agreements which are collectively referred to as the "Law of the River." This record series contains, but is not limited to, permits, agreements, rulings, order, supporting exhibits and reports associated with water rights used within or relevant to the State of Nevada, including associated applications, supporting reports, monitoring plans, monitoring reports, correspondence, data, hydrology models, meeting and conference call notes, maps, references and related records.	Permanent	Retain supporting materials ten (10) calendar years after date of last reporting. Final permits, agreements, rulings and orders are kept in perpetuity.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Public Works 20074019	Water Rights, Files and Maps: This record series documents water rights and may contain, but is not limited to, applications, maps, proof of beneficial use, studies, notices of application, letters of protest, approval or rejection notices, water permits, planning documents, construction documents, court documents, copies of judgments, water acquisition agreements, certificates of appropriation, deeds of conveyance, statements of work actually constructed, mitigation plans, cancelled permits, copies of fee schedules, fee payment documents, related correspondence, and similar documents.		Permanent.
LSR120	Dispute Resolution and Litigation	This series documents materials related to threatened, asserted, or commenced litigation and other matters related to the process to resolve a dispute. This series may include, but is not limited to, litigation, arbitration, expert determination, regulatory action and mediation. Refer to HUM130 (Employee Claim Files) for claims filed by employees.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071281	Summons and Subpoenas: These documents are received by representatives of local governments and individuals in their official capacity as local government employees, requiring their appearance at a specified place, date and time. The summons and subpoenas are issued by agencies which are granted this power under law. These may include state and federal courts, boards, commissions, offices, etc... The documents themselves contain a statement of the authority for the summons or subpoena, the reasons for the required appearance, the date, time and place. The documents are signed and dated and may be delivered by mail or by an officer of the summoning institution.	Final Resolution + 6 years	One (1) calendar year from the date of the scheduled appearance or cancellation of the summons or subpoena.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Attorney 20070155	Civil Cases: This record series documents pending and closed civil cases filed by, and against, local governments. This series may contain, but is not limited to, complaints, summons, investigations, reports, attorney's notes, photographs, orders and judgments, dispositions, pleadings, medical reports, copy of presentence report, copies of planning documents; engineering documents; and financial records, related correspondence and similar records.		Six (6) calendar years after disposition of the case.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Attorney 20070158	Complaints: This record series documents legal complaints and usually consist of written statements of the essential facts constituting the public offense charged and supporting documentation.		Retain felony complaints for four (4) calendar years from the date of filing. Retain gross misdemeanor or misdemeanor complaints for two (2) calendar years from the date of filing.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LWVWD Retention	LGWS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Attorney 20070169	Writs: This record series documents writs issued from a court or other legally authorized agency or individual. This series may contain, but is not limited to, writs, notices, orders, and similar documents, proof of service, proof of publication, proof of execution, date received, date served, by whom served, how served, date returned, title and number of case, recipient information, correspondence, and related documents.		Three (3) calendar years after writ is no longer in effect.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Attorney 20071391	Case Files: Appealed Cases: This record series documents cases on appeal, and may contain, but is not limited to, notice of appeal, applicable case file, copies of pertinent court case papers, transcript of court case proceedings, attorney's notes, orders of cases on appeal, memos, related correspondence and similar documents.		Three (3) calendar years after all appeals are exhausted.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20071547	Claims Against Others: This record series documents claims against the public and insurance companies for the recovery of costs for damage to governmental property. This series may contain, but is not limited to, damage reports, copies of police reports, damage estimates, cost reports, photographs, summaries, copies of insurance documents, legal documents, related correspondence, and similar records.		Six (6) fiscal years after final payment is received, or one (1) fiscal year after the claim is written off as uncollectible.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Purchasing 20071300	Vendor Performance Case Files: This record series documents problems or special cases involving purchasing of commodities or services. Records may include documentation of vendors and contractors who have failed to meet terms and specifications of purchasing contracts or who have failed to deliver commodities or services in a timely manner.		Six (6) calendar years after closed.
LSR125	Opinions of Counsel and Legal Projects	This series documents formal opinions rendered by the Attorney General's office, District Attorney's office or other legal counsel. Opinions document the rationale for local government policies and help maintain consistency in related issues. This series may include, but is not limited to, information including date, department requesting opinion and the text of the opinion.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071115	Legal Opinions: This record series contains formal opinions rendered by the Attorney General's office, District Attorney's office or other legal counsel. Opinions document the rationale for local government policies and help maintain consistency in related issues. Information usually includes date, department requesting opinion, and the text of the opinion.	Permanent	Permanent.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Attorney 20070167	Requests for Opinions: This record series documents requests for legal opinions from agency legal counsel, city or district attorney, or other legal authorities.		Two (2) calendar years from the answer of the request.
LSR130	Licenses, Permits and Certifications	This series documents licenses, permits, and certifications given to or from the organization for the use of the facilities or granting of permission to the organization by municipalities to perform specific work of a temporary nature. This series may include, but is not limited to, temporary licenses and permits, business licenses, red and amber light permits, and liquor and gaming licenses. Refer to ECS110 (Environmental Permits and Reports) for environmental permits. Refer to OPS105 (Permits) for building and construction permits.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20101772	Risk Management: Red and Amber Light Permits: This record series documents red and/or amber light permits issued by the Nevada Highway Patrol for local governmental vehicles. Series may contain application for permit, permit log or lists, copies of accounting records, related correspondence and similar documents.	Expiration + 3 years	One (1) fiscal year after expiration of the permit.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWD Retention	LGPS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Business Licenses and Permits 20070221	Business Licenses, Applications and Renewals: This series documents business licenses issued and renewed and may contain, but is not limited to, application packet, business license/registration forms, list of requirements, copies of completed forms from licensee, license fee information, proof of payment, related correspondence, and similar documents.		One (1) calendar year after the cessation of business.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Business Licenses and Permits 20070229	Liquor and Gaming Licenses: This series documents liquor and gaming licenses issued and renewed and may contain, but is not limited to application packet, business license forms, copies of state forms, list of requirements, license fee information, proof of payment, related correspondence, and similar documents.		One (1) calendar year after license is renewed, terminated or expires.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Business Licenses and Permits 20070231	Temporary Licenses or Permits: This series documents licenses or permits for temporary events such as firewood sales, pumpkin sales, Christmas tree sales, concerts, outdoor festivals, carnivals, arts and crafts shows and similar temporary events.		Three (3) calendar years from the expiration of the license or permit.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Business Licenses and Permits 20070239	Waivers: This series documents the waiving of licensing or permit fees and the reason for the waiver.		Six (6) fiscal years from the end of the fiscal year to which the records pertain.
LSR135	Workers' Compensation Claims	This series documents the recording and reporting of occupational injuries and illnesses. This series may include, but is not limited to, employee name, social security number, employers report of industrial injury or occupational disease, workers' compensation claim forms, reports from health care providers, copies of OSHA reports and forms, written determinations, ratings performed by any physician or chiropractor, copies of bills and payment vouchers, records of all compensation paid to the injured employee and all payments made to any other person in connection with the claim, copies of payroll documents, legal correspondence, communication log, review or appeal documents, and any other forms or correspondence which pertain to the claim. Refer to LSR140 (Insurance Claims) for liability insurance claims. Refer to HUM130 (Employee Claim Files) for claims filed by employees.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071423	Occupational Safety: Workers' Compensation Claim Files - Insurer Copy: This record series documents the recording and reporting of occupational injuries and illnesses. This series may include, but is not limited to, employee name, social security number, employers report of industrial injury or occupational disease, workers compensation claim forms, reports from health care providers, copies of OSHA reports and forms, written determinations, ratings performed by any physician or chiropractor, copies of bills and payment vouchers, records of all compensation paid to the injured employee and all payments made to any other person in connection with the claim, copies of payroll documents, legal correspondence, communication log, review or appeal documents, and any other forms or correspondence which pertain to the claim.	Permanent	Six (6) calendar years after the death of the injured employee.
LSR140	Insurance Claims	This series documents liability insurance claims for a wide variety of exposures including accidents or claims involving vehicles, utility-related work, customers, either internally or on customer property and any claims for damages against the organization as a result of an accident. This series may include, but is not limited to, general claims filed against the organization's property insurance policies, claim notification and settlement documents. Refer to LSR135 (Workers' Compensation Claims) for workers' compensation insurance claims. Refer to HUM130 (Employee Claim Files) for claims filed by employees.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070061	Risk Management: Insurance: Claims: These records document various types of liability claims filed against the local government. These include personal injury, property damage, motor vehicle accident, false arrest, and others. Records often include reports, photographs, summaries, reviews, notices, audio and videotapes, transcriptions of recorded statements, memoranda, correspondence, and related documents.	Final Resolution + 3 years	Three (3) fiscal years after final settlement of claim

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWVD Retention	LG&S Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071424	Occupational Safety: Workers' Compensation Claims File - Agency Copy: This record series documents the recording and reporting of occupational injuries and illnesses. This series may include, but is not limited to, employee name, social security number, employers report of industrial injury or occupational disease, workers compensation claim forms, reports from health care providers, copies of OSHA reports and forms, written determinations, ratings performed by any physician or chiropractor, copies of bills and payment vouchers, records of all compensation paid to the injured employee and all payments made to any other person in connection with the claim, copies of payroll documents, legal correspondence, communication log, review or appeal documents, and any other forms or correspondence which pertain to the claim.		Three (3) calendar years from the closure, resolution or cancellation of the claim or case.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071712	Risk Management: Accident Reports: This record series documents accidents involving departmental vehicles or equipment. Reports may contain, but are not limited to, date and time of accident, location of accident, type of accident, narrative reports regarding circumstances, parties involved, injury reports, copies of medical treatment reports, property damage reports, vehicle damage reports, witness statements, copies of police reports, departmental forms, notes, photos, correspondence, and related documents.		Three (3) calendar years following resolution or settlement of any claims or legal actions, or from the accident date if no legal action or damage results.
LSR145	Open Meeting Law	This series documents compliance with Open Meeting Law requirements. This series may include, but is not limited to, annotated agendas, official/final agendas, agenda packets and supporting documents, meeting minutes, recordings of meetings, correspondence and related records. Refer to LSR150 (Notice of Public Hearing) for legal notices and notices of public hearings.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070011	Open Meeting Law: Hearings - Records of Hearing: This record series documents hearings usually conducted as part of the regulatory process and/or hearings on proposed rules and changes, and the conclusions reached. This series may include, but is not limited to, agenda, attendance sign in sheets, tapes/recordings (audio/visual) of hearing, testimony, public comment, forms, reports, conclusions reached, minutes, correspondence, and related records.	Permanent	Permanent.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070107	Open Meeting Law: Minutes of all Boards, Commissions, Committees and Councils: These minutes are the official record of the proceedings of regularly scheduled, special and emergency meetings. They include the date, time, and meeting place, members present.		Permanent.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071242	Special Boards, Commissions, Councils, Committees, Offices and Task Force Records: This record series is used to document the governmental administration, activities, and history of specially organized committees, boards, councils, offices and task forces. These entities are usually organized or appointed to address specific problems or situations, and not intended to carry on activity beyond a final report or activity. The purpose of these special entities may involve advising, investigating, planning, recommending, compiling, summarizing and similar activities. Records may include but are not limited to agendas, original minutes of public meetings, meetings and workshops, interim and final reports, news articles and other informational documents, related correspondence and any other material compiled or created by the entity.		Permanent.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWD Retention	LGKS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071639	Open Meeting Law: Agendas - Official/Final: This record series consists of the meeting agenda per se and any backup material submitted prior to or during the meeting. This series is often included as part of the meeting minutes.		Permanent.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20141907	Open Meeting Law: Supplemental Material: These records consist of the supplemental material used during a meeting of a public body which was not requested to be included with the minutes.		One (1) calendar year from the adjournment of the meeting.
LSR150	Notice of Public Hearing	This series documents compliance with Open Meeting Law requirements. This series is limited to notices of public hearings, affidavits of posting and posting requests received from public bodies. Refer to LSR145 (Open Meeting Law) for agendas, minutes and agenda packets.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070010	Open Meeting Law: Hearings - Notice of Public Hearing: This record series documents the posting of notices of public hearings. Usually includes information on date, time, place and location of hearing, list of locations where notice has been posted, agenda, and related records.	5 years	Five (5) calendar years from the date of the meeting.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071717	Open Meeting Law: Legal Notices: This record series documents compliance with state laws requiring public notice of governmental activities. This series may include, but is not limited to, Affidavits of Publication, Certificates of Mailing, Affidavits of Posting, Public Hearing Notices, other required public or legal notices and similar documents.		Five (5) calendar years from the date of the meeting.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20141894	Open Meeting Law: Posting Requests Received from Public Bodies: In accordance with NRS 241.020 (3)(a), public meeting notices must be posted at the principal office of the public body or, if there is no principal office, at the building in which the meeting is to be held, and at not less than three other separate, prominent places within the jurisdiction of the public body. This series documents posting requests received by local governmental entities for and in behalf of public bodies and may include but is not limited to notice of meeting and agenda.		Retain the posting until the date of the meeting or if the meeting is cancelled the date of cancellation.
LSR155	Public Records Requests	This series documents requests for public records and agency responses. This series may include, but is not limited to, request logs, request forms, response letters, legal citations for redaction or denial, orders to grant or deny request, correspondence and supporting documentation. Excludes copies of the records which are the subject of the public records request.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20101782	Public Records Requests: Records document requests for public records and provide a record of agency responses. Records may include but are not limited to request logs and/or request forms and response letters, legal citations for redaction or denial, and orders to grant or deny request. Excludes copies of the records which are the subject of the public records request.	Final Resolution + 3 years	Three (3) calendar years from the end of the calendar year in which the response was completed.
LSR160	Bonds	This series documents performance and payment bonds required by contracting bodies for public works or public improvement projects. This series also includes performance bonds posted by individuals/entities which protect local governments from financial loss should a contractor fail to perform a contract in accordance with its terms and conditions.	Nevada State Library and Archives "Local Government Records Retention Schedules", Building and Safety 20070198	Performance Bonds: This series contains information on performance bonds posted by individuals/entities which protect local governments from financial loss should a contractor fail to perform a contract in accordance with its terms and conditions.	Expiration + 6 years	One (1) calendar year after the contract is completed.
			Nevada State Library and Archives "Local Government Records Retention Schedules", City Clerk 20070285	Bonds (Construction): This record series documents performance and payment bonds required by contracting bodies for public works or public improvement projects.		One (1) calendar year after the contract is completed.
LSR165	Notaries	This series documents oaths and bonds of Notaries Public showing names of principals and sureties, amount of bond, date executed and conditions of obligation.	Nevada State Library and Archives "Local Government Records Retention Schedules", County Clerk 20070594	Bonds and Oaths of Notaries Public: This record series documents oaths and bonds of Notaries Public showing names of principals and sureties, amount of bond, date executed and conditions of obligation.	Termination of Notary + 1 year	While notaries are active

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWVD Retention	LGXS Retention
LSR170	Insurance Certificates, Policies and Programs	This series documents the administration of all insurance programs that provide coverage affecting the organization liability. This series may include, but is not limited to, insurance policies, certificates, renewal records, and documentation related to insurance coverage for property damage, liability, exposure to hazardous substances, or other problems manifesting themselves long after the policy terminates.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070062	Risk Management: Insurance Policies: This record series documents the terms and conditions of insurance policies between the local government and insurers. Types of insurance may include liability, property, motor vehicle, flood, and others. Records usually include policies, endorsements, rate change notices, agent of record, related correspondence and similar documents. This series does not include Group Health and Life Insurance policies which are scheduled in the Personnel Section.	Permanent	Six (6) calendar years after policy expires.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20141901	Risk Management: National Flood Insurance Program (CRS) Records: This record series consists of records relating to the Federal Emergency Management Administration's Community Rating System (CRS) program which allows for discounted flood insurance rates for communities that exceed minimum national flood protection standards. Records may include, but are not limited to, application, CRS certification forms, recertification and modification forms, flood insurance rate map (FIRM) determination forms, elevation certificates, verification visit documents, public outreach information, hazard disclosures, related correspondence and similar documents.		Retain the application and verification visit documentation until no longer participating in the program. Retain other records in this series for a minimum period of three (3) calendar years from the date of recertification or supersession.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20161931	Risk Management: Property Insurance Inspection Reports: These records are used for risk analysis purposes and consist of reports from independent Loss Control Insurance Inspections. The record may include but is not limited to: property/building life safety and fire system reviews, facility condition analysis reports; seismic bracing reviews, related correspondence, and similar documentation.		Three (3) calendar years from the date of the report.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20161936	Risk Management: Job Safety Analysis: This record series documents the process of identifying and analyzing potential hazards in job tasks. Records may include but are not limited to Job Safety Analysis form and any related correspondence and similar material.		Three (3) years after superseded.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Cooperative Extension Programs 20070351	Records of Accident Insurance Provided to Participants in Special Programs: This series documents insurance coverage of various participants in cooperative extension program activities. They are usually arranged chronologically by year and may include but are not limited to name of insurance company, roster of insured members, insurance waivers, signature of parents, correspondence and similar documents.		Ninety (90) days after policy expires.
OPS100	Transmission and Distribution Records	This series documents facility data necessary to transmit and deliver water. This series may include, but is not limited to, acceptance letters, inspection reports, maintenance and repair records, rehabilitation records, test reports, related correspondence and similar documents.	Nevada State Library and Archives "Local Government Records Retention Schedules", Fire and Rescue Department 20070586	Fire Hydrant Records: This record series documents the installation, location, inspection, maintenance, repair, and replacement of fire hydrants. This series may include, but is not limited to installation records, location, fire flow rate, main size, water available, hydrant number, type (2 way, 3 way), lateral size, height from ground, inspection reports, condition, maintenance and repair records, pressure test results, damage reports, removal and replacement records, notes and remarks, and related documents.	Permanent	Retain flow cards Permanently. Retain other records in this series for two (2) calendar years after the hydrant is moved, replaced, or no longer in service.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LWWD Retention	LGWS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Fire and Rescue Department 20070648	Maps and Plans of Water Systems: This record series documents maps, plans, blueprints, and similar records. This series is useful for locating fire hydrants, water mains, connections, valve locations and other water supplies used during fire emergency responses.		Until superseded.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Improvement Districts and Boards 20070781	Water Flow of Wells: This series documents the water pressure and flow of well water.		Permanent.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071602	Distribution System Records: This series consists of records related to water operations and may contain, but is not limited to, operator walk-through, daily logs, pump calculations, pump station logs, elevations, distribution system flow reports, storage tank levels, water facilities daily reports, notification of planned outages and or shutdowns, related correspondence and similar documents.		Five (5) calendar years from the end of the calendar year to which the records pertain.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071603	Reservoir Inspections: This series documents reservoir inspections and may contain, but is not limited to, acceptance letters, inspection reports, maintenance and repair records, rehabilitation records, test reports, related correspondence, and similar documents.		Life of the reservoir including the post-closure care period (if applicable).
OPS105	Permits	This series documents operational, construction, and special event/use permits. This series also documents compliance with NAC 445A.67185 for cross-connection control and backflow prevention programs. This series may include, but is not limited to, permit applications, site review reports, plan review reports, copies of inspection reports, code reviews, special requirement reports, copies of applicable certificates, copies of permits, fee payment files, supporting documents, correspondence and related data. Refer to ECS110 (Environmental Permits and Reports) for environmental permits. Refer to LSR130 (Licenses, Permits and Certifications) for temporary permits.	Nevada State Library and Archives "Local Government Records Retention Schedules", Fire and Rescue Department 20071481	Permit Files: This record series documents operational, construction, and special event /use permits issued by fire departments. This series may contain, but is not limited to, permit application, site review reports, plan review reports, copies of inspection reports, code reviews, special requirement reports, copy of applicable certificates, copy of permit, fee payment records, supporting documents, correspondence, and related data.	Superseded + 6 years	Five (5) calendar years from the denial, renewal, revocation, or expiration of the permit.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Law Enforcement 20070338	Licenses, FCC: Station: This record series documents the process of obtaining licenses for radio system and other communication system operations from the Federal Communication Commission (FCC). This series may contain, but is not limited to, applications, permits, contracts and/or agreements, authorizations, copy of license, logs, forms, supporting documents, correspondence, and similar data.		Six (6) calendar years from the expiration or renewal of the license.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071604	Variance and Exemption Records: This series documents variances and exemptions granted to a public water system.		Five (5) calendar years after the expiration of the variance or exemption.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LWWD Retention	LGIS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071605	Cross-Connection Control and Backflow Prevention Records: This series consists of records which document compliance with NAC 445A.67185 for cross-connection control and backflow prevention programs. This series may include, but is not limited to, implementation schedules, inspection reports, plans for testing and tracking all primary assemblies for the prevention of backflow, annual testing results of assemblies, lists of the particular assemblies for the prevention of backflow, a list of the measures the supplier of water will take to enforce the program if any customers of the system fail to comply with the program, violation notices, letters documenting any fines or repairs, and related correspondence.		Five (5) calendar years from the end of the calendar year to which the records pertain.
PSD100	Historical Archives	This series documents the organization's past, its development, significant events, awards and recognition, and key players. This series may include, but is not limited to, records, photographs and video, newsletters, and artifacts that have lasting social, functional, or fiscal value and that preserve the corporate memory.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070030	Community Histories: This record series consists of narrative histories of the community prepared for special events, reference and other informational purposes. This series may include, but is not limited to, narrative reports, artifacts, memorabilia, photographs, maps, brochures, guides, pamphlets, and other documents which provide a "snapshot in time" of the community.	Permanent	Permanent.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070033	History Files: This record series documents the history of an agency, department, division, or other governmental body, and is usually used as an informational source for the governmental entity. This series may contain, but is not limited to, narratives, copies of legislative bills, artifacts, memorabilia, photos, negatives, slides, audio-visual recordings, subject files, reports, newspaper clippings, scrapbooks, certificates, correspondence, and documents of a similar nature.		Permanent.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070040	Seal and Logo Records: Records pertaining to the creation and establishment of the municipal logo, seal and other similar graphic or symbolic representations of the local government.		Permanent.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20101776	Museum Records: These records document the acquisition, and ownership of materials in museums, local history collections, and similar repositories owned and/or operated by local governments.		Permanent
PSD105	Marketing Photography	This series documents release forms signed by citizens, local government employees, and visitors granting permission to use their likeness in official publications, on local government websites, at local government-sponsored activities/events and for similar uses.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20121846	Photo Release Forms: This record series consists of release forms signed by citizens, local government employees, visitors granting permission to use their likeness in official publications, on local government websites, at local government sponsored activities/events, and for similar uses.	3 calendar years after photo/image no longer in use	Three (3) calendar years after photo/image is no longer in use.
PSD110	Marketing and Advertising	This series documents external communications with the public, including press releases, publications and presentations given by the organization's employees or Board members. This series may include, but is not limited to, email marketing campaign records and communication pieces, such as brochures, newsletters or bill inserts, created for customers, shareholders or business partners.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070853	Press/Media Releases: This record series contains copies of press/media releases issued from the department, agency, or key personnel. This series may contain, but is not limited to, originals or copies of press releases, publicity files, audio and/or video recordings, informational flyers, notes, charts, graphs, correspondence, and related documents.	5 years	Retain press/media release files determined by the agency to be of historical value permanently. Retain other press release/publicity files for as long as administratively useful to the agency.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LWWD Retention	LGIS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Fair/Recreation Boards/Convention Authorities 20070471	Advertising (including audio and visual materials): This series is used to document promotions, advertising campaigns and public relations efforts. Records may include but are not limited to programs, schedules of events, passes, newsletters, news clippings, paste-ups, drawings, copies of ads, photographs, slides, videotapes, sound recordings, scripts, posters, brochures, flyers, related correspondence, and similar documents.		Six (6) fiscal years from the end of the fiscal year to which the records pertain.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Fair/Recreation Boards/Convention Authorities 20121842	Marketing Records: This record series documents and administers local government sponsored marketing programs. Information may include, but is not limited to promotions, sweepstakes, tracking information, information requests, screenshots, website information, related correspondence and similar documents.		Six (6) calendar years from the calendar year to which the documents pertain.
PSD115	Communications Materials	This series documents the materials used to respond to informational requests submitted by the public, as well as provide information about work performed that may impact the community. This series may include, but is not limited to, fact sheets put together for requests, events or public notification, issue briefs and talking points, Frequently Asked Questions and answers, dissemination of small system service rule updates, maps of areas affected by construction, displays, drawings, other materials needed to educate the public or answer a public question, surveys, polls and questionnaires, and similar documents.	Las Vegas Valley Water District "State Approved Records Retention Schedule" 20130007	Public Service Outreach Activities: This series documents the materials used to respond to informational requests submitted by the public, as well as provide information about work performed that may impact the community. This series may include, but is not limited to, fact sheets put together for requests, events or public notification, issue briefs and talking points, Frequently Asked Questions paper, dissemination of small system service rule updates, maps of areas affected by construction, displays, drawings, other materials needed to educate the public or answer a public question, and similar documents.	Superseded + 3 years	Three (3) fiscal years from the date that the event occurred. Review for historical purposes. Retain longer for legal purposes as needed.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070076	Surveys, Polls, and Questionnaires: This record series is used to document public opinion on various issues, actions, and concerns. This series may include, but is not limited to, surveys, polls, questionnaires, summaries, abstracts, related correspondence, and similar information.		Retain for as long as administratively useful to the agency.
PSD120	Employee Notifications and Membership Information	This series documents the materials used for internal employee communication and business. This series may include, but is not limited to, company newsletters, memos produced to be sent out on company email related to company information, corporate stationery and business cards for company use, and similar documents. This series also documents the names and membership information used for solicitation and participation of current and future outreach activities for a public organization.	Las Vegas Valley Water District "State Approved Records Retention Schedule" 20130006	Member Information: This record series documents the names and membership information used for solicitation and participation of current and future outreach activities for a public organization.	1 year	Membership information maintained on a 12-month rolling basis from registration and related financial information until completion of annual audit. All other records dispose of when no longer administratively useful.
			Las Vegas Valley Water District "State Approved Records Retention Schedule" 20130003	Employee Notifications/Publications: This series documents the materials used for internal employee communication and business. This series may include, but is not limited to, company newsletters, memos produced to be sent out on company email related to company information, corporate stationery and business cards for company use, and similar documents.		One (1) calendar year from the date that the material is published. Review for historical purposes.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LWWPD Retention	LGDS Retention
PSD125	Communications - Website Content and Graphic Design Files	This series documents the design materials used solely for internal and external web and social sites, communications, publications and multi-media. This series may include, but is not limited to, projects under development, supporting documentation used as back up for internal and external websites, photos, written dialogues, illustrations, art, designs, maps created for use in publications, websites, social media, materials, and other related material, videos and information contained in newsletters and web platforms.	Las Vegas Valley Water District "State Approved Records Retention Schedule" 20130009	Website and Graphic Content Design Files: This series documents the design materials used solely for internal and external web and social sites, communications, publications and multi-media. This series may include, but is not limited to, projects under development, supporting documentation used as back up for internal and external websites, photos, written dialogues, illustrations, art, designs, maps created for use in publications, websites, social media, materials, and other related material, videos and information contained in newsletters and web platforms.	Superseded	Review materials and keep as long as administratively useful unless superseded. Review for historical purposes.
PSD130	Community Relations and Events	This series documents donation of corporate or employee time or services for community service projects, community programs or participation in community events. This series may include, but is not limited to, special event and celebration records.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070041	Special Event and Celebration Records: This record series documents local government sponsored special events and celebrations. This series may include, but is not limited to, event planning information, cost studies, promotional material, speeches, dedications, public attendance summaries, final reports, correspondence, and related records. May also include routine documentation related to implementing the promotion and organization of the event. These often include lists, rosters, correspondence, volunteer information, and related records.	Superseded + 1 year	Retain records which document significant aspects of the event permanently. Retain other records related to the event for a minimum period of two (2) fiscal years from the year to which it pertains.
PSD135	Grants and Fundraising	This series documents the awarding of funds from federal and state government, private organizations, private benefactors and similar sources. This series may include, but is not limited to, applications and supporting documentation, project proposal, project plans and objectives, award notifications, grant-related contracts and agreements, equipment inventories, statistical reports, monitoring reports, summary reports, financial and accounting records, audit reports, correspondence and related documents.	Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070080	Grant Records: This record series documents the awarding of funds from federal government, state government, private organizations, private benefactors, and similar sources. This series may include, but is not limited to, application and supporting documentation, project proposal, project plans and objectives, award notification, grant related contracts and/or agreements, equipment inventories, statistical reports, monitoring reports, summary reports, financial/accounting records, audit reports, correspondence, and related records.	Expiration + 6 years	Three (3) fiscal years from the submission of the final expenditure report, or for the retention period required by the granting authority, whichever is longer.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20070147	Fundraising Records: This record series documents fundraising activities such as athletic ticket sales, merchandise sales, food and beverage sales, used book sales, car washes and similar activities used to supplement the income of various local government programs. This series may contain, but is not limited to, fundraising activity reports, lists of donors, thank you letters, event reports, sales reports, merchandise reports, income statements, cash register tapes, copies of receipts, cost reports, related correspondence and similar documents.		Retain fundraising reports for three (3) calendar years from the date of the event or activity. Retain financial records until completion of an annual audit.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20071248	Grants: Unsuccessful loan/Grant Applications: This record series contains applications and supporting documentation relating to federal, state, and private loans/grants submitted by local governmental entities which were not funded or were denied.		As long as administratively useful to the agency.

Records Retention Schedule

December 2018

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LWVWD Retention	LGIS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Financial Records 20161927	Grants or Donations to Nonprofit Organizations: This record series documents the granting of money or the donation of commodities, supplies, materials, staff resources, equipment, or the payment or discount of fees, to a nonprofit organization. Records may include but are not limited to copy of resolution, application for grant or donation, copies of nonprofits tax forms, disclosure forms, selection criteria evaluations, approvals, agreements, performance measures, progress reports, audit reports, and related correspondence.		Six (6) fiscal years from the expiration of the terms of agreement, or from the receipt of the statement of completion (if applicable).
PSD140	Animal Permits and Licenses	This series documents permits and/or licenses issued to pet owners, kennel or wildlife exhibit operators, and other persons with state law and local ordinance. This series also includes rabies vaccination certificates.	Nevada State Library and Archives "Local Government Records Retention Schedules", Animal Control 20071380	Rabies Vaccination Certificate Records: This record series documents certificates of rabies vaccinations performed by veterinarians. The certificate may include the name and address of the owner of the animal, a description of the animal, including the name, age, sex, breed, color and weight of the animal, the date the vaccination was administered, the product name of the vaccine used, the lot number of the vaccine, the date the animal is due for revaccination based on the duration of immunity provided by the vaccine (according to its label), the number on the rabies vaccination tag issued, the name, address and license number of the veterinarian, the signature of the veterinarian who administered the vaccine, and related documents.	Expiration + 5 years	Three (3) calendar years from date of issuance.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Animal Control 20071715	Animal Permit and License Records: This record series documents permits and/or licenses issued to pet owners, kennel or wildlife exhibit operators, and other persons in accordance with state law and local ordinance.		Two (2) calendar years from the renewal, denial or expiration of the permit or license.
PSD145	Legislative Relations	This series documents a local government's position on impacting legislative actions. This series may include, but is not limited to, bill review and tracking forms, opinion requests, bill tracking reports, copies of pending or approved legislation, notes, memoranda, related correspondence and similar documentation. Information in this series may also be used in lobbying efforts and recommending legislative changes.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070034	Legislative Relations Records: This series may be used to review and/or plan a local government's position on impacting legislative actions. This series may include, but is not limited to, bill review and tracking forms, opinion requests, bill tracking reports, copies of pending or approved legislation, notes, memorandum, related correspondence and similar documentation. Information in this series may also be used in lobbying efforts and recommending legislative changes.	Superseded	As long as administratively useful to the agency.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070039	Proposed Legislation Records: Records created by governmental agencies for the purpose of proposing legislation. This series may contain, but is not limited to, research information on proposed legislation, fiscal notes, summaries, estimated cost reports, impact statements, correspondence, and other information documenting the proposed legislation.		As long as administratively useful to the agency.
PSD150	Recreational Programs	This series documents the planning, development and publication of various recreational programs offered by the organization. This series may include, but is not limited to, course or program descriptions, lesson plans, instructor information, handouts, pamphlets, instruction manuals and similar documents.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071672	Risk Management: Liability Release Forms: This record series documents individual liability release forms required for participation in various programs/activities offered by local governmental departments during the year. This series usually consists of event specific liability forms, participant information, contact information, signature of participant or parent/legal guardian, emergency contact information, and similar information.	Completion of Program + 4 years	Three (3) calendar years from the date of the event.

Records Retention Schedule

December 2018

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWVD Retention	LGRS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Fair/Recreation Boards/Convention Authorities 20070482	Reservations: This series documents activities scheduled for tourist and convention facilities.		Three (3) fiscal years from the end of the fiscal year to which the records pertain.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Parks and Recreation 20070921	Programs: Descriptions of Programs: This record series documents the planning, development, and publication of various recreational programs offered by parks and recreation departments. This series may contain, but is not limited to, course or program descriptions, lesson plans, instructor information, handouts, pamphlets, instruction manuals, and similar documents.		Until program is completed.
PSD155	Trademarks, Trade Names and Service Marks	This series documents the trade names, trademarks and service marks registered with the Secretary of State in accordance with state law. This series may include, but is not limited to, applications, specimen of mark and/or name, copy of certificates of registration, correction documentation, renewals, receipts for fee payment, copies of checks, cancellation documentation and related correspondence.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20121861	Trademarks, Trade Names and Service Marks Files: This record series documents the trade names, trademarks and service marks registered with the Secretary of State in accordance with state law. The files may contain, but are not limited to, application, specimen of mark and/or name, copy of certificate of registration, correction documentation, renewals, receipt for fee payment, copy of checks, cancellation documentation and related correspondence.	Cancellation + 10 years	Three (3) calendar years after the expiration or cancellation date of the registration.
PSD160	Gifts, Donations and Sponsorship	This series documents gifts and donations to the local governmental entity. This series may include, but is not limited to, donor information, copies of wills, bequest documents, endowment documents, trust documents, acknowledgement letters, award guidelines, documents relating to conditions or restraints of gift or contribution, letters and agreements of gift, copy of gift disclosure, donation forms, donation lists, deeds, related correspondence and similar documents.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20071568	Gift and Donation Records: This record series documents gifts and donations to the local governmental entity. This series may contain, but is not limited to, donor information, copies of wills, bequest documents, endowment documents, trust documents, acknowledgement letters, award guidelines, records documenting conditions or restraints of gift or contribution, letters and agreements of gift, copy of gift disclosure, donation forms, donation lists, deeds, related correspondence and similar documents.	Permanent	Permanent.
RES100	Facilities Design and Construction	This series documents the design, construction and remodeling of the organization's plants, buildings, facilities or other capital property. This series may include, but is not limited to, as-built drawings, architectural prints, job and work orders, files that document the history of electric and gas system engineering projects such as forecasts, project schedules and construction milestones, sketches, aerial photos, engineering drawings, diagrams, maps, specifications and design standards related to engineering projects and capital property management.	Nevada State Library and Archives "Local Government Records Retention Schedules", Fire and Rescue Department 20070568	Building Plans: This record series consists of copies of building plans for public and/or commercial buildings and structures. This series may contain, but is not limited to, blueprints, engineering drawings, as built drawings, specifications, grounds (landscape) drawings, photographs and similar documents.	Life of Facility + 6 years	Life of building or structure.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071611	Oversight Inspections: This series documents oversight inspections of water, water reclamation, and/or water pollution control construction projects by the Nevada Division of Environmental Protection, Nevada State Health Division or District Health Authorities and similar regulatory bodies.		Five (5) calendar years after final acceptance.
RES105	Facility Equipment Inspection Files - OSHA-Required	This series documents the inspections of elevators, escalators, boilers, pressure vessels and other related equipment from installation through the life of the unit. This series may include, but is not limited to, inspection reports, copies of permits, OSHA and OSHES forms, copies of maintenance records, equipment standards, reports and regulations, related correspondence and similar material.	Nevada State Library and Archives "Local Government Records Retention Schedules", Public Works 20101824	Facility Equipment Inspection Files, OSHA Required: This record series records documents the inspections of elevators, escalators, boilers, pressure vessels, and other related equipment from installation through the life of the unit. The files may contain inspection reports, copy of permits, OSHA and OSHES forms, copies of maintenance records, equipment standards, reports and regulations, related correspondence, and similar material.	Life of Equipment + 5 years	Retain for the life of the asset. If equipment is involved in an accident retain for life of asset plus three (3) calendar years.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWWD Retention	LGIS Retention
RES110	Planning - Streets, Highways and Transportation Systems	This series documents the planning of regional transportation projects and may include, but is not limited to, project requests, feasibility studies, preliminary plans, project analysis, cost analysis, related correspondence and similar documents.	Nevada State Library and Archives "Local Government Records Retention Schedules", "Regional Transportation Commission 20071027	Planning Files proposed streets, highways or transportation systems): This series documents the planning of regional transportation projects and may include, but is not limited to, project requests, feasibility studies, preliminary plans, project analysis, cost analysis, related correspondence, and similar documents.	Completion of Project + 3 years	Three (3) fiscal years from completion or termination of a project.
RES115	BLM Project Records	This series documents projects involving the Bureau of Land Management. This series may include, but is not limited to, request for assistance forms, project activity reports, financial documents, memos, related correspondence, and similar documents.	Nevada State Library and Archives "Local Government Records Retention Schedules", Air Quality and Environmental Management 20101784	BLM Project Records: This record series documents projects involving federal Bureau of Land Management and may include request for assistance forms, project activity reports, financial documents, memos, related correspondence, and similar documents.	Expiration + 4 years	Three (3) fiscal years following the expiration of the project.
RES120	Regulatory Compliance - Final Permits	Environmental analysis, documentation and permitting are required under a variety of federal environmental laws, including, but not limited to, the Clean Air Act (CAA), Clean Water Act (CWA), Endangered Species Act (ESA), Migratory Bird Treaty Act (MBTA), National Environmental Policy Act (NEPA) and National Historic Preservation Act (NHPA), associated implementing regulations, and related federal executive orders. This series may include, but is not limited to CAA permits, CWA permits, ESA Biological Assessments and Biological Opinions, MBTA permits, NEPA Environmental Impact Statements (EIS), Environmental Assessments, Records of Decision, and Findings of No Significant Impact, NHA Class I & Class III cultural resource reports, notes, permit applications, supporting reports, reference documents, meeting and conference call notes and public meeting notes. Refer to RES125 (Regulatory Compliance - Supporting Materials) for supporting compliance documentation.	Las Vegas Valley Water District "State Approved Records Retention Schedule" 20130002	Federal Environmental Regulatory Compliance Documents, Permits and Agreements: Environmental analysis, documentation and permitting are required under a variety of federal environmental laws, including, but not limited to, the Clean Air Act (CAA), Clean Water Act (CWA), Endangered Species Act (ESA), Migratory Bird Treaty Act (MBTA), National Environmental Policy Act (NEPA) and National Historic Preservation Act (NHPA), associated implementing regulations, and related federal executive orders. This file includes reports and decision documents or permits required under federal environmental laws, along with related data and additional supporting material. These include, but are not limited to, documents such as CAA permits, CWA jurisdictional delineation reports, Section 404 permits, ESA Biological Assessments and Biological Opinions, MBTA permits, NEPA Environmental Impact Statements (EIS), Environmental Assessments, Records of Decision, and Findings of No Significant Impact, NHA Class I & Class III cultural resource reports, agreements, correspondence, case notes, permit applications, supporting reports, reference documents, meeting and conference call notes, public meeting notes and related records.	Permanent	Supporting materials 10 calendar years after completion of permitted activity or date of last reporting, whichever is later

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LWWD Retention	LG&S Retention
RES125	Regulatory Compliance - Supporting Materials	Environmental analysis, documentation and permitting are required under a variety of federal environmental laws including, but not limited to, the Clean Air Act (CAA), Clean Water Act (CWA), Endangered Species Act (ESA), Migratory Bird Treaty Act (MBTA), National Environmental Policy Act (NEPA) and National Historic Preservation Act (NHPA), associated implementing regulations, and related federal executive orders. This series may include, but is not limited to CAA permits, CWA Jurisdictional delineation reports, Section 404 permits, ESA Biological Assessments and Biological Opinions, MBTA permits, NEPA Environmental Impact Statements (EIS), Environmental Assessments, Records of Decision, NHA Class I & Class III cultural resource reports, agreements, correspondence, case notes, permit applications, supporting reports, reference documents, meeting and conference call notes and public meeting notes. Refer to RES120 (Regulatory Compliance - Final Permits) for environmental permits required under federal law.	Las Vegas Valley Water District "State Approved Records Retention Schedule" 20130002	Federal Environmental Regulatory Compliance Documents, Permits and Agreements: Environmental analysis, documentation and permitting are required under a variety of federal environmental laws, including, but not limited to, the Clean Air Act (CAA), Clean Water Act (CWA), Endangered Species Act (ESA), Migratory Bird Treaty Act (MBTA), National Environmental Policy Act (NEPA) and National Historic Preservation Act (NHPA), associated implementing regulations, and related federal executive orders. This file includes reports and decision documents or permits required under federal environmental laws, along with related data and additional supporting material. These include, but are not limited to, documents such as CAA permits, CWA jurisdictional delineation reports, Section 404 permits, ESA Biological Assessments and Biological Opinions, MBTA permits, NEPA Environmental Impact Statements (EIS), Environmental Assessments, Records of Decision, and Findings of No Significant Impact, NHA Class I & Class III cultural resource reports, agreements, correspondence, case notes, permit applications, supporting reports, reference documents, meeting and conference call notes, public meeting notes and related records.	Completion + 10 years	Supporting materials 10 calendar years after completion of permitted activity or date of last reporting, whichever is later
RES130	Land Use Authorization Permits	This series documents obtaining and maintaining land use authorizations and permits from private, state or federal entities. This series may include, but is not limited to, right-of-way grants, special use permits, grazing permits, easements, leases, licenses and other similar authorizations allowing occupancy and use on or across lands, correspondence, agreements, case notes, applications, maps, legal descriptions, supporting reports, and meeting and conference call notes.	Las Vegas Valley Water District "State Approved Records Retention Schedule" 20130003	Land Use Authorization Permits: As a land owner and permittee of federal grazing allotments in the State of Nevada, SNWA has established a record series that includes documents associated with obtaining and maintaining land use authorizations and permits obtained from private, state or federal entities. This series includes right-of-way grants, special use permits, easements, leases, licenses, and other similar authorizations allowing occupancy and use on or across lands, correspondence, agreements, case notes, applications, maps, legal descriptions, supporting reports, meeting and conference call notes and related records	Permanent	Final grants, special use permits, easements, leases, licenses and other authorizations are to be retained in perpetuity. Retain supporting materials ten (10) calendar years after completion of permitted activity and/or date of last reporting, whichever is later.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Air Quality and Environmental Management 20141895	Endangered Species Act (ESA) Section 10 Records: This record series documents permits received from the U.S. Fish and Wildlife Service for activities which would otherwise be prohibited by the ESA. Permits may be for scientific purposes, enhancement of propagation or survival, or for incidental taking of wildlife and may authorize a single transaction, a series of transactions, or a number of activities over a specific period of time. Records used in the permitting process may include but are not limited to application forms, Habitat Conservation Plans, implementation agreements, funding plans, draft National Environmental Policy Act analysis, safe harbor agreements, candidate conservation agreements, copies of financial records, related correspondence, and similar records.	Ten (10) calendar years from the expiration or revocation of the permit	

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LWVD Retention	LGWS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Zoning 20071421	Conditional / Special Use Permits: This record series documents conditional or special use permits and may include, but is not limited to, application requesting use of land for specific purpose, justification letter, deed, site plans, elevations, landscape plans, final approval letter, notice of final action, related correspondence and similar documents.		Permanent.
RES135	Fleet System Reports	This series documents vehicle ownership and maintenance history. This series may include, but is not limited to, repairs and maintenance of individual fleet vehicles, emissions, backhoes, trenchers, compressors and trailers, including Department of Transportation-required truck inspections.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20070079	Risk Management: Vehicle Maintenance Records: This record series documents the maintenance and repairs of local government owned or leased vehicles. Series is used to provide a maintenance and repair history and may include but is not limited to work order number, dates, maintenance or repair performed, mileage of vehicle, problem type, warranty information, driver's name, and action taken.	Disposition of Vehicle + 5 years	Life of the vehicle (plus three years if the vehicle was involved in an accident)
			Nevada State Library and Archives "Local Government Records Retention Schedules", Purchasing 20070361	Assignment of Vehicles: This record series is used to document the assignment of purchased and/or leased vehicles to an agency. This series may include, but is not limited to, vehicle description, agency request forms, budget account information, terms and conditions, correspondence and related documents.		Until superseded.
RES140	Fleet GPS Monitoring Reports	This series documents data created by Global Positioning System (GPS) units placed in local government-owned or leased fleet vehicles in order to monitor their use and to discourage their misuse. This series may include, but is not limited to, vehicle identification number, and the date, time, location and time spent performing government business while using the vehicle.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20101775	Fleet GPS Monitoring Reports: This series contains data created by Global Positioning System (GPS) units placed in local government owned or leased fleet vehicles in order to monitor their use and to discourage their misuse. Information in these reports may include the vehicle ID number as well as the date, time, location, and time spent performing government business while using the vehicle.	1 year	One (1) calendar year from the end of the calendar year to which the report pertains.
RES145	Smog Inspections	This series documents emission inspections of local government-owned and -operated vehicles.	Nevada State Library and Archives "Local Government Records Retention Schedules", Administrative Records 20121882	Risk Management: Smog Inspections: This record series documents emission inspections of local government owned/operated vehicles.	Superseded	Retain until superseded by a new inspection.
RES150	Alternative Fuel Vehicle Records	This series consists of monthly reports to the State Department of Conservation and Natural Resources documenting compliance with NAC 486A.180.	Nevada State Library and Archives "Local Government Records Retention Schedules", Public Works 20071592	Alternative Fuel Vehicle Records: This record series consists of monthly reports to the State Department of Conservation and Natural Resources documenting compliance with NAC 486A.180.	3 fiscal years	Three (3) fiscal years after the end of the month for which the records were compiled.
WQT100	Non-Potable Water Monitoring	This series documents non-potable water monitoring activities. This series may include, but is not limited to, flow measurement and analyses reports, calibration reports, maintenance reports, duplicates of permits, analytical reports, correspondence and similar documents.	Nevada State Library and Archives "Local Government Records Retention Schedules", Public Works 20071018	Waste Water Monitoring: This record series documents waste water monitoring activities, and may include but is not limited to flow measurement and analyses reports, calibration reports, maintenance reports, duplicates of permits, analytical reports, correspondence and similar documents.	12 years	Twelve (12) calendar years from the date of report.
WQT105	Laboratory Certification	This series consists of data tracing samples from collection through analysis. This series may include, but is not limited to, preventive maintenance and repair activities for all instruments and equipment including, pH meters, analytical balances, incubators, refrigerators, autoclaves and water baths, consumer confidence reports, on-site laboratory assessments and certification program reviews, checklists, corrective action reports, final reports, certificates, proficiency testing study results, correspondence and related documents.	Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071607	Consumer Confidence Reports: This series consists of annual water quality reports sent to customers of the water system.	12 years	Three (3) calendar years from the end of the calendar year to which the report pertains.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LVWD Retention	LGHS Retention
			Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071615	Laboratory Certifications: This series documents on-site laboratory assessments and certification program reviews and may contain, but is not limited to, checklists, corrective action reports, final reports, certificates, proficiency testing (PT) study results, correspondence and related documents.		Six (6) calendar years or until the next certificate data audit is complete, whichever is longer.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071616	Laboratory - Preventive Maintenance Reports: This series documents preventive maintenance and repair activities for all instruments and equipment including, but not limited to, pH meters, analytical balances, incubators, refrigerators, autoclaves, and water baths.		Five (5) calendar years from the date of the report.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071617	Laboratory - Chain of Custody Forms: This series consists of records tracing the sample from collection through analysis.		Five (5) calendar years from generation of the last entry in the records.
WQ110	Water Quality - Safe Drinking Water Act	This series documents water samples taken from various locations throughout the water system and supply sources for bacteriological tests, chemical and radiological tests, and lead and copper tests. This series may include, but is not limited to, information regarding location, collection date, person taking samples, sample type, analysis date, laboratory name, person performing analysis, analytical method used and the results of the analysis.	Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071053	Water Quality, Reports of Lead and Copper: This record series contains reports documenting water samples taken from various locations throughout the water system and supply sources for lead and copper tests. Information includes location, collection date, person taking samples, sample type, analysis date, laboratory name, person performing analysis, analytical method used, and the results of the analysis.	12 years	Twelve (12) calendar years from date of report.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071054	Water Quality, Reports of Bacteriological Analysis: This record series contains reports documenting water samples taken from various locations throughout the water system and supply sources for bacteriological tests. Information includes location, collection date, person taking samples, sample type, analysis date, laboratory name, person performing analysis, analytical method used, and the results of the analysis.		Five (5) calendar years from date of report.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071055	Water Quality, Reports of Chemical and Radiological Analysis: This record series contains records documenting water samples taken from various locations throughout the water system and supply sources for chemical and radiological tests. Information includes location, collection date, person collecting sample, sample type, analysis date, laboratory name, person conducting analysis, analytical method used, and results of the analysis.		Ten (10) calendar years from date of report.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071229	Water Turbidity Reports: This record series contains reports documenting the analysis of water samples to determine the level of cloudiness caused by suspended particles. Information may include date, report number, analyst, time of sample collection, turbidity unit values for routine and check samples, and related data.		Ten (10) calendar years from the end of the calendar year to which they pertain.
WQ115	Water Quality - Summaries and Reports	This series documents statistical averages of water quality. This series may include, but is not limited to, water consumption reports, water testing records, water chemistry final reports, water microbiological final reports, monitoring final reports, final analysis reports and similar reports used to create statistical reports.	Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071052	Water Quality, Statistical Averages: This series documents statistical averages of water quality and documents but is not limited to water consumption reports, water testing records, water chemistry reports, water bacteriological reports, monitoring reports, analysis reports, and similar reports used to create statistical reports.	Permanent	Permanent.

Bucket Code	Bucket Name	Bucket Description	LRDA	LRDA Description	LWWD Retention	LGWS Retention
WRS100	Conservation Applications and Agreements	This series documents conservation agreements between a local government and other parties. This series may include, but is not limited to, conservation program applications, also known as agreements, acknowledgements, authorization forms and other similar documents or supporting documentation.	Las Vegas Valley Water District "State Approved Records Retention Schedule" 20140001	Conservation Applications/Agreements: This series documents agreements between a local government and other parties. It may include, but is not limited to, conservation program applications, also known as agreements, acknowledgements, authorization forms, and other similar documents or supporting documentation.	Expiration + 6 years	Six (6) years after termination of application/agreement
WRS105	Water Conservation Plan and Appropriation	This series consists of water conservation plans required by state law/regulation. These plans are based on the climate and living conditions of the water service area and may contain, but are not limited to, public conservation education documents, water management documents (used to identify and reduce leakage in water supplies, inaccuracies in water meters, high pressure in water supplies and, where applicable, the reuse of effluent), contingency plans for drought conditions, a schedule for carrying out the plan and measures to evaluate the effectiveness of the plan. This series includes all revisions and updates to the plan, as well as appropriation records.	Nevada State Library and Archives "Local Government Records Retention Schedules", County Recorder 20070489	Certificates for Appropriation of Water: In accordance with NRS 533.382, every conveyance of an application or permit to appropriate any of the public waters, a certificate of appropriation, an adjudicated or unadjudicated water right or an application or permit to change the place of diversion, manner of use or place of use of water must be made by deed, acknowledged in the manner provided in NRS 240.161 to 240.168, inclusive; and recorded in the office of the County Recorder of each county in which the water is applied to beneficial use and in each county in which the water is diverted from its natural source.	Permanent	Permanent.
			Nevada State Library and Archives "Local Government Records Retention Schedules", Sanitation District 20071694	Water Conservation Plan: This record series consists of water conservation plans required by state law/regulation. These plans are based on the climate and living conditions of the water service area and may contain, but are not limited to, public conservation education documents, water management documents (used to identify and reduce leakage in water supplies, inaccuracies in water meters, high pressure in water supplies, and where applicable, the reuse of effluent), contingency plans for drought conditions, a schedule for carrying out the plan, and measures to evaluate the effectiveness of the plan. This series includes all revisions and updates to the plan.		Permanent.

Exhibit B

Copy of Notice of Meeting

**LAS VEGAS VALLEY WATER DISTRICT
BOARD OF DIRECTORS
AGENDA ITEM**

December 4, 2018

Subject: DMC Request Resolution	Director's Backup
Petitioner: Kevin Bethel, Chief Financial Officer	
Recommendations: That the Board of Directors approve, adopt and authorize the President to sign a resolution concerning the refinancing of water projects; making a finding that no increase in an ad valorem tax is anticipated with respect to the issuance of General Obligation (Limited Tax) (Additionally Secured by SNWA Pledged Revenues) Water Refunding Bonds, Series 2019, in the maximum aggregate principal amount of \$132,500,000; requesting the Clark County Debt Management Commission to approve the finding; providing certain details in connection therewith; and providing the effective date hereof.	

Fiscal Impact:

The debt service on the District's General Obligation (Limited Tax) (Additionally Secured by Pledged Revenues) Water Refunding Bonds, Series 2019 (2019 Bonds) is anticipated to be paid from Southern Nevada Water Authority rates and charges.

Background:

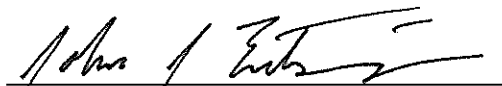
For new money bonds, the Board of Directors adopts a finding, and the Debt Management Commission (DMC) approves that finding, that the pledged revenues are sufficient to pay debt service on the bonds and that no increase in the rate of an ad valorem tax is necessary for payment of the bonds during the term thereof. Such a finding exempts the bonds from abatement in the event a tax levy is ever needed to pay the bonds.

For refunding bonds, it is not clear that the refunding bonds would also be exempt from abatement unless the Board makes the same finding and the DMC approves the finding pursuant to NRS 361.4727(3)(b)(2). Therefore, the attached resolution for the 2019 Bonds makes the required finding and, if approved, will be submitted to the DMC for consideration and approval in January 2019.

The principal amount of the 2019 Bonds will be an amount not to exceed \$132,500,000. The net present value savings resulting from issuance of the 2019 Bonds is estimated to be approximately \$11 million and meets the criteria for refundings as set forth in the District's and Southern Nevada Water Authority's Debt Management Policy.

This resolution is being entered into pursuant to NRS 361.4727(3)(b), and Section 1(10) of the Las Vegas Valley Water District Act, Chapter 167, Statutes of Nevada 1947. The office of the General Counsel has reviewed and approved the resolution.

Respectfully submitted:



John J. Entsminger, General Manager

JJE:KB:nf

Attachment

AGENDA
ITEM #

13

Summary - a resolution making a finding and requesting the Clark County Debt Management Commission to approve the Board's finding regarding the issuance of general obligation refunding bonds additionally secured by SNWA pledged revenues.

RESOLUTION

A RESOLUTION CONCERNING THE REFINANCING OF WATER PROJECTS; MAKING A FINDING THAT NO INCREASE IN AN AD VALOREM TAX IS ANTICIPATED WITH RESPECT TO THE ISSUANCE OF GENERAL OBLIGATION (LIMITED TAX) (ADDITIONALLY SECURED BY SNWA PLEDGED REVENUES) WATER REFUNDING BONDS; REQUESTING THE CLARK COUNTY DEBT MANAGEMENT COMMISSION TO APPROVE THE FINDING; PROVIDING CERTAIN DETAILS IN CONNECTION THEREWITH; AND PROVIDING THE EFFECTIVE DATE HEREOF.

WHEREAS, the Las Vegas Valley Water District (the "District") in the County of Clark (the "County") and State of Nevada (the "State") is now organized and operating under Chapter 167, Statutes of Nevada 1947, as amended (the "Project Act"), and is authorized, on behalf of the Southern Nevada Water Authority (the "Authority") and in the name of the District, to issue general obligations of the District which are additionally secured by certain revenues as set forth in the Project Act (the "SNWA Revenues") for the purpose of refinancing the cost of acquiring and constructing improvements for water projects for the Authority as set forth in Chapter 631, Statutes of Nevada 1993, as amended (the "SNWA Project Act"); and

WHEREAS, the District has previously issued (i) its General Obligation (Limited Tax) (Additionally Secured by SNWA Pledged Revenues) Water Bonds, Series 2009A (Taxable Direct Pay Build America Bonds); and (ii) its General Obligation (Limited Tax) (Additionally Secured by SNWA Pledged Revenues) Water and Refunding Bonds, Series 2009D (collectively, the "Bonds"), at the request of the Southern Nevada Water Authority (the "Authority"); and

WHEREAS, in order to achieve interest rate savings, the Board proposes to issue its Las Vegas Valley Water District, General Obligation (Limited Tax) (Additionally Secured by SNWA Pledged Revenues), Water Refunding Bonds, Series 2019, in the maximum aggregate principal amount of \$132,500,000 (collectively, the "Refunding Bonds") for the purpose of refinancing all or a portion of the outstanding Bonds; and

WHEREAS, based on the revenue study presented to the Board, the revenues to be received by the District from the Authority will at least equal the amount necessary in each year for

the payment of interest on and principal of the Refunding Bonds, and no increase in the rate of an ad valorem tax is anticipated to be necessary for the payment of the Refunding Bonds for the term thereof; and

WHEREAS, the Board proposes (subject to the approval of the Finding by the Clark County Debt Management Commission) to issue the Refunding Bonds; and

WHEREAS, subsection 3 of NRS 361.4727 provides, in relevant part, as follows:

“3. Except as otherwise provided in this subsection, any increase in the rate of an ad valorem tax authorized pursuant to this section must be included in the calculation of the partial abatements from taxation provided pursuant to NRS 361.4722, 361.4723 and 361.4724. An increase in the rate of an ad valorem tax authorized pursuant to this section is exempt from each partial abatement from taxation provided pursuant to NRS 361.4722, 361.4723 and 361.4724 if the obligations for which that increase is imposed are issued:

(a) Before July 1, 2005; or
(b) On or after July 1, 2005, and, before the issuance of the obligations:

(1) The governing body of the taxing entity issuing the obligations makes a finding that no increase in the rate of an ad valorem tax is anticipated to be necessary for the payment of the obligations during the term thereof; and

(2) The debt management commission of the county in which the taxing entity is located approves that finding.”

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE LAS VEGAS VALLEY WATER DISTRICT:

Section 1. Based on the revenue study presented to the Board, the Board hereby finds that no increase in the rate of an ad valorem tax is anticipated to be necessary for the payment of the Refunding Bonds for the term thereof (the “Finding”) and requests that the Clark County Debt Management Commission (the “Commission”) approve the Finding.

Section 2. All actions, proceedings, matters and things heretofore taken, had and done by the Board, and the officers thereof (not inconsistent with the provisions of this resolution) directed toward the issuance of the Refunding Bonds, be and the same hereby are, ratified, approved and confirmed.

Section 3. The Secretary be, and he hereby is, authorized and directed to notify immediately the Secretary of the Commission of the Finding and the Board’s request to approve the Finding.

Section 4. All resolutions, or parts thereof, in conflict with the provisions of this resolution, are hereby repealed to the extent only of such inconsistency. This repealer shall not be construed to revive any resolution, or part thereof, heretofore repealed.

Section 5. If any section, paragraph, clause or other provision of this resolution shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such section, paragraph, clause or other provision shall not affect any of the remaining provisions of this resolution.

Section 6. This resolution shall become effective and be in force immediately upon its adoption.

INTRODUCED, ADOPTED AND APPROVED on December 4, 2018.

[DISTRICT SEAL]

Attest:

John J. Entsminger, Secretary
Las Vegas Valley Water District

Marilyn K. Kirkpatrick, President
Las Vegas Valley Water District

STATE OF NEVADA)
)
COUNTY OF CLARK) ss.
)
LAS VEGAS VALLEY)
WATER DISTRICT)

I, John Entsminger, the duly chosen and qualified Secretary of the Las Vegas Valley Water District (the "District"), do hereby certify:

1. The foregoing pages constitute a true, correct, complete and compared copy of a resolution adopted by the Board of Directors of the District (the "Board") on December 4, 2018.

2. The original of the resolution has been approved and authenticated by the signatures of the President of the District and the Board and myself as Secretary of the District and the Board, and sealed with the seal of the District, and has been recorded in the minute book of the Board kept for that purpose in my office which record has been duly signed by such officers and properly sealed.

3. All of the members of the Board present at the meeting voted on the passage of the resolution as follows:

Those Voting Aye:

Susan Brager
Lawrence L. Brown III
James Gibson
Chris Giunchigliani
Marilyn K. Kirkpatrick
Steve Sisolak
Lawrence Weekly

Those Voting Nay:

Those Abstaining:

Those Absent:

4. All members of the Board were given due and proper notice of the meeting.

5. Pursuant to NRS 241.020, written notice of the meeting was given by 9:00 a.m. at least three working days before the meeting, including in the notice the time, place, location and agenda of the meeting:

(i) By giving a copy of the notice to each member of the Board;

(ii) By posting a copy of the notice on the State of Nevada's website, the District's website, at the principal office of the Board, or if there is no principal office, at the building in which the meeting is to be held, and at least three other separate, prominent places within the jurisdiction of the Board, to wit:

- A. Las Vegas Valley Water District
1001 South Valley View Blvd.
Las Vegas, Nevada 89107;
- B. Clark County Government Center
500 South Grand Central Parkway
Las Vegas, Nevada 89155;
- C. Grant Sawyer State Office Building
555 East Washington Avenue
Las Vegas, Nevada 89101; and
- D. Regional Justice Center
200 Lewis Avenue
Las Vegas, Nevada 89101;

and

(iii) By giving a copy of the notice to each person, if any, who has requested notice of the meetings of the Board in accordance with the provisions of Chapter 241 of NRS.

6. A copy of the notice so given of the meeting of the Board is attached hereto as Exhibit A.

7. The revenue study presented to the Board which is referenced in the resolution is attached hereto as Exhibit B.

8. Upon request, the Board provides, at no charge, at least one copy of the agenda for its public meetings, any proposed ordinance or regulation which will be discussed at the public meeting, and any other supporting materials provided to the members of the governing body for an item on the agenda, except for certain confidential materials and materials pertaining to closed meetings, as provided by law.

IN WITNESS WHEREOF, I have hereunto set my hand on behalf of the Las Vegas Valley Water District in Clark County, Nevada, this December 4, 2018.

John J. Entsminger, Secretary
Las Vegas Valley Water District

EXHIBIT A

(Attach Copy of Notice of Meeting)

EXHIBIT B

(Attach Copy of Revenue Study)

REVENUE STUDY

Existing and Proposed Annual Debt Service Requirements Southern Nevada Water Authority January 1, 2019

Fiscal Year Ending June 30,	SNWA Pledged Revenues	Existing SNWA Revenue Supported Bonds Debt Service (1)	Series 2019 Debt Service (2)	Total Existing & Proposed Debt Service	Coverage (times)
2019	\$ 139,912,928	\$ 138,449,303	\$ 1,463,625	\$ 139,912,928	1.00
2020	255,548,769	247,184,269	8,364,500	255,548,769	1.00
2021	255,566,616	247,202,616	8,364,000	255,566,616	1.00
2022	255,631,009	247,268,759	8,362,250	255,631,009	1.00
2023	255,571,229	247,212,229	8,359,000	255,571,229	1.00
2024	255,134,985	246,770,985	8,364,000	255,134,985	1.00
2025	245,645,863	237,289,363	8,356,500	245,645,863	1.00
2026	245,589,321	237,227,571	8,361,750	245,589,321	1.00
2027	238,378,237	230,009,487	8,368,750	238,378,237	1.00
2028	222,308,415	215,261,415	7,047,000	222,308,415	1.00
2029	187,158,240	180,110,740	7,047,500	187,158,240	1.00
2030	187,774,458	180,727,458	7,047,000	187,774,458	1.00
2031	161,246,775	156,966,525	4,280,250	161,246,775	1.00
2032	160,953,125	156,672,875	4,280,250	160,953,125	1.00
2033	161,161,025	155,635,775	5,525,250	161,161,025	1.00
2034	165,661,775	160,168,775	5,493,000	165,661,775	1.00
2035	161,068,975	155,624,725	5,444,250	161,068,975	1.00
2036	165,884,125	160,484,375	5,399,750	165,884,125	1.00
2037	165,832,913	160,478,663	5,354,250	165,832,913	1.00
2038	165,786,450	135,988,700	29,797,750	165,786,450	1.00
2039	162,110,700	106,129,950	55,980,750	162,110,700	1.00
2040	53,996,350	53,996,350	0	53,996,350	1.00
2041	53,993,000	53,993,000	0	53,993,000	1.00
2042	53,995,150	53,995,150	0	53,995,150	1.00
2043	30,387,750	30,387,750	0	30,387,750	1.00
2044	30,387,750	30,387,750	0	30,387,750	1.00
2045	30,390,250	30,390,250	0	30,390,250	1.00
2046	30,387,000	30,387,000	0	30,387,000	1.00
TOTAL	\$ 4,497,463,183	\$ 4,286,401,808	\$ 211,061,375	\$ 4,497,463,183	

- (1) Includes the CREBs, but does not include the Commercial Paper Notes. Includes the effect of the Series 2019 Bonds anticipated to close on March 5, 2019, and includes the unrefunded portion of the Series 2009D Bonds.
- (2) Estimated, subject to change.

SOURCE: Compiled by the Financial Advisors.

**LAS VEGAS VALLEY WATER DISTRICT
BOARD OF DIRECTORS
AGENDA ITEM
December 4, 2018**

Subject: Comprehensive Annual Financial Report	Director's Backup
Petitioner: Kevin Bethel, Chief Financial Officer	
Recommendations: That the Board of Directors accept the District’s Comprehensive Annual Financial Report and corresponding Independent Auditor’s Report on Financial Statements and Supplementary Information for the period ending June 30, 2018, and authorize their submission to the Nevada Department of Taxation.	

Fiscal Impact:

None by approval of the above recommendation.

Background:

The District prepared a Comprehensive Annual Financial Report (CAFR) for the fiscal year ending June 30, 2018. The CAFR contains the District's financial statements and the related notes to the financial statements, which were audited by the District's independent auditor, Piercy Bowler Taylor & Kern. The CAFR, including the auditors' reports, is being presented to the Board of Directors and, upon acceptance, will be submitted to the Nevada Department of Taxation in accordance with NRS 354.624(6).

This action is authorized pursuant to NRS 354.624(6). The office of the General Counsel has reviewed and approved this agenda item.

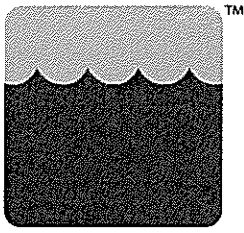
Respectfully submitted:



John J. Entsminger, General Manager
JJE:KB:kn
Attachment

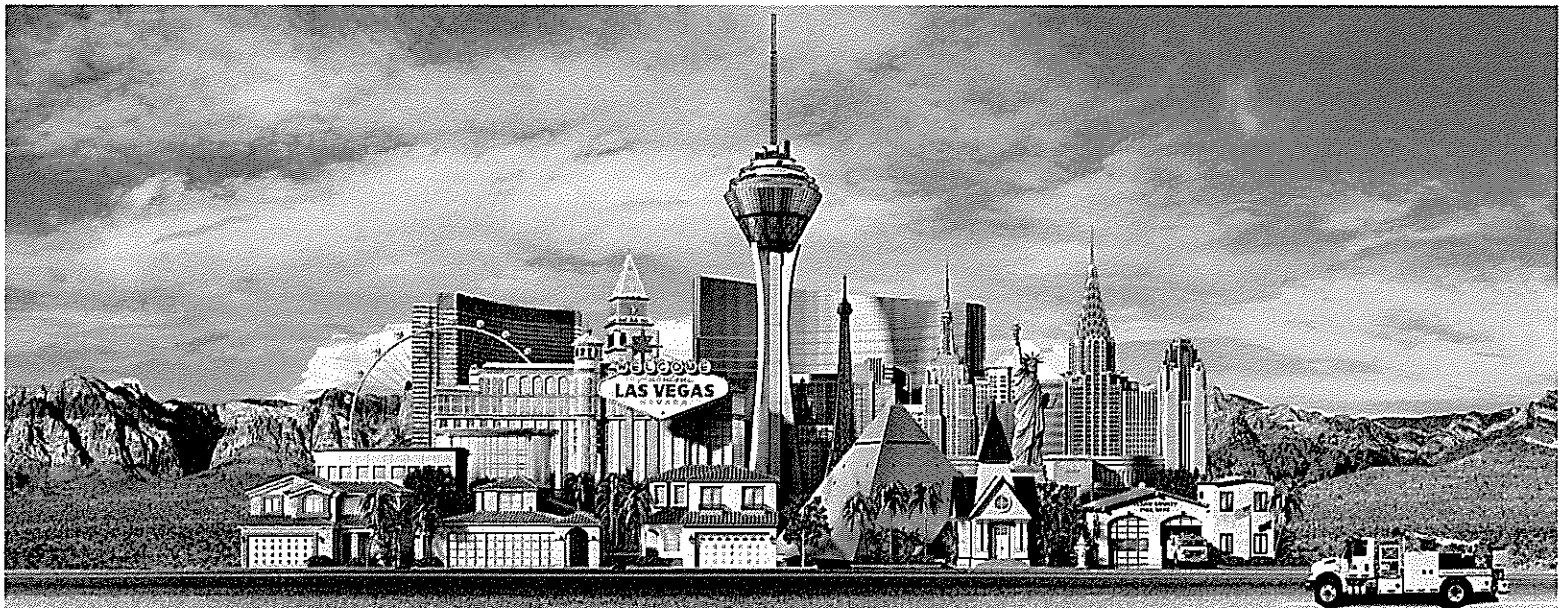
AGENDA
ITEM #

14



LAS VEGAS VALLEY WATER DISTRICT COMPREHENSIVE ANNUAL FINANCIAL REPORT

A DISCRETELY PRESENTED COMPONENT UNIT OF
CLARK COUNTY, NEVADA FOR FISCAL YEARS ENDED
JUNE 30, 2018 AND 2017



LAKE MEAD
is the source of **90 percent**
of the valley's water supply



54
PUMPING STATIONS
capable of moving more than
1 million gallons per minute

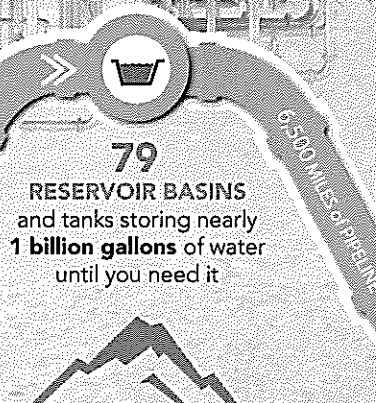


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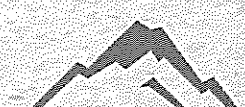
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TREATMENT PLANTS

The Southern Nevada Water Authority's Alfred Merritt Smith and River Mountains treatment plants provide up to **900 million gallons** of high-quality drinking water per day



79
RESERVOIR BASINS
and tanks storing nearly
1 billion gallons of water
until you need it



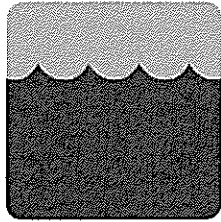
2,000
FEET of ELEVATION CHANGES
require engineering solutions to move
water nearly **one-half mile uphill**



LAS VEGAS VALLEY
LVWD supplies water
to more than **1.5 million**
Southern Nevadans



The Las Vegas Valley water system operates 24 hours per day—every day—delivering water to nearly 400,000 homes and businesses through a vast labyrinth of water mains and service lines across 300 square miles in Southern Nevada. The Las Vegas Valley Water District manages this complex water distribution system to deliver water to more than 1.5 million people in Las Vegas and surrounding areas. Learn more at lvwd.com.



LAS VEGAS VALLEY WATER DISTRICT™

Comprehensive Annual Financial Report A Discretely Presented Component Unit of Clark County, Nevada

Fiscal Years Ended June 30, 2018 and 2017

**John J. Entsminger
General Manager**

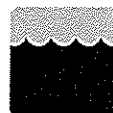
**E. Kevin Bethel
Chief Financial Officer**

**Prepared by the Accounting Division of the Finance Department
Robert Smith, Accounting Manager
1001 South Valley View Boulevard, Las Vegas, Nevada 89153
(702) 258-3119 www.lvwd.com**

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- **Table of Contents**
- **Transmittal Letter**
- **Certificate of Achievement for Excellence in
Financial Reporting**
- **Organization Chart**
- **Principal Officials**



**LAS VEGAS VALLEY
WATER DISTRICT™**

Las Vegas Valley Water District

Comprehensive Annual Financial Report

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Las Vegas Valley Water District

Comprehensive Annual Financial Report

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**LAS VEGAS VALLEY
WATER DISTRICT**

1001 South Valley View Boulevard
Las Vegas, NV 89153
702-870-2011 • lvvwd.com

November 1, 2018

Board of Directors
Las Vegas Valley Water District
1001 S. Valley View Boulevard
Las Vegas, NV 89153

We are pleased to present the Las Vegas Valley Water District's (District) Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2018. The CAFR was prepared in conformance with accounting principles generally accepted in the United States (GAAP).

District management is responsible for the completeness and reliability of the financial information presented in this report. To provide reasonable assurance of the proper recording of transactions, management has established and maintains a system of internal accounting and other controls. The concept of reasonable assurance recognizes that the cost of internal controls should not exceed the benefits derived. Where necessary, the basic financial statements include amounts based upon management's best estimates and judgments.

Nevada Revised Statute 354.624 and bond covenants require an annual audit of the basic financial statements of the District. Piercy Bowler Taylor & Kern, a firm of licensed certified public accountants, has audited the District's basic financial statements as of and for the fiscal years ended June 30, 2018 and 2017. The objective of the independent audit was to provide reasonable assurance that the basic financial statements of the District for the fiscal years ended June 30, 2018 and 2017 are free of material misstatement. An independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. Based on the audit, the independent auditor concluded there was a reasonable basis for rendering an unmodified ("clean") opinion that the District's basic financial statements for the fiscal years ended June 30, 2018 and 2017 are fairly presented in all material respects in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. This transmittal letter is designed to complement the MD&A and should be read in conjunction with it.

THE REPORTING ENTITY AND ITS SERVICES

The District is a governmental subdivision of the State of Nevada and a quasi-municipal corporation created by a special act of the Nevada Legislature in 1947. The District was established to acquire and distribute water primarily in the Las Vegas Valley, which includes the unincorporated metropolitan area of Clark County and the City of Las Vegas. The District commenced operations on July 1, 1954.

The District is governed by a seven-member Board of Directors (Board) comprised of the elected Clark County Commissioners. The Board has the sole authority to set rates and charges for water. Such rates and charges must be reasonable and cannot be applied until after a public hearing and subsequent Board approval. The enabling legislation that created the District, in conjunction with various bond covenants, require that rates and charges be sufficient to provide for operation and maintenance costs, general expenses of the District and debt service payments. Day-to-day operations of the District are directed by a general manager appointed by the Board and two deputy general managers. The District's vision is "To be a global leader in service, innovation and stewardship" and its mission is to "Provide

world class water service in a sustainable, adaptive and responsible manner to our customers through reliable, cost effective systems.” The Board has adopted a series of strategic goals to support the District’s vision and mission.

Beginning in September 2008, the District was appointed to be the operating agent for the Big Bend Water District (BBWD). Prior to the appointment, BBWD’s operating agent was the Clark County Water Reclamation District. The BBWD was established in 1983 under the provisions of Nevada Revised Statutes 318 for the purpose of obtaining and distributing water in Laughlin, Nevada. The Clark County Board of Commissioners serves as the BBWD Board of Trustees.

The District also functions as the operating agent for the Southern Nevada Water Authority (SNWA). The SNWA is a joint powers authority created in 1991 to address Southern Nevada’s unique water needs on a regional basis. The SNWA is charged with acquiring and managing current and future resources, constructing and managing regional water facilities and promoting water conservation. The District is one of the SNWA’s seven member agencies. In 1996, the SNWA assumed all assets and liabilities of the Southern Nevada Water System (SNWS) from the Colorado River Commission of Nevada (CRC). Originally financed and constructed by the State of Nevada with assistance from the federal government, the SNWS treats and conveys Colorado River water from Lake Mead to the Las Vegas Valley. The District operates the SNWS on behalf of the SNWA as it did previously for the CRC. Additional information on the District’s relationship to the SNWS and the SNWA can be found in the notes to the basic financial statements (Notes 7, 8 and 12).

As required by Nevada law, the District’s budget is approved annually by its Board following a public hearing, and a copy of the budget is submitted to the Nevada Department of Taxation. Budgetary controls are established at the levels of total estimated operating and non-operating expenditures, including capital expenditures.

The budget provides the fiscal plan for District expenditures at various levels. These levels always include departments and divisions, and in some instances, sections. Most disbursements are made through the issuance of purchase orders. Purchases of new furniture and vehicles are administered by the District’s Resources and Facilities Department and Fleet Division, respectively; communication and computer equipment purchases are administered under the authority of the Information Technology Department; and new positions are controlled by the Human Resources Department. Financial Services prepares variance reports by division, and division managers are accountable for expenditures over and under budget.

The District’s financial report is included as a discretely (separately) presented component unit within Clark County’s CAFR. The District does not function as an integral part of Clark County’s government, but the exclusion of the District’s financial statements would render the financial statements of Clark County incomplete.

FACTORS AFFECTING FINANCIAL CONDITION

Local Economy. According to a report from the University of Nevada, Las Vegas’ Center for Business and Economic Research (CBER) issued on June 15, 2018, the Southern Nevada economy will continue to grow through 2018 and 2019, although at a lesser rate than in 2017. The *2018 Midyear Economic Outlook* publication states that employment growth continues to outpace the national average; taxable sales continue to exhibit a strong upward movement; visitor volume continues to grow to new records and activity in the construction sector shows a significant upward trend. While Southern Nevada continues to get help from real estate and construction, a wide range of industries are also growing. CBER expects employment, housing permits and gross gaming revenue growth rates to slow between 2018 and 2019; population and personal income growth rates to remain constant in 2018 and 2019, and visitor volume trends to increase in 2018 and 2019. Because the Southern Nevada economy is heavily dependent on tourism, its outlook is tied to the growth of the U.S. and western states’ economies as well as the international economy.

The Southern Nevada unemployment rate continues to show improvement. The Nevada Department of Employment, Training and Rehabilitation (DETR) reported that the unemployment rate for the Las Vegas Metropolitan Statistical Area (MSA) for June 2018 was 4.7%. This compares to an unemployment rate of 5.5% for June 2017. The seasonally adjusted unemployment rate for the State of Nevada was 4.7% for June 2018 compared to 5.0% for June 2017. Nevada’s unemployment rate is slightly above the national average. The average seasonally adjusted unemployment rate for the United States was 4.0% for June 2018 and 4.3% for June 2017. June 2018 was the 90th straight month of

year-to-year job gains across Nevada and job growth was 2.8%, well above the national rate of 1.6%. The number of Nevadans working in June 2018 was at a record high, reaching 1.42 million. Total employment for the Las Vegas MSA was 1.05 million in June 2018 compared to 1.01 million in June 2017, an increase of 3.5%.

Organizational Structure. The District's organizational structure has evolved to meet the demands of major water facility expansions, conservation, customer service initiatives and special projects. During the past two years, the District's departments and divisions went through restructuring to provide more cost efficiencies and a better customer service experience.

System Profile. For over a half-century, the District's customers have enjoyed one of the nation's most reliable municipal water systems. During that time, the District has developed from a system serving a population of approximately 25,000 exclusively with groundwater to a 300 square mile water delivery network providing Colorado River water to the vast majority of its 392,700 customer accounts.

The District operates and maintains a complex water distribution system consisting of:

- more than 6,500 miles of pipeline
- 40 reservoirs
- 54 pumping stations
- almost 1 billion gallons of storage capacity
- 64 production wells
- 26 artificial recharge wells
- More than 399,000 water meters

Each of these components is critical to ensuring that District customers have reliable access to water at all times.

Capital Improvements and Asset Management. Despite the relative youth of the District's water system, various components are more than 50 years old and reaching the end of their useful lives. Capital improvements are necessary to continue reliable operation of the water distribution system as well as addressing state mandated water quality issues and new development needs. To continue meeting customer needs and conservation goals, water infrastructure requires consistent monitoring, maintenance, rehabilitation and eventual replacement. Under the District's asset management plan, the condition of existing water infrastructure is assessed to forecast short and long-term capital replacement needs. These assessments allow staff to determine costs and timelines associated with major capital projects while ensuring the availability of adequate financial resources to replace infrastructure reaching the end of its useful life. The proactive monitoring and maintenance of District assets helps to prevent costly emergency repairs, avoid unanticipated service interruptions, reduce maintenance deferrals and provide a more reliable water system for customers.

In January 2017, the District's Board adopted a \$616 million (in 2016 dollars) 10-year Capital Improvement Plan (CIP) that will guide decisions related to asset management, necessary water system expansion and water quality compliance activities. The CIP represents a significant investment over a 10-year planning horizon to facilitate improvements to the following key system components:

- Reservoirs
- Pumping stations
- Pipelines and service laterals
- Valves and vaults
- Meters
- Water quality systems
- Groundwater wells
- Facilities and building improvements
- Electrical systems
- Communication systems
- New facilities

Projections indicate that an investment of approximately \$390 million will be required over the 10-year planning horizon to maintain system infrastructure in a manner that meets current service levels and water quality standards. Key projects include: reservoir and pumping station maintenance and rehabilitation; replacement and renewal of vaults and valves; pipeline and service lateral replacement; cyclical water meter replacement; and upgrades to the Supervisory Control and Data Acquisition (SCADA) control system.

The District recently completed the rehabilitation of nearly 600 feet of 42-inch pipeline under the I-15 Freeway, adjacent to Desert Inn Road. This section of pipe was installed in the 1970s and based on a comprehensive leak examination, the pipeline was determined to be in poor condition and required prompt rehabilitation work. By making proactive repairs, the possibility of an unplanned service outage to the surrounding area, including several Las Vegas Boulevard (Strip) properties was avoided.

The District has commenced meter vault reconstruction projects at several locations throughout the Las Vegas area. The meter vault reconstruction projects are driven by safety needs for staff and customers, as well as the operability and maintainability of the facilities within the vault structures. These vaults have exhibited moderate to severe structural deterioration as well as significant corrosion of the piping and equipment contained within them. Reconstruction of the vaults will increase safety for staff working within these structures and improve system reliability.

In addition to rigorous and regular testing, the District must comply with various state and federal mandates to protect water quality throughout the system. One of these mandates is backflow protection, a mechanism that prevents the reintroduction of water from private properties into the municipal water system. Approximately 35,000 meters within the District's service area do not currently have backflow protection. While a portion of these meters will be retrofitted as needed in the years to come, the District has identified more than 11,600 meters to be included in the backflow retrofit program over the next decade at an annual cost of approximately \$10 million. Backflow installations have been prioritized based on their degree of risk to the system. The first contract for installation was for 600 small backflow prevention devices and began in October 2017. Twelve workgroups across the organization are collaborating on this project to minimize customer impacts during the installation process, ensuring customers are informed of potential service interruptions and increasing efficiency in managing and tracking the backflow installations.

The 10-year Capital Improvement Plan projects approximately \$126 million will be spent on the construction of a total of four reservoirs, four pumping stations and associated appurtenances in the northwest, southwest, and far west parts of the valley. These projects will benefit existing customers and facilitate access to the municipal water supply for planned developments.

The District is currently completing the design phase for a new 10-million gallon reservoir along the western edge of Las Vegas. Approximately 3,000 feet of 42-inch pipeline will also be installed to connect the reservoir to the existing water distribution system. In addition to providing enhanced system reliability to existing customers in the far western part of the Las Vegas area, the new reservoir and pipelines will offer additional capacity and emergency storage for current and future demands in the area.

Financial Policy. The District's financial policy is to charge reasonable rates, fees and other charges sufficient to pay for water service, the costs of operation and maintenance of its facilities, the general expenses of the District, necessary capital expenditures, and principal and interest on all bonds and other obligations of the District. It is also District policy to establish rates and charges sufficient to maintain a debt service coverage ratio in accordance with its bond covenants. The District deposits all monies received from the sale or distribution of water or otherwise derived from the works or property of the District into the Revenue Fund. Further, the District keeps proper books of record and account in accordance with sound accounting practice; complete and correct entries are made of its works, properties, and the revenues received.

Long-Term Financial Planning. The District is consistently engaged in proactive, long-term financial planning to identify future infrastructure needs and ensure rates are predictable and increases controlled. The District's long-term financing plan includes utilizing a combination of the District's unrestricted cash funds and debt financing to fund capital expenditures.

The District regards its cash reserves as a critical component of its fiscal health and one of the most important metrics supporting an investment grade bond rating (AA+/Aa1). Cash reserves are monitored regularly and revenue shortfalls are managed through a combination of methods. Departments are required to practice careful management of financial resources. User fees and charges are adjusted to maintain required revenue bond coverage and sufficient working capital. Financial reserves are used sparingly. When used, the reserves are compared to long-range projections of reserve levels, and modifications to revenue and expense streams are made as needed.

In January 2016, the District's Board approved a reserve policy to provide guidance for maintaining adequate cash and investment reserves. Maintaining adequate reserves is an important tool in mitigating the risks of significant and unexpected decreases in sources of funds and/or increases in the uses of funds. Maintaining adequate reserves helps to ensure stable services and fees and allows the District to better respond to unforeseen negative changes in the local economy while providing a continuous and reliable water supply. In addition, prudent reserves along with a formal reserve policy are a key factor rating agencies consider in their evaluation of creditworthiness.

In February 2016, the Board appointed a nine-member citizen's advisory committee to evaluate organizational initiatives and make recommendations to the Board. Specifically, the committee was tasked with evaluating funding options for the proposed 10-year CIP and changes to the District's Service Rules. The committee met nine times between February and October 2016 and evaluated equity within the Service Rules, the need to invest in infrastructure maintenance, maintain revenue stability and other water-related issues. After careful deliberation, the committee presented 11 recommendations to the Board. In January 2017, the Board approved the recommendations which included, among other things, tier consumption rate and service charge increases of 3% each in 2017 and 2018 and annual increases tied to the Consumer Price Index in the years following. The initial 3% rate increases became effective in February 2017 and January 2018. The tier consumption rate was last increased in 2008 and the service charge was last increased in 2011. The recommendations adopted by the Board will fund the District's operating and capital needs over the next 10 years and meet the reserve targets set forth in the Board adopted Reserve Policy.

The District also collects from District customers and remits to the SNWA several fees and charges. In December 2013, the District's Board approved a series of increases to the SNWA Infrastructure Charge and SNWA Commodity Charge. Increases to these SNWA charges were effective on January 1, 2014 and increased annually on January 1 through 2017. Revenues generated from these SNWA charges will help to fund debt service on SNWA bond obligations and future regional infrastructure.

In March 2015, the District's Board approved additional increases to the SNWA Infrastructure Charge (no increases to infrastructure fireline charges). Increases to these SNWA charges were effective on January 1, 2016 and increased annually on January 1 through 2018. Revenues generated from these SNWA charges will help to fund debt service on SNWA bond obligations associated with a new low lake level pumping station that is needed to maintain Southern Nevada's access to Colorado River water even in severe drought conditions. Revenue from the SNWA Infrastructure Charge, as well as revenue from other SNWA fees and charges, is remitted to the SNWA (see Note 7 - Southern Nevada Water Authority (SNWA)).

Debt Issuances. Significant investment in the community water system is critical to its operational reliability. The District is sensitive to the financial impacts that projects can have on customers and stakeholders. To help mitigate these costs, the District issued debt in fiscal year 2018 to help finance the 10-year Capital Improvement Plan. The District also remains vigilant in seeking savings through refunding opportunities on its outstanding debt.

On March 6, 2018, the District issued \$79.1 million par value general obligation bonds additionally secured by SNWA pledged revenues that refunded and/or defeased \$88.6 million in principal payments on prior issued SNWA bonds (see Note 4 – Long-Term Debt).

On June 26, 2018, the District issued \$100.0 million par value general obligation bonds. Proceeds of the bonds, less costs to issue the bonds, will be used to acquire and construct water improvement projects of the District. (See Note 4 – Long-Term Debt.)

Credit Rating Upgrade. On February 6, 2018, S&P Global Ratings upgraded the District’s credit rating on its general obligation bonds to AA+ from AA. The upgraded rating reflects S&P Global Ratings’ view of the District’s continued economic growth and improved property wealth over the last several years. It also reflects the District’s maintenance of strong cash reserves and good all-in coverage metrics.

Major Initiatives. The District evaluates, on an ongoing basis, opportunities to improve efficiencies and performance through major initiatives. The District has made significant efforts during the past year to increase its ability to respond to changes in the economy, environment and customer base through the efficient use of existing assets, the optimization of available resources and greater focus on customer experience. Major initiatives for fiscal year 2018 unless otherwise indicated were as follows:

- The District recently placed Syrinix sensors in different areas of the distribution system to monitor the water pressure running through its service area. Based upon the data received, minor adjustments were made to decrease pressure fluctuations throughout the system. These adjustments will minimize leaks, avert costly emergency repairs, and enhance the longevity of the community’s water infrastructure.
- In January 2018, the District launched RedEye, a cloud-based engineering and drawing management platform. Using the program, staff can more conveniently store, find, share, manage, and update engineering drawings and data using computers or mobile devices. While still in the early stages of implementation, RedEye is expected to realize significant efficiencies in engineering drawing management by consolidating engineering plans into one easily accessible digital platform. It has already been used to consolidate more than 500,000 engineering documents, reducing duplicate paper and electronic versions.
- The Customer Care and Field Services department has been using Itron Analytics software for advanced meter data collection and analysis over the past year. As its available capabilities have been implemented over that time, it has yielded significant benefits in workflow efficiency, customer service, education, and water conservation. Because of the detailed analysis the software provides, staff is able to gain a greater depth of background knowledge prior to interacting with customers regarding their accounts and water use. In the near future, the application will allow staff to quickly advise customers of possible leaks, resulting in decreased water waste, and fewer service requests to monitor meters in person.
- The Customer Care offices recently completed a two-year renovation that included the installation of all new electrical and data infrastructure to support Genesys customer management software. This new software will enhance customer service engagement efforts and provide additional avenues of customer-associate interaction, including Interactive Voice Response, push notifications and, eventually, online chat.
- The District launched its new mobile-friendly website in August 2017 with improved bill paying and customer self-service options. Post-launch surveys show an increase in customer satisfaction with the more responsive website, which gets over 1.75 million visits and more than 12 million page views annually.
- In October 2017, the District implemented Workday Human Capital Management software (Workday) to manage critical organizational functions such as personnel management, timekeeping, recruiting, payroll, and benefits. The Human Resources department had previously used several different software systems to manage these functions, many of which were in need of significant and costly upgrades. In addition to consolidating several functions into one platform, Workday has increased functionality for employees and managers, enhanced cybersecurity protection, improved human resources reporting and analytic capabilities, and mobile device compatibility.

- To ensure water supplies remain available, the District, the SNWA and its other member agencies have implemented a number of initiatives. These efforts include water conservation programs, securing additional water resources and, when appropriate, banking unused water resources. The District's award-winning conservation efforts have been particularly effective. Over the last 10 years, the District's average monthly use for residential single-service declined by 16 percent, from approximately 13,200 gallons in fiscal year 2008 to approximately 11,100 gallons in fiscal year 2018.

Springs Preserve. The Springs Preserve, located on District property, is a 180-acre cultural and historical attraction designed to commemorate Las Vegas' dynamic history and provide a vision for a sustainable future. The Springs Preserve serves as a hub for sustainable education and initiatives in the community. A number of permanent exhibits recently opened to the public.

In February 2017, "Boomtown 1905" opened. Re-creating a historical streetscape, this exhibit transports visitors to Las Vegas' humble beginnings between 1905 and 1920. The streetscape was funded primarily through the Southern Nevada Public Lands Management Act.

The WaterWorks exhibit opened in September 2017 and offers visitors an in-depth look at the treatment and delivery process that takes place before water comes out of the tap. This exhibit was funded primarily by the One Drop Foundation, with support from the Royal Bank of Canada.

The children's playground underwent a redesign with help from students at UNLV and conceptual input from a large group of children ranging from five to ten years old. The redesigned playground opened in October 2017.

In October 2017, a 13,000 square foot Teaching Garden opened, providing a non-traditional outdoor center for community learning. The garden offers an opportunity to receive hands-on gardening tips as well as lessons in Science, Technology, Engineering and Math (STEM). The Roger's Foundation has generously donated \$100,000 to the Springs Preserve to develop and equip the garden.

The Springs Preserve welcomed approximately 280,000 visitors in fiscal year 2018. Approximately 25,000 students visited the Springs Preserve through the field trip program in fiscal year 2018. Operating revenues totaled \$2.7 million in fiscal year 2018. Facility staff is continuing efforts to add even more value with many new permanent exhibits coming online thanks to successful fundraising efforts.

In November 2017, the Springs Preserve launched its new mobile-friendly website, which features a modern design and improved events and activities calendar. With 65 percent of the Springs Preserve web traffic coming from mobile devices, the responsive website provides easier access to the Preserve's events, ticketing, membership, and information. The SpringsPreserve.org website receives nearly 900,000 visits and 2.4 million page views annually.

The Springs Preserve also kicked-off a new membership campaign in December 2017, offering more family benefits than ever before. The newly-introduced Silver State Pass is a premier family membership that includes free admission to signature events, unlimited seasonal access to the Butterfly Habitat, two annual guest admissions and general admission train rides. Membership totals are expected to grow as a result of the new membership benefits.

CONTINUING DISCLOSURE

On November 10, 1994, the U.S. Securities and Exchange Commission (SEC) amended the Securities Exchange Act of 1934, Rule 15c2-12, regarding continuing disclosure by issuers of municipal securities for the benefit of holders of such securities. Along with other requirements, the amendments require that certain annual financial information be provided to various information repositories for bond issues sold on or after July 3, 1995. The annual financial information must include an update of the same historical financial statements that are included in the final official statement issued at the time of the bond sale. The required annual financial information for the District is incorporated in the Statements of Revenues, Expenses, and Changes in Net Position, page 25, and in Note 4, Long-Term Debt, pages 37 to 43, inclusive. Additional required information can be found in the Statistical Section on pages 75 to 104, inclusive. The District posts its CAFR to the Municipal Securities Rulemaking Board's Electronic Municipal Market Access (EMMA) website to comply with the District's ongoing disclosure requirements.

AWARDS AND ACKNOWLEDGMENTS

CAFR – The Government Finance Officers Association (GFOA) of the United States and Canada awarded a “Certificate of Achievement for Excellence in Financial Reporting” to the District for its CAFR for the fiscal year ended June 30, 2017. This is a prestigious national award recognizing conformance with the highest standards for the preparation of state and local government financial reports.

To receive this award, a governmental unit must publish an easily readable and efficiently organized financial report that conforms to program standards. Such reports must satisfy both accounting principles generally accepted in the United States (GAAP) as well as other applicable legal requirements. The District has received this award for the last 39 consecutive years.

We believe this report continues to conform to certificate requirements and plan to submit it to the GFOA after approval from the Board.

Budget – In addition, the District has also received the GFOA’s “Distinguished Budget Presentation Award” for its budget documents for the previous 23 consecutive years. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as an operations guide, a financial plan and a policy and communication document.

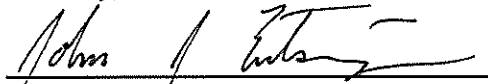
The Distinguished Budget Presentation Award is awarded on an annual basis. We believe the current budget continues to conform to program requirements and we have submitted it for award consideration.

District – The District and SNWA were inaugurated into the Leading Utilities of the World (LUOW) network. The LUOW network included 32 members in total, spanning 13 countries and featuring more than 95 innovations, all of which represent the gold standard of utility innovation and performance. To become a utility member of the LUOW, utilities must demonstrate outstanding innovation in at least three areas of utility management and have an ambition to continue to drive performance in the years to come. The District also received the Wendell R. LaDue Utility Safety Award from the American Water Works Association. The award is presented to recognize distinguished water utility safety programs.

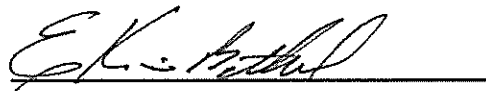
Fleet – The District’s Fleet division ranked 1st of the top 50 winners of the “Government Green Fleet Award”. This prestigious industry award is open to all federal, state and local government fleets in North America. Winning fleet operations are judged on a variety of criteria that includes fleet composition, fuels and emissions, policy and planning, fleet utilization, and executive and employee involvement.

Other Acknowledgements – We express our appreciation to the District’s accounting staff for their dedication in the preparation of this report, the staff members of other departments for their assistance, and the auditing firm of Piercy Bowler Taylor & Kern for their professional services. We also acknowledge the members of the Board of Directors for their continued support and sound governance.

Sincerely,



John J. Entsminger
General Manager



E. Kevin Bethel
Chief Financial Officer



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**Las Vegas Valley Water District
Nevada**

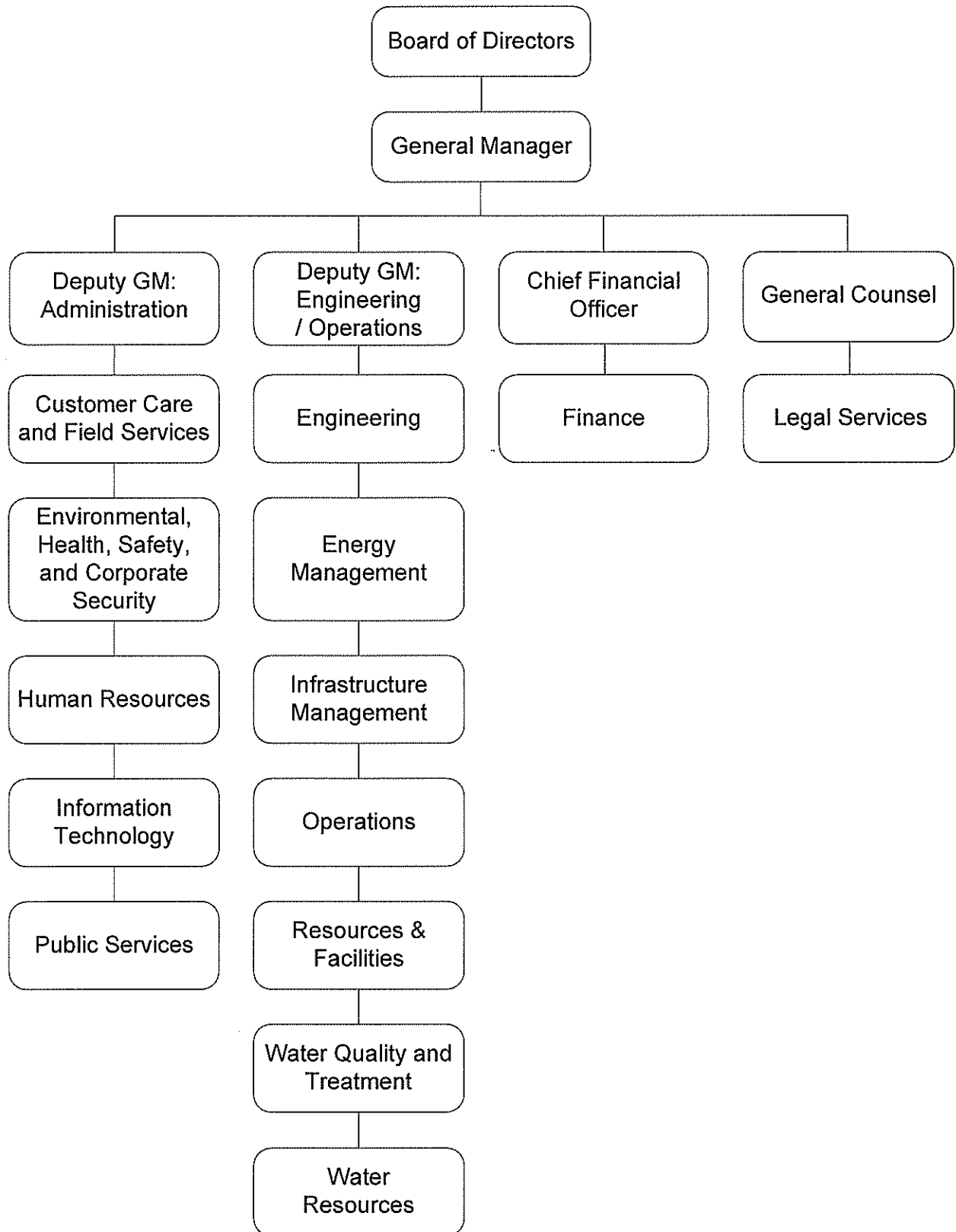
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2017

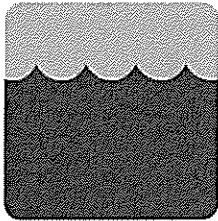
Christopher P. Morrell

Executive Director/CEO

Las Vegas Valley Water District
Organization Chart
As of June 30, 2018



Las Vegas Valley Water District



**LAS VEGAS VALLEY
WATER DISTRICT™**

Board of Directors

Marilyn Kirkpatrick, President

Steve Sisolak, Vice President

Susan Brager

Larry Brown

James Gibson

Chris Giunchigliani

Lawrence Weekly

Executive Management

John J. Entsminger

General Manager

Julie A. Wilcox

*Deputy General Manager
Administration*

Gregory J. Walch

General Counsel

David L. Johnson

*Deputy General Manager
Engineering/Operations*

E. Kevin Bethel

Chief Financial Officer

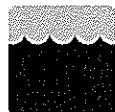
1001 South Valley View Boulevard, Las Vegas, Nevada 89153

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FINANCIAL SECTION

- **Independent Auditors' Report on Financial Statements and Supplementary Information**
- **Management's Discussion and Analysis**
- **Basic Financial Statements**
- **Required Supplementary Information**
- **Other Supplementary Information**



**LAS VEGAS VALLEY
WATER DISTRICT™**

P B T K

PIERCY BOWLER
TAYLOR & KERN

Certified Public Accountants
Business Advisors

INDEPENDENT AUDITORS' REPORT ON FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

Board of Directors
Las Vegas Valley Water District
Las Vegas, Nevada

We have audited the accompanying financial statements of the Las Vegas Valley Water District (the District), a discretely presented component unit of Clark County, Nevada, as of and for the fiscal years ended June 30, 2018 and 2017 (as restated) and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

An audit performed in accordance with applicable professional standards is a process designed to obtain reasonable assurance about whether the District's basic financial statements are free from material misstatement. This process involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the basic financial statements to enable the design of audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management, as well as the overall presentation of the basic financial statements.

Management's Responsibility for the Financial Statements. Management is responsible for the preparation and fair presentation of the basic 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 basic financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility. Our responsibility is to express an opinion on the basic financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement.

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

Opinion. In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the District as of June 30, 2018 and 2017 (as restated), and the changes in financial position and cash flows for the fiscal 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, schedule of changes in net pension liability, schedule of defined benefit plan contributions, schedule of defined benefit plan investment returns, schedule of changes in net OPEB

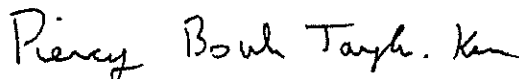
liability and schedule of defined benefit OPEB plan contributions on pages 15-22 and 67-71 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to 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.

Other Information. Our audit was conducted for the purpose of forming our opinion on the financial statements that collectively comprise the District's basic financial statements. The introductory section, other supplementary information, as listed in the table of contents, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The other supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information as listed in the table of contents is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards. In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2018, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Las Vegas, Nevada
November 1, 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS

The following discussion and analysis of the Las Vegas Valley Water District's (District) financial performance provides an overview of the financial activities for the fiscal years ended June 30, 2018 and 2017. This discussion and analysis should be read in conjunction with the basic financial statements and accompanying notes, which follow this section.

Fiscal Year 2018 Financial Highlights

- Operating income before depreciation expense in fiscal year 2018 increased to \$116.5 million from \$104.2 million in fiscal year 2017, an increase of \$12.3 million or 11.8%. Change in net position improved from \$33.2 million in fiscal year 2017 to \$43.9 million in fiscal year 2018, an improvement of \$10.7 million or 32.4%. A more detailed explanation of the changes in operating income before depreciation expense and change in net position can be found in the Fiscal Year 2018 Summary included in this Management's Discussion and Analysis.
- Unrestricted net position increased \$48.9 million or 34.1% to \$192.4 million in fiscal year 2018 from \$143.5 million in fiscal year 2017 offset by a \$23.1 million decrease in net position on net investment in capital assets plus a \$0.7 million increase in net position restricted for debt service, resulting in the \$26.5 million change in net position.
- Net capital assets decreased \$23.7 million or 1.4% to \$1,646.7 million in fiscal year 2018 from \$1,670.4 million in fiscal year 2017 because net increase in accumulated depreciation (\$81.4 million) exceeded net increase in acquisition and construction of capital assets (\$57.7 million).
- Unrestricted cash/investments increased \$73.6 million or 26.6% to \$350.5 million in fiscal year 2018 from \$276.9 million in fiscal year 2017. Net cash flow from operations, investment earnings, and capital contributions continue to exceed disbursements for acquisition and construction of capital assets and debt service.
- Restricted cash/investments increased \$81.8 million or 113.1% to \$154.0 million in fiscal year 2018 from \$72.2 million in fiscal year 2017. This increase is attributed to the sale of the District's \$100.0 million 2018A bonds less bond proceeds used for acquisition and construction of capital assets.

Overview of financial statements. This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: 1) a proprietary (enterprise) fund, 2) a fiduciary pension trust fund, and 3) notes to the basic financial statements. This report also contains supplementary and statistical information in addition to the basic financial statements.

Fund financial statements. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for specific activities or objectives. The District maintains two types of funds: a proprietary fund and a fiduciary pension trust fund.

Proprietary fund. The proprietary fund reports all of the District's operations, except pension activity. The operations are reported similar to a private-sector business enterprise. There are three components presented in the basic financial statements: 1) comparative statements of net position, 2) comparative statements of revenues, expenses and changes in net position, and 3) comparative statements of cash flows. These can be found on pages 23 to 26 of this report.

The comparative statements of net position present the District's assets and liabilities, with the difference reported as "net position." Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The comparative statements of revenues, expenses and changes in net position outline how the District's net position has changed over time. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal years.

The statements of cash flows are the third basic financial statement for the proprietary fund. The primary purpose of the statements of cash flows is to provide relevant information about the District's cash receipts and cash payments; these are segregated among operating, capital and related financing, and investing activities.

Fiduciary pension trust fund. The fiduciary pension trust fund accounts for the assets, liabilities and changes in net assets of the District's defined benefit pension plan. The fiduciary fund is not reflected in the proprietary fund financial statement because fiduciary fund resources are not available to support District operations. The fiduciary pension trust fund is accounted for in essentially the same manner as the proprietary fund. The fiduciary pension trust fund financial statements can be found on pages 27 to 28 of this report.

A more detailed description of the plan, including additional details regarding benefits, calculations of average monthly compensation, the vesting schedule for benefits, the valuation date, actuarial cost method, asset valuation method (including the use of smoothing techniques) and other significant assumptions for the fiscal year ended June 30, 2018 can be found in Note 15 and in the Required Supplementary Information in the audited financial statements.

Notes to the basic financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the District's basic financial statements. The notes to the basic financial statements can be found on pages 29 to 66 of this report.

Required supplementary information. In addition to the basic financial statements and accompanying notes, this report includes required supplementary information describing the District's contributions to and funding progress of the pension plan for District employees. This report also includes required supplementary information describing the District's contributions to and funding progress of the postemployment benefit plan other than pension for District employees. Required supplementary information can be found on pages 67 to 71 of this report.

Other supplementary information. In compliance with Nevada Revised Statute 354, the actual and budget statements of revenues, expenses and changes in net position are presented. Other supplementary information can be found on page 73 of this report.

Financial position. As noted earlier, the value remaining after the subtraction of the liabilities from the assets is net position that over time may serve as a useful indicator of financial condition. The following schedule provides an overview of the District's financial position for the fiscal years ended June 30, 2018, 2017 and 2016.

**CONDENSED COMPARATIVE STATEMENTS OF NET POSITION
PROPRIETARY (ENTERPRISE) FUND
(IN THOUSANDS)**

	June 30,		
	2018	2017	2016
ASSETS			
Current and Other Assets	\$ 3,024,860	\$ 2,929,305	\$ 2,947,090
Capital Assets, Net	<u>1,646,681</u>	<u>1,670,395</u>	<u>1,691,301</u>
Total Assets	4,671,541	4,599,700	4,638,391
DEFERRED OUTFLOW OF RESOURCES	<u>50,103</u>	<u>16,217</u>	<u>30,760</u>
Total Assets and Deferred Outflow of Resources	<u>\$ 4,721,644</u>	<u>\$ 4,615,917</u>	<u>\$ 4,669,151</u>
LIABILITIES			
Current Liabilities	\$ 686,904	\$ 669,573	\$ 656,705
Noncurrent Liabilities	<u>2,950,668</u>	<u>2,913,537</u>	<u>3,011,856</u>
Total Liabilities	<u>3,637,572</u>	<u>3,583,110</u>	<u>3,668,561</u>
DEFERRED INFLOW OF RESOURCES	<u>44,072</u>	<u>19,348</u>	<u>20,320</u>
NET POSITION			
Net Investment in Capital Assets	836,946	860,076	876,206
Restricted for Debt Service/Capital Projects	10,646	9,914	10,687
Unrestricted	<u>192,408</u>	<u>143,469</u>	<u>93,377</u>
Total Net Position	<u>1,040,000</u>	<u>1,013,459</u>	<u>980,270</u>
Total Liabilities, Deferred Inflow of Resources and Net Position	<u>\$ 4,721,644</u>	<u>\$ 4,615,917</u>	<u>\$ 4,669,151</u>

Most of the District's net position is in capital assets. Capital assets are extended and improved as needed to provide continuous and reliable water service while meeting the demands of growth. The District's net investment in capital assets was 80% of total net position as of June 30, 2018 and was 85% as of June 30, 2017 and 89% as of June 30, 2016. The current fiscal year and prior fiscal year decrease is due to depreciation expense exceeding capital contributions and capital expenditures.

As of June 30, 2018, \$10.6 million of the District's net position was restricted for bond debt service and capital projects. As of June 30, 2017, \$9.9 million of the District's net position was restricted for bond debt service and capital projects. Bond debt service funds are restricted by bond covenants while sales tax revenue is restricted by enabling legislation for use related to capital projects. The remaining balance of net position is unrestricted and may be used for asset addition and replacement, debt retirement and other obligations.

The District maintains positive balances in all three components of net position and remains in a healthy financial condition.

**CONDENSED STATEMENTS OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
PROPRIETARY (ENTERPRISE) FUND
(IN THOUSANDS)**

	Years Ended June 30,		
	2018	2017	2016
Operating Revenues:			
Water Sales	\$ 366,697	\$ 349,946	\$ 334,838
Inspection / Application Fees	2,788	2,098	2,444
Springs Preserve	2,757	2,785	2,643
Other	66	60	61
Total Operating Revenues	372,308	354,889	339,986
Non-Operating Revenues			
Interest and Investment Revenue	2,697	1,312	2,779
Total Revenues Excluding Capital Contributions	375,005	356,201	342,765
Operating Expenses:			
Purchased Water	92,830	90,346	87,093
Purchased Energy	9,772	9,020	9,762
Operation and Maintenance	153,213	151,367	146,458
Total Operating Expenses	255,815	250,733	243,313
Non-Operating Expenses/(Revenues)			
Interest Expense	26,661	27,777	28,545
Other	(2,770)	(2,386)	(703)
Total Non-Operating Expenses/(Revenues)	23,891	25,391	27,842
Depreciation Expense	84,232	83,928	81,861
Total Expenses	363,938	360,052	353,016
Income/(Loss) Before Contributions	11,067	(3,851)	(10,251)
Capital Contributions	32,863	37,040	35,847
Change in Net Position	43,930	33,189	25,596
Net Position, Beginning of the Year	1,013,459	980,270	954,674
Prior Period Adjustment of Net OPEB Liability	(17,389)	-	-
Net Position, Beginning of the Year as Adjusted	996,070	980,270	954,674
Net Position, End of the Year	\$ 1,040,000	\$ 1,013,459	\$ 980,270

Results of operations

Fiscal Year 2018 Summary

Total operating revenues increased to \$372.3 million in fiscal year 2018 from \$354.9 million in fiscal year 2017, an increase of \$17.4 million or 4.9%. Water sales revenue increased to \$366.7 million in fiscal year 2018 from \$349.9 million in fiscal year 2017, an increase of \$16.8 million or 4.8%. In January 2017, the District's Board approved multiple year tier consumption rate and service charge increases of 3% which became effective in February 2017 and again in January 2018, which contributed to the increase in water sales revenue. Water consumption was 108.9 million gallons in fiscal year 2018 compared to 108.2 million gallons in fiscal year 2017, an increase of 0.7 million gallons or 0.6%. The number of active accounts increase to 393 thousand at June 30, 2018 from 388 thousand at June 30, 2017, an increase of 5 thousand active accounts or 1.3%. Since water rates are variable based upon usage and because of the emphasis placed upon conservation, it is possible for active accounts, usage and revenues to increase or decrease at different rates. Inspection/application fees increased in fiscal year 2018 to \$2.8 million from \$2.1 million in fiscal year 2017, an increase of \$0.7 million or 32.9%.

Total operating expenses increased to \$255.8 million in fiscal year 2018 from \$250.7 million in fiscal year 2017, an increase of \$5.1 million or 2.0%. Purchased water expense increased to \$92.8 million in fiscal year 2018 from \$90.3 million in fiscal year 2017, an increase of \$2.5 million or 2.7%. This increase was primarily due to increased water consumption by customers. Purchased energy expense increased to \$9.8 million in fiscal year 2018 from \$9.0 million in fiscal year 2017, an increase of \$0.8 million or 8.3%. This increase was primarily due to an increase in both electricity expense and natural gas expense. Operations and maintenance expense increased to \$153.2 million in fiscal year 2018 from \$151.4 million in fiscal year 2017, an increase of \$1.8 million or 1.2%. This increase resulted primarily from an increase in payroll and payroll related expenses of approximately \$6.2 million, an increase in maintenance and repairs expense of \$1.4 million, and a decrease in other operating expenses of \$2.7 million. The District also received an insurance settlement in fiscal year 2018 in the amount of \$3.0 million. The insurance settlement was for a scheme by a former District employee to steal ink and toner cartridges over multiple years. The former District employee was indicted in July 2016 and pleaded guilty to mail fraud and tax evasion in October 2018.

Depreciation expense increased by \$0.3 million or 0.4% to \$84.2 million in fiscal year 2018 from \$83.9 million in fiscal year 2017.

Interest expense decreased by \$1.1 million or 4.0% to \$26.7 million in fiscal year 2018 from \$27.8 million in fiscal year 2017. This decrease is primarily due to the refinancing at lower interest rates of the District's Series 2008A general obligation water improvement and refunding bonds and because principal payments reduced long-term debt in fiscal year 2018 compared to fiscal year 2017.

Interest income increased by \$1.4 million or 105.5% to \$2.7 million in fiscal year 2018 from \$1.3 million in fiscal year 2017. This increase is primarily due to higher interest rates on investments plus additional amounts available for investment.

Capital and other contributions decreased by \$4.2 million or 11.3% to \$32.9 million in fiscal year 2018 from \$37.1 million in fiscal year 2017. This is primarily due to an increase in facilities connection fees which increased by \$3.9 million to \$16.2 million in fiscal year 2017 from \$12.3 million in fiscal year 2017, a decrease in donated mains and services which decreased by \$5.8 million to \$13.1 million in fiscal year 2018 from \$18.9 million in fiscal year 2017 and a decrease in capital contributions to the Springs Preserve which decreased by \$3.1 million to \$0.1 million in fiscal year 2018 from \$3.2 million in fiscal year 2017.

Change in net position was \$43.9 million in fiscal year 2018 which was an improvement of \$10.7 million or 32.4% from the change in net position of \$33.2 million in fiscal year 2017 primarily due to the above explanations.

Fiscal Year 2017 Summary

Total operating revenues increased to \$354.9 million in fiscal year 2017 from \$340.0 million in fiscal year 2016, an increase of \$14.9 million or 4.4%. Water sales revenue increased to \$349.9 million in fiscal year 2017 from \$334.8 million in fiscal year 2016, an increase of \$15.1 million or 4.5%. In January 2017, the District's Board approved tier consumption rate and service charge increases of 3%, which became effective in February 2017 and contributed to the increase in water sales revenue. Water consumption was 108.2 million gallons in fiscal year 2017 compared to 103.9 million gallons in fiscal year 2016, an increase of 4.3 million gallons or 4.1%. The number of active accounts increased to 388 thousand at June 30, 2017 from 381 thousand at June 30, 2016, an increase of 7 thousand active accounts or 1.8%. Since water rates are based upon usage and because of the emphasis placed upon conservation, it is possible for active accounts, usage and revenues to increase or decrease at different rates. Inspection/application fees decreased to \$2.1 million in fiscal year 2017 from \$2.4 million in fiscal year 2016, a decrease of \$0.3 million or 14.2%. Operating revenues at the Springs Preserve were the highest since opening in 2007, increasing to \$2.8 million in fiscal year 2017 from \$2.7 million in fiscal year 2016, an increase of \$0.1 million or 5.4%.

Total operating expenses increased to \$250.7 million in fiscal year 2017 from \$243.3 million in fiscal year 2016, an increase of \$7.4 million or 3.0%. Purchased water expense increased to \$90.4 million in fiscal year 2017 from \$87.1 million in fiscal year 2016, an increase of \$3.3 million or 3.7%. This increase was primarily due to increased water consumption by customers. Purchased energy expense decreased to \$9.0 million in fiscal year 2017 from \$9.7 million in fiscal year 2016, a decrease of \$0.7 million or 7.6%. This decrease was primarily due to a decrease in both electricity expense and natural gas expense. Operations and maintenance expense increased to \$151.4 million in fiscal year 2017 from \$146.5 million in fiscal year 2016, an increase of \$4.9 million or 3.4%. This increase resulted primarily from an increase in payroll and payroll related expenses of approximately \$2.6 million, an increase in materials and supplies expense of approximately \$1.9 million and an increase in professional services expense of approximately \$1.0 million.

Depreciation expense increased by \$2.1 million or 2.5% to \$83.9 million in fiscal year 2017 from \$81.8 million in fiscal year 2016.

Interest expense decreased by \$0.7 million or 2.7% to \$27.8 million in fiscal year 2017 from \$28.5 million in fiscal year 2016. This decrease is primarily due to the refinancing at lower interest rates of the District's Series 2008A general obligation water improvement and refunding bonds and because principal payments reduced long-term debt in fiscal year 2017 compared to fiscal year 2016.

Interest income decreased by \$1.5 million or 52.8% to \$1.3 million in fiscal year 2017 from \$2.8 million in fiscal year 2016. This decrease is primarily due to the net decrease in the fair value of investments. The District typically holds investments to maturity so no actual loss is anticipated.

Other non-operating revenues (expenses) improved by \$1.7 million to \$2.4 million in fiscal year 2017 from \$0.7 million in fiscal year 2016. This is primarily due to a decrease in the loss on retirement of capital assets due to replacement of water meters and automatic meter reader devices.

Capital contributions increased by \$1.2 million or 3.3% to \$37.0 million in fiscal year 2017 from \$35.8 million in fiscal year 2016. This reflects a decrease in facilities connection fees, which decreased by \$1.0 million to \$12.2 million in fiscal year 2017 from \$13.2 million in fiscal year 2016, and an increase in donated mains and services, which increased by \$2.4 million to \$18.9 million in fiscal year 2017 from \$16.5 million in fiscal year 2016.

Change in net position was \$33.2 million in fiscal year 2017, an improvement of \$7.6 million or 29.7% from the change in net position of \$25.6 million in fiscal year 2016 primarily due to the above explanations.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets. The District's investment in capital assets on June 30, 2018 was \$1.6 billion (net of accumulated depreciation). Capital assets include land, collecting and impounding reservoirs, pumping stations and equipment, transmission and distribution mains, service pipes from the distribution mains to customer meters, and transportation and office equipment. Additional information on the types and values of the District's capital assets can be found in Notes 1 and 2 to the basic financial statements of this report.

The District's ongoing capital improvements expenditures are funded with bond proceeds, state revolving fund loan proceeds, and with revenue funds and include new pumping stations, reservoirs and wells, new water pipelines and recycled water distribution system facilities. Total ongoing capital improvements in fiscal year 2018 were \$36.7 million, net of current and prior period reimbursements. Total contract commitments were \$20.0 million at June 30, 2018.

Significant ongoing capital improvements expenditures during the current fiscal year include the following:

- Large Meter Replacement Program. State Revolving Loan fund expenditures in fiscal year 2018 were \$3.6 million. There were no contract commitments at June 30, 2018.
- Small Backflow Installations. Bond fund expenditures in fiscal year 2018 were \$3.0 million. Contract commitments at June 30, 2018 were \$1.6 million.
- Fiber Optic Cable Installation. Bond fund expenditures in fiscal year 2018 were \$1.6 million. There were no contract commitments at June 30, 2018.
- Service Line Replacements. Bond fund expenditures in fiscal year 2018 were \$1.6 million. There were no contract commitments at June 30, 2018.
- Vegas Drive Pipeline Replacement. Bond fund expenditures in fiscal year 2018 were \$1.5 million. Contract commitments at June 30, 2018 were \$1.7 million.
- Well Replacements. Bond fund expenditures in fiscal year 2018 were \$1.4 million. There were no contract commitments at June 30, 2018.

Long-term debt. At the end of fiscal year 2018, the District had total bond debt and State Revolving Fund loans outstanding of \$2.8 billion, \$1.9 billion of which is secured by pledged revenue of the SNWA that does not affect the District's financial position. All but \$1.0 million of the debt is general obligation debt. The District issued a \$2.5 million Subordinate Lien Revenue Clean Renewable Energy Bond (CREB) in fiscal year 2009, which is a tax-credit bond in which the holder realizes a tax-credit in lieu of or in addition to an interest payment. This bond is secured by net revenues.

As of June 30, 2018, Moody's rates the District's general obligation bonds, including advanced refunded bonds in escrow, Aa1 and Standard & Poor's rates them AA+. No rating was requested on the \$2.5 million CREB revenue bond.

See Note 4, Long-Term Debt, for more information on long-term debt.

Economic factors and next year's budget. The Southern Nevada economy continued to experience growth during fiscal year 2018. The number of active customer accounts increased by 4,871 accounts or 1.3% to 392,700 active accounts as of June 30, 2018 from 387,829 active accounts as of June 30, 2017. New service applications increased by 4,464 applications in calendar year 2017 and by 4,277 applications in calendar year 2016. The District projects continued modest growth for fiscal year 2019.

To ensure water supplies remain available, the District, SNWA and its other member agencies have implemented a number of initiatives. These efforts include water-conservation programs, securing additional water resources and banking unused resources. Water conservation efforts have been particularly effective. Over the last 10 years, the District's average monthly water use for residential single-services declined by 16%.

Over the last 18 years, the Colorado River Basin has experienced a prolonged drought, which has affected Lake Powell's and Lake Mead's reservoir levels. As of October 15, 2018, reservoir storage levels at Lake Powell and Lake Mead were at 45% and 38% of capacity, respectively. Lake Mead's surface elevation was down approximately 137 feet from its pre-drought conditions. Because of the "V" shape of Lake Mead, this results in an approximately 60% reduction in water levels over the indicated time period. Should the drought continue and reservoir levels continue to decline, the Lower Basin States (including Nevada) could see their basic apportionment of the Colorado River water curtailed in future years.

The fiscal year 2019 budget projects \$103.3 million in capital expenditures. Included in next year's budget is the construction of a new reservoir, a multi-site large backflow installations project, small backflow installations, a large meter replacement project and various main and pipeline replacements.

Requests for information. This financial report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report, or requests for additional information, should be addressed to the Office of the Chief Financial Officer, Las Vegas Valley Water District, 1001 South Valley View Blvd, Las Vegas, NV 89153. This report is also available on the District's Website: <https://www.lvwd.com/about/budget-financial-reports/index.html>.

**LAS VEGAS VALLEY WATER DISTRICT
STATEMENTS OF NET POSITION
PROPRIETARY (ENTERPRISE) FUND
JUNE 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
ASSETS		
CURRENT ASSETS		
Unrestricted assets:		
Cash and cash equivalents	\$ 4,968,102	\$ 56,085,595
Investments	345,557,542	220,778,816
Interest receivable	1,066,459	535,933
Accounts receivable, net of allowance for doubtful accounts	71,902,514	71,437,977
Accounts receivable, related party	10,022,590	-
Inventories and prepaid expenses	12,112,191	19,392,190
Restricted assets:		
Cash and cash equivalents	8,792,722	8,193,516
Investments	145,242,952	64,077,036
Due from related party	481,580,665	478,997,087
Total current assets	<u>1,081,245,737</u>	<u>919,498,150</u>
NONCURRENT ASSETS		
Other assets	212,041	179,747
Due from related party, unrestricted	92,386,973	76,456,853
Due from related party, restricted	1,851,015,000	1,933,170,000
Total noncurrent assets, excluding capital assets	<u>1,943,614,014</u>	<u>2,009,806,600</u>
Capital assets:		
Property and equipment	3,043,086,676	2,982,653,315
Less accumulated depreciation	<u>(1,420,667,899)</u>	<u>(1,339,227,601)</u>
	1,622,418,777	1,643,425,714
Construction in progress	24,262,117	26,969,533
Total capital assets, net	<u>1,646,680,894</u>	<u>1,670,395,247</u>
Total noncurrent assets	<u>3,590,294,908</u>	<u>3,680,201,847</u>
TOTAL ASSETS	<u>4,671,540,645</u>	<u>4,599,699,997</u>
DEFERRED OUTFLOW OF RESOURCES		
Deferred amount related to bond refundings	1,082,091	1,203,447
Deferred amount related to pension	48,530,076	15,013,939
Deferred amount, related party	491,259	-
TOTAL DEFERRED OUTFLOW OF RESOURCES	<u>50,103,426</u>	<u>16,217,386</u>
TOTAL ASSETS AND DEFERRED OUTFLOW OF RESOURCES	<u>\$ 4,721,644,071</u>	<u>\$ 4,615,917,383</u>

(Continued)

The accompanying notes are an integral part of these basic financial statements.

LAS VEGAS VALLEY WATER DISTRICT
STATEMENTS OF NET POSITION
PROPRIETARY (ENTERPRISE) FUND
JUNE 30, 2018 AND 2017
(Continued)

	<u>2018</u>	<u>2017</u>
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Accounts payable and other accrued liabilities	\$ 92,295,930	\$ 79,967,653
Service installation deposits	794,392	762,142
Customer advances for construction	3,962,641	4,459,691
Payroll and related liabilities	40,227,759	37,303,383
Current portion of bonds payable	32,438,000	30,408,000
Current portion of bonds payable, related party	72,605,000	70,035,000
Commercial paper payable, related party	400,000,000	400,000,000
Accrued bond interest	5,927,436	5,253,318
Current portion of state revolving fund loans	960,146	454,879
Accrued state revolving fund loan interest	376,314	255,527
Accrued debt interest, related party	8,975,665	8,962,087
Construction contracts payable	781,005	778,534
Customer guarantee deposits	24,913,879	24,009,387
Agency account	2,645,747	2,030,740
Advance from related party	-	4,892,721
Total current liabilities	<u>686,903,914</u>	<u>669,573,062</u>
NONCURRENT LIABILITIES		
Net pension liability	206,072,465	187,246,795
Liability for postemployment benefits other than pension	45,901,520	19,303,188
Deferred compensation liability	58,403	-
Unearned revenue	1,539,782	1,552,033
Bonds payable, net of current portion	813,410,518	746,566,918
State revolving fund loans	32,669,910	25,698,816
Bonds payable, related party, net of current portion	1,851,015,000	1,933,170,000
Total noncurrent liabilities	<u>2,950,667,598</u>	<u>2,913,537,750</u>
TOTAL LIABILITIES	<u>3,637,571,512</u>	<u>3,583,110,812</u>
DEFERRED INFLOW OF RESOURCES		
Deferred amount related to bond refundings	7,813,191	8,394,596
Deferred amount related to pension	26,070,093	8,475,883
Deferred amount related to postemployment benefits other than pension	1,231,843	-
Deferred amount, related party	8,957,041	2,477,269
TOTAL DEFERRED INFLOW OF RESOURCES	<u>44,072,168</u>	<u>19,347,748</u>
NET POSITION		
Net investment in capital assets	836,946,681	860,075,485
Restricted for debt service	10,498,909	9,751,045
Restricted for capital projects	146,975	162,776
Unrestricted	192,407,826	143,469,517
TOTAL NET POSITION	<u>1,040,000,391</u>	<u>1,013,458,823</u>
TOTAL LIABILITIES, DEFERRED INFLOW OF RESOURCES AND NET POSITION		
	<u>\$ 4,721,644,071</u>	<u>\$ 4,615,917,383</u>

The accompanying notes are an integral part of these basic financial statements.

LAS VEGAS VALLEY WATER DISTRICT
STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY (ENTERPRISE) FUND
FOR THE FISCAL YEARS ENDED JUNE 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
OPERATING REVENUES		
Water sales	\$ 366,696,687	\$ 349,945,542
Inspection / application fees	2,788,421	2,097,655
Springs Preserve	2,756,528	2,784,944
Other	66,489	60,374
Total operating revenues	<u>372,308,125</u>	<u>354,888,515</u>
OPERATING EXPENSES		
Purchased water	92,830,073	90,345,870
Purchased energy	9,771,761	9,019,972
Operation and maintenance	153,213,176	151,366,913
Total operating expenses	<u>255,815,010</u>	<u>250,732,755</u>
OPERATING INCOME BEFORE DEPRECIATION EXPENSE	116,493,115	104,155,760
Depreciation expense	<u>(84,232,472)</u>	<u>(83,928,107)</u>
OPERATING INCOME	<u>32,260,643</u>	<u>20,227,653</u>
NON-OPERATING (EXPENSES) / REVENUES		
Interest expense	(26,660,604)	(27,777,621)
Interest and investment revenue, unrestricted	2,256,083	1,042,888
Interest and investment revenue, restricted	440,982	269,500
Other	2,769,822	2,386,071
Total non-operating (expenses) / revenues	<u>(21,193,717)</u>	<u>(24,079,162)</u>
INCOME/(LOSS) BEFORE CONTRIBUTIONS	11,066,926	(3,851,509)
Capital contributions	<u>32,863,453</u>	<u>37,040,324</u>
CHANGE IN NET POSITION	<u>43,930,379</u>	<u>33,188,815</u>
NET POSITION, BEGINNING OF THE YEAR	1,013,458,823	980,270,008
PRIOR PERIOD ADJUSTMENT OF LIABILITY FOR POSTEMPLOYMENT BENEFITS OTHER THAN PENSION	<u>(17,388,811)</u>	<u>-</u>
NET POSITION, BEGINNING OF THE YEAR AS ADJUSTED	<u>996,070,012</u>	<u>980,270,008</u>
NET POSITION, END OF YEAR	<u>\$ 1,040,000,391</u>	<u>\$ 1,013,458,823</u>

The accompanying notes are an integral part of these basic financial statements.

**LAS VEGAS VALLEY WATER DISTRICT
STATEMENTS OF CASH FLOWS
PROPRIETARY (ENTERPRISE) FUND
FOR THE FISCAL YEARS ENDED JUNE 30, 2018 AND 2017**

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 363,032,939	\$ 348,578,694
Cash payments to suppliers for goods and services	(123,052,517)	(120,377,286)
Cash payments for salaries and benefits	(114,820,628)	(117,418,084)
Other cash receipts	809,756	398,727
Other cash payments	(6,817)	(6,410)
Net cash provided by operating activities	<u>125,962,733</u>	<u>111,175,641</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and construction of capital assets	(45,067,997)	(45,811,647)
Capital contributed for construction	21,061,213	20,801,855
Proceeds from sale of property and equipment	635,757	653,975
Proceeds of bond sale	104,131,774	1,520,000
Proceeds of State Revolving Fund loans	7,953,576	22,463,868
Bond issue costs	(946,092)	(500,443)
State Revolving Fund Loan Issue costs	-	(65,224)
Principal paid on bonds	(30,408,000)	(28,525,849)
Principal paid on State Revolving Fund loans	(477,214)	-
Interest paid	(30,586,669)	(33,624,653)
Interest rebate	1,407,132	1,405,623
Construction deposits	(464,800)	(465,748)
Net cash provided by (used in) capital and related financing activities	<u>27,238,680</u>	<u>(62,148,243)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investment securities	(637,934,114)	(282,828,870)
Proceeds from sales and redemptions of investment securities	429,892,484	217,139,996
Interest income on investments	4,321,930	3,134,454
Net cash used in investing activities	<u>(203,719,700)</u>	<u>(62,554,420)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	<u>(50,518,287)</u>	<u>(13,527,022)</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>64,279,111</u>	<u>77,806,133</u>
UNRESTRICTED CASH AND CASH EQUIVALENTS, END OF YEAR	4,968,102	56,085,595
RESTRICTED CASH AND CASH EQUIVALENTS, END OF YEAR	8,792,722	8,193,516
TOTAL CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 13,760,824</u>	<u>\$ 64,279,111</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
OPERATING INCOME	\$ 32,260,643	\$ 20,227,653
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	84,232,472	83,928,107
Changes in assets and liabilities:		
(Increase) in accounts receivable	(674,694)	(7,247,973)
(Increase) in accounts receivable, related party	(10,022,590)	-
Decrease in inventories and prepaid expenses	7,269,999	904,111
Increase in accounts payable for operations	4,363,002	7,497,105
Increase in payroll and other accrued liabilities	7,886,766	5,565,607
Decrease in unearned revenue for operations	(30,912)	(30,912)
Other	678,047	331,943
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 125,962,733</u>	<u>\$ 111,175,641</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:		
Capital asset contributions	\$ 11,802,240	\$ 16,238,469
Change in fair value of investments	(2,347,297)	(2,020,694)
Bond issuance costs deducted from bond proceeds	-	(1,016,120)
Refunding bonds issued plus premium	-	270,838,152
Bonds refunded plus unamortized premium	-	(271,493,771)
Deferred gain on refunded bonds	-	2,493,890
Debt issued on behalf of related party	79,085,000	22,115,000

The accompanying notes are an integral part of these basic financial statements.

**LAS VEGAS VALLEY WATER DISTRICT
STATEMENTS OF FIDUCIARY NET POSITION
PENSION TRUST FUND
JUNE 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
<u>ASSETS</u>		
Cash and Cash Equivalents:		
Money market funds	\$ 2,015,501	\$ 2,071,149
Investments at contract value:		
Insurance account and contracts	3,241,202	2,503,803
Investments at fair value:		
Domestic equity funds	261,942,779	225,207,284
Domestic bond funds	112,355,264	96,208,620
International equity fund	66,753,459	59,290,314
Global REIT	13,835,014	11,335,519
	<u>454,886,516</u>	<u>392,041,737</u>
Total investments	460,143,219	396,616,689
Accrued interest receivable	48,343	42,276
TOTAL ASSETS	<u>\$ 460,191,562</u>	<u>\$ 396,658,965</u>
<u>LIABILITIES AND NET POSITION</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 95,218	\$ -
TOTAL LIABILITIES	95,218	-
<u>NET POSITION</u>		
Held in trust for pension benefits	460,096,344	396,658,965
TOTAL LIABILITIES AND NET POSTION	<u>\$ 460,191,562</u>	<u>\$ 396,658,965</u>

The accompanying notes are an integral part of these basic financial statements.

**LAS VEGAS VALLEY WATER DISTRICT
STATEMENTS OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUND
FOR THE FISCAL YEARS ENDED JUNE 30, 2018 AND 2017**

	<u>2018</u>	<u>2017</u>
<u>ADDITIONS</u>		
Employer contributions	\$ 37,000,000	\$ 31,069,130
Employee contributions	635,292	118,901
Total contributions	<u>37,635,292</u>	<u>31,188,031</u>
Investment earnings:		
Interest	202,869	173,415
Net change in fair value of investments	43,751,867	49,216,856
Total investment earnings	43,954,736	49,390,271
Less investment expense	(164,752)	(121,863)
Net investment earnings	43,789,984	49,268,408
Total additions	<u>81,425,276</u>	<u>80,456,439</u>
<u>DEDUCTIONS</u>		
Administrative and general	398,691	344,057
Benefits	17,589,206	14,388,343
Total deductions	<u>17,987,897</u>	<u>14,732,400</u>
Net increase	63,437,379	65,724,039
<u>NET POSITION</u>		
Beginning of year	396,658,965	330,934,926
End of year	<u>\$ 460,096,344</u>	<u>\$ 396,658,965</u>

The accompanying notes are an integral part of these basic financial statements.

LAS VEGAS VALLEY WATER DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Las Vegas Valley Water District (District) are prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America as defined by the Governmental Accounting Standards Board (GASB), the independent and ultimate authoritative accounting and financial reporting standard-setting body for state and local governments. The significant accounting and reporting policies for the District are discussed below.

Reporting Entity

The District is a quasi-municipal corporation created for the purpose of obtaining and distributing water, primarily in the Las Vegas Valley, which includes the metropolitan area of Clark County and the City of Las Vegas. Because the Clark County Board of Commissioners serves as the District's Board of Directors (Board), and the exclusion of the District's financial statements would render the financial statements of Clark County incomplete, the District is included as a discretely (separately) presented component unit within the Clark County Comprehensive Annual Financial Report. For purposes of these financial statements, the District is the reporting entity.

Fund Accounting

The District's financial report presents the activities of the District on a fund basis. In governmental accounting, a fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. The District uses two types of funds: a proprietary (enterprise) fund and a fiduciary (pension trust) fund.

Proprietary (Enterprise) Fund

Except for pension activity, the proprietary (enterprise) fund accounts for all of the District's operations, similar to a commercial enterprise, using the economic resources measurement focus and the accrual basis of accounting. Accordingly, revenues are recorded when earned and expenses are recorded when a liability is incurred. The District adheres to all applicable financial accounting and reporting standards of the GASB. The intent of the District is to establish water rates sufficient to provide for payment of general operations and maintenance expenses, as well as required debt service and capital expenditures. Typically, unrestricted resources are used first for all expenditures, followed by reimbursement from restricted resources when appropriate. When both restricted and unrestricted resources are available for the same expenditure, restricted resources are generally used first.

The District distinguishes operating revenues and expenses from non-operating items. Operating revenues include revenues derived from water sales, water related activities and the Springs Preserve. Operating expenses include all expenses applicable to the furnishing of these services. Non-operating revenues and expenses include revenues and expenses not associated with the District's normal business of supplying water or with the Springs Preserve.

Included in operating revenues are regional connection fees, regional commodity charges and infrastructure charges. These regional revenues are offset in operating expenses by equivalent contributions to the Southern Nevada Water Authority (SNWA), a related party.

To avoid a "grossing-up" effect on operating revenues and operating expenses in the Statements of Revenues, Expenses, and Changes in Net Position, revenue collected for the SNWA is offset against the related remittances to the SNWA. Any remaining balance is classified as an operating expense and adjusted in a following period.

Operating revenues do not include discounts and allowances. Operating expenses (and work-in-progress accounts) include allocations for indirect costs. These indirect costs include payroll taxes and employee benefits, which are initially charged to administrative and general expense accounts, but reported only in the accounts to which they are allocated. Depreciation expense is reported separately from operating expenses, but it is a subcategory of operating expenses.

Non-operating revenues and expenses include interest and investment income and expense, and other peripheral activities. Although capital contributions, as well as extraordinary items, if any, are shown separately, they are subcategories of non-operating revenues and expenses.

Fiduciary Pension Trust Fund and Pension Account

The fiduciary pension trust fund accounts for the assets, liabilities, and changes in net position of the District's defined benefit pension plan in accordance with GASB Statements No. 67, 68, and 71. The fiduciary pension trust fund is accounted for in essentially the same manner as the proprietary (enterprise) fund using the same measurement focus and basis of accounting.

Retiree benefits not accounted for in the fiduciary pension trust fund were purchased through annuity contracts funded in a contractual allocated Pension Account with an insurance company through December 31, 2013. Beginning January 1, 2014, retiree benefits are paid by the fiduciary pension trust fund account held by a large multinational bank and are accounted for in the fiduciary pension trust fund. The assets and liabilities of the Pension Account are not recorded on the District's books.

Postemployment Benefits Other Than Pensions (OPEB)

Effective July 1, 2017, the District implemented the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This resulted in a prior period adjustment to net position, effective July 1, 2017, in the amount of \$17.4 million. The OPEB plan is administered by the District and not by a trust or equivalent arrangement.

Cash, Cash Equivalents and Investments

The District's cash and cash equivalents consist of cash on hand and interest-bearing bank deposits. No investments, except an overnight investment (bank sweep account) in United States (U.S.) Government obligations and repurchase agreements collateralized by U.S. Government obligations and a money market fund that invests in U.S. Government obligations and repurchase agreements collateralized by U.S. Government obligations are considered cash equivalents regardless of liquidity or maturity. The total carrying amount of District cash on hand and on deposit was \$13.8 million, as of June 30, 2018 and \$64.3 million as of June 30, 2017. The District often carries cash and cash equivalents on deposit with a financial institution in excess of federally-insured limits. The financial institution pledges sufficient collateral with the Nevada State Treasurer for all amounts which exceed the applicable FDIC insurance. The financial institution pledges only AAA rated securities to secure the deposits.

Investments, with the exception of certain pension investments, are reported at fair value and consist of bank certificates of deposit, U.S. Government sponsored agency obligations, and municipal bonds. The excess benefit plan has investments in an equity and bond fund (Note 9). Pension assets (Note 15) are comprised of equity and bond funds, a global real estate investment trust (REIT), insurance contracts, pooled accounts, and a money market account. The equity and bond funds, global REIT and the money market account are stated at fair value, measured by underlying market value as reported by the managing institutions. Investments in the insurance contracts and pooled accounts are stated at contract value as determined by insurance companies according to the terms of the contracts. Excluded from pension assets are annuities purchased for retired employees or their beneficiaries from an insurance company with a financial strength rating of A++ by A.M. Best rating company.

Inventories

Inventories consist primarily of materials and supplies stated at the lower of market or average cost.

Restricted Assets

Restricted assets include amounts due from the SNWA for the repayment of the District's notes and bonds whose proceeds were delivered to the SNWA (Notes 3 and 4). Restricted assets also include certain resources set aside to repay bond debt in accordance with bond covenants. Further, the District has restricted investments for customer security deposits, sales tax and oversized mains. Oversized mains are constructed to meet estimated future demands on the District's distribution system.

Capital Assets

Property and equipment are recorded at purchase or construction cost, except for certain facilities that were transferred to the District at approximate original cost less estimated accumulated depreciation. Developer donated facilities are recorded at engineering estimates of acquisition value at the time the assets are donated. Expenditures for improvements and betterments, including labor and indirect costs, are capitalized. The capitalization threshold is generally \$10,000 and an estimated useful life of at least three years following the date of acquisition. Like items with individual costs below \$10,000, purchased as a group, are capitalized if their collective cost exceeds \$25,000 and they have an estimated useful life of at least three years. Depreciation is computed using the straight-line method over the following estimated useful lives:

Transportation/Work/Equipment	3 – 10 Years
Office Furniture and Equipment	5 – 10 Years
Purification Equipment	15 – 25 Years
Pumping Stations and Wells	11 – 30 Years
Meters/Services	20 – 30 Years
Collecting and Impounding Structures	10 – 50 Years
Organization Costs and Improvements	20 – 50 Years
Telemetry/Valves and Miscellaneous	10 – 75 Years
Transmission/Distribution/Mains	50 – 75 Years

Interest Expense and Income Capitalized

The District capitalizes interest expense as a component of the cost of construction in progress. Consistent with its policy, the District follows Financial Accounting Standards Board (FASB) Statement No. 34, as amended by Statement No. 62, and offsets capitalized interest cost with interest income related to unspent bond proceeds.

Interest expense and capitalized interest expense and income for fiscal years 2018 and 2017 were as follows:

	2018	2017
Bond interest	\$ 27,017,442	\$ 28,548,949
Other interest expense	6,817	6,409
Total interest expense	27,024,259	28,555,358
Bond interest expense capitalized	(363,655)	(777,737)
Net interest expense	\$ 26,660,604	\$ 27,777,621

Accumulated Unpaid Employee Benefits

Accumulated unpaid vacation and sick pay benefits are accrued based on the vested rights of the employees, using the accrual basis of accounting.

Capital Contributions

Capital contributions are contributions in cash to connect to the existing system and donations, or contributions in cash, services, or property from any person or governmental agency for the acquisition, relocation, improvement or construction of property, facilities, or equipment. Capital contributions include shared sales tax revenue received from the State of Nevada. The sales tax proceeds received are statutorily restricted for construction purposes in a rural area. Sales tax proceeds received in fiscal year 2018 were \$85,902 and in fiscal year 2017 were \$49,468. No distinction is made between property acquired through capital contributions and property purchased from funds received through operating channels. Depreciation is recorded and the property is retired in the appropriate manner.

Net Position

Net Position is displayed in three components:

- (1) *Net investment in capital assets.* This component represents the District's net position in its capital assets. It reflects the cost of capital assets, less accumulated depreciation and less the outstanding principal of related debt, excluding unspent proceeds.
- (2) *Restricted.* This component reflects the carrying value of assets, less related liabilities, that are restricted by law or by other externally imposed restrictions, such as bond covenants. Assets that are restricted only because of District imposed limitations are not included in the calculation.
- (3) *Unrestricted.* This component represents the remaining net position balance that is available to support District operations and capital asset acquisition/construction.

Legal Costs

The District does not accrue for estimated future legal and defense costs, if any, to be incurred in connection with outstanding or threatened litigation and other disputed matters, but rather records such as period costs when services are rendered.

New Accounting Pronouncements

In November 2016, the GASB issued Statement No. 83, *Certain Asset Retirement Obligations*, which is effective for fiscal years beginning after June 15, 2018. Earlier application is encouraged. The objective of this Statement is to provide financial statement users with information about asset retirement obligations that were not addressed in GASB standards by establishing uniform accounting and financial reporting requirements for these obligations. The District is currently evaluating how the adoption of Statement No. 83 will affect the District's financial position, results of operation or cash flow.

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*, which is effective for fiscal years beginning after December 15, 2018. Earlier application is encouraged. The principal objective of this Statement is to enhance the consistency and comparability of fiduciary activity reporting by state and local governments. This Statement also is intended to improve the usefulness of fiduciary activity information primarily for assessing the accountability of governments in their roles as fiduciaries. The District is currently evaluating how the adoption of Statement No. 84 will affect the District's financial position, results of operation or cash flow.

In June 2017, the GASB issued Statement No. 87, *Leases*, which is effective for fiscal years beginning after December 15, 2019. Earlier application is encouraged. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases; enhancing the comparability of financial statements between governments; and also enhancing the relevance, reliability (representational faithfulness), and consistency of information about the leasing activities of governments. The District is currently evaluating how the adoption of Statement No. 87 will affect the District's financial position, results of operation or cash flow.

In March 2018, the GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, which is effective for fiscal years beginning after June 15, 2018. Earlier application is encouraged. The primary objective of this statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The District is currently evaluating how the adoption of Statement No. 88 will affect the District's financial position, results of operation or cash flow.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, which is effective for fiscal years beginning after December 15, 2019. Earlier application is encouraged. The objectives of this statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. The District intends to adopt the requirements of Statement No. 89 beginning with fiscal year 2019 and will apply the requirements of this Statement prospectively, as required.

Prior Period Adjustment

The District adopted GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, effective for fiscal year 2018. The cumulative effect of applying the new Statement is reported as a restatement of the beginning net position as of the beginning of the initial period of implementation.

Beginning net position as previously reported at June 30, 2017	\$ 1,013,458,823
Prior period adjustment – implementation of GASB Statement No. 75 – net OPEB liability	(17,388,811)
Deferred outflows – contributions subsequent to the measurement date	-
Net position as restated, July 1, 2017	<u>\$ 996,070,012</u>

The restatement does not include restatement for prior fiscal years because the information measured in conformity with the requirements of GASB Statement No. 75 is not available. The restatement of beginning balances does not include restatement of deferred inflow of resources related to OPEB and deferred outflow of resources related to OPEB because the information measured in conformity with the requirements of GASB Statement No. 75 is not available.

Other Reclassifications

Certain minor reclassifications have been made in the fiscal year 2017 basic financial statements to conform to the fiscal year 2018 presentation.

Estimates

The preparation of financial statements in conformity with GAAP requires the use of estimates by management. Such estimates primarily relate to unsettled transactions and events as of the date of the basic financial statements. Actual results could differ from those estimates.

NOTE 2. CAPITAL ASSETS

For the year ended June 30, 2018, capital asset activity is as follows:

	Balance June 30, 2017	Additions and Adjustments	Retirements	Balance June 30, 2018
<u>Property and Equipment</u>				
Capital Assets, not Depreciated:				
Land and Land Rights	\$ 23,571,806	\$ -	\$ -	\$ 23,571,806
Construction in Progress	26,969,533	40,379,716	43,087,131	24,262,117
Total Capital Assets, not Depreciated	50,541,339	40,379,716	43,087,131	47,833,923
Capital Assets, Depreciated:				
Organization Costs and Improvements	1,634,736	-	-	1,634,736
Collecting and Impounding Structures	876,984,892	11,032,230	2,850	888,014,272
Pumping Stations and Wells	309,598,256	5,669,363	1,523	315,266,095
Purification Equipment	844,123	-	-	844,123
Transmission/Distribution/Mains	973,335,678	15,907,495	-	989,243,173
Telemetry/Valves and Miscellaneous	56,422,733	5,719,245	8,367	62,133,611
Meters/Services	576,517,538	17,997,377	36,653	594,478,262
Office Furniture and Equipment	112,475,463	2,045,925	37,502	114,483,886
Transportation/Work/Equipment	51,268,090	4,860,233	2,711,612	53,416,711
Total Capital Assets, Being Depreciated	2,959,081,509	63,231,869	2,798,507	3,019,514,870
Total	3,009,622,848	103,611,585	45,885,638	3,067,348,793
<u>Accumulated Depreciation</u>				
Organization Costs and Improvements	1,544,023	31,159	-	1,575,182
Collecting and Impounding Structures	468,834,430	32,386,169	2,850	501,217,749
Pumping Stations and Wells	187,631,818	11,073,454	1,371	198,703,901
Purification Equipment	636,642	30,836	-	667,478
Transmission/Distribution/Mains	240,752,526	13,114,946	-	253,867,472
Telemetry/Valves and Miscellaneous	18,200,854	882,779	8,367	19,075,266
Meters/Services	272,665,719	19,651,398	30,472	292,286,645
Office Furniture and Equipment	106,287,547	2,756,185	37,502	109,006,230
Transportation/Work/Equipment	42,674,040	4,305,546	2,711,612	44,267,973
Total	1,339,227,601	84,232,472	2,792,174	1,420,667,899
Total Capital Assets, net	\$ 1,670,395,247	\$ 19,379,112	\$ 43,093,465	\$ 1,646,680,894

*Balances may not total due to rounding.

For the year ended June 30, 2017, capital asset activity is as follows:

	Balance June 30, 2016	Additions and Adjustments	Retirements	Balance June 30, 2017
<u>Property and Equipment</u>				
Capital Assets, not Depreciated:				
Land and Land Rights	\$ 23,571,806	\$ -	\$ -	\$ 23,571,806
Construction in Progress	45,610,262	37,103,284	55,744,013	26,969,533
Total Capital Assets, not Depreciated	69,182,068	37,103,284	55,744,013	50,541,339
Capital Assets, Depreciated:				
Organization Costs and Improvements	1,643,644	-	8,908	1,634,736
Collecting and Impounding Structures	858,381,418	18,756,050	152,576	876,984,892
Pumping Stations and Wells	286,763,906	23,272,159	437,809	309,598,256
Purification Equipment	855,269	-	11,146	844,123
Transmission/Distribution/Mains	955,689,884	17,645,794	-	973,335,678
Telemetry/Valves and Miscellaneous	55,925,782	533,900	36,950	56,422,733
Meters/Services	563,140,514	13,386,183	9,159	576,517,538
Office Furniture and Equipment	111,201,987	1,731,262	457,786	112,475,463
Transportation/Work/Equipment	48,816,339	6,349,124	3,897,372	51,268,090
Total Capital Assets, Being Depreciated	2,882,418,744	81,674,472	5,011,706	2,959,081,509
Total	2,951,600,810	118,777,756	60,755,719	3,009,622,848
<u>Accumulated Depreciation</u>				
Organization Costs and Improvements	1,521,685	31,246	8,908	1,544,023
Collecting and Impounding Structures	435,487,841	33,491,621	145,032	468,834,430
Pumping Stations and Wells	177,000,027	11,069,278	437,487	187,631,818
Purification Equipment	616,952	30,836	11,146	636,642
Transmission/Distribution/Mains	227,760,659	12,991,867	-	240,752,526
Telemetry/Valves and Miscellaneous	17,346,111	890,540	35,798	18,200,854
Meters/Services	253,261,655	19,411,807	7,743	272,665,719
Office Furniture and Equipment	104,153,599	2,591,735	457,786	106,287,547
Transportation/Work/Equipment	43,150,790	3,419,177	3,895,927	42,674,040
Total	1,260,299,320	83,928,107	4,999,826	1,339,227,601
Total Capital Assets, net	\$ 1,691,301,490	\$ 34,849,650	\$ 55,755,893	\$ 1,670,395,247

*Balances may not total due to rounding.

NOTE 3. SHORT-TERM DEBT

On March 10, 2004, the District began a Tax-Exempt Commercial Paper (TECP) program for the SNWA, authorizing a maximum of \$400.0 million in general obligation (limited tax) commercial paper notes (notes) supported by the SNWA revenues. Proceeds from the sale of the notes were used to fund the SNWA's capital expenditures, to purchase a 25% interest in the Silverhawk power plant, and to purchase water resources. The TECP program was most recently renegotiated on April 4, 2017, and is currently facilitated by letters of credit between the District, Sumitomo Mitsui Banking Corporation (\$250.0 million), and U.S. Bank National Association (\$150.0 million). The termination date for the agreement with Sumitomo Mitsui Banking Corporation is April 2, 2021. The termination date for the agreement with U.S. Bank National Association is April 3, 2020. The District's commercial paper, comprised of nine tranches ranging in size from \$22.0 million to \$50.0 million, is traded on the open market and subject to market interest fluctuations.

The notes have multiple interest rates, ranging from 1.12% to 1.72% with a 1.51% average rate. The notes matured in 2018 as follows: \$228.0 million in July and \$172.0 million in August. The District replaced the maturing notes with additional notes. Standard & Poor's rating is A-1+ and Moody's is P-1 based on ratings dated February 2017 and March 2017 respectively.

As of June 30, 2018 and 2017, the entire \$400.0 million principal balance was outstanding. Principal and accrued interest total \$400.7 million as of June 30, 2018. The liability for the notes and the receivable from the SNWA are shown in the basic financial statements of the District.

In fiscal years 2018 and 2017, other than interest payments on the notes and rollover of principal, the District had no short-term debt activity.

For the years ended June 30, 2018 and June 30, 2017, short-term debt activity is as follows:

	June 30, 2018	June 30, 2017
Balance Beginning of Period	\$ 400,000,000	\$ 400,000,000
Additions	2,144,000,000	2,818,360,000
Retirements	(2,144,000,000)	(2,818,360,000)
Balance End of Period	\$ 400,000,000	\$ 400,000,000
End of Period		
Accrued Interest	\$ 737,659	\$ 429,021
Average Interest Rate	1.51%	0.92%
Number of Traunches	9	10
Smallest	\$ 22,000,000	\$ 500,000
Largest	\$ 50,000,000	\$ 50,000,000
Shortest Maturity, in days	31	33
Longest Maturity, in days	86	92

NOTE 4. LONG-TERM DEBT

For the year ended June 30, 2018, long-term debt activity is as follows:

	Balance June 30, 2017	Additions	Reductions	Balance June 30, 2018	Due Within One Year	Due After One Year
Bonds payable	\$ 712,298,000	\$ 100,000,000	\$ (30,408,000)	\$ 781,890,000	\$ 32,438,000	\$ 749,452,000
Unamortized premium	<u>64,676,918</u>	<u>4,131,774</u>	<u>(4,850,175)</u>	<u>63,958,518</u>	<u>-</u>	<u>63,958,518</u>
Total bonds payable	776,974,918	104,131,774	(35,258,175)	845,848,518	32,438,000	813,410,518
State Revolving fund loans	26,153,695	7,953,576	(477,214)	33,630,056	960,146	32,669,910
Bonds payable, related party	<u>2,003,205,000</u>	<u>79,085,000</u>	<u>(158,670,000)</u>	<u>1,923,620,000</u>	<u>72,605,000</u>	<u>1,851,015,000</u>
Total long-term debt	<u>\$ 2,806,333,613</u>	<u>\$ 191,170,350</u>	<u>\$ (194,405,389)</u>	<u>\$ 2,803,098,574</u>	<u>\$ 106,003,146</u>	<u>\$ 2,697,095,428</u>

For the year ended June 30, 2017, long-term debt activity is as follows:

	Balance June 30, 2016	Additions	Reductions	Balance June 30, 2017	Due Within One Year	Due After One Year
Bonds payable	\$ 748,441,000	\$ 255,755,000	\$ (291,898,000)	\$ 712,298,000	\$ 30,408,000	\$ 681,890,000
Unamortized premium	<u>61,576,432</u>	<u>15,083,152</u>	<u>(11,982,666)</u>	<u>64,676,918</u>	<u>-</u>	<u>64,676,918</u>
Total bonds payable	810,017,432	270,838,152	(303,880,666)	776,974,918	30,408,000	746,566,918
State Revolving fund loans	3,689,827	22,463,868	-	26,153,695	454,879	25,698,816
Bonds payable, related party	<u>2,066,460,000</u>	<u>22,115,000</u>	<u>(85,370,000)</u>	<u>2,003,205,000</u>	<u>70,035,000</u>	<u>1,933,170,000</u>
Total long-term debt	<u>\$ 2,880,167,259</u>	<u>\$ 315,417,020</u>	<u>\$ (389,250,666)</u>	<u>\$ 2,806,333,613</u>	<u>\$ 100,897,879</u>	<u>\$ 2,705,435,735</u>

Bonds Secured by SNWA Pledged Revenue

As of June 30, 2018, the District had \$1,923.6 million outstanding general obligation bonds additionally secured by pledged revenue of the SNWA. The bond proceeds were delivered to the SNWA to finance water projects and to refund existing debt. The receivable from the SNWA, as well as the liability for the bonds, is shown on the basic financial statements of the District. As of June 30, 2018, bond principal and accrued interest total \$1,931.8 million, of which \$8.2 million represents accrued bond interest due within one year.

General Obligation Bond Covenants

Management believes that the District has complied with all legal requirements, limitations and restrictions of the bond covenants. Such covenants include minimum revenue requirements and maintenance of a bond service account.

After payment of the costs of operation, maintenance and general expenses of the District, excluding depreciation expense and including interest income on operating funds, the District is required to establish rates sufficient to provide annual "Revenues" equal to the average annual debt service, excluding bond debt secured by pledged revenue of the SNWA. Net revenue available for debt service for the year ended June 30, 2018 was sufficient to meet the requirements of the bond covenants.

The District is required to maintain a bond service account to ensure payment of interest and principal when due. For the outstanding bond issues, a transfer is made each month from revenue to provide for one-sixth of the next semiannual interest payment and one-twelfth of the annual bond maturities of each issue. At June 30, 2018 the bond service account balance of \$10.5 million met the scheduled requirement.

In-Substance Debt Defeasance and Deferred Balance

In prior years, the District issued bonds to advance refund various debt issues, resulting in the in-substance defeasance of the old debt. Proceeds from the new debt and other funds were placed into escrow and invested to pay principal and interest on the old debt at a future time. When the funds were put into escrow, the liability for the old debt was removed from the District's statement of net position. As of June 30, 2018, outstanding in-substance defeased debt totaled \$480.7 million.

For current refundings and advance refundings, the difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized as a component of interest expense over the shortest term of the related debt obligations. At June 30, 2018, the aggregate unamortized deferred loss was \$1.1 million and the aggregate unamortized deferred gain was \$7.8 million.

Current Year Debt Issuances

On March 6, 2018 the District issued Series 2018B, \$79.1 million par value general obligation refunding bonds additionally secured by SNWA pledged revenues for a net premium of \$10.7 million and a true interest cost of 2.12%. The bonds were dated and delivered March 6, 2018. Proceeds of the bonds, less \$0.4 million to pay the costs of issuing the bonds, were deposited into escrow to purchase government securities to currently refund at 100% of par plus accrued interest \$88.6 million of the SNWA's Series 2008B general obligation refunding bonds. The average coupon rate of the 2008B refunded bonds is 4.73%.

Because the liability for bonds additionally secured by pledged revenue of the SNWA are offset by an SNWA receivable, issuing the Series 2018B bonds had no effect on the District's operations or financial position.

On June 26, 2018 the District issued Series 2018A, \$100.0 million par value general obligation water improvement bonds for a net premium of \$4.1 million and a true interest cost of 3.57%. The bonds were dated and delivered June 26, 2018. Proceeds of the bonds, less \$0.9 million to pay the costs of issuing the bonds, were used to acquire and construct water improvement projects of the District.

Adjustable Rate Bonds

On July 18, 2016 the District issued Series 2016D, \$125.6 million par value general obligation adjustable rate refunding bonds. The interest rate on the bonds is variable based upon LIBOR, with a three-year term and resets and is paid monthly. Principal payments are payable on June 1 of each year and commenced on June 1, 2017. The Series 2016D bonds currently refunded the District's Series 2006B (\$62.7 million) and Series 2006C (\$62.7 million) variable rate bonds. At June 30, 2018 the interest rate for the 2016D bonds was 1.89597%. As required by GASB Statement No. 38, *Certain Financial Statement Note Disclosures*, this rate was used to calculate future interest requirements for the 2016D bonds outstanding as of June 30, 2018.

General obligation bonds and a subordinate lien revenue bond payable as of June 30, 2018:

GENERAL OBLIGATION IMPROVEMENT AND REFUNDING BONDS
(REVENUE SUPPORTED).....

	2008 CREB ⁽¹⁾	2010A BABS ⁽²⁾	2010B
Date of issue	July 15, 2008	July 15, 2010	June 15, 2010
Coupon interest rate	1.30%	5.60% to 5.70%	2.00% to 4.625%
Interest payment dates	9/15, 12/15, 3/15, 6/15	9/1 and 3/1	9/1 and 3/1
Principal payment date	December 15	March 1	March 1
Original amount	\$ 2,520,000	\$ 75,995,000	\$ 31,075,000
Redeemed as of 6/30/18	(1,680,000)	-	(4,035,000)
Outstanding as of 6/30/18	840,000	75,995,000	27,040,000
Less current portion	(168,000)	-	(895,000)
Portion due after one year	\$ 672,000	\$ 75,995,000	\$ 26,145,000

	2011D	2012A	2015A
Date of issue	October 19, 2011	September 5, 2012	June 1, 2015
Coupon interest rate	2.00% to 5.25%	5.00%	2.00% to 5.00%
Interest payment dates	6/1 and 12/1	6/1 and 12/1	6/1 and 12/1
Principal payment date	June 1	June 1	June 1
Original amount	\$ 78,680,000	\$ 39,310,000	\$ 172,430,000
Redeemed as of 6/30/18	(25,320,000)	-	(36,345,000)
Outstanding as of 6/30/18	53,360,000	39,310,000	136,085,000
Less current portion	(4,840,000)	-	(13,060,000)
Portion due after one year	\$ 48,520,000	\$ 39,310,000	\$ 123,025,000

	2016B	2016D	2017A
Date of issue	April 6, 2016	July 18, 2016	March 14, 2017
Coupon interest rate	2.50% to 5.00%	Variable	4.00% to 5.00%
Interest payment dates	6/1 and 12/1	Monthly	8/1 and 2/1
Principal payment date	June 1	June 1	February 1
Original amount	\$ 108,220,000	\$ 125,650,000	\$ 130,105,000
Redeemed as of 6/30/18	(6,310,000)	(7,810,000)	(595,000)
Outstanding as of 6/30/18	101,910,000	117,840,000	129,510,000
Less current portion	(3,725,000)	(4,190,000)	(3,955,000)
Portion due after one year	\$ 98,185,000	\$ 113,650,000	\$ 125,555,000

Continued

GENERAL OBLIGATION IMPROVEMENT AND REFUNDING BONDS

..... (REVENUE SUPPORTED)

	2018A
Date of issue	June 26, 2018
Coupon interest rate	3.00% to 5.00%
Interest payment dates	6/1 and 12/1
Principal payment date	June 1
Original amount	\$ 100,000,000
Redeemed as of 6/30/18	-
Outstanding as of 6/30/18	100,000,000
Less current portion	(1,605,000)
Portion due after one year	\$ 98,395,000

¹ 2008 CREB (Clean Renewable Energy Bond) subordinate lien revenue bond.² BABS are Build America Bonds that provide for federal subsidy payments to the issuer as of each interest payment date, resulting in an effective interest rate of 3.731% for the 2010A Bonds and 4.674% for the 2009A Pledged SNWA Revenue Bonds. As a result of the federal budget cuts known as "sequestration," the federal subsidy payments for these bonds were reduced by 6.6% for fiscal year 2018.

STATE REVOLVING FUND LOANS

... .. (REVENUE SUPPORTED)

	State Revolving Fund Loan 2014	State Revolving Fund Loan 2016	State Revolving Fund Loan 2017
Date of issue	December 1, 2014	September 15, 2016	May 3, 2017
Coupon interest rate	2.57%	1.78%	2.41%
Interest payment dates	1/1 and 7/1	1/1 and 7/1	1/1 and 7/1
Principal payment dates	1/1 and 7/1	1/1 and 7/1	1/1 and 7/1
Amount Available	\$ 19,929,329	\$ 15,000,000	\$ 15,000,000
Amount Drawn as of 6/30/18	19,929,329	10,252,627	3,925,315
Redeemed as of 6/30/18	(477,214)	-	-
Outstanding as of 6/30/18	19,452,115	10,252,627	3,925,315
Less current portion	(960,146)	-	-
Portion due after one year	\$ 18,491,969	\$ 10,252,627	\$ 3,925,315

GENERAL OBLIGATION BONDS – PLEDGED SNWA REVENUE**..... (REVENUE SUPPORTED)**

	2009A BABS ⁽¹⁾	2009B	2009D
Date of issue	August 5, 2009	August 5, 2009	December 23, 2009
Coupon interest rate	7.10%	4.00% to 5.25%	4.25% to 5.25%
Interest payment dates	6/1 and 12/1	6/1 and 12/1	6/1 and 12/1
Principal payment date	June 1	June 1	June 1
Original amount	\$ 90,000,000	\$ 10,000,000	\$ 71,965,000
Redeemed as of 6/30/18	-	(1,900,000)	(18,925,000)
Advance refunded	-	(7,675,000)	(15,600,000)
Outstanding as of 6/30/18	90,000,000	425,000	37,440,000
Less current portion	-	(425,000)	(3,730,000)
Portion due after one year	\$ 90,000,000	\$ -	\$ 33,710,000

	2011A	2011B	2011C
Date of issue	May 26, 2011	October 19, 2011	October 19, 2011
Coupon interest rate	3.051% to 5.434%	2.789% to 4.958%	2.00% to 5.00%
Interest payment dates	6/1 and 12/1	6/1 and 12/1	6/1 and 12/1
Principal payment date	June 1	June 1	June 1
Original amount	\$ 58,110,000	\$ 129,650,000	\$ 267,815,000
Redeemed as of 6/30/18	(13,315,000)	(28,470,000)	(57,610,000)
Outstanding as of 6/30/18	44,795,000	101,180,000	210,205,000
Less current portion	(4,745,000)	(10,000,000)	\$ (11,260,000)
Portion due after one year	\$ 40,050,000	\$ 91,180,000	\$ 198,945,000

	2012B	2015	2015B
Date of issue	July 31, 2012	January 13, 2015	June 1, 2015
Coupon interest rate	3.00% to 5.00%	4.00% to 5.00%	4.00% to 5.00%
Interest payment dates	6/1 and 12/1	6/1 and 12/1	6/1 and 12/1
Principal payment date	June 1	June 1	December 1
Original amount	\$ 360,000,000	\$ 332,405,000	\$ 177,635,000
Redeemed as of 6/30/18	(27,790,000)	-	(21,840,000)
Outstanding as of 6/30/18	332,210,000	332,405,000	155,795,000
Less current portion	(7,690,000)	-	(11,680,000)
Portion due after one year	\$ 324,520,000	\$ 332,405,000	\$ 144,115,000

Continued

GENERAL OBLIGATION BONDS – PLEDGED SNWA REVENUE
 (REVENUE SUPPORTED)

	2015C	2016A	2017B
Date of issue	June 18, 2015	April 6, 2016	March 14, 2017
Coupon interest rate	3.00% to 5.00%	3.00% to 5.00%	3.00% to 5.00%
Interest payment dates	3/15 and 9/15	6/1 and 12/1	6/1 and 12/1
Principal payment date	September 15	June 1	June 1
Original amount	\$ 42,125,000	\$ 497,785,000	\$ 22,115,000
Redeemed as of 6/30/18	(5,370,000)	(16,575,000)	-
Outstanding as of 6/30/18	36,755,000	481,210,000	22,115,000
Less current portion	(2,835,000)	(11,995,000)	-
Portion due after one year	\$ 33,920,000	\$ 469,215,000	\$ 22,115,000
	<u>2018B</u>		
Date of issue	March 6, 2018		
Coupon interest rate	5.00%		
Interest payment dates	6/1 and 12/1		
Principal payment date	June 1		
Original amount	\$ 79,085,000		
Redeemed as of 6/30/18	-		
Outstanding as of 6/30/18	79,085,000		
Less current portion	(8,245,000)		
Portion due after one year	\$ 70,840,000		

¹ BABS are Build America Bonds that provide for federal subsidy payments to the issuer as of each interest payment date, resulting in an effective interest rate of 3.731% for the 2010A Bonds and 4.674% for the 2009A Pledged SNWA Revenue Bonds. As a result of the federal budget cuts known as "sequestration," the federal subsidy payments for these bonds were reduced by 6.6% for fiscal year 2018.

As of June 30, 2018, annual requirements to retire outstanding bonds were as follows:

Fiscal Years Ending	Number of Years	(Revenue Supported and Revenue Bonds ¹)		State Revolving Fund Loans		General Obligation Bonds (Pledged SNWA Revenue)	
		Principal	Interest	Principal	Interest	Principal	Interest
2019	1	\$ 32,438,000	\$ 33,803,008	\$ 960,146	\$ 770,887	\$ 72,605,000	\$ 95,614,332
2020	1	34,153,000	32,638,664	1,244,531	746,052	75,795,000	92,345,159
2021	1	35,818,000	31,121,857	1,725,834	712,491	81,440,000	88,819,467
2022	1	37,633,000	29,490,124	1,765,965	672,360	85,660,000	85,023,588
2023	1	39,513,000	27,781,586	1,807,052	631,273	90,125,000	80,830,035
2028	5	201,285,000	110,598,720	9,686,656	2,504,971	424,425,000	335,628,356
2033	5	177,130,000	69,357,792	10,871,170	1,320,456	260,450,000	256,209,978
2038	5	144,095,000	34,727,855	5,568,702	198,961	448,145,000	173,953,525
2043	5	54,520,000	10,532,280	-	-	302,220,000	54,748,090
2048	5	25,305,000	3,116,000	-	-	82,755,000	8,410,000
Total		<u>\$ 781,890,000</u>	<u>\$ 383,167,886</u>	<u>\$ 33,630,056</u>	<u>\$ 7,557,451</u>	<u>\$ 1,923,620,000</u>	<u>\$ 1,271,582,530</u>

Fiscal Years Ending	Number of Years	Total General Obligation and Revenue Bonds		
		Principal	Interest	Principal and Interest
2019	1	\$ 106,003,146	\$ 130,188,227	\$ 236,191,373
2020	1	111,192,531	125,729,875	236,922,406
2021	1	118,983,834	120,653,815	239,637,649
2022	1	125,058,965	115,186,072	240,245,037
2023	1	131,445,052	109,242,894	240,687,946
2028	5	635,396,656	448,732,047	1,084,128,703
2033	5	448,451,170	326,888,227	775,339,397
2038	5	597,808,702	208,880,341	806,689,043
2043	5	356,740,000	65,280,370	422,020,370
2048	5	108,060,000	11,526,000	119,586,000
Total		<u>\$ 2,739,140,056</u>	<u>\$ 1,662,307,868</u>	<u>\$ 4,401,447,924</u>

¹ Includes Revenue (Clean Renewable Energy) Bond Issued July 15, 2008. Outstanding balance \$840,000 at June 30, 2018.

NOTE 5. RESTRICTED CASH, INVESTMENTS, ACCOUNTS RECEIVABLE AND ACCOUNTS PAYABLERestricted Cash

At June 30, 2018 and 2017, the balances of the restricted cash accounts were as follows:

	2018	2017
SNWA Energy Collateral	\$ 6,000,000	\$ 6,000,000
Big Bend Agency Account	2,645,747	2,030,740
Sales Tax Account	146,975	162,776
Total Restricted Cash	<u>\$ 8,792,722</u>	<u>\$ 8,193,516</u>

Restricted Investments

At June 30, 2018 and 2017, the balances of the restricted investment accounts were as follows:

	2018	2017
Bond Acquisition and Construction	\$ 76,475,462	\$ -
Oversizing Account	33,354,702	30,316,604
Customer Guarantee Deposits	24,913,879	24,009,387
Sinking Fund Debt Service	10,498,909	9,751,045
Total Restricted Investments	<u>\$ 145,242,952</u>	<u>\$ 64,077,036</u>

Accounts Receivable

Accounts receivable includes water accounts receivable and other accounts receivable as shown below. The net accounts receivable balance at June 30, 2018, is expected to be collected within one year. The total allowance for doubtful accounts of \$1,592,065 is believed to be reasonable and adequate at June 30, 2018.

	2018	2017
Water Accounts Receivable:		
Outstanding Billings	\$ 38,941,846	\$ 39,737,524
Unbilled Water Revenue	33,168,294	29,992,592
Allowance for Doubtful Collection	(1,472,000)	(1,661,373)
Water Accounts Receivable, net	<u>70,638,140</u>	<u>68,068,743</u>
Other Accounts Receivable:		
Other Governments	323,750	510,168
Other	1,060,689	2,946,066
Allowance for Doubtful Collection	(120,065)	(87,000)
Other Accounts Receivable, net	<u>1,264,374</u>	<u>3,369,234</u>
Total Accounts Receivable, net	<u>\$ 71,902,514</u>	<u>\$ 71,437,977</u>

Accounts Payable and Other Accrued Liabilities

Accounts payable includes all amounts payable by the District within one year not provided for in other accounts. At June 30, 2018 and 2017, Accounts Payable consists of the following:

2018					
	SNWA	City of Las Vegas	Clark County	Other Vendors	Total Payables
Purchased Water (SNWA)	\$ 8,430,481	\$ -	\$ -	\$ -	\$ 8,430,481
Other SNWA Expenses	18,527,342	-	-	-	18,527,342
Recycled Water Distribution	-	11,083,232	31,918,751	-	43,001,983
Other Expenses	181,256	38,162	-	17,236,930	17,456,348
Capital Assets and Contracts	-	-	-	4,879,776	4,879,776
Total	<u>\$ 27,139,079</u>	<u>\$ 11,121,394</u>	<u>\$ 31,918,751</u>	<u>\$ 22,116,706</u>	<u>\$ 92,295,930</u>

2017					
	SNWA	City of Las Vegas	Clark County	Other Vendors	Total Payables
Purchased Water (SNWA)	\$ 8,583,878	\$ -	\$ -	\$ -	\$ 8,583,878
Other SNWA Expenses	16,838,883	-	-	-	16,838,883
Recycled Water Distribution	-	10,720,174	28,284,246	-	39,004,420
Other Expenses	175,534	8,789	-	13,548,927	13,733,250
Capital Assets and Contracts	-	-	-	1,807,222	1,807,222
Total	<u>\$ 25,598,295</u>	<u>\$ 10,728,963</u>	<u>\$ 28,284,246</u>	<u>\$ 15,356,149</u>	<u>\$ 79,967,653</u>

NOTE 6. UNEARNED REVENUE

	2018	2017
Developer Advance	\$ 540,960	\$ 571,872
Facility Charges	174,250	174,250
Oversizing Charges	34,210	34,210
Prepaid Meters/AMRs	790,362	771,701
Total	<u>\$ 1,539,782</u>	<u>\$ 1,552,033</u>

In prior fiscal years, a developer paid the District a total of \$1.0 million to partially offset the District's future cost of maintaining and operating a small pump station constructed at the developer's expense to serve the developer's property. The developer also agreed to pay the District a monthly operating and maintenance assessment until January 1, 2036. The \$1.0 million, classified as unearned revenue, is being amortized \$31 thousand annually as an offset to operating expenses through January 1, 2036.

At June 30, 2018, based on estimated probable future refunds, the District classified as unearned revenue \$0.2 million in facilities charges and \$34 thousand in oversizing charges, and at June 30, 2017, \$0.2 million in facilities charges and \$34 thousand in oversizing charges.

Developers frequently pay the District in advance for water meters and automatic meter reading devices (AMRs) that they pick up at a later time from the District warehouse. Prepaid water meters and AMRs are classified as unearned revenue. The prepaid meters/AMRs balance totaled \$0.8 million at June 30, 2018 and \$0.8 million at June 30, 2017.

NOTE 7. SOUTHERN NEVADA WATER AUTHORITY (SNWA)

The SNWA is a political subdivision of the State of Nevada created in 1991 by a cooperative agreement among the District, the Big Bend Water District, the City of Boulder City, the City of Henderson, the City of Las Vegas, the City of North Las Vegas, and the Clark County Water Reclamation District (member agencies). The SNWA was created to secure additional supplies of water and effectively manage existing supplies of water on a regional basis through the cooperative action of the member agencies.

The SNWA is governed by a seven-member board of directors, comprised of one director from each member agency. The District is the operating agent for the SNWA; the General Manager of the District is the General Manager of the SNWA, and the Chief Financial Officer for the District is the Chief Financial Officer of the SNWA.

The SNWA has the power to periodically assess the member agencies directly for operating and capital costs and for the satisfaction of any liabilities imposed against the SNWA. The District and other members do not have an express claim to the resources of the SNWA except that upon termination of the joint venture any assets remaining after payment of all obligations shall be returned to the contributing member agencies.

In 1995, agreements were approved for the repayment of the cost of an additional expansion of the Southern Nevada Water System (SNWS). The agreements require contributions from purveyor members, including the District, benefiting from the expansion. In 1996, the District's Board approved the collection from District customers and remittance to the SNWA a regional connection charge, regional commodity charge and regional reliability charge to fund these contributions. In March 2012, a regional infrastructure charge based upon meter size was approved, which has been modified since that time to account for changing conditions.

The District records these revenues as operating revenues and the contributions as operating expenses. However, to avoid a "grossing-up" effect on operating revenues and operating expenses in the Statements of Revenues, Expenses, and Changes in Net Position, revenue collected for the SNWA is offset against the related remittances to the SNWA. Any remaining balance is classified as an operating expense and adjusted in a following period. The table below shows the SNWA regional charges collected for and remitted to the SNWA for fiscal years 2018 and 2017.

	2018	2017
Connection charges, net of refunds	\$ 46,415,820	\$ 41,373,197
Commodity and reliability charges	54,572,332	50,977,332
Infrastructure charges	108,194,046	94,278,922
Total	<u>\$ 209,182,198</u>	<u>\$ 186,629,451</u>

Audited financial reports of the SNWA for fiscal year 2018 can be obtained on the SNWA internet website: www.snwa.com/about/reports/index.html or by writing to:

Chief Financial Officer
Southern Nevada Water Authority
1001 South Valley View Boulevard
Las Vegas, NV 89153

NOTE 8. SOUTHERN NEVADA WATER SYSTEM (SNWS)

The District operates for the SNWA the SNWS, a regional system consisting of water treatment plants and pumping and distribution facilities that supply water to the water purveyors in Southern Nevada.

During fiscal year 2018, the District billed the SNWA \$127.9 million for expenditures made on behalf of the SNWA. During fiscal year 2017, the District billed the SNWA \$117.2 million for expenditures made on behalf of the SNWA. The SNWA, in turn, billed the District for its share of these and other costs, computed at a flat rate per acre-foot of water delivered (wholesale delivery charge). The District records the wholesale delivery charge as a component of purchased water expense.

NOTE 9. ENTERPRISE FUND INVESTMENTS

The District's investment policy limits investments and risks to those permitted under the laws of the State of Nevada. The investments and risks authorized by NRS 355.170 relevant to District investments are as follows:

- Bonds, debentures, bills, and notes of the United States (U.S.), the maturity dates of which are not more than ten years after the date of purchase.
- Farm loan bonds, consolidated farm loan bonds, debentures, consolidated debentures and other obligations issued by federal land banks and federal intermediate credit banks under the authority of the Federal Farm Loan Act and bonds debentures, consolidated debentures and other obligations issued by banks for cooperatives under the authority of the Farm Credit Act of 1933.
- Obligations of an agency or instrumentalities of the U.S. or a corporation sponsored by the government, the maturity dates of which are not to exceed ten years after the date of purchase.
- Negotiable certificates of deposit (CDs) issued by commercial banks, insured credit unions, or savings and loan associations. Credit quality ratings and percentage allowed of total investments are not specified.
- Non-negotiable CDs issued by insured commercial banks, insured credit unions, or insured savings and loan associations, except certificates that are not within the limit of insurance provided by an instrumentality of the U.S. unless those certificates are appropriately collateralized.
- Negotiable notes medium-term obligations issued by local governments of the State of Nevada.
- Obligations of state and local governments if (1) the interest on the obligation is exempt from gross income for federal income tax purposes and (2) the obligation has been rated "A" or higher by one or more nationally recognized bond credit rating agencies.
- Commercial paper issued by a corporation organized and operating in the U.S. or by a depository institution licensed by the U.S. or any state and operating in the U.S. that (1) is purchased from a registered broker-dealer; (2) has a remaining term to maturity at the time of purchase of no more than 270 days; and (3) is rated by a nationally recognized rating service as "A-1," "P-1" or its equivalent, or better, except that investments in commercial paper may not, in aggregate value, exceed 20% of the total portfolio as determined on the date of purchase. If the rating of the obligation is reduced to a level that does not meet the requirements, it must be sold as soon as possible.
- Obligations of the Federal Agricultural Mortgage Corporation.

- The District has an excess benefit plan that provides supplemental retirement income benefits in excess of the benefit limits imposed by the maximum annual benefit limitation of Internal Revenue Code (IRC) Section 415 and the maximum compensation limit in IRC Section 401(a)(17). The excess benefit plan trust was established in May 2018 and had one participant eligible to participate as of June 30, 2018. The excess benefit plan's investments totaled \$57,825 as of June 30, 2018 and are invested in an equity securities fund and a fixed income securities fund which are included as part of the District's total investments.

The District's investments were as follows:

Investment Type	Estimated Fair Value	
	June 30, 2018	June 30, 2017
U.S. Agency Non-Callable Bonds	\$ 217,339,371	\$ 220,717,414
U.S. Treasury Notes	87,733,190	44,156,300
Commercial Paper	73,608,848	4,999,178
U.S. Agency Discount Notes	59,418,510	-
U.S. Treasury Bills	24,815,600	-
Negotiable Certificates of Deposit	17,974,450	9,995,760
U.S. Agency Callable Bonds	9,852,700	4,987,200
Equity Securities Fund	34,351	-
Fixed Income Securities Fund	23,474	-
	<u>\$ 490,800,494</u>	<u>\$ 284,855,852</u>

Credit Risk

As of June 30, 2018, the District's investment ratings and estimated fair values were as follows:

Investment Type	S&P	Moody's	Fair Value
U.S. Agency Non-Callable Bonds	AA+	Aaa	\$ 169,852,696
U.S. Agency Discount Notes	A-1+	P-1	59,418,510
Commercial Paper	A-1	P-1	57,616,248
U.S. Agency Non-Callable Bonds	Unrated	Unrated	47,486,675
Commercial Paper	A-1+	P-1	15,992,600
Negotiable Certificates of Deposit	A-1+	P-1	12,984,550
U.S. Agency Callable Bonds	AA+	Aaa	9,852,700
Negotiable Certificates of Deposit	A-1	P-1	4,989,900
Equity Securities Fund	Unrated	Unrated	34,351
Fixed Income Securities Fund	Unrated	Unrated	23,474

As of June 30, 2017, the District's investment ratings and estimated fair values were as follows:

Investment Type	S&P	Moody's	Fair Value
U.S. Agency Non-Callable Bonds	AA+	Aaa	\$ 205,260,239
U.S. Agency Non-Callable Bonds	Unrated	Unrated	15,457,175
Negotiable CDs	A-1	P-1	5,001,909
Commercial Paper	A-1	P-1	4,999,178
Negotiable CDs	A-1+	P-1	4,993,851
U.S. Agency Callable Bonds	AA+	Aaa	4,987,200

Concentration of Credit Risk

As of June 30, 2018, the following investments individually comprise 5% or more of the District's total investment portfolio (excluding the pension fund):

<u>Issuer</u>	<u>Investment Type</u>	<u>Percentage of Investments</u>
Federal Home Loan Bank	U.S. Agency Bonds	22%
Federal Home Loan Mortgage Corporation	U.S. Agency Bonds	12%
Federal National Mortgage Association	U.S. Agency Bonds	11%
Federal Agricultural Mortgage Corporation	U.S. Agency Bonds	10%

As of June 30, 2017, the following investments individually comprise 5% or more of the District's total investment portfolio (excluding the pension fund):

<u>Issuer</u>	<u>Investment Type</u>	<u>Percentage of Investments</u>
Federal Home Loan Bank	U.S. Agency Bonds	37%
Federal Home Loan Mortgage Corporation	U.S. Agency Bonds	13%
Federal Farm Credit Bank	U.S. Agency Bonds	12%
Federal National Mortgage Association	U.S. Agency Bonds	12%
Federal Agricultural Mortgage Corporation	U.S. Agency Bonds	5%

Interest Rate Risk

As of June 30, 2018, the District's investments were as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Days)</u>
U.S. Agency Non-Callable Bonds	\$ 217,339,371	608
U.S. Treasury Notes	87,733,190	563
Commercial Paper	73,608,848	24
U.S. Agency Discount Notes	59,418,510	57
U.S. Treasury Bills	24,815,600	134
Negotiable Certificates of Deposit	17,974,450	112
U.S. Agency Callable Bonds	9,852,700	1,469
Total Fair Value	\$ 490,742,669	
Portfolio Weighted Average Maturity		421

<u>Excess Benefit Plan Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity in Years</u>
Equity Securities Fund	\$ 34,351	N/A
Fixed Income Securities Fund	23,474	8.4
Total Fair Value	\$ 57,825	

As of June 30, 2017, the District's investments were as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (Days)</u>
U.S. Agency Non-Callable Bonds	\$ 220,717,414	592
U.S. Treasury Notes	44,156,300	857
Negotiable CDs	9,995,760	170
Commercial Paper	4,999,178	4
U.S. Agency Callable Bonds	4,987,200	1,823
Total Fair Value	\$ 284,855,852	
Portfolio Weighted Average Maturity		630

The District's policy related to interest rate risk is:

- In order to ensure liquidity and to provide for the District's cash flow needs, 5 percent of the District's investment portfolio must mature within 90 days.
- The average weighted duration of the District's investment portfolio (not including excess benefit plan investments) will not exceed 2.5 years.

Fair Value Measurement

GASB Statement No. 72, *Fair Value Measurement and Application*, defines fair value, establishes a framework for measuring fair value and provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The three levels of the fair value hierarchy are as follows:

- Level 1. Inputs are unadjusted quoted prices for identical assets or liabilities in active markets.
- Level 2. Inputs are other observable inputs.
- Level 3. Inputs are unobservable.

The fair value measurement level within the hierarchy is based on the lowest level of any input that is deemed significant to the fair value measurement. Valuation techniques used maximize the use of observable inputs and minimize the use of unobservable inputs.

At June 30, 2018 and June 30, 2017, the District's Level 1 investments were valued based on quoted market prices provided by recognized broker dealers and its Level 2 investments were valued, by recognized broker dealers, based on a matrix pricing model that maximizes the use of observable inputs for similar securities.

At June 30, 2018 and June 30, 2017, the District had the following investments by fair value level:

		<u>Fair Value Measurements Using</u>		
		<u>Quoted Prices in Active Markets for Identical Assets</u>	<u>Significant Other Observable Inputs</u>	<u>Significant Other Unobservable Inputs</u>
	<u>June 30, 2018</u>	<u>(Level 1)</u>	<u>(Level 2)</u>	<u>(Level 3)</u>
Investments by Fair Value Level				
U.S. Agency Non-Callable Bonds	\$ 217,339,371	\$ -	\$ 217,339,371	\$ -
U.S. Treasury Notes	87,733,190	87,733,190	-	-
Commercial Paper	73,608,848	-	73,608,848	-
U.S. Agency Discount Notes	59,418,510	59,418,510	-	-
U.S. Treasury Bills	24,815,600	24,815,600	-	-
Negotiable Certificates of Deposit	17,974,450	-	17,974,450	-
U.S. Agency Callable Bonds	9,852,700	-	9,852,700	-
Equity Securities Fund	34,351	34,351	-	-
Fixed Income Securities Fund	23,474	23,474	-	-
Total Investments	\$ 490,800,494	\$ 172,025,125	\$ 318,775,369	\$ -

		Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets	Significant Other Observable Inputs	Significant Other Unobservable Inputs
	June 30, 2017	(Level 1)	(Level 2)	(Level 3)
Investments by Fair Value Level				
U.S. Agency Non-Callable Bonds	\$ 220,717,414	\$ -	\$ 220,717,414	\$ -
U.S. Treasury Notes	44,156,300	44,156,300	-	-
Negotiable Certificates of Deposit	9,995,760	-	9,995,760	-
Commercial Paper	4,999,178	-	4,999,178	-
U.S. Agency Callable Bonds	4,987,200	-	4,987,200	-
Total Investments	\$ 284,855,852	\$ 44,156,300	\$ 240,699,552	\$ -

NOTE 10. RISK MANAGEMENT

The District is exposed to a variety of risks that may result in losses. These risks include possible losses related to torts; theft of, damage, or destruction of assets; extra expense; errors and omissions; job-related illnesses or injuries to employees; product liability claims; and natural disasters. The District manages these risks through a multifaceted approach, which includes transfer, elimination, avoidance, reduction, and/or assumption of risk of loss.

The District purchases insurance from the commercial insurance market on real and personal property, including earthquake and flood, with common policy restrictions covering direct physical loss of, or damage to, buildings, fixtures, equipment, boilers, machinery, and supplies. The blanket limit of liability under the property insurance program is \$500.0 million with a deductible of \$1.0 million for all locations except earthquake and flood which has a limit of \$100.0 million and \$50.0 million respectively and a deductible of \$0.1 million. This program also provides terrorism insurance for all locations with a blanket limit of \$500.0 million for all terrorist acts.

The District self-insures the first \$1.0 million for automobile and general liability exposure and purchases excess liability insurance in the amount of \$30.0 million. Employee fidelity insurance in the amount of \$3.0 million and other miscellaneous coverage are also purchased. For the fiscal year ended June 30, 2018, the District had no significant reductions in insurance coverage from the prior fiscal year.

In contracts, the District obtains indemnification and hold harmless agreements. These agreements require that contractors name the District as an additional insured under the indemnitor's insurance coverage, usually in the amount of \$1.0 million to \$10.0 million for commercial general and automobile liability insurance. The District provides builders risk insurance for all construction projects with a blanket limit of \$500.0 million per contract, with a \$50,000 deductible per occurrence, except earthquake and flood where the deductible is \$0.5 million per occurrence. This coverage is included under the property insurance policy.

GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, requires that for retained risks, a liability for claims be reported if information available prior to issuance of the financial statements indicates it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. As of June 30, 2018, the District has no significant retained risks and therefore has no accrued liability for retained risks. In addition, there are also situations in which incidents occur before the balance sheet date, but claims are not reported or asserted when the financial statements are prepared. These incurred but not reported claims have been estimated based upon the District's past experience and adjusted for current trends. A summary is provided in the table below.

During fiscal years 2018 and 2017, changes in the balance of claims for retained risks were as follows (rounded to the nearest thousand):

Fiscal Year	Beginning of Fiscal Year Liability	Current Year Claims and changes in estimates	Claim Payments	Balance at fiscal year end
2018	\$ 2,072,000	\$ 1,347,000	\$ (763,000)	\$ 2,656,000
2017	1,933,000	1,255,000	(1,116,000)	2,072,000

NOTE 11. CAPITAL CONTRIBUTIONS

For the fiscal years ended June 30, 2018 and 2017, capital contributions, excluding unearned revenue, are as follows:

	2018	2017
Mains and Services	\$ 13,053,677	\$ 18,859,281
Facilities Connection Charges, net of refunds	16,171,119	12,241,154
Oversizing Charges, net of refunds	2,617,150	2,027,545
Springs Preserve	68,837	3,153,691
Frontage Connection Charges	842,767	668,985
Fees and Other Contributions	109,903	89,668
Total	<u>\$ 32,863,453</u>	<u>\$ 37,040,324</u>

Probable future refunds have been estimated and recorded as a component of unearned revenue. (See Note 6, Unearned Revenue).

NOTE 12. RELATED PARTY TRANSACTIONSSouthern Nevada Water Authority (SNWA)

In 1991, the District joined with other local governmental entities to form the SNWA (see Note 7), defined by Nevada law as a political subdivision of the State of Nevada. By GASB definition, the SNWA is a joint venture. The District is confident that the amounts related to debt secured by SNWA pledged revenue (Notes 3 and 4) are collectible.

Besides being a member of the SNWA, the District is its operating agent. Beginning in fiscal year 2009, the SNWA advanced funds to the District for expenditures to be made on its behalf. The District credits the SNWA interest on the monthly average advance balance at the District's current investment earnings rate. The SNWA owed the District \$10.0 million at June 30, 2018 for expenditures made on its behalf in excess of the advanced funds, which the District recorded as a current receivable. The advance balance at June 30, 2017 was \$4.9 million.

The District has allocated to and recorded \$75.7 million at June 30, 2018 and \$68.7 million at June 30, 2017 as a noncurrent receivable from the SNWA for net pension liability (Note 15) for District employees devoted to SNWA operations. The District has allocated to and recorded \$14.9 million at June 30, 2018 and \$6.3 million at June 30, 2017 as a noncurrent receivable from the SNWA for postemployment benefits other than pensions (Note 14) for District employees devoted to SNWA operations. The District is confident that the amounts are collectible.

Springs Preserve

In 1998, the District entered into a partnership with the Las Vegas Springs Preserve Foundation, a tax-exempt charitable organization founded to provide funding for the Springs Preserve. The Springs Preserve is a cultural and historic attraction located on District property. The 180-acre national historic site is widely known as the “birthplace” of Las Vegas. The presence of an abundant water supply at the site was the original catalyst for the growth, development, and the resulting economic prosperity of the Las Vegas Valley. The Springs Preserve opened in June 2007.

Besides investing its own funds toward the Springs Preserve, the District has expended funds that have been or will be reimbursed by the State and by others through grants and gifts. The unreimbursed portion at June 30, 2018 was \$0.1 million, and at June 30, 2017 was \$0.3 million.

Big Bend Water District

On September 2, 2008, the District became the operating agent for the Big Bend Water District (BBWD), located in Laughlin, Nevada, 95 miles south of Las Vegas. The BBWD is a general improvement district and a political subdivision of the State of Nevada. It is also a member agency of the SNWA. The BBWD is governed by a seven-member Board of Trustees whose members also serve as the Board of Clark County Commissioners.

The District has allocated to and recorded \$1.6 million at June 30, 2018 and \$1.4 million at June 30, 2017 as a noncurrent receivable from the BBWD for net pension liability (Note 15) for District employees devoted to BBWD operations. The District has allocated to and recorded \$0.2 million at June 30, 2018 and \$0.1 million at June 30, 2017 as a noncurrent receivable from the BBWD for postemployment benefits other than pensions (Note 14) for District employees devoted to BBWD operations. The District is confident that the amounts are collectible.

NOTE 13. COMMITMENTS AND CONTINGENCIES

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of management and the District's general counsel that the resolution of these matters will not have a material adverse effect on the future financial condition, results of operations or cash flows of the District.

At June 30, 2018 and 2017, commitments for unperformed work on outstanding contracts totaled \$20.0 million and \$16.3 million, respectively.

Forward Energy Contracts

The District and the SNWA actively manage a portfolio of energy resources. The agencies adhere to a strict set of energy risk management procedures established by a Risk Management Committee that serves to fulfill the Energy Risk Management Policy adopted by the District's Board.

To provide energy at a known and budgeted cost, the District has entered into forward energy contracts with the SNWA. Because Las Vegas is at a higher elevation than its principal major water supply, reliable electrical service is essential to the District's ability to deliver water. To better manage energy reliability and costs, the District manages a significant portion of its energy supply, rather than purchasing energy from the local regulated investor-owned utilities under tariff rates approved by the Nevada Public Utilities Commission.

The portfolio exists solely for the purpose of providing the District's projected energy requirements through December 2022, at a known and budgetable cost, while incorporating renewable energy where appropriate.

Under current accounting standards, these forward energy contracts, for which the District neither paid nor was paid anything at inception, are accounted for as "normal purchases and normal sales" contracts and not as investments. The primary risks associated with these forward energy contracts are counter-party credit and termination risks. Currently, there is no intent to terminate these contracts with offsetting contracts. As of June 30, 2018, the District had commitments totaling \$16.7 million related to its forward energy contracts. As of June 30, 2017, the District had commitments totaling \$15.9 million related to its forward energy contracts.

Arbitrage Rebate Requirement

The federal Tax Reform Act of 1986 imposes a rebate requirement with respect to some bonds issued by the District. Under this Act, an amount may be required to be rebated to the United States Treasury (called "arbitrage") for interest on the bonds to qualify for exclusion from gross income for federal income tax purposes. Rebutable arbitrage is computed as of each installment computation date. The arbitrage rebate calculation as of the most recent such date indicates that no amount is due. Future calculations might result in adjustments to this determination.

Operating Lease

The District entered into a sublease agreement with the SNWA for office space and parking for a term of no longer than 20 years, commencing September 1, 2007. The lease agreement includes the right to sublease and a purchase option. In December 2007, the SNWA purchased part of the premises, including part of the premises subleased to the District. Under the terms of the sublease agreement, the sublease will continue as a lease on any space purchased by the SNWA as long as the space is not needed by the SNWA. The sublease agreement may be terminated by the SNWA if breached by the District. Cancellation of the sublease at any time by the District is not prohibited.

The sublease agreement provides for the District to sublease about 35,000 square feet of office space with an option to sublease up to an additional 16,000 square feet. During fiscal years 2018 and 2017, the District occupied about 35,000 square feet of the office space for a total cost of \$1.6 million in fiscal years 2018 and 2017.

The sublease agreement contains provisions for contingent rentals (rentals in which amounts are dependent upon some factor other than the passage of time). The District is responsible for paying, and does pay \$11 thousand monthly, for the amortized value of tenant improvements during the time that the improved space is occupied by the District. Should the SNWA assign designated parking spaces to the District, the District will pay to the SNWA an additional \$75 per space per month for each such parking space designated. The District had no contingent rental expenditures in fiscal years 2018 and 2017.

The District must comply with all applicable and appropriate provisions of the lease and will take no action or fail to act in such a way that would cause the SNWA to be in breach of any provision, rule or regulation of the lease agreement. Further, the District shall not enter into any assignments or subleases of the premises without the written consent of the SNWA.

Following is a schedule by fiscal year of estimated future minimum rental payments under the sublease:

2019	\$ 1,564,869
2020	1,564,869
2021	1,564,869
2022	1,564,869
2023	1,564,869
Later years	6,520,288
Total	<u>\$ 14,344,633</u>

NOTE 14. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)Plan Description

The District contributes to a single-employer defined benefit “other postemployment benefit plan” (OPEB plan). Benefit provisions are established and may be amended by the District’s Board subject to collective bargaining agreements. Unlike the pension plan (Note 15), the OPEB plan is administered by the District and not by a trust or equivalent arrangement. The OPEB plan does not issue a stand-alone financial report.

Under the OPEB plan, employees who retire directly from the District are eligible for continued health benefits through Clark County, Nevada, the District’s insurance provider. For retirees who retire with pension benefits unreduced for early retirement, the District pays the full premium for retirees and 85% of the premium for their dependents until the retirees are eligible for Medicare or reach age 65. When the retirees are eligible for Medicare, or at 65, the retirees may continue coverage but must pay 100% of the premium. Retirees who retire early with reduced pension benefits can stay enrolled but would pay the full premium that Clark County charges. However, since Clark County charges the District the same premiums for retirees who are not yet eligible for Medicare as for active employees, and since early retirees tend to have higher medical expenses than active employees, the retiree premium rates are being partially subsidized by the District through higher premiums paid on behalf of active members.

Funding Policy

Subject to collective bargaining agreements, the contribution requirements of plan members and the District are established and may be amended by the District’s Board. There are no legal or contractual maximum contribution rates. The required contribution is based on pay-as-you-go financing requirements.

At June 30, 2018, participants in the plan consist of the following:

Participant Count	2018
Active Employees	1,193
Retirees	143
Total Participants	1,336

Actuarially Determined Contribution

The actuarially determined contribution (ADC) is equal to the service cost (that portion of District provided benefit attributable to employee service in the current year) plus an amortization amount of the net OPEB liability. The amortization of the net OPEB liability is based upon a level dollar amortization period over 20 years. The ADC represents the contribution that the District would need to make each year to fully fund its net OPEB liability over the next 20 years. The ADC was \$5.9 million for the year ended June 30, 2018. The District’s contribution is based upon pay-as-you-go financing. For the year ended June 30, 2018, the District’s contribution was \$2.2 million which is equal to the estimated benefit payments. The contribution deficiency was \$3.7 million.

Net OPEB Liability

The total OPEB liability was determined by an actuarial valuation as of the valuation date, calculated based upon the discount rate and actuarial assumptions listed below. The total OPEB liability was then projected forward to the measurement date, taking into account any significant changes between the valuation date and the fiscal year end. The liabilities are calculated using a discount rate that is the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

The components of net OPEB liability are:

	As of June 30, 2018	As of June 30, 2017
Total OPEB Liability	\$ 45,901,520	\$ 45,166,019
Fiduciary Net Position	-	-
Net OPEB Liability	45,901,520	45,166,019
Fiduciary Net Position as a % of Total OPEB Liability	0.00%	0.00%
Covered Payroll	120,874,059	118,090,682
Net OPEB Liability as a % of Covered Payroll	37.97%	38.25%
Valuation Date	July 1, 2016	July 1, 2016
Measurement Date	June 30, 2018	June 30, 2017
GASB No. 75 Reporting Date	June 30, 2018	n/a
Discount Rate (20-year municipal bond rate)	3.87%	3.58%

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability calculated using the discount rate of 3.87% as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.87%) and 1 percentage point higher (4.87%) than the current rate.

	As of June 30, 2018		
	1% Decrease In Discount Rate	Discount Rate	1% Increase In Discount Rate
	2.87%	3.87%	4.87%
<u>Sensitivity Analysis</u>			
Net Pension Liability	\$ 53,022,890	\$ 45,901,520	\$ 39,841,647

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents what the net OPEB liability would be if it were calculated using a healthcare cost trend that is 1 percentage point lower and 1 percentage point higher than the current healthcare cost trend rates.

	As of June 30, 2018		
	1% Decrease in Healthcare Cost Trend Rate	Current Healthcare Cost Trend Rate	1% Increase in Healthcare Cost Trend Rate
<u>Sensitivity Analysis</u>			
Net Pension Liability	\$ 39,910,449	\$ 45,901,520	\$ 53,078,054

Actuarial Assumptions

Actuarial cost method	Entry age.
Amortization method	Amortization of unfunded liability (closed period) as a level percent of pay.
Amortization period	20 years
Asset valuation method	The District has not established an OPEB trust. Therefore, an asset valuation method does not apply.
Inflation	2.75% per year.
Healthcare cost trends rate	Initial rate of 6.75% grading down over 57 years to an ultimate rate of 4.25%.
Salary increases	3.00%
Investment rate of return	The District has not established an OPEB trust. Therefore, an investment rate of return does not apply. The District uses a discount rate that is the yield or index rate for 20-year, tax-exempt general obligation bonds with an average rating of AA/Aa or higher.
Retirement age	Normal retirement age is attainment of age 65. Unreduced early retirement is available after either 1) 30 years of service or; 2) age 60 with 10 years of service. Reduced early retirement benefits are available after attainment of age 55 and completion of 5 years of service (3 years of service if a participant prior to January 1, 2001).
Mortality	RP-2000 combined healthy/disabled mortality table projected to 2015 using projection scale AA.

Changes in Net OPEB Liability

	Total OPEB Liability	Increase/(Decrease) Plan Fiduciary Net Position	Net OPEB Liability
Balance as of June 30, 2017	\$ 45,166,019	\$ -	\$ 45,166,019
Service Cost	2,570,819	-	2,570,819
Interest on the Total OPEB Liability	1,670,930	-	1,670,930
Changes in Benefit Terms	-	-	-
Differences between Actual and Expected Experience with regard to Economic or Demographic Factors	-	-	-
Changes of Assumptions	(1,361,784)	-	(1,361,784)
Benefit Payments	(2,144,464)	(2,144,464)	-
Contributions from Employer		2,144,464	(2,144,464)
Total Changes	735,501	-	735,501
Balance as of June 30, 2018	\$ 45,901,520	\$ -	\$ 45,901,520

Changes in Actuarial Assumptions

For the fiscal year ending June 30, 2018, the amounts reported as changes of assumptions resulted because the discount rate was increased from 3.58% as of June 30, 2017 to 3.87% as of June 30, 2018.

OPEB Expense

Total employer OPEB expense was \$4.1 million for the fiscal year ended June 30, 2018 and \$4.1 million for the fiscal year ended June 30, 2017.

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

	As of June 30, 2018	
	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between Expected and Actual Experience	\$ -	\$ -
Changes of Assumptions	(1,231,843)	-
Net Difference between Projected and Actual Earnings	-	-
Contributions Made Subsequent to Measure Date	-	-
Total	<u>\$ (1,231,843)</u>	<u>\$ -</u>

Amounts currently reported as deferred inflows of resources and deferred outflows of resources related to OPEB will be recognized as follows:

Fiscal Year Ending June 30	Recognized Deferred Inflows/Outflows
2019	\$ (129,941)
2020	(129,941)
2021	(129,941)
2022	(129,941)
2023	(129,941)
Thereafter	(582,138)

NOTE 15. DEFINED BENEFIT PENSION PLANPlan Description

The District contributes to the Las Vegas Valley Water District Pension Plan (Plan), a single-employer defined benefit pension trust fund established by the District to provide pension benefits solely for the employees of the District. A Board of Trustees, comprised of the District's Board, has the authority to establish and amend the benefit provisions of the Plan and the contribution requirements of the District and its employees. Employee contributions are not required or permitted, except under certain conditions in which employees may purchase additional years of service for eligibility and increased benefits. During fiscal years 2018 and 2017, employee contributions for this purpose were \$0.6 million and \$0.1 million, respectively.

The Plan was amended effective February 15, 2005, to provide the following: (1) increase the annual service credit of 2% to 2.17% for years of service after July 1, 2001 (service credit is the accumulation of pension plan years an employee was in paid status at the District); (2) change the benefit formula to increase the calculation of highest average pay by 50% of the employer contribution rate charged by Nevada PERS to employers who pay the full contribution rate, as prescribed in the Nevada Revised Statutes; and (3) add shift differential and standby pay to the total compensation counted toward the pension benefit.

Other than cost of living adjustments, the Plan does not provide *ad hoc* postretirement benefit increases nor does it administer postemployment healthcare plans. The Plan does not issue a stand-alone financial report.

All District employees are eligible to participate in the Plan after attaining age 20 and completing six months of employment. Subject to a maximum pension benefit, normally 60% of average monthly compensation, District employees who retire at age 65 are entitled to an annual retirement benefit, payable monthly for life, of an amount equal to 2% of their average monthly compensation multiplied for the years of service prior to July 1, 2001, and 2.17% of their average monthly compensation multiplied for the years of service after July 1, 2001. For the purposes of calculating the pension benefit, average monthly compensation means the average of a member's 36 consecutive months of highest compensation, after excluding certain elements, increased by 50% of the employer contribution rate charged by Nevada PERS to employers who pay the full contribution rate that is in effect for the 36 consecutive months of highest compensation, while participating in the Plan.

For participants in the plan prior to January 1, 2001, benefits start to vest after three years of service with a 20% vested interest. The benefit increases to 40% after four years of service and 100% after five years of service. New participants after January 1, 2001 start to vest at 5 years of service, at which time they are vested 100%. The Plan also provides for early retirement and pre-retirement death benefits. The Plan is not subject to the Employee Retirement Income Security Act (ERISA) of 1974, but is operated consistent with ERISA fiduciary requirements.

For employees on or after January 1, 2001, benefits are increased after retirement by cost of living adjustments that become effective on the first month following the anniversary of benefit commencement according to the following schedule:

0.0%	following the 1 st , 2 nd and 3 rd anniversaries
2.0%	following the 4 th , 5 th and 6 th anniversaries
3.0%	following the 7 th , 8 th and 9 th anniversaries
3.5%	following the 10 th , 11 th and 12 th anniversaries
4.0%	following the 13 th and 14 th anniversaries
5.0%	following each anniversary thereafter

However, if the benefit amount at the time of an increase is at least or equal to the original benefit amount multiplied by cumulative inflation since retirement, as measured by the increase in the Consumer Price Index (All Items), then the increase cannot exceed the average rate of inflation for the three preceding years.

The District contributes amounts actuarially determined necessary to fund the Plan to pay benefits when due, and to provide an allowance sufficient to finance the administrative costs of the Plan. Contributions cannot revert to or be revoked by the District or be used for any purpose other than the exclusive benefit of the participants.

At June 30, 2018 and 2017, participants in the plan consist of the following:

	2018	2017
Participant Count		
Retirees in pay status with unpurchased benefits	302	308
Terminated employees not yet receiving benefits	377	388
Retirees paid monthly from plan	334	264
Active employees - fully vested	970	1,009
- nonvested	<u>170</u>	<u>110</u>
Total Active Employees	<u>1,140</u>	<u>1,119</u>
Total Participants	<u>2,153</u>	<u>2,079</u>

Basis of Accounting

The financial statements of the Plan are prepared using the accrual basis of accounting. Employer contributions are recognized when due. Participants do not make contributions except voluntarily under certain conditions to purchase additional years of service. Participant contributions are non-refundable.

Allocated Insurance Contracts

Through December 31, 2013, benefit obligations were recognized and paid when due by purchasing annuity contracts from a life insurance company with a financial strength rating of A++ by A.M. Best rating company. Beginning January 1, 2014, benefit obligations are paid by the Plan through a large multi-national bank. Cost of living adjustments for benefit obligations that were initially paid by purchasing annuity contracts from a life insurance company continue to be paid by purchasing additional annuity contracts from a life insurance company. The costs to purchase annuity contracts from a life insurance company for cost of living adjustments were \$3.8 million and \$3.5 million for the years ended June 30, 2018 and June 30, 2017, respectively. The obligation for the payment of benefits covered by these annuity contracts have been transferred to a life insurance company and are excluded from the Plan assets.

Method Used to Value Investments

The domestic equity, international equity, domestic bond, global real estate investment trust (REIT) and money market accounts are stated at fair value, measured by the underlying market value as reported by the managing institutions. Investments at contract value are insurance contracts and pooled accounts, stated at contract value as determined by the insurance companies in accordance with the terms of the contracts.

Actuarially Determined Contribution

The District's policy is to pay the current year's actuarially determined contribution when due. This amount was \$35.8 million and \$31.1 million for the years ended June 30, 2018 and June 30, 2017, respectively. The District also contributed \$1.2 million in excess of the actuarially determined contribution for the year ended June 30, 2018.

Net Pension Liability

The total pension liability was determined by an actuarial valuation as of the valuation date, calculated based upon the discount rate and actuarial assumptions listed below. The total pension liability was then projected forward to the measurement date taking into account any significant changes between the valuation date and the fiscal year end. The liabilities are calculated using a discount rate that is a blend of the expected investment rate of return and a high quality bond index rate. The expected investment rate of return applies for as long as the Plan assets (including future contributions) are projected to be sufficient to make the projected benefit payments. If Plan assets are projected to be depleted at some point in the future, the rate of return of a high quality bond index is used for the period after the depletion date. The disclosures below exclude assets and liabilities held with a life insurance company, which provides benefits for retirees or their beneficiaries whose benefits were purchased with annuity contracts from the life insurance company.

The components of net pension liability are:

	As of June 30, 2018	As of June 30, 2017
Total Pension Liability	\$ 666,168,809	\$ 583,905,760
Fiduciary Net Position	460,096,344	396,658,965
Net Pension Liability	\$ 206,072,465	\$ 187,246,795
Fiduciary Net Position as a % of Total Pension Liability	69.07%	67.93%
Covered Payroll	\$ 120,874,059	\$ 118,090,682
Net Pension Liability as a % of Covered Payroll	170.49%	158.56%
Valuation Date	June 30, 2017	June 30, 2016
Measurement Date	June 30, 2018	June 30, 2017
GASB No. 67 Reporting Date	June 30, 2018	June 30, 2017
Depletion Date	None	None
Discount Rate	6.75%	7.25%
Expected Rate of Return, Net of Investment Expenses	6.75%	7.25%
Municipal Bond Rate	N/A	N/A

If the assets and liabilities for retirees or their beneficiaries whose benefits were purchased with annuity contracts from a life insurance company were included with the Plan assets:

	As of June 30, 2018	As of June 30, 2017
Fiduciary Net Position as a % of Total Pension Liability	75.38%	75.26%

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability calculated using the discount rate of 6.75%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.75%) and 1 percentage point higher (7.75%) than the current rate.

	As of June 30, 2018		
	1% Decrease In Discount Rate	Discount Rate	1% Increase In Discount Rate
Sensitivity Analysis	5.75%	6.75%	7.75%
Total Pension Liability	\$ 770,576,935	\$ 666,168,809	\$ 579,666,410
Fiduciary Net Position	460,096,344	460,096,344	460,096,344
Net Pension Liability	\$ 310,480,591	\$ 206,072,465	\$ 119,570,066

Actuarial Assumptions

Actuarial cost method	Entry age.
Amortization method	20-year amortization of unfunded liability (closed period) as a level percent of pay, using layered bases starting July 1, 2016. In prior years, 30-year amortization of unfunded liability (closed period) as a level percent of pay, using layered bases starting July 1, 2009.
Remaining amortization period	Bases established between July 1, 2016 and July 1, 2017 have remaining amortization periods ranging from 18 to 19 years. Bases established between July 1, 2009 and July 1, 2015 have remaining amortization periods ranging from 21 to 27 years.
Inflation	2.75% per year.
Salary increases	4.75% per year, including inflation.
Investment rate of return	6.75%, net of pension plan investment expenses, including inflation.
Retirement age	Normal retirement age is attainment of age 65. Unreduced early retirement is available after either 1) 30 years of service, or 2) age 60 with 10 years of service. Reduced early retirement benefits are available after attainment of age 55 and completion of 5 years of service (3 years of service if a participant prior to January 1, 2001).
Mortality	Future mortality follows the RP-2000 Combined Healthy/Disabled mortality table projected to 2015 using Scale AA.

Changes in Net Pension Liability

		Fiscal Year Ending June 30, 2018	
	Total Pension Liability	Increase/Decrease Plan Fiduciary Net Position	Net Pension Liability
Balance as of June 30, 2017	\$ 583,905,760	\$ 396,658,965	\$ 187,246,795
Service Cost	20,249,802	-	20,249,802
Interest on the Total Pension Liability	42,648,094	-	42,648,094
Changes in Benefit Terms	-	-	-
Differences between Actual and Expected Experience with regard to Economic or Demographic Factors	(6,502,587)	-	(6,502,587)
Changes of Assumptions	42,821,654	-	42,821,654
Contributions from Employer	-	37,000,000	(37,000,000)
Purchase of Service Payments	635,292	635,292	-
Net Investment Income	-	43,789,984	(43,789,984)
Benefit Payments	(17,589,206)	(17,589,206)	-
Administration Expense	-	(398,691)	398,691
Total Changes	82,263,049	63,437,379	18,825,670
Balance as of June 30, 2018	\$ 666,168,809	\$ 460,096,344	\$ 206,072,465

Changes in Actuarial Assumptions

For the fiscal year ending June 30, 2018, amounts reported as changes of assumptions resulted from lowering the discount rate to 6.75% from 7.25% as of June 30, 2018.

Pension Expense

Total employer pension expense was \$39.9 million for the fiscal year ended June 30, 2018 and \$34.8 million for the fiscal year ended June 30, 2017.

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pension

At June 30, 2018, the District reported the following deferred inflows of resources and deferred outflows of resources related to pension:

	As of June 30, 2018	
	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between Expected and Actual Experience	\$ (8,604,246)	\$ 6,634,564
Changes of Assumptions	-	41,895,512
Net Difference between Projected and Actual Earnings	(17,465,847)	-
Contributions Made Subsequent to Measure Date	-	-
Total	<u>\$ (26,070,093)</u>	<u>\$ 48,530,076</u>

Amounts currently reported as deferred inflows of resources and deferred outflows of resources related to pension will be recognized as follows:

Fiscal Year Ending June 30	Recognized Deferred Inflows/Outflows
2019	\$ 4,926,247
2020	3,517,213
2021	(296,782)
2022	4,795,106
2023	6,216,466
Thereafter	3,301,733

Investment Rate of Return

Asset Class	Expected Nominal Return	Target Asset Allocation
Large Cap U.S. Equities	7.29%	38.00%
Small/Mid Cap U.S. Equities	8.39%	16.00%
International Equities	8.55%	15.00%
Core Fixed Income	5.25%	22.00%
High Yield Bonds	8.22%	6.00%
REITs	8.59%	3.00%
Expected Average Return (1 year)		7.30%
Expected Geometric Average Return (75 years)		6.59%

The expected average geometric return over 75 years is less than the expected 1 year return due to expected deviations each year from the average which, due to the compounding effect, lower long-term returns.

Pension Investments

Management believes the District's pension investment policy conforms to the District's enabling act which requires the District to follow the "prudent person" rule, *i.e.*, invest with discretion, care and intelligence. The investment policy does not specify credit quality ratings or maturities except that investments must be those that are allowed by law and those that the investment managers are trained and competent to handle.

To diversify investment risk, the District's investment policy currently limits pension plan investments as follows:

Investment Type	Percent of Portfolio	
Cash and Cash Equivalents	2%	+/- 2%
Fixed Income Securities	27%	+/- 10%
Equity Securities	68%	+/- 10%
Global REIT	3%	+/- 3%

At June 30, 2018, the Pension Trust Fund had the following investments (includes contract investments at contract value; carrying value excludes accrued interest):

Investment Type	Carrying Value	Percent of Total
Cash and Cash Equivalents	\$ 2,015,501	0.5%
Equity Securities	328,696,238	71.4%
Fixed Income Securities	115,596,466	25.1%
Global REIT	13,835,014	3.0%
Total	<u>\$ 460,143,219</u>	<u>100.0%</u>

Investment	Maturities		Carrying Value
Money Market Fund	Weighted Average	27 days	\$ 2,015,501
U.S. Equity Securities ¹	N/A		261,942,779
International Equity Securities	N/A		66,753,459
U.S. Fixed Income Securities	Weighted Average	8.5 years	84,742,197
High-Yield Fixed Income Securities	Weighted Average	3.8 years	27,613,067
Global REIT	N/A		13,835,014
Insurance Contracts	Open		3,241,202
Total			<u>\$ 460,143,219</u>

¹ This investment category includes approximately 68.9% large cap and 31.1% small and mid-cap domestic equity investments.

At June 30, 2017, the Pension Trust Fund had the following investments (includes contract investments at contract value; carrying value excludes accrued interest):

Investment Type	Carrying Value	Percent of Total
Cash and Cash Equivalents	\$ 2,071,149	0.5%
Equity Securities	284,497,598	71.7%
Fixed Income Securities	98,712,423	24.9%
Global REIT	11,335,519	2.9%
Total	<u>\$ 396,616,689</u>	<u>100.0%</u>

Investment	Maturities		Carrying Value
Money Market Fund	Weighted Average	27 days	\$ 2,071,149
U.S. Equity Securities ¹	N/A		225,207,284
International Equity Securities	N/A		59,290,314
U.S. Fixed Income Securities	Weighted Average	8.3 years	72,082,749
High-Yield Fixed Income Securities	Weighted Average	3.7 years	24,125,871
Global REIT	N/A		11,335,519
Insurance Contracts	Open		2,503,803
Total			<u>\$ 396,616,689</u>

¹ This investment category includes approximately 69.1% large cap and 30.9% small and mid-cap domestic equity investments.

Credit Exposure As a Percentage of Total Fixed-Income Investments

	2018	2017
Domestic Bond Fund	73.3%	73.0%
High-Yield Bond Fund	23.9%	24.5%
Insurance Contracts	2.8%	2.5%

Credit Quality of Fixed Income Investments

The pension fund fixed-income investments are in insurance company contracts, a domestic bond fund and a high-yield bond fund. The insurance company contracts are not rated by credit rating agencies. The managing institution of the domestic bond fund reports an average quality rating of AA3 at June 30, 2018 and AA1/AA2 at June 30, 2017 for the underlying securities. The managing institution of the high-yield bond fund reports an average quality rating of B1 at June 30, 2018 and B2 at June 30, 2017 for the underlying securities.

Credit Quality of Money Market Funds

The Plan's money market account fund was not rated by either Standard & Poors or Moody's at June 30, 2018 or June 30, 2017.

Concentration of Credit Risk – Excluding Money Market and Mutual Funds

The pension investment policy does not restrict the amount that may be invested with any one issuer as long as the prudent person rule is followed. Excluding the money market, equity, bond and REIT funds, no investment comprised more than 5% of the pension trust investments at June 30, 2018 and at June 30, 2017.

Rate of Return

For the year ended June 30, 2018, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 10.42%. For the year ended June 30, 2017, the annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 13.92%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Fair Value Measurement

The Plan categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Plan had the following recurring fair value measurements as of June 30, 2018 and 2017:

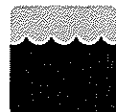
	June 30, 2018	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets	Significant Other Observable Inputs	Significant Other Unobservable Inputs
		(Level 1)	(Level 2)	(Level 3)
Money Market Fund	\$ 2,015,501	\$ 2,015,501	\$ -	\$ -
U.S. Equities Securities Funds	261,942,779	261,942,779	-	-
International Equities Securities Fund	66,753,459	66,753,459	-	-
U.S. Fixed Income Securities Fund	84,742,197	84,742,197	-	-
High-Yield Fixed Income Securities Fund	27,613,067	27,613,067	-	-
Global REIT Fund	13,835,014	13,835,014	-	-
Insurance Contracts	3,241,202	-	3,241,202	-
Totals	\$ 460,143,219	\$ 456,902,017	\$ 3,241,202	\$ -

	June 30, 2017	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets	Significant Other Observable Inputs	Significant Other Unobservable Inputs
		(Level 1)	(Level 2)	(Level 3)
Money Market Fund	\$ 2,071,149	\$ 2,071,149	\$ -	\$ -
U.S. Equities Securities Funds	225,207,284	225,207,284	-	-
International Equities Securities Fund	59,290,314	59,290,314	-	-
U.S. Fixed Income Securities Fund	72,082,749	72,082,749	-	-
High-Yield Fixed Income Securities Fund	24,125,871	24,125,871	-	-
Global REIT Fund	11,335,519	11,335,519	-	-
Insurance Contracts	2,503,803	-	2,503,803	-
Totals	\$ 396,616,689	\$ 394,112,886	\$ 2,503,803	\$ -

NOTE 16. SUBSEQUENT EVENTS

Management has evaluated subsequent events between July 1, 2018 and the date the basic financial statements were available to be issued and did not identify events that require disclosure.

REQUIRED SUPPLEMENTARY INFORMATION



**LAS VEGAS VALLEY
WATER DISTRICT™**

Las Vegas Valley Water District

LAS VEGAS VALLEY WATER DISTRICT
SCHEDULE OF CHANGES IN NET PENSION LIABILITY
LAST TEN FISCAL YEARS
(Unaudited)

REQUIRED SUPPLEMENTARY INFORMATION
Schedule B-1

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total Pension Liability - Beginning of Year	\$ 583,905,760	\$ 534,426,915	\$ 480,743,435	\$ 441,508,189	\$ 401,160,155	n/a	n/a	n/a	n/a	n/a
Service Cost	20,249,802	17,724,599	16,970,046	17,189,921	18,670,779	n/a	n/a	n/a	n/a	n/a
Purchase of Service Payments	635,292	118,901	217,031	1,595,551	599,685	n/a	n/a	n/a	n/a	n/a
Interest on the Total Pension Liability	42,648,094	39,958,275	36,511,919	32,672,891	30,115,838	n/a	n/a	n/a	n/a	n/a
Changes of Benefit Terms	-	-	-	-	-	n/a	n/a	n/a	n/a	n/a
Differences between Actual and Expected Experience with regard to Economic or Demographic Factors	(6,502,587)	(1,814,066)	11,610,487	(3,995,933)	-	n/a	n/a	n/a	n/a	n/a
Changes of Assumptions	42,821,654	7,879,481	-	-	-	n/a	n/a	n/a	n/a	n/a
Benefit Payments	(17,589,206)	(14,388,345)	(11,626,003)	(8,227,184)	(9,038,268)	n/a	n/a	n/a	n/a	n/a
Total Changes	82,263,049	49,478,845	53,683,480	39,235,246	40,348,034	n/a	n/a	n/a	n/a	n/a
Total Pension Liability - End of Year	\$ 666,168,809	\$ 583,905,760	\$ 534,426,915	\$ 480,743,435	\$ 441,508,189	n/a	n/a	n/a	n/a	n/a
Fiduciary Net Position - Beginning of Year	\$ 396,658,965	\$ 330,534,926	\$ 309,316,943	\$ 273,876,159	\$ 213,998,078	n/a	n/a	n/a	n/a	n/a
Contributions from Employer	37,000,000	31,069,130	29,414,230	28,853,341	30,700,443	n/a	n/a	n/a	n/a	n/a
Purchase of Service Payments	635,292	118,901	217,031	1,595,551	599,685	n/a	n/a	n/a	n/a	n/a
Net Investment Income	43,789,984	49,268,410	3,983,572	13,589,116	37,893,540	n/a	n/a	n/a	n/a	n/a
Benefit Payments	(17,589,206)	(14,388,345)	(11,626,003)	(8,227,184)	(9,038,268)	n/a	n/a	n/a	n/a	n/a
Administrative Expenses	(398,691)	(344,057)	(370,847)	(370,040)	(277,319)	n/a	n/a	n/a	n/a	n/a
Total Changes	63,437,379	65,724,039	21,617,983	35,440,784	59,878,081	n/a	n/a	n/a	n/a	n/a
Fiduciary Net Position - End of Year	\$ 460,096,344	\$ 396,658,965	\$ 330,934,926	\$ 309,316,943	\$ 273,876,159	n/a	n/a	n/a	n/a	n/a
Net Pension Liability	\$ 206,072,465	\$ 187,246,795	\$ 203,491,989	\$ 171,426,492	\$ 167,632,030	n/a	n/a	n/a	n/a	n/a
Fiduciary Net Position as a % of Total Pension Liability	69.07%	67.93%	61.92%	64.34%	62.03%	n/a	n/a	n/a	n/a	n/a
Covered Employee Payroll	\$ 120,874,059	\$ 118,090,682	\$ 110,683,142	\$ 112,917,601	\$ 121,696,965	n/a	n/a	n/a	n/a	n/a
Net Pension Liability as a % of Covered Employee Payroll	170.49%	158.56%	183.85%	151.82%	137.75%	n/a	n/a	n/a	n/a	n/a

Notes to Schedule

Changes of Assumptions. In 2018, amounts reported as changes of assumptions resulted from lowering the discount rate to 6.75% as of June 30, 2018. In 2017, amounts reported as changes of assumptions resulted primarily from adjustments to assumed life expectancies as a result of adopting the RP-2000 Combined Healthy/Disabled mortality table projected to 2015 using Projection Scale AA for purposes of developing mortality rates and from changing the amortization method to 20-year amortization of unfunded liability (closed period) as a level percent of pay, using layered bases starting July 1, 2016.

The required supplementary information is presented for fiscal years 2014 through 2018, for which information measured in conformity with the requirements of GASB No. 67 is available. This schedule will ultimately present information for the last 10 fiscal years.

LAS VEGAS VALLEY WATER DISTRICT
SCHEDULE OF DEFINED BENEFIT PLAN CONTRIBUTIONS
LAST TEN FISCAL YEARS
(Unaudited)

Plan Year Ending June 30	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a % of Covered Payroll
2018	\$ 35,817,963	\$ 37,000,000	\$ (1,182,037)	\$ 120,874,059	30.61%
2017	31,069,130	31,069,130	-	118,090,682	26.31%
2016	29,414,230	29,414,230	-	110,683,142	26.58%
2015	28,853,341	28,853,341	-	112,917,601	25.55%
2014	30,700,443	30,700,443	-	121,696,965	25.23%
2013	29,058,894	29,058,894	-	119,067,304	24.41%
2012	26,721,710	26,721,710	-	117,220,320	22.80%
2011	26,606,950	26,606,950	-	119,663,339	22.23%
2010	25,753,794	25,753,794	-	122,006,497	21.11%
2009	27,262,106	27,262,106	-	111,054,552	24.55%

Notes to Schedule

Valuation Date: Actuarially determined contribution rates are calculated as of July 1 of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rate as of the last actuarial valuation:

Actuarial cost method	Entry age.
Amortization method	Beginning with the 2017 actuarial valuation, 20-year amortization of unfunded liability (closed period) as a level percent of pay, using layered bases starting July 1, 2016. In prior years, 30-year amortization of unfunded liability (closed period) as a level percent of pay, using layered bases starting July 1, 2009.
Remaining amortization period	18 years for the initial unfunded liability base established July 1, 2016. Bases established between July 1, 2009 and July 1, 2015 have remaining amortization periods ranging from 21 to 27 years.
Asset valuation method	5 year phase-in of gains/losses relative to interest rate assumptions.
Inflation	2.75% per year
Salary increases	4.75% per year, including inflation.
Investment rate of return	In the 2018 actuarial valuation, 6.75%, net of pension plan investment expenses, including inflation. In prior years, 7.25%, net of pension plan investment expenses, including inflation.
Retirement age	Normal retirement age is attainment of age 65. Unreduced early retirement is available after either 1) 30 years of service, or 2) age 60 with 10 years of service. Reduced early retirement benefits are available after attainment of age 55 and completion of 5 years service (3 years of service if a participant prior to January 1, 2001).
Mortality	Beginning with the 2017 actuarial valuation, future mortality follows the RP-2000 Combined Healthy/Disabled mortality table projected to 2015 using Scale AA. In prior years, future mortality follows the 1994 Group Annuity Mortality Basic table projected to 2004 using Scale AA.

LAS VEGAS VALLEY WATER DISTRICT
SCHEDULE OF DEFINED BENEFIT PLAN INVESTMENT RETURNS
LAST TEN FISCAL YEARS
(Unaudited)

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Actual money-weighted rate of return, net of investment expense	10.42%	13.92%	1.20%	4.54%	15.99%	9.15%	n/a	n/a	n/a	n/a

GASB No. 67 requires the disclosure of the money-weighted rate of return on Plan investments. The money-weighted rate of return considers the changing amounts actually invested during a period and weights the amount of pension plan investments by the proportionate amount of time they are available to earn a return during that period. External cash flows are determined on a monthly basis and are assumed to occur at the beginning of each month. The money-weighted rate of return is calculated net of investment expense.

The required supplementary information is presented for fiscal years 2013 through 2018, for which information measured in conformity with the requirements of GASB No. 67 is available. This schedule will ultimately present information for the last 10 fiscal years.

Las Vegas Valley Water District

LAS VEGAS VALLEY WATER DISTRICT
SCHEDULE OF CHANGES IN NET OPEB LIABILITY
LAST TEN FISCAL YEARS
(Unaudited)

REQUIRED SUPPLEMENTARY INFORMATION

Schedule B-4

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Total OPEB Liability - Beginning of Year	\$ 45,166,019	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Service Cost	2,570,819	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Interest on the Total OPEB Liability	1,670,930	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Changes of Benefit Terms	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Differences between Actual and Expected Experience with regard to Economic or Demographic Factors	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Changes of Assumptions	(1,361,784)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Benefit Payments	(2,144,464)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Changes	735,501	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total OPEB Liability - End of Year	\$ 45,901,520	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Fiduciary Net Position - Beginning of Year	\$ -	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Contributions from Employer	2,144,464	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Net Investment Income	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Benefit Payments	(2,144,464)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Administrative Expenses	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Changes	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Fiduciary Net Position - End of Year	\$ -	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Net OPEB Liability	\$ 45,901,520	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Fiduciary Net Position as a % of Total OPEB Liability	0.00%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Covered Employee Payroll	\$ 120,874,059	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Net OPEB Liability as a % of Covered Employee Payroll	37.97%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

Notes to Schedule

Changes of Assumptions
Benefit Payments
Contributions from Employer

The discount rate was increased from 3.58% as of June 30, 2017 to 3.87% as of June 30, 2018.
Benefit payments are estimated based upon census data and plan provisions.
Employer contributions are equal to the estimated benefit payments.

The required supplementary information is presented for fiscal year 2018, for which information measured in conformity with the requirements of GASB No. 75 is available. The schedule will ultimately present information for the last 10 fiscal years.

LAS VEGAS VALLEY WATER DISTRICT
 SCHEDULE OF DEFINED BENEFIT OPEB PLAN CONTRIBUTIONS
 LAST TEN FISCAL YEARS
 (Unaudited)

Plan Year Ending June 30	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a % of Covered Payroll
2018	\$ 5,863,834	\$ 2,144,464	\$ 3,719,370	\$ 120,874,059	1.77%
2017	n/a	n/a	n/a	n/a	n/a
2016	n/a	n/a	n/a	n/a	n/a
2015	n/a	n/a	n/a	n/a	n/a
2014	n/a	n/a	n/a	n/a	n/a
2013	n/a	n/a	n/a	n/a	n/a
2012	n/a	n/a	n/a	n/a	n/a
2011	n/a	n/a	n/a	n/a	n/a
2010	n/a	n/a	n/a	n/a	n/a
2009	n/a	n/a	n/a	n/a	n/a

Notes to Schedule

Valuation Date: Actuarially determined contribution rates are calculated every two years. The most recent actuarial valuation date was July 1, 2016.

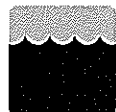
Methods and assumptions used to determine contribution rate as of the last actuarial valuation:

Actuarial cost method	Entry age.
Amortization method	Amortization of unfunded liability (closed period) as a level percent of pay.
Amortization period	20 years
Asset valuation method	The District has not established an OPEB trust. Therefore, an asset valuation method does not apply.
Inflation	2.75% per year
Healthcare cost trend rates	Initial rate of 6.75% grading down over 57 years to an ultimate rate of 4.25%.
Salary increases	3.00%
Investment rate of return	The District has not established an OPEB trust. Therefore, an investment rate of return does not apply. The District uses a discount rate that is the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.
Retirement age	Normal retirement age is attainment of age 65. Unreduced early retirement is available after either 1) 30 years of service or; 2) age 60 with 10 years of service. Reduced early retirement benefits are available after attainment of age 55 and completion of 5 years of service (3 years of service if a participant prior to January 1, 2001).
Mortality	RP-2000 combined healthy/disabled mortality table projected to 2015 using projection scale AA.

The required supplementary information is presented for fiscal year 2018, for which information measured in conformity with the requirements of GASB No. 75 is available. The schedule will ultimately present information for the last 10 fiscal years.

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**OTHER
SUPPLEMENTARY
INFORMATION**



**LAS VEGAS VALLEY
WATER DISTRICT™**

LAS VEGAS VALLEY WATER DISTRICT
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY (ENTERPRISE) FUND
FOR THE FISCAL YEARS ENDED JUNE 30, 2018 AND 2017
ACTUAL AND BUDGET

	FY 2018 Twelve Months Actual	FY 2018 Annual Budget	FY 2017 Twelve Months Actual	FY 2017 Annual Budget
OPERATING REVENUES				
Water Sales	\$ 366,696,687	\$ 358,129,610	\$ 349,945,542	\$ 339,971,916
Inspection/application fees	2,788,421	2,992,749	2,097,655	3,648,690
Springs Preserve	2,756,528	2,997,596	2,784,944	2,467,496
Other	66,489	-	60,374	-
Total operating revenues	<u>372,308,125</u>	<u>364,119,955</u>	<u>354,888,515</u>	<u>346,088,102</u>
OPERATING EXPENSES				
Purchased Water	92,830,073	89,765,896	90,345,870	87,458,203
Purchased Energy	9,771,761	11,225,500	9,019,972	11,777,000
Operation & Maintenance	153,213,176	168,145,115	151,366,913	161,588,971
Total operating expenses	<u>255,815,010</u>	<u>269,136,511</u>	<u>250,732,755</u>	<u>260,824,174</u>
OPERATING INCOME BEFORE DEPRECIATION EXPENSE	116,493,115	94,983,444	104,155,760	85,263,928
Depreciation expense	(84,232,472)	(85,000,000)	(83,928,107)	(85,000,000)
OPERATING INCOME	<u>32,260,643</u>	<u>9,983,444</u>	<u>20,227,653</u>	<u>263,928</u>
NON-OPERATING REVENUES (EXPENSES)				
Interest Expense	(26,660,604)	(32,760,733)	(27,777,621)	(31,870,956)
Interest and investment revenue, unrestricted	2,256,083	2,459,766	1,042,888	1,279,036
Interest and investment revenue, restricted	440,982	192,917	269,500	250,000
Other	2,769,822	-	2,386,071	-
Total non-operating revenues (expenses)	<u>(21,193,717)</u>	<u>(30,108,050)</u>	<u>(24,079,162)</u>	<u>(30,341,920)</u>
INCOME/(LOSS) BEFORE CONTRIBUTIONS	<u>11,066,926</u>	<u>(20,124,606)</u>	<u>(3,851,509)</u>	<u>(30,077,992)</u>
Capital contributions	32,863,453	35,000,000	37,040,324	20,000,000
CHANGE IN NET POSITION	<u>\$ 43,930,379</u>	<u>\$ 14,875,394</u>	<u>\$ 33,188,815</u>	<u>\$ (10,077,992)</u>

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STATISTICAL SECTION (UNAUDITED)

- **Financial Trends**

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

- **Revenue Capacity**

These schedules contain information to help the reader assess the District's revenue sources and rate structures.

- **Debt Capacity**

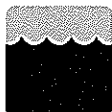
These schedules contain information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.

- **Demographic and Economic Information**

These schedules offer demographic, economic and District indicators to help the reader understand the environment within which the District financial activities take place.

- **Operating Information**

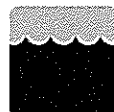
These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.



**LAS VEGAS VALLEY
WATER DISTRICT™**

FINANCIAL TRENDS SECTION

- **Net Position by Component**
- **Changes in Net Position**



**LAS VEGAS VALLEY
WATER DISTRICT™**

Table 1

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
FINANCIAL TRENDS
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS¹

	2018 ²	2017	2016	2015 ²	2014	2013	2012	2011	2010	2009
Net investment in capital assets	\$ 836,946,681	\$ 860,075,485	\$ 876,206,238	\$ 853,976,982	\$ 873,306,116	\$ 905,312,138	\$ 932,362,278	\$ 972,216,922	\$ 1,013,107,281	\$ 1,054,055,721
Restricted	10,645,884	9,913,821	10,686,366	10,127,477	10,689,687	10,697,000	12,687,979	14,981,679	19,208,382	10,908,929
Unrestricted	192,407,826	143,469,517	93,377,404	90,569,572	163,965,716	138,100,674	122,164,937	104,248,163	83,594,749	76,257,685
Total Net Position	\$ 1,040,000,391	\$ 1,013,458,823	\$ 980,270,008	\$ 954,674,031	\$ 1,047,961,519	\$ 1,054,109,812	\$ 1,067,215,194	\$ 1,091,446,764	\$ 1,115,910,412	\$ 1,141,222,335

¹ For fiscal years 2009 through 2011, following GASB Statements No. 63 and No. 65, unrestricted and total net position have been restated to recognize most debt issuance costs as an expense in the period incurred.

² The District adopted GASB Statement No. 68 effective for fiscal year 2015. The cumulative effect of applying the net Statement is reported as a restatement of the beginning unrestricted net position, in the amount of \$103,832,297 as of the beginning of the initial period of implementation.

³ The District adopted GASB Statement No. 75 effective for fiscal year 2018. The cumulative effect of applying the new Statement is reported as a restatement of the beginning unrestricted net position, in the amount of \$17,388,811 as of the beginning of the initial period of implementation.

Table 2

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
FINANCIAL TRENDS
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

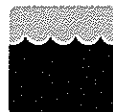
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Operating revenues										
Water sales	\$ 366,696,687	\$ 349,945,542	\$ 334,838,222	\$ 331,653,871	\$ 333,851,405	\$ 332,465,011	\$ 333,602,721	\$ 323,963,259	\$ 320,695,958	\$ 317,577,072
Recharged water sales						317,254		4,245,661		885,753
Inspection/application fees	2,788,421	2,097,655	2,443,875	3,612,475	2,811,054	1,562,178	915,666	900,849	556,520	521,941
Springs Preserve	2,756,528	2,784,944	2,643,382	2,443,004	2,254,947	2,056,183	1,857,261	1,533,765	1,676,942	1,944,602
Other revenue	66,489	60,374	60,910	81,075	30,113	31,527	21,074	27,692	30,444	15,434
Total operating revenues	372,308,125	354,888,515	339,986,389	337,790,425	338,947,519	336,432,153	336,396,722	330,731,226	322,955,864	320,944,802
Operating expenses										
Purchased water	92,830,073	90,345,870	87,093,101	84,918,440	84,985,143	83,290,163	83,464,195	83,981,578	76,445,269	79,110,078
Purchased energy	9,771,761	9,019,972	9,761,793	11,328,302	9,718,597	10,005,417	10,278,751	11,776,035	11,196,130	14,715,831
Operation and maintenance	153,213,176	151,366,913	146,457,928	149,750,677	158,264,499	153,062,894	160,065,672	153,023,845	153,740,709	162,893,266
Total operating expenses	255,815,010	250,732,755	245,312,832	245,997,419	252,968,239	246,358,474	253,808,618	248,781,458	241,382,108	256,719,175
Operating income before depreciation expense	116,493,115	104,155,760	96,673,567	91,793,006	85,979,280	90,073,679	82,588,104	81,949,768	81,577,756	61,225,627
Depreciation expense	(84,232,472)	(83,928,107)	(81,861,319)	(80,750,035)	(84,814,023)	(83,495,332)	(85,072,124)	(89,745,416)	(91,453,721)	(83,026,725)
Operating income (loss)	32,260,643	20,227,653	14,812,248	11,042,971	1,165,257	6,578,347	(2,484,020)	(7,795,648)	(9,875,965)	(21,801,098)
Non-operating (expenses) / revenues										
Interest expense ¹	(26,660,604)	(27,777,621)	(28,545,553)	(34,632,256)	(36,422,644)	(36,458,533)	(39,624,869)	(39,518,361)	(35,331,631)	(36,106,404)
Investment income, unrestricted	2,256,083	1,942,888	2,577,164	1,265,650	1,094,644	256,072	601,416	388,506	687,747	1,447,684
Investment income, restricted	440,982	369,500	202,125	248,210	381,689	235,726	192,892	186,750	154,716	818,883
Other ²	2,769,822	2,386,071	702,547	(1,965,908)	(3,065,090)	(3,908,783)	595,955	104,317	849,078	481,205
Total non-operating (expenses) / revenues	(21,193,717)	(24,079,162)	(25,063,717)	(35,024,304)	(38,009,401)	(39,875,518)	(38,236,606)	(38,838,788)	(33,640,090)	(33,358,632)
Income/(Loss) before contributions	11,066,926	(3,851,509)	(10,251,469)	(23,981,333)	(36,844,144)	(33,297,171)	(40,720,656)	(46,634,436)	(43,516,055)	(55,159,730)
Capital contributions	32,863,453	37,040,324	35,847,446	34,526,142	30,695,851	20,191,789	16,489,056	22,170,788	23,226,959	34,930,004
Change in Net Position	\$ 43,930,379	\$ 33,188,815	\$ 25,595,977	\$ 10,544,809	\$ (6,148,293)	\$ (13,105,382)	\$ (24,231,570)	\$ (24,463,648)	\$ (20,289,096)	\$ (20,229,726)

¹ FY 2009 Through FY 2011, following GASB Statements No. 63 and 65, Interest Expense related to recognize most debt issuance costs as an expense in the period incurred.

² Gain (Loss) on disposition of property and equipment; scrap sales and other income.

REVENUE CAPACITY SECTION

- **Water Consumption, Revenue and Active Accounts**
- **Revenue Analysis**
by Class of Service
- **Water Rates**
Last Ten Fiscal Years
- **2018 Municipal Water Rates Survey**
- **Top Ten Principal Ratepayers**
Calendar Year 2017 and Nine Years Ago



**LAS VEGAS VALLEY
WATER DISTRICT™**

**UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
REVENUE CAPACITY
WATER CONSUMPTION, REVENUE AND ACTIVE ACCOUNTS¹
LAST TEN FISCAL YEARS**

Class of Service ²	FISCAL YEAR									
	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
						Thousands of Gallons				
Residential - single service	47,527,027	46,816,937	45,209,157	44,991,526	45,665,514	45,513,855	45,320,607	45,654,551	46,225,989	46,088,751
Residential - duplex, triplex/fourplex	685,307	699,597	680,055	685,356	673,863	683,980	723,885	714,842	806,109	817,068
Apts., condos & townhouses	16,781,540	16,321,023	15,626,628	15,079,361	14,779,868	14,963,548	14,749,229	14,492,669	14,496,627	15,250,835
Residential, other	1,083,384	1,054,444	1,025,439	1,758,032	1,910,898	1,052,194	1,066,847	1,159,070	1,186,387	1,204,773
Hotels	9,774,410	9,748,887	9,732,548	9,300,207	9,183,026	9,341,023	9,444,531	9,066,012	9,110,727	8,983,294
Motels	1,200,092	1,204,671	1,218,345	1,202,549	1,067,988	1,113,680	1,097,440	1,069,458	1,101,504	1,165,394
Community facilities	2,174,214	2,222,950	1,977,562	1,895,184	1,859,986	1,977,402	1,784,624	1,918,946	1,773,599	2,024,590
Schools	1,759,977	1,786,227	1,699,048	1,674,701	1,587,395	1,645,652	1,679,146	1,564,444	1,764,857	1,321,078
Fireline	520,938	499,253	604,589	533,454	461,627	404,427	397,255	587,712	577,074	2,197,894
Irrigation	14,613,277	15,177,585	13,931,438	13,597,974	14,161,515	14,276,087	14,429,234	14,180,267	14,477,922	15,207,736
Commercial/business	9,027,023	8,878,970	8,622,104	8,304,191	8,159,823	8,291,645	8,199,688	8,428,254	8,378,786	8,616,167
Recreational	219,883	223,266	211,808	213,441	175,423	183,084	217,679	201,451	232,213	296,867
Industrial	1,413,027	1,366,087	1,312,860	1,269,195	1,201,732	1,183,615	1,078,118	1,013,105	1,005,582	1,128,590
Construction water	1,503,683	1,594,122	1,464,616	1,004,599	871,323	724,445	907,904	998,273	1,318,793	1,306,674
Other	626,770	613,752	639,328	531,314	566,052	591,594	540,057	519,995	751,682	253,182
Total	108,910,552	108,207,771	103,955,525	102,041,084	102,326,033	101,946,231	101,636,244	101,569,049	103,207,851	105,862,893
Water Revenue ³	\$ 531,164,103	\$ 497,190,376	\$ 456,388,893	\$ 433,366,358	\$ 426,489,464	\$ 421,957,342	\$ 383,660,967	\$ 353,503,072	\$ 336,979,459	\$ 331,442,012
Effective rate per 1,000 gal. ⁴	\$ 4.8771	\$ 4.5948	\$ 4.3902	\$ 4.2470	\$ 4.1679	\$ 4.1390	\$ 3.7748	\$ 3.4804	\$ 3.2651	\$ 3.1309
Active Accounts at June 30	392,700	387,829	380,791	373,080	367,482	360,125	356,274	352,603	350,290	349,922

¹ Excludes recharged water sales.

² At various times certain accounts were reclassified, primarily affecting the community facilities, irrigation and recreational categories.

³ Consists of water sales, SNWA regional and surcharges, delinquent and other charges.

⁴ Effective rate is water revenue divided by total consumption. Because water rates are variable, the effective rate can fluctuate.

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
REVENUE ANALYSIS BY CLASS OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2018

Class of Service	Annual Revenue ¹	Annual Consumption Per Billing (1,000 gal.)	Annual Number of Billings	Average Revenue (1,000 gal.) ²	Average Monthly Revenue per Customer ³	Average Monthly Consumption Per Billing (1,000 gal.) ⁴	Active Customers 6/30/18
Residential - single service	\$ 240,654,089	47,527,027	4,244,736	\$ 5,064	\$ 56.69	11.2	356,840
Residential - duplex/triplex/fourplex	3,353,647	685,307	33,900	4,894	98.93	20.2	2,829
Apts., condos, & townhouses	69,263,692	16,781,540	52,336	4,127	1,323.44	320.7	4,374
Residential, other	3,539,327	1,083,384	2,462	3,267	1,437.58	440.0	209
Hotels	39,786,766	9,774,410	2,841	4,071	14,004.49	3,440.5	241
Motels	5,284,620	1,200,092	3,018	4,404	1,751.03	397.6	251
Community facilities	10,459,197	2,174,214	12,416	4,811	842.40	175.1	1,033
Schools	8,132,043	1,759,977	8,323	4,621	977.06	211.5	695
Fireline	26,929,174	520,938	62,227	51,694	432.76	8.4	5,225
Irrigation	58,207,111	14,613,277	81,670	3,983	712.71	178.9	6,852
Commercial/business	45,950,132	9,027,023	102,021	5,090	450.40	88.5	8,550
Recreational	980,668	219,883	838	4,460	1,170.25	262.4	69
Industrial	7,241,625	1,413,027	15,196	5,125	476.55	93.0	1,268
Construction water	8,163,580	1,503,683	54,263	5,429	150.44	27.7	3,806
Other	3,218,432	626,770	8,652	5,135	371.99	72.4	458
Total	\$ 531,164,103	108,910,552	4,684,899	\$ 4,877	\$ 113.38	23.2	392,700

¹ Annual Revenue includes \$164,467,416 SNWA regional revenues and infrastructure charges.

² Annual Revenue divided by Annual Consumption Per Billing (1,000 gal.)

³ Annual Revenue divided by Annual Number of Billings.

⁴ Annual Consumption Per Billing (1,000 gal.) divided by Annual Number of Billings.

Unaudited
Las Vegas Valley Water District
Enterprise Fund
Revenue Capacity
Water Rates

Water rates for the last ten fiscal years are displayed on the following pages. The 5/8" and 3/4" meter diameter services are primarily residential. Monthly water costs vary based on the number of days in the billing period.

Water rates are structured to promote conservation, pay operating expenses and bond debt, and to fund expenditures for utility plant not funded by bond proceeds.

Table 5

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
REVENUE CAPACITY
WATER RATES¹
JANUARY 1, 2018 TO JUNE 30, 2018

Meter Size (inches)	Service Charge Daily	Rate Thresholds Avg. Daily Use		Rate Per 1,000 gallons
		Non-Residential (In Gallons)	Single Family Residential (In Gallons)	
5/8	\$0.3560	First 167	First 167	\$1.23
		Next 167	Next 167	\$2.20
		Next 333	Next 333	\$3.28
		Over 667	Over 667	\$4.86
3/4	\$0.4098	First 250	First 222	\$1.23
		Next 250	Next 222	\$2.20
		Next 500	Next 444	\$3.28
		Over 1,000	Over 889	\$4.86
1	\$0.5177	First 417	First 334	\$1.23
		Next 417	Next 334	\$2.20
		Next 1,666	Next 1,222	\$3.28
		Over 2,500	Over 1,889	\$4.86
1 1/2	\$0.7871	First 833	First 611	\$1.23
		Next 833	Next 611	\$2.20
		Next 6,667	Next 4,556	\$3.28
		Over 8,333	Over 5,778	\$4.86
2	\$1.1110	First 1,333	First 944	\$1.23
		Next 1,333	Next 944	\$2.20
		Next 16,000	Next 10,778	\$3.28
		Over 18,666	Over 12,666	\$4.86
3	\$1.9742	First 2,667	First 2,667	\$1.23
		Next 2,667	Next 2,667	\$2.20
		Next 42,666	Next 42,666	\$3.28
		Over 48,000	Over 48,000	\$4.86
4	\$2.9452	First 4,167	First 4,167	\$1.23
		Next 4,167	Next 4,167	\$2.20
		Next 125,000	Next 125,000	\$3.28
		Over 133,334	Over 133,334	\$4.86
6	\$5.6425	First 8,333	First 8,333	\$1.23
		Next 8,333	Next 8,333	\$2.20
		Next 400,000	Next 400,000	\$3.28
		Over 416,666	Over 416,666	\$4.86
8	\$8.8793	First 13,333	First 13,333	\$1.23
		Next 13,333	Next 13,333	\$2.20
		Next 773,337	Next 773,337	\$3.28
		Over 800,000	Over 800,000	\$4.86
10	\$12.6554	First 19,167	First 19,167	\$1.23
		Next 19,167	Next 19,167	\$2.20
		Next 1,303,333	Next 1,303,333	\$3.28
		Over 1,341,667	Over 1,341,667	\$4.86
12	\$18.5895	First 28,333	First 28,333	\$1.23
		Next 28,333	Next 28,333	\$2.20
		Next 1,926,667	Next 1,926,667	\$3.28
		Over 1,983,333	Over 1,983,333	\$4.86

Continued

¹ Excluded:

- (a) Rates for outlying areas and mobile home parks;
(b) Special purpose rates and charges, such as for private fire protection water and metered construction water;
(c) SNWA reliability charge on residential class customers at .25% of the total water bill and 2.5% for all other customer classes; in effect since March 1, 1998;
(d) SNWA commodity charge (not charged to Jean, Nevada): \$0.05/1,000 gallons from July 1, 1999 to October 31, 2005; \$0.10/1,000 gallons from November 1, 2005 to December 31, 2009; \$0.20/1,000 gallons from January 1, 2010 to December 31, 2010; \$0.30/1,000 gallons from January 1, 2011 to December 31, 2013; \$0.34/1,000 gallons from January 1, 2014 to December 31, 2014; \$0.38/1,000 gallons from January 1, 2015 to December 31, 2015; \$0.44/1,000 gallons from January 1, 2016 to December 31, 2016; \$0.48/1,000 gallons from January 1, 2017 to June 30, 2018;
(e) SNWA regional infrastructure charge with a wide range of fees based on meter diameter size. The following rates are based on a 30-day billing period. Beginning April 1, 2012 to December 31, 2013, the fee for residential 3/4" and 1" meters, the primary residential sizes, is \$5 monthly, but for other sizes, the fee can range up to \$1,660 monthly. Beginning January 1, 2014 to December 31, 2014, the fee for residential 3/4" and 1" meters increased to \$5.64 monthly and for other sizes, the fee can range up to \$1,715 monthly; Beginning January 1, 2015 to December 31, 2015, the fee for residential 3/4" and 1" meters increased to \$6.36 monthly and for other sizes, the fee can range up to \$1,778 monthly; Beginning January 1, 2016 to December 31, 2016, the fee for residential 3/4" and 1" meters increased to \$9.59 monthly and for other sizes, the fee can range up to \$2,060 monthly. Beginning January 1, 2017 to December 31, 2017 the fee for residential 3/4" and 1" meters increased to \$11.72 monthly and for other sizes, the fee can range up to \$2,245 monthly. Beginning January 1, 2018 to June 30, 2018 the fee for residential 3/4" and 1" meters increased to \$12.92 monthly and for other sizes, the fee can range up to \$2,350 monthly.

Table 5

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
REVENUE CAPACITY
WATER RATES¹
FEBRUARY 1, 2017 TO DECEMBER 31, 2017

Meter Size (Inches)	Service Charge Daily	Rate Thresholds Avg. Daily Use		Rate Per 1,000 gallons
		Non-Residential (In Gallons)	Single Family Residential (In Gallons)	
5/8	\$0.3456	First 167	First 167	\$1.19
		Next 167	Next 167	\$2.14
		Next 333	Next 333	\$3.18
		Over 667	Over 667	\$4.72
3/4	\$0.3979	First 250	First 222	\$1.19
		Next 250	Next 222	\$2.14
		Next 500	Next 444	\$3.18
		Over 1,000	Over 889	\$4.72
1	\$0.5026	First 417	First 334	\$1.19
		Next 417	Next 334	\$2.14
		Next 1,666	Next 1,222	\$3.18
		Over 2,500	Over 1,889	\$4.72
1 1/2	\$0.7642	First 833	First 611	\$1.19
		Next 833	Next 611	\$2.14
		Next 6,667	Next 4,556	\$3.18
		Over 8,333	Over 5,778	\$4.72
2	\$1.0786	First 1,333	First 944	\$1.19
		Next 1,333	Next 944	\$2.14
		Next 16,000	Next 10,778	\$3.18
		Over 18,666	Over 12,666	\$4.72
3	\$1.9167	First 2,667	First 2,667	\$1.19
		Next 2,667	Next 2,667	\$2.14
		Next 42,666	Next 42,666	\$3.18
		Over 48,000	Over 48,000	\$4.72
4	\$2.8594	First 4,167	First 4,167	\$1.19
		Next 4,167	Next 4,167	\$2.14
		Next 125,000	Next 125,000	\$3.18
		Over 133,334	Over 133,334	\$4.72
6	\$5.4782	First 8,333	First 8,333	\$1.19
		Next 8,333	Next 8,333	\$2.14
		Next 400,000	Next 400,000	\$3.18
		Over 416,666	Over 416,666	\$4.72
8	\$8.6207	First 13,333	First 13,333	\$1.19
		Next 13,333	Next 13,333	\$2.14
		Next 773,337	Next 773,337	\$3.18
		Over 800,000	Over 800,000	\$4.72
10	\$12.2868	First 19,167	First 19,167	\$1.19
		Next 19,167	Next 19,167	\$2.14
		Next 1,303,333	Next 1,303,333	\$3.18
		Over 1,341,667	Over 1,341,667	\$4.72
12	\$18.0481	First 28,333	First 28,333	\$1.19
		Next 28,333	Next 28,333	\$2.14
		Next 1,926,667	Next 1,926,667	\$3.18
		Over 1,983,333	Over 1,983,333	\$4.72

¹ Excluded:

- (a) Rates for outlying areas and mobile home parks;
(b) Special purpose rates and charges, such as for private fire protection water and metered construction water;
(c) SNWA reliability charge on residential class customers at .25% of the total water bill and 2.5% for all other customer classes; in effect since March 1, 1998;
(d) SNWA commodity charge (not charged to Jean, Nevada): \$0.05/1,000 gallons from July 1, 1999 to October 31, 2005; \$0.10/1,000 gallons from November 1, 2005 to December 31, 2009; \$0.20/1,000 gallons from January 1, 2010 to December 31, 2010; \$0.30/1,000 gallons from January 1, 2011 to December 31, 2013; \$0.34/1,000 gallons from January 1, 2014 to December 31, 2014; \$0.38/1,000 gallons from January 1, 2015 to December 31, 2015; \$0.44/1,000 gallons from January 1, 2016 to December 31, 2016; \$0.48/1,000 gallons from January 1, 2017 to June 30, 2018;
(e) SNWA regional infrastructure charge with a wide range of fees based on meter diameter size. The following rates are based on a 30-day billing period. Beginning April 1, 2012 to December 31, 2013, the fee for residential 3/4" and 1" meters, the primary residential sizes, is \$5 monthly, but for other sizes, the fee can range up to \$1,660 monthly. Beginning January 1, 2014 to December 31, 2014, the fee for residential 3/4" and 1" meters increased to \$5.64 monthly and for other sizes, the fee can range up to \$1,715 monthly; Beginning January 1, 2015 to December 31, 2015, the fee for residential 3/4" and 1" meters increased to \$6.36 monthly and for other sizes, the fee can range up to \$1,778 monthly; Beginning January 1, 2016 to December 31, 2016, the fee for residential 3/4" and 1" meters increased to \$9.59 monthly and for other sizes, the fee can range up to \$2,060 monthly; Beginning January 1, 2017 to December 31, 2017 the fee for residential 3/4" and 1" meters increased to \$11.72 monthly and for other sizes, the fee can range up to \$2,245 monthly; Beginning January 1, 2018 to June 30, 2018 the fee for residential 3/4" and 1" meters increased to \$12.92 monthly and for other sizes, the fee can range up to \$2,350 monthly.

Continued

Table 5

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
REVENUE CAPACITY
WATER RATES¹
JANUARY 1, 2011 TO JANUARY 31, 2017

Continued

Meter Size (inches)	Service Charge Daily	Rate Thresholds Avg. Daily Use		Rate Per 1,000 gallons
		Non-Residential (In Gallons)	Single Family Residential (In Gallons)	
5/8	\$0.3355	First 167	First 167	\$1.16
		Next 167	Next 167	\$2.08
		Next 333	Next 333	\$3.09
		Over 667	Over 667	\$4.58
3/4	\$0.3863	First 250	First 222	\$1.16
		Next 250	Next 222	\$2.08
		Next 500	Next 444	\$3.09
		Over 1,000	Over 889	\$4.58
1	\$0.4880	First 417	First 334	\$1.16
		Next 417	Next 334	\$2.08
		Next 1,666	Next 1,222	\$3.09
		Over 2,500	Over 1,889	\$4.58
1 1/2	\$0.7419	First 833	First 611	\$1.16
		Next 833	Next 611	\$2.08
		Next 6,667	Next 4,556	\$3.09
		Over 8,333	Over 5,778	\$4.58
2	\$1.0472	First 1,333	First 944	\$1.16
		Next 1,333	Next 944	\$2.08
		Next 16,000	Next 10,778	\$3.09
		Over 18,666	Over 12,666	\$4.58
3	\$1.8609	First 2,667	First 2,667	\$1.16
		Next 2,667	Next 2,667	\$2.08
		Next 42,666	Next 42,666	\$3.09
		Over 48,000	Over 48,000	\$4.58
4	\$2.7761	First 4,167	First 4,167	\$1.16
		Next 4,167	Next 4,167	\$2.08
		Next 125,000	Next 125,000	\$3.09
		Over 133,334	Over 133,334	\$4.58
6	\$5.3186	First 8,333	First 8,333	\$1.16
		Next 8,333	Next 8,333	\$2.08
		Next 400,000	Next 400,000	\$3.09
		Over 416,666	Over 416,666	\$4.58
8	\$8.3696	First 13,333	First 13,333	\$1.16
		Next 13,333	Next 13,333	\$2.08
		Next 773,337	Next 773,337	\$3.09
		Over 800,000	Over 800,000	\$4.58
10	\$11.9289	First 19,167	First 19,167	\$1.16
		Next 19,167	Next 19,167	\$2.08
		Next 1,303,333	Next 1,303,333	\$3.09
		Over 1,341,667	Over 1,341,667	\$4.58
12	\$17.5224	First 28,333	First 28,333	\$1.16
		Next 28,333	Next 28,333	\$2.08
		Next 1,926,667	Next 1,926,667	\$3.09
		Over 1,983,333	Over 1,983,333	\$4.58

Continued

¹ Excluded:

- (a) Rates for outlying areas and mobile home parks;
 (b) Special purpose rates and charges, such as for private fire protection water and metered construction water;
 (c) SNWA reliability charge on residential class customers at .25% of the total water bill and 2.5% for all other customer classes; in effect since March 1, 1998;
 (d) SNWA commodity charge (not charged to Jean, Nevada): \$0.05/1,000 gallons from July 1, 1999 to October 31, 2005; \$0.10/1,000 gallons from November 1, 2005 to December 31, 2009; \$0.20/1,000 gallons from January 1, 2010 to December 31, 2010; \$0.30/1,000 gallons from January 1, 2011 to December 31, 2013; \$0.34/1,000 gallons from January 1, 2014 to December 31, 2014; \$0.38/1,000 gallons from January 1, 2015 to December 31, 2015; \$0.44/1,000 gallons from January 1, 2016 to December 31, 2016; \$0.48/1,000 gallons from January 1, 2017 to June 30, 2018;
 (e) SNWA regional infrastructure charge with a wide range of fees based on meter diameter size. The following rates are based on a 30-day billing period. Beginning April 1, 2012 to December 31, 2013, the fee for residential 3/4" and 1" meters, the primary residential sizes, is \$5 monthly, but for other sizes, the fee can range up to \$1,660 monthly. Beginning January 1, 2014 to December 31, 2014, the fee for residential 3/4" and 1" meters increased to \$5.64 monthly and for other sizes, the fee can range up to \$1,715 monthly; Beginning January 1, 2015 to December 31, 2015, the fee for residential 3/4" and 1" meters increased to \$6.36 monthly and for other sizes, the fee can range up to \$1,778 monthly; Beginning January 1, 2016 to December 31, 2016, the fee for residential 3/4" and 1" meters increased to \$9.59 monthly and for other sizes, the fee can range up to \$2,060 monthly. Beginning January 1, 2017 to December 31, 2017 the fee for residential 3/4" and 1" meters increased to \$11.72 monthly and for other sizes, the fee can range up to \$2,245 monthly. Beginning January 1, 2018 to June 30, 2018 the fee for residential 3/4" and 1" meters increased to \$12.92 monthly and for other sizes, the fee can range up to \$2,350 monthly.

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
REVENUE CAPACITY
WATER RATES¹
JANUARY 1, 2010 TO DECEMBER 31, 2010

Table 5

Continued

Meter Size (inches)	Service Charge Daily	Rate Thresholds Avg. Daily Use		Rate Per 1,000 gallons
		Non-Residential (In Gallons)	Single Family Residential (In Gallons)	
5/8	\$0.2688	First 167	First 167	\$1.16
		Next 167	Next 167	\$2.08
		Next 333	Next 333	\$3.09
		Over 667	Over 667	\$4.58
3/4	\$0.3095	First 250	First 222	\$1.16
		Next 250	Next 222	\$2.08
		Next 500	Next 444	\$3.09
		Over 1,000	Over 889	\$4.58
1	\$0.3910	First 417	First 334	\$1.16
		Next 417	Next 334	\$2.08
		Next 1,666	Next 1,222	\$3.09
		Over 2,500	Over 1,889	\$4.58
1 1/2	\$0.5945	First 833	First 611	\$1.16
		Next 833	Next 611	\$2.08
		Next 6,667	Next 4,556	\$3.09
		Over 8,333	Over 5,778	\$4.58
2	\$0.8391	First 1,333	First 944	\$1.16
		Next 1,333	Next 944	\$2.08
		Next 16,000	Next 10,778	\$3.09
		Over 18,666	Over 12,666	\$4.58
3	\$1.4911	First 2,667		\$1.16
		Next 2,667		\$2.08
		Next 42,666		\$3.09
		Over 48,000		\$4.58
4	\$2.2244	First 4,167		\$1.16
		Next 4,167		\$2.08
		Next 125,000		\$3.09
		Over 133,334		\$4.58
6	\$4.2617	First 8,333		\$1.16
		Next 8,333		\$2.08
		Next 400,000		\$3.09
		Over 416,666		\$4.58
8	\$6.7064	First 13,333		\$1.16
		Next 13,333		\$2.08
		Next 773,337		\$3.09
		Over 800,000		\$4.58
10	\$9.5584	First 19,167		\$1.16
		Next 19,167		\$2.08
		Next 1,303,333		\$3.09
		Over 1,341,667		\$4.58
12	\$14.0404	First 28,333		\$1.16
		Next 28,333		\$2.08
		Next 1,926,667		\$3.09
		Over 1,983,333		\$4.58

Continued

¹ Excluded:

- (a) Rates for outlying areas and mobile home parks;
- (b) Special purpose rates and charges, such as for private fire protection water and metered construction water;
- (c) SNWA reliability charge on residential class customers at .25% of the total water bill and 2.5% for all other customer classes; in effect since March 1, 1998;
- (d) SNWA commodity charge (not charged to Jean, Nevada): \$0.05/1,000 gallons from July 1, 1999 to October 31, 2005; \$0.10/1,000 gallons from November 1, 2005 to December 31, 2009; \$0.20/1,000 gallons from January 1, 2010 to December 31, 2010; \$0.30/1,000 gallons from January 1, 2011 to December 31, 2013; \$0.34/1,000 gallons from January 1, 2014 to December 31, 2014; \$0.38/1,000 gallons from January 1, 2015 to December 31, 2015; \$0.44/1,000 gallons from January 1, 2016 to December 31, 2016; \$0.48/1,000 gallons from January 1, 2017 to June 30, 2018;
- (e) SNWA regional infrastructure charge with a wide range of fees based on meter diameter size. The following rates are based on a 30-day billing period. Beginning April 1, 2012 to December 31, 2013, the fee for residential 3/8" and 1/2" meters, the primary residential sizes, is \$5 monthly, but for other sizes, the fee can range up to \$1,660 monthly. Beginning January 1, 2014 to December 31, 2014, the fee for residential 3/8" and 1/2" meters increased to \$5.64 monthly and for other sizes, the fee can range up to \$1,715 monthly; Beginning January 1, 2015 to December 31, 2015, the fee for residential 3/8" and 1/2" meters increased to \$6.36 monthly and for other sizes, the fee can range up to \$1,778 monthly; Beginning January 1, 2016 to December 31, 2016, the fee for residential 3/8" and 1/2" meters increased to \$9.59 monthly and for other sizes, the fee can range up to \$2,060 monthly. Beginning January 1, 2017 to December 31, 2017 the fee for residential 3/8" and 1/2" meters increased to \$11.72 monthly and for other sizes, the fee can range up to \$2,245 monthly. Beginning January 1, 2018 to June 30, 2018 the fee for residential 3/8" and 1/2" meters increased to \$12.92 monthly and for other sizes, the fee can range up to \$2,350 monthly.

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
REVENUE CAPACITY
WATER RATES¹
MAY 1, 2008 TO DECEMBER 31, 2009

Table 5

Continued

Meter Size (inches)	Service Charge Daily	Rate Thresholds Avg. Daily Use		Rate Per 1,000 gallons
		Non-Residential (In Gallons)	Single Family Residential (In Gallons)	
5/8	\$0.2021	First 167	First 167	\$1.16
		Next 167	Next 167	\$2.08
		Next 333	Next 333	\$3.09
		Over 667	Over 667	\$4.58
3/4	\$0.2327	First 250	First 222	\$1.16
		Next 250	Next 222	\$2.08
		Next 500	Next 444	\$3.09
		Over 1,000	Over 889	\$4.58
1	\$0.2940	First 417	First 334	\$1.16
		Next 417	Next 334	\$2.08
		Next 1,666	Next 1,222	\$3.09
		Over 2,500	Over 1,889	\$4.58
1 1/2	\$0.4470	First 833	First 611	\$1.16
		Next 833	Next 611	\$2.08
		Next 6,667	Next 4,556	\$3.09
		Over 8,333	Over 5,778	\$4.58
2	\$0.6309	First 1,333	First 944	\$1.16
		Next 1,333	Next 944	\$2.08
		Next 16,000	Next 10,778	\$3.09
		Over 18,666	Over 12,666	\$4.58
3	\$1.1211	First 2,667		\$1.16
		Next 2,667		\$2.08
		Next 42,666		\$3.09
		Over 48,000		\$4.58
4	\$1.6725	First 4,167		\$1.16
		Next 4,167		\$2.08
		Next 125,000		\$3.09
		Over 133,334		\$4.58
6	\$3.2043	First 8,333		\$1.16
		Next 8,333		\$2.08
		Next 400,000		\$3.09
		Over 416,666		\$4.58
8	\$5.0424	First 13,333		\$1.16
		Next 13,333		\$2.08
		Next 773,337		\$3.09
		Over 800,000		\$4.58
10	\$7.1868	First 19,167		\$1.16
		Next 19,167		\$2.08
		Next 1,303,333		\$3.09
		Over 1,341,667		\$4.58
12	\$10.5567	First 28,333		\$1.16
		Next 28,333		\$2.08
		Next 1,926,667		\$3.09
		Over 1,983,333		\$4.58

¹ Excluded:

- (a) Rates for outlying areas and mobile home parks;
- (b) Special purpose rates and charges, such as for private fire protection water and metered construction water;
- (c) SNWA reliability charge on residential class customers at .25% of the total water bill and 2.5% for all other customer classes; in effect since March 1, 1998;
- (d) SNWA commodity charge (not charged to Jean, Nevada): \$0.05/1,000 gallons from July 1, 1999 to October 31, 2005; \$0.10/1,000 gallons from November 1, 2005 to December 31, 2009; \$0.20/1,000 gallons from January 1, 2010 to December 31, 2010; \$0.30/1,000 gallons from January 1, 2011 to December 31, 2013; \$0.34/1,000 gallons from January 1, 2014 to December 31, 2014; \$0.38/1,000 gallons from January 1, 2015 to December 31, 2015; \$0.44/1,000 gallons from January 1, 2016 to December 31, 2016; \$0.48/1,000 gallons from January 1, 2017 to June 30, 2018;
- (e) SNWA regional infrastructure charge with a wide range of fees based on meter diameter size. The following rates are based on a 30-day billing period. Beginning April 1, 2012 to December 31, 2013, the fee for residential 3/4" and 1" meters, the primary residential sizes, is \$5 monthly, but for other sizes, the fee can range up to \$1,660 monthly. Beginning January 1, 2014 to December 31, 2014, the fee for residential 3/4" and 1" meters increased to \$5.64 monthly and for other sizes, the fee can range up to \$1,715 monthly; Beginning January 1, 2015 to December 31, 2015, the fee for residential 3/4" and 1" meters increased to \$6.36 monthly and for other sizes, the fee can range up to \$1,778 monthly; Beginning January 1, 2016 to December 31, 2016, the fee for residential 3/4" and 1" meters increased to \$9.59 monthly and for other sizes, the fee can range up to \$2,060 monthly. Beginning January 1, 2017 to December 31, 2017 the fee for residential 3/4" and 1" meters increased to \$11.72 monthly and for other sizes, the fee can range up to \$2,245 monthly. Beginning January 1, 2018 to June 30, 2018 the fee for residential 3/4" and 1" meters increased to \$12.92 monthly and for other sizes, the fee can range up to \$2,350 monthly.

Table 6

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
REVENUE CAPACITY
2018 MUNICIPAL WATER RATES SURVEY
AVERAGE MONTHLY BILL FOR 11,200 GALLONS

CITY	\$10 - \$20	\$20 - \$30	\$30 - \$40	\$40 - \$50	\$50 - \$60	\$60 - \$70	\$70 - \$80	\$80 - \$90	\$90 - \$100	Over \$100
Santa Cruz, CA (OC)										254.10
Santa Cruz, CA										222.82
Santa Barbara, CA										214.42
Santa Fe, NM										143.37
San Francisco, CA										140.56
Colorado Springs, CO (OC)										138.59
Seattle, WA (OC)										117.32
Los Angeles, CA										111.26
San Diego, CA										108.09
San Antonio, TX (OC)										107.53
Seattle, WA										102.90
San Jose, CA									98.78	
San Antonio, TX									97.92	
Oakland, CA (EBMUD)									94.40	
Marin, CA								89.56		
Colorado Springs, CO								89.18		
Portland, OR								88.21		
Flagstaff, AZ								85.71		
Tucson, AZ								80.74		
Pasadena, CA (OC)							79.14			
Santa Rosa, CA							78.45			
Denver, CO (OC)						69.18				
Long Beach, CA						65.70				
Houston, TX						65.57				
Pasadena, CA						63.69				
Tacoma, WA (OC)						63.36				
Phoenix, AZ (OC)						63.09				
Cheyenne, WY					57.57					
Boulder City, NV					55.28					
Boulder, CO (OC)					55.06					
North Las Vegas, NV					54.56					
Tacoma, WA					52.80					
Denver, CO					52.38					
Henderson, NV					51.76					
Riverside, CA (OC)					51.30					
Anaheim, CA					51.23					
Las Vegas, NV					51.07					
Boulder, CO				48.97						
Reno, NV				48.92						
Dallas, TX				48.25						
Kingman, AZ (OC)				47.56						
El Paso, TX				47.54						
Salt Lake City, UT (OC)				47.29						
Billings, MT (OC)				46.08						
San Bernadino, CA				44.80						
Billings, MT				44.11						
Phoenix, AZ				43.80						
Scottsdale, AZ				43.57						
Albuquerque, NM				42.79						
Redding, CA				42.51						
Victorville, CA				40.47						
Kingman, AZ			36.73							
Boise, ID			35.19							
Salt Lake City, UT			35.05							
Riverside, CA			34.90							
St. George, UT			32.90							
Cedar City, UT		27.41								

Based on LVVWD Average Monthly Single-Family
Consumption of 11,200 gallons and a $\frac{1}{8}$ or $\frac{1}{4}$ Inch
Service Charge for Comparison.

OC - Outside City

EBMUD - East Bay Metropolitan Utilities District

**LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
REVENUE CAPACITY
TOP TEN PRINCIPAL RATEPAYERS
CALENDAR YEAR 2017 AND NINE YEARS AGO**

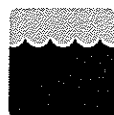
Ratepayer	2017			2008		
	Revenue	Rank	Percentage of Total Revenue	Revenue	Rank	Percentage of Total Revenue
Clark County School District	\$ 10,198,335	1	1.98%	\$ 5,826,058	1	1.72%
City of Las Vegas	5,945,922	2	1.16	4,315,087	2	1.28
Clark County	5,179,571	3	1.01	3,286,255	3	0.97
Venetian Casino Resort LLC	2,351,050	4	0.46	1,838,594	6	0.54
Mandalay Bay Resort & Casino	2,139,222	5	0.42	1,718,490	7	0.51
Clark County Aviation	2,023,759	6	0.39	1,531,396	9	0.45
Wynn Las Vegas	1,957,528	7	0.38	---	---	---
Bellagio Hotel and Casino	1,867,158	8	0.36	1,880,125	4	0.56
MGM Grand Hotel/Casino	1,514,743	9	0.29	---	---	---
Southern Highlands Golf Club LLC	1,486,250	10	0.29	---	---	---
Oasis Residential Inc.				1,850,080	5	0.55
Mirage Hotel and Casino				1,640,886	8	0.49
Caesars Palace Hotel				1,437,430	10	0.43
	\$ 34,663,538		6.74%	\$ 25,324,401		7.50%

Total Revenue	\$ 514,583,351	\$ 337,897,545
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Note: Revenue includes SNWA and other various charges.

DEBT CAPACITY SECTION

- **Ratios of Outstanding Total Net Debt**
Last Ten Fiscal Years
- **Net Pledged Revenue Coverage**
Last Ten Fiscal Years
- **Outstanding Direct and Overlapping General
Obligation Indebtedness**



**LAS VEGAS VALLEY
WATER DISTRICT™**

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
DEBT CAPACITY
RATIOS OF OUTSTANDING TOTAL NET DEBT
LAST TEN FISCAL YEARS

Fiscal Year	General Obligation		Bond Debt		Net Revenue		State Revolving Fund Loans		Notes		Total Debt	
	SNWA Secured Debt	Bond Debt Excluding SNWA Secured Debt	SNWA Revenue	Additionally Secured by SNWA Revenue	Bond Debt	Revenue	Revolving	SNWA Revenue	Additionally Secured by SNWA Revenue			
2018	\$	845,008,518	\$	1,923,620,000	\$	840,000	\$	33,630,056	\$	400,000,000	\$	3,203,098,574
2017		775,966,918		2,003,205,000		1,008,000		26,153,695		400,000,000		3,206,333,613
2016		808,841,432		2,066,460,000		1,176,000		3,689,827		400,000,000		3,280,167,259
2015		842,523,112		1,612,655,000		1,344,000		1,298,309		400,000,000		2,857,820,421
2014		882,772,516		1,428,120,000		1,512,000		-		400,000,000		2,712,404,516
2013		912,111,068		1,440,390,000		1,680,000		-		400,000,000		2,754,181,068
2012		943,645,471		1,091,990,000		1,848,000		-		400,000,000		2,437,483,471
2011		960,427,588		883,405,000		2,016,000		-		400,000,000		2,245,848,588
2010		980,313,752		877,225,000		2,184,000		-		400,000,000		2,259,722,752
2009		919,728,286		389,300,000		2,352,000		-		400,000,000		1,711,380,286

Fiscal Year	Personal Income ¹	Percent of Personal Income	Active Accounts	Per Active Account	Taxable Real Property Value ²	Percent of Taxable Real Property Value
2018	\$ 91,150,359,000	3.51%	392,700	\$ 8,157	\$ 223,297,727,011	1.43%
2017	91,150,359,000	3.52%	387,829	8,267	211,139,223,102	1.52%
2016	91,150,359,000	3.60%	380,791	8,614	196,024,378,500	1.67%
2015	88,411,529,000	3.23%	373,080	7,660	178,020,516,265	1.61%
2014	82,306,024,000	3.30%	367,482	7,381	156,193,685,142	1.74%
2013	77,011,227,000	3.58%	360,125	7,648	153,321,893,568	1.80%
2012	76,962,088,000	3.17%	356,274	6,842	163,707,474,254	1.49%
2011	71,830,557,000	3.13%	352,603	6,369	180,763,035,128	1.24%
2010	69,291,617,000	3.26%	350,290	6,451	254,683,564,234	0.89%
2009	68,024,335,000	2.52%	349,922	4,891	317,048,184,343	0.54%

¹ Calendar year. Source is U.S. Bureau of Economic Analysis as reported for Clark County. Personal income data for 2018 and 2017 is not available. Estimates for 2018 and 2017 are based upon 2016 data.

² Neither the State nor the County Assessor maintains an official taxable or assessed valuation for the Las Vegas Valley Water District. Because the District's boundaries encompass the County, excluding the property within the Virgin Valley Water District, the District historically has calculated its assessed valuation to be the same as the County's after deducting the Virgin Valley Water District's assessed valuation. The taxable value is derived from the assessed valuation.

Table 9

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
DEBT CAPACITY
NET PLEDGED REVENUE COVERAGE
LAST TEN FISCAL YEARS

	2018	2017	2016	2015	2014	2013	2012	Restated 2011	2010	2009
Operating Revenues	\$ 372,308,125	\$ 354,888,515	\$ 339,986,389	\$ 337,790,425	\$ 338,947,519	\$ 336,432,153	\$ 336,396,722	\$ 330,731,226	\$ 322,959,864	\$ 320,944,802
Facilities connection charge ¹	16,171,119	12,241,154	13,239,500	17,657,015	11,049,850	6,867,660	2,669,480	2,741,240	(1,422,830)	2,379,630
Interest income on operating funds	2,236,661	1,042,888	2,577,164	1,265,630	1,094,644	256,072	601,416	388,506	687,747	1,447,684
Total Revenues	390,735,905	368,172,557	355,803,053	356,713,090	351,092,013	343,555,885	339,667,618	333,860,972	322,224,781	324,772,116
Operating Expenses ²	255,815,010	250,752,755	243,312,822	245,997,419	252,968,239	246,358,474	253,808,618	248,781,438	241,382,108	259,719,175
Net Pledged Revenues	134,920,895	117,439,802	112,490,231	110,715,671	98,123,774	97,197,411	85,859,000	85,079,514	80,842,673	65,052,941
Average annual G.O. bond debt service	40,320,180	47,497,712	47,646,668	49,002,721	50,794,514	51,407,966	52,586,098	54,748,477	52,665,205	49,459,361
Coverage ³	3.35	2.47	2.36	2.26	1.93	1.89	1.63	1.55	1.54	1.32

¹ Negative facilities connection charge in FY 2010 reflects refunds of prior period receipts and an estimate of probable future refunds.

² Operating expenses exclude depreciation.

³ Bond covenants require net pledged revenues to be at least one (1) times the average annual debt. Average annual debt is the aggregate debt service, excluding debt additionally secured by SNWA revenue, divided by the number of years from June 30 to the final maturity date of the indebtedness with the longest maturity. Calculations by District staff.

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
DEBT CAPACITY
OUTSTANDING DIRECT AND OVERLAPPING GENERAL OBLIGATION INDEBTEDNESS
AS OF JUNE 30, 2018

	Assessed Valuation June 30, 2018	Total General Obligation Indebtedness	Presently Self-Supporting General Obligation Indebtedness	Percent Applicable	Applicable Net Overlapping Indebtedness ¹
Las Vegas Valley Water District	\$ 78,154,204,454 ²	\$ 3,054,122,114 ³	\$ 3,054,122,114	--	--
State of Nevada	111,783,848,387 ⁴	1,358,070,000	296,840,000	69.92%	\$ 742,012,016
Clark County	78,890,801,494 ⁵	3,406,689,172	3,402,188,000	99.07	4,459,311
Clark County School District	78,890,801,494	2,546,995,000	578,965,000	99.07	1,949,727,321
Henderson	12,249,146,315 ⁶	186,947,183	165,887,183	100.00	21,060,000
Las Vegas	17,398,113,297 ⁷	509,535,000	410,070,000	100.00	99,465,000
North Las Vegas	6,393,383,561 ⁸	418,452,958	410,977,958	100.00	7,475,000
Las Vegas-Clark County Library District	59,493,519,485	7,265,000	--	100.00	7,265,000
TOTAL					\$ 2,831,463,648

¹ Net overlapping general obligation indebtedness equals total general obligation indebtedness less presently self-supporting general obligation indebtedness times percent applicable.

² Because the Las Vegas Valley Water District has never levied an ad valorem property tax, neither the State nor the County Assessor maintains an official assessed valuation for the District. The District's boundaries encompass all of the County, excluding the property within the Virgin Valley Water District. Accordingly, the District has calculated its assessed valuation by deducting the assessed valuation of the Virgin Valley Water District from the County's assessed valuation.

³ The Las Vegas Valley Water District has no legal debt limit per se. The Las Vegas Valley Water District's debt margin is a function of balancing capital outlay needs and market acceptance for its debt at competitive interest rates.

⁴ Excludes Statewide Redevelopment Agency assessed valuation in the amount of \$2,943,888,431.

⁵ Excludes \$2,415,329,758 for the Clark County, Las Vegas, North Las Vegas, Henderson, Mesquite and Boulder City Redevelopment Agencies.

⁶ Excludes \$765,632,251 for the Henderson Redevelopment Agency.

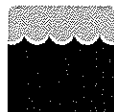
⁷ Excludes \$968,684,483 for the Las Vegas Redevelopment Agency.

⁸ Excludes \$72,632,068 for the North Las Vegas Redevelopment Agency.

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DEMOGRAPHIC AND ECONOMIC INFORMATION SECTION

- **Demographic Statistics**
Last Ten Fiscal Years
- **Clark County Principal Employers**
4th Quarter 2017 and Nine Years Ago
- **Ten Largest Property-Owning Taxpayers**



**LAS VEGAS VALLEY
WATER DISTRICT™**

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
DEMOGRAPHIC AND ECONOMIC INFORMATION
DEMOGRAPHIC STATISTICS¹
CLARK COUNTY, NEVADA
LAST TEN CALENDAR YEARS²

Year	Population ³	Per Capita Income ⁴	Median Household Income ⁵	School Enrollment ⁶	Total Labor Force Thousands ⁷	U.S. Unemployment Rate ⁸
2017	2,193,818	\$ 42,284	n/a	321,187	1,072.6	4.4%
2016	2,166,181	42,284	\$ 52,629	320,186	1,050.6	4.9%
2015	2,118,353	41,915	51,552	317,759	1,038.7	5.3%
2014	2,069,450	39,860	51,214	314,598	1,019.5	6.2%
2013	2,031,723	38,028	51,057	311,218	1,004.3	7.4%
2012	1,988,195	38,562	49,546	308,377	999.5	8.1%
2011	1,967,722	36,531	48,215	309,899	995.1	8.9%
2010	1,951,269	35,476	51,437	309,442	984.0	9.6%
2009	1,952,040	35,075	53,505	311,221	967.7	9.3%
2008	1,967,716	38,378	56,696	308,745	980.2	5.8%

¹ All data is subject to revision. The abbreviation "n/a" means not available.

² Population as of July 1; school enrollment in fall.

³ Source: 2010 figure from the U.S. Bureau of the Census; all other figures from the Nevada State Demographer.

⁴ Source: U.S. Bureau of Economic Analysis as reported for the Las Vegas-Paradise MSA (which is comprised of Clark County). Year 2016 per capita income is not available; therefore, per capita income for 2015 is used as an estimate. Years 2007 - 2015 updated November 17, 2016.

⁵ Source: U.S. Census Bureau, American Community Survey.

⁶ Source: Clark County School District.

⁷ Source: State of Nevada - Department of Employment, Training & Rehabilitation.

⁸ Source: Bureau of Labor Statistics (annual averages).

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
DEMOGRAPHIC AND ECONOMIC INFORMATION
CLARK COUNTY TOP TEN PRINCIPAL EMPLOYERS¹
4TH QUARTER, 2017 AND NINE YEARS AGO²

Employer	4TH QUARTER 2017				4TH QUARTER 2008			
	Employee Range ³	Rank	Percentage of Total Labor Force ⁴		Employee Range ³	Rank	Percentage of Total Labor Force ⁴	
Clark County School District	30,000 to 39,999	1	3.23 %		30,000 to 39,999	1	3.58%	
Clark County	8,500 to 8,999	2	0.81		9,500 to 9,999	2	1.00	
Wynn Las Vegas	8,000 to 8,499	3	0.76		9,000 to 9,499	3	0.95	
Bellagio LLC	7,500 to 7,999	4	0.72		8,500 to 8,999	4	0.89	
MGM Grand Hotel/Casino	7,000 to 7,499	5	0.67		8,000 to 8,499	5	0.84	
Aria Resort & Casino LLC	7,000 to 7,499	6	0.67		---	---	---	
Mandalay Bay Resort & Casino	6,500 to 6,999	7	0.62		6,500 to 6,999	6	0.69	
University of Nevada, Las Vegas	6,500 to 6,999	8	0.62		5,500 to 5,999	7	0.59	
The Venetian/Palazzo Casino/Resort	6,000 to 6,499	9	0.58		---	---	---	
Las Vegas Metropolitan Police	5,500 to 5,999	10	0.53		5,500 to 5,999	8	0.59	
Caesars Palace	---	---	---		5,000 to 5,499	9	0.54	
Mirage Casino/Hotel	---	---	---		4,500 to 4,999	10	0.49	
Total Labor Force	1,082,372				978,549			

¹ Source: Nevada Department of Employment, Training & Rehabilitation.

² 4th Quarter 2017 latest date information available.

³ Nevada law prohibits publishing exact numbers.

⁴ Average employee range divided by total labor force

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
DEMOGRAPHIC AND ECONOMIC INFORMATION
TEN LARGEST PROPERTY-OWNING TAXPAYERS
CLARK COUNTY, NEVADA¹
FISCAL YEAR 2017-2018

<u>Taxpayer²</u>	<u>Taxable Assessed</u>	<u>Taxable Appraised</u>
1. MGM Resorts International	\$ 3,729,884,054	\$ 10,656,811,583
2. Caesars Entertainment Corporation	1,980,576,639	5,658,790,397
3. NV Energy	1,814,717,852	5,184,908,149
4. Las Vegas Sands Corporation	963,349,099	2,752,425,997
5. Wynn Resorts Limited	935,228,090	2,672,080,257
6. Station Casinos Incorporated	738,555,229	2,110,157,797
7. Boyd Gaming Corporation	484,665,011	1,384,757,174
8. Howard Hughes Corporation	435,626,875	1,244,648,214
9. Eldorado Energy LLC	417,745,527	1,193,558,649
10. Nevada Property 1 LLC	379,172,394	1,083,349,697

¹ Includes the five incorporated cities.

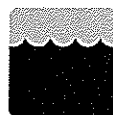
² Some taxpayers are hotel/casinos that may have multiple properties.

SOURCE: Clark County Assessor's Report, October 31, 2017

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OPERATING INFORMATION SECTION

- **Authorized Full-Time Equivalent Employees
by Department**
- **Water Production by Month
Last Ten Years**
- **Pumpage from Wells by Months
Last Ten Years**
- **Surface Water by Month Southern Nevada
Water System
Last Ten Years**
- **Water Production Maximum and Minimum
Days by Month
Last Ten Years**
- **Annual Treated Water Delivered by the
Southern Nevada Water System**
- **Enterprise Fund Selected Capital Asset Statistics**
- **Schedule of Insurance as of June 30, 2018**



**LAS VEGAS VALLEY
WATER DISTRICT™**

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
OPERATING INFORMATION
AUTHORIZED FULL-TIME EQUIVALENT EMPLOYEES BY DEPARTMENT
AS OF JUNE 30
LAST TEN FISCAL YEARS

Department	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Executive Management	13	12	14	14	14	16	15	14	16	17
AM/FM/GIS & Asset Mgmt ¹	0	0	0	0	0	0	0	0	56	61
Legal Services ^{2, 10}	15	16	25	18	18	11	10	7	7	5
Finance ^{3, 9, 10, 11}	51	77	109	108	108	132	133	155	157	146
Energy Management	6	6	6	6	5	7	7	7	7	7
Human Resources ⁴	27	25	21	18	24	29	30	41	38	42
Information Technology ^{8, 10}	142	141	118	119	110	134	134	136	136	138
Public Services ^{6, 7}	111	104	100	95	91	113	58	144	138	132
LV Springs Preserve ⁵	0	0	0	0	0	0	55	56	61	71
EHS & Corporate Security ^{4, 11}	77	49	49	49	50	55	55			
Customer Care & Field Services ^{4, 9}	173	174	178	165	168	179	176			
Support Services ⁴	0	0	0	0	0	0	0	197.5	197.5	189.5
LVVWD Engineering ^{1, 2, 7}	0	0	0	1	1	205	196	181	132	139
LVVWD Operations ^{2, 4, 9}	247	243	243	202	204	315.5	312.5	226	219	246
LVVWD Resources ¹	0	0	0	0	0	0	0	0	0	0
SNWA Environmental Resources ⁶	0	0	0	0	0	0	50.5	52.5	52.5	34
SNWA Groundwater Resources ⁶	0	0	0	0	0	0	53	54	52	64.5
Environmental & Water Resource Law ^{3, 4}	0	0	0	0	0	0	0	4	4	4
SNWA Surface Water Resources ⁶	0	0	0	0	0	0	23	24	21	21
SNWA Engineering ⁷	0	0	0	0	0	62	73	81	86	66
Engineering ⁷	105	102	108	102	102					
Infrastructure Management ⁷	89	88	84	80	74					
Water Resources ¹⁰	43	43								
SNWS Operations ^{8, 9}	0	0	0	57	138	96	199.5	200.5	200.5	197.5
Water & Environmental Resources ^{6, 8, 10}	0	0	146	142	86	122.5				
Resources & Facilities ¹⁰	144	142								
Water Quality & Treatment ⁶	96	95	96	95	95	103.5				
Unfunded Positions	241.5	263.5	283.5	309.5	292.5					
Total	1,580.5	1,580.5	1,580.5	1,580.5	1,580.5	1,580.5	1,580.5	1,580.5	1,580.5	1,580.5

¹ New department created from LVVWD Resources in FY 2009; transferred to LVVWD Operations and LVVWD Engineering in FY 2011.

² Includes transfers from LVVWD Resources in FY 2009.

³ New department created from Legal Services in FY 2009.

⁴ Departmental restructuring in FY 2012 involved a large number of transferred employees; two discontinued departments (1) Support Services and (2) Environmental & Water Resource Law; and two new departments (1) Environmental Health, Safety & Corporate Security (EHS & CS) and (2) Customer Care & Field Services.

⁵ LV Springs Preserve merged into Public Services in FY 2013.

⁶ Departmental restructuring in FY 2013 involved a large number of transferred employees; three discontinued departments (1) SNWA Environmental Resources, (2) SNWA Groundwater Resources and (3) SNWA Surface Water Resources; and two new departments (1) Water & Environmental Resources and (2) Water Quality & Treatment.

⁷ Departmental restructuring in FY 2014 involved a large number of transferred employees; a large reduction in workforce; the consolidation of LVVWD Engineering and SNWA Engineering into Engineering; and a new department, Infrastructure Management.

⁸ Departmental restructuring in FY 2015 involved Facilities moving to Water and Environmental Resources department and Data Resources moving to Information Technology department.

⁹ Departmental restructuring in FY 2016 involved Risk Management moving to Legal Services department; Meter Shop moving to Customer Care & Field Services; and consolidation of LVVWD Operations and SNWS Operations.

¹⁰ Departmental restructuring in FY 2017 involved Corporate Records moving to Information Technology department; Water & Environmental Resources department becoming Resources & Facilities department and Fleet Services moving to Resources & Facilities department; a new department, Water Resources, and Water Resources division and Colorado River Team moving to Water Resources department.

¹¹ Departmental restructuring in FY 2018 involved Material Services moving to Environmental Health, Safety & Corporate Security.

Table 15

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
OPERATING INFORMATION
WATER PRODUCTION BY MONTH
LAST TEN CALENDAR YEARS

(MILLIONS OF GALLONS - EXCLUDES ARTIFICIAL RECHARGE, INCLUDES REUSE)

Month	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
January	6,059	6,108	6,078	6,387	6,103	6,143	5,972	5,878	6,221	6,291
February	5,626	6,243	5,856	5,999	5,746	5,924	5,649	5,057	5,558	6,095
March	7,856	7,979	7,643	7,773	7,604	7,535	7,557	7,109	7,910	8,056
April	8,692	8,037	8,685	8,558	8,404	8,318	8,245	8,081	8,450	9,122
May	10,883	9,480	9,995	10,674	10,847	11,085	10,136	10,319	11,375	11,212
June	12,130	11,833	11,471	11,786	12,116	12,039	11,394	11,695	11,513	12,570
July	13,178	12,868	12,391	12,293	12,680	12,476	12,390	13,260	12,990	13,551
August	12,700	12,699	12,305	11,543	12,019	11,692	12,519	13,051	12,779	13,657
September	10,830	10,833	10,786	10,069	9,735	10,297	10,486	10,818	10,976	10,647
October	9,793	9,150	9,089	9,332	9,012	8,875	8,751	8,630	9,376	9,874
November	7,847	7,648	7,226	7,235	6,865	7,211	6,918	7,078	7,284	7,361
December	7,128	6,567	6,437	6,178	6,103	6,243	6,109	5,970	6,108	6,160
Total*	112,722	109,445	107,962	107,827	107,234	107,838	106,126	106,946	110,540	114,596
Total (Acre Feet)	345,930	335,871	331,324	330,909	329,089	330,943	325,689	328,205	339,235	351,682

* Total of pumpage from wells and surface water, plus or minus reservoir changes, reuse and excluding artificial recharge.

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
OPERATING INFORMATION
PUMPAGE FROM WELLS BY MONTHS
LAST TEN CALENDAR YEARS
(MILLIONS OF GALLONS)

Month	2017		2016		2015		2014		2013		2012		2011		2010		2009		2008	
	Million Gallons	Avg. Daily	Million Gallons	Avg. Daily	Million Gallons	Avg. Daily	Million Gallons	Avg. Daily	Million Gallons	Avg. Daily	Million Gallons	Avg. Daily	Million Gallons	Avg. Daily	Million Gallons	Avg. Daily	Million Gallons	Avg. Daily	Million Gallons	Avg. Daily
January	82	3	-	-	447	14	522	17	-	-	-	-	-	-	-	-	-	-	-	-
February	73	3	-	-	340	12	391	14	-	-	-	-	-	-	-	-	-	-	-	-
March	82	3	-	-	-	-	221	7	-	-	-	-	-	-	-	-	-	-	-	-
April	69	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
May	379	12	681	22	259	8	257	8	1,030	33	752	24	696	22	469	15	138	4	1,226	40
June	2,931	98	3,138	105	2,816	94	3,095	103	3,216	107	3,140	105	3,137	105	3,033	101	3,138	105	3,223	107
July	3,174	102	3,071	99	2,886	93	3,206	103	3,016	97	3,050	98	3,321	107	3,147	102	3,393	109	3,444	111
August	3,110	100	3,125	101	2,878	93	3,022	97	2,721	88	2,926	94	3,236	104	3,013	97	3,233	104	2,883	93
September	2,888	96	3,019	101	1,922	64	2,556	85	2,837	95	3,297	110	2,900	97	3,114	104	3,337	111	2,476	83
October	324	10	171	6	544	18	364	12	540	18	-	-	-	-	-	-	-	-	-	-
November	201	7	7	-	593	20	435	15	512	17	-	-	-	-	-	-	-	-	-	-
December	-	-	68	2	519	17	449	14	531	18	-	-	-	-	-	-	-	-	-	-
Total	13,313	36	13,280	36	13,204	36	14,518	40	14,403	39	13,165	36	13,290	36	12,776	35	13,239	36	13,252	36
Total Acre Feet	40,859		40,755		40,522		44,554		44,201		40,402		40,786		39,208		40,629		40,669	

Table 17

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
OPERATING INFORMATION
SURFACE WATER BY MONTH
SOUTHERN NEVADA WATER SYSTEM
LAST TEN CALENDAR YEARS

(MILLIONS OF GALLONS - EXCLUDES ARTIFICIAL RECHARGE, INCLUDES REUSE)

Month	2017		2016		2015		2014		2013		2012		2011		2010		2009		2008	
	Million Gallons	Avg. Daily	Million Gallons	Avg. Daily	Million Gallons	Avg. Daily	Million Gallons	Avg. Daily	Million Gallons	Avg. Daily	Million Gallons	Avg. Daily	Million Gallons	Avg. Daily	Million Gallons	Avg. Daily	Million Gallons	Avg. Daily	Million Gallons	Avg. Daily
January	5,977	193	6,108	197	5,548	179	5,865	189	6,103	197	6,143	198	5,972	193	5,878	190	6,221	201	6,291	203
February	5,553	198	6,243	215	5,428	194	5,608	200	5,746	205	5,924	212	5,649	202	5,057	181	5,558	199	6,095	218
March	7,774	251	7,979	257	7,577	244	7,552	244	7,604	245	7,535	243	7,557	244	7,109	229	7,910	255	8,056	260
April	8,623	287	8,037	268	8,565	286	8,558	285	8,404	280	8,318	277	8,245	275	8,081	269	8,450	282	9,122	304
May	10,503	339	8,798	284	9,576	309	10,417	336	9,818	317	10,333	333	9,440	305	9,849	318	11,237	362	9,986	322
June	9,199	307	8,695	290	8,614	287	8,691	290	8,900	297	8,899	297	8,257	275	8,662	289	8,375	279	9,347	312
July	10,004	323	9,798	316	9,395	303	9,087	293	9,665	312	9,426	304	9,069	293	10,113	326	9,597	310	10,107	326
August	9,591	309	9,574	309	9,243	298	8,521	275	9,298	300	8,766	283	9,283	299	10,038	324	9,546	308	10,774	348
September	7,942	265	7,814	260	8,752	292	7,513	250	6,899	230	7,000	233	7,587	253	7,705	257	7,639	255	8,171	272
October	9,469	305	8,979	290	8,317	268	8,968	289	8,472	273	8,875	286	8,751	282	8,630	278	9,376	302	9,874	319
November	7,645	255	7,640	255	6,556	219	6,800	227	6,353	212	7,211	240	6,918	231	7,078	236	7,284	243	7,361	245
December	7,128	230	6,499	210	5,844	189	5,729	185	5,572	180	6,243	201	6,109	197	5,970	193	6,108	197	6,160	199
Total	99,408	272	96,164	263	93,415	256	93,309	255	92,834	254	94,673	259	92,837	254	94,170	257	97,301	266	101,344	277

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
OPERATING INFORMATION
WATER PRODUCTION
MAXIMUM AND MINIMUM DAYS BY MONTH
LAST TEN CALENDAR YEARS
(MILLIONS OF GALLONS)

	2017	2016		2015		2014		2013		2012		2011		2010		2009		2008	
	Max. Min.	Max. Min.	Max. Min.	Max. Min.	Max. Min.	Max. Min.	Max. Min.	Max. Min.	Max. Min.	Max. Min.	Max. Min.	Max. Min.	Max. Min.	Max. Min.	Max. Min.	Max. Min.	Max. Min.	Max. Min.	Max. Min.
January	213.0 181.1	213.2 163.0	213.1 176.8	217.2 182.4	211.7 178.1	212.1 175.8	213.6 175.7	209.5 164.9	221.6 181.1	223.2 178.8									
February	213.9 176.0	253.7 189.1	230.0 179.2	235.1 187.7	222.8 169.7	215.8 173.1	219.6 169.8	194.7 165.4	221.2 177.8	238.4 182.2									
March	280.8 201.2	276.7 209.8	290.1 188.7	277.9 185.5	275.3 188.0	265.0 182.9	265.3 191.6	266.4 174.4	275.7 192.0	294.1 194.3									
April	319.4 230.7	298.0 197.0	308.2 228.6	309.8 225.0	326.0 233.8	315.6 199.6	296.2 207.0	296.9 214.8	311.6 208.4	331.9 232.8									
May	383.7 274.3	350.9 209.2	354.7 270.1	376.1 270.8	371.8 276.8	378.3 279.9	348.9 238.4	338.2 238.3	388.9 273.1	402.5 284.7									
June	445.2 324.1	423.5 324.5	417.2 309.5	415.4 324.5	429.8 324.8	412.6 336.2	406.7 303.3	404.9 323.8	408.4 323.2	447.4 330.3									
July	451.8 356.9	440.0 338.4	416.6 348.0	421.4 347.8	437.0 335.5	420.6 325.7	405.6 319.9	436.8 361.0	428.6 352.6	450.4 372.5									
August	427.6 335.9	431.5 339.6	410.4 345.7	400.7 321.8	412.6 309.4	413.1 296.4	409.3 345.4	431.1 367.9	421.8 346.6	444.8 359.8									
September	413.3 281.5	400.4 289.8	384.5 296.7	379.9 260.0	348.6 270.8	378.7 276.7	402.8 270.2	392.1 287.9	394.3 284.4	405.0 274.6									
October	347.1 249.8	335.8 240.0	346.2 241.8	322.9 247.9	331.4 239.8	331.8 223.1	319.8 230.8	327.2 210.4	331.1 241.6	343.7 245.9									
November	299.9 215.4	280.1 209.8	292.6 199.3	281.3 197.5	276.0 185.0	274.8 200.2	272.0 192.8	266.7 182.5	286.5 192.4	289.0 191.3									
December	<u>245.6</u> <u>199.5</u>	<u>239.0</u> <u>172.6</u>	<u>227.1</u> <u>174.6</u>	<u>232.6</u> <u>176.7</u>	<u>218.5</u> <u>178.3</u>	<u>231.7</u> <u>176.9</u>	<u>215.0</u> <u>171.9</u>	<u>212.1</u> <u>166.4</u>	<u>222.6</u> <u>173.5</u>	<u>222.2</u> <u>179.2</u>									
Average Daily Production	308.83	299.80	295.80	295.40	293.79	295.45	290.76	293.00	302.85	313.10									
Maximum Daily Production	451.8	440.0	417.2	421.40	437.00	420.60	409.30	436.80	428.60	450.40									

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
OPERATING INFORMATION
ANNUAL TREATED WATER DELIVERED BY
THE SOUTHERN NEVADA WATER SYSTEM
LAST TEN FISCAL YEARS
(ACRE FEET)

Table 19

Year	Boulder City	Henderson	Las Vegas Valley Water District	Nellis Air Force Base	North Las Vegas	Total Deliveries ¹
2009	11,121	64,611	301,854	1,800	51,306	430,692
2010	10,845	63,092	283,052	1,511	50,302	408,802
2011	10,534	64,262	296,672	1,334	50,256	423,059
2012	10,514	63,450	284,662	1,069	48,120	407,815
2013	10,280	62,127	284,196	1,088	44,414	402,105
2014	10,688	61,890	280,417	1,097	46,459	400,551
2015	10,378	64,168	280,195	1,008	44,934	400,683
2016	10,458	65,284	287,374	1,044	49,569	413,729
2017	10,496	69,224	298,110	1,213	51,476	430,519
2018	10,731	75,248	306,302	1,202	51,456	444,939

¹ May not total due to rounding.

SOURCE: Southern Nevada Water Authority

Table 20

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
OPERATING INFORMATION
SELECTED CAPITAL ASSET STATISTICS
LAST TEN FISCAL YEARS
AS OF JUNE 30

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Miles of Pipeline	6,589	6,518	6,432	6,354	6,284	6,236	6,208	6,185	6,163	6,138
Active Wells ¹	64	64	64	63	63	63	63	63	63	64
Reservoirs/Tanks	40	38	38	38	38	38	38	38	38	37
Pumping Stations	54	52	52	52	52	52	52	52	52	50

¹ Excludes recharge wells.

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
SCHEDULE OF INSURANCE AS OF JUNE 30, 2018

Type of Coverage and Name of Company	Policy Number	Expiration Date	Details of Coverage
Real and Personal Property Lexington Insurance Company	020413078	05/01/2020	<p>All Risks of Direct Physical Loss or Damage including Earth Movement, Flood and Equipment Breakdown subject to policy exclusions.</p> <p>Covered Property includes Real and Personal Property, Improvements and Betterments, Extra Expense, Business Interruption all as per policy form.</p> <p>Policy Limit \$500,000,000 subject to \$100,000,000 per occurrence and annual aggregate as respects Earth Movement, \$50,000,000 per occurrence and annual aggregate as respects Flood except \$25,000,000 per occurrence and annual aggregate as respects Flood for specific locations (5025 S Hualapai Way, 4995 Dean Martin Dr., 3589 N. Torrey Pines Dr.)</p> <p>Sublimits include \$25,000,000 Debris Removal; \$10,000,000 Accounts Receivable, Civil/Military Authority (30 days), Ingress/Egress (30 days), Electronic Data and Media, Errors & Omissions, Extra Expense including Expediting Expense, Fine Arts (except \$500,000 per item), Misc. Unnamed Locations, Rental Value, Royalties, Underground communications and water transmission/distribution lines beyond 1,000 ft., Service Interruption (24-hour qualifying period), and Valuable Papers and Records; \$15,000,000 Transit, \$5,000,000 Brands & Labels, Dams, Leasehold Interest, Mobile Equipment, and Wells; \$1,000,000 Fire Brigade Charges, Professional Fees, Property Removed from Insured Locations, Protection and Preservation of Property; \$250,000 annual aggregate Limited Pollution, Spoilage; \$100,000 Soft Costs; 90 days subject to \$100,000,000 Newly Acquired Locations</p> <p>Deductible \$1,000,000 with the following exceptions:</p> <p>Flood \$100,000 per occurrence, except 5% of total insurable values for locations within special hazard flood zone (as defined in the policy) subject to a minimum of \$100,000; and except \$500,000 as respects Builder's Risk locations</p> <p>Earth Movement \$100,000 per occurrence except \$500,000 per occurrence as respects Builder's Risk locations</p> <p>Windstorm/Hail \$1,000,000 per occurrence except 5% of total insurable values at each location as respects Named Storm (as defined in the policy) subject to a minimum of \$250,000 Equipment Breakdown \$1,000,000</p> <p>Builder's Risk projects \$50,000 except as respects Flood and Earth Movement which shall be \$500,000 for each, per Occurrence.</p> <p>*Builder's Risk Locations covered listed under May 2018 report and reported quarterly</p> <p>Terrorism included in policy limit</p>

Continued »

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
SCHEDULE OF INSURANCE AS OF JUNE 30, 2018

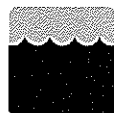
Type of Coverage and Name of Company	Policy Number	Expiration Date	Details of Coverage	Continued
Commercial General and Auto Liability Umbrella Excess	5110-0037-02 (\$1M)	05/01/2019	Excess Liability coverage for the Las Vegas Valley Water District, its Officials & Employees, \$10,000,000 Per Occurrence for GL & AL, \$10,000,000 Employee Benefit Liability Wrongful Acts Aggregate; \$10,000,000 Products-Completed Operations Hazard Aggregate; \$1,000,000 Self-Insured Retention; Excess coverage for General Liability, Auto Liability, Employee Benefits Liability, Work Boat P&I, Non-Owned Aircraft and Terrorism	
Allied Public Risk (NOTE: <i>Limits of Liability apply only once regardless of the number of Named Insureds</i>)	5111-0044-02 (\$9M)			
Following Form Excess Liability	3054894	05/01/2019	Excess Liability coverage for the Las Vegas Valley Water District, its Officials & Employees, \$20,000,000 Per Occurrence, \$20,000,000 Products/Completed Operations, \$20,000,000 Other Aggregate excess of \$10,000,000 underlying coverage	
Allied World National Assurance Company (NOTE: <i>Limits of Liability apply only once regardless of the number of Named Insureds</i>)				
Employee Fidelity Travelers Casualty and Surety Company	106728245	05/01/2019	Employee Theft \$3,000,000 per loss - \$50,000 Retention; Forgery or Alteration \$3,000,000 - \$25,000 Retention; On Premises \$3,000,000 - \$50,000 Retention; In Transit \$3,000,000 - \$50,000 Retention; Money Orders & Counterfeit Money \$3,000,000 - \$50,000 Retention; Computer Fraud \$3,000,000 - \$50,000 Retention; Computer Program and Electronic Data Restoration \$100,000 per occurrence - \$25,000 Retention; Funds Transfer Fraud \$3,000,000 - \$50,000 Retention; Claim Expense \$25,000 with \$0 Retention	
Public Officials and Employees Liability Aegis	DP5676903P	05/01/2019	\$25,000,000 Each Claim (including Claim Expenses), \$25,000,000 Aggregate; \$150,000 for all Investigation Expense for the Policy Period; Retention \$100,000 each claim for Investigative Expense	
Employment Practices Liability National Union Fire Insurance Company	14021975	05/01/2019	\$10,000,000 Each Claim and in the Aggregate all claims Retention - \$100,000 Class Action, Third Party, and all other loss Continuity Date: May 1, 1997	Continued

UNAUDITED
LAS VEGAS VALLEY WATER DISTRICT
ENTERPRISE FUND
SCHEDULE OF INSURANCE AS OF JUNE 30, 2018

Type of Coverage and Name of Company	Policy Number	Expiration Date	Details of Coverage
Specific Excess Workers Compensation and Employers Liability Safety National Casualty Corporation (NOTE: Limits of Liability apply only once, except statutory, regardless of the number of Named Insureds)	SP 4058503	05/01/2020	Maximum Limit of Indemnity per occurrence – Statutory, Employers' Liability Maximum Limit of Indemnity per occurrence \$1,000,000; Self-Insured Retention per occurrence \$500,000 All Other, \$1,000,000 USLH; \$1,000,000 Maritime or Jones Act
Boat Hull and Protection & Indemnity Hartford Fire Insurance Company	720MGM5701	05/01/2019	Insuring 1999 32' Duckworth Water Quality Sampling Work Boat – Hull Limit \$345,000 hull & machinery subject to \$3,450 deductible; Protection & Indemnity limit \$1,000,000 subject to \$500 deductible each occurrence
Non-Owned Aircraft Liability StarNet Insurance Company	BA-18-05-00038	05/01/2019	Legal Liability for the Las Vegas Valley Water District, its officials and employees; \$10,000,000 Single Limit Bodily Injury & Property Damage including Passengers each occurrence; \$25,000 Each Passenger Medical Expenses; \$10,000,000 Personal Injury Liability; \$10,000 Personal Effects and Baggage Liability each Passenger; \$10,000,000 Aviation Premises Liability; Physical Damage Liability \$1,000,000 Each Occurrence; Personal Injury \$10,000,000
Privacy and Network Liability XL Catlin / Indian Harbor Insurance Co.	MTP 903348602	05/01/2019	Privacy Liability \$10,000,000 each claim, \$10,000,000 aggregate – Deductible \$100,000; Network Security Liability \$10,000,000 each claim, \$10,000,000 aggregate – Deductible \$100,000; Internet Media Liability \$10,000,000 each claim; \$10,000,000 aggregate – Deductible \$100,000; Network Extortion \$10,000,000 each claim, \$10,000,000 aggregate – Deductible \$100,000; Data Breach Response and Crisis Management – \$10,000,000 each claim, \$10,000,000 aggregate – Deductible \$100,000; Cyber Extortion \$10,000,000 each claim, \$10,000,000 aggregate – Deductible \$100,000; Maximum Policy Aggregate \$10,000,000; Retroactive Date: (matches expiring program for first \$5 million) Privacy Liability – May 1, 2005, Internet Media Liability – May 1, 2005, Network Extortion – May 1, 2005 Retroactive Date for \$5 Million excess \$5 Million is 05/01/2016
Pollution & Remediation Legal Liability	PEC0051795	04/09/2019	\$5,000,000 Each Pollution Condition and Aggregate; \$5,000,000 Remediation Legal Liability; \$5,000,000 Legionella Coverage; \$500,000 Disaster Response Expense; \$5,000,000 B/E/E; \$5,000,000 Contractor's Pollution Legal Liability – Job Site; \$5,000,000 Emergency Remediation Expense – Job Site Retroactive Date: April 9, 2018 NODS Retroactive Date: April 9, 2018 Contractor's Pollution Legal Liability Retroactive Date: April 9, 2018

Continued

**INDEPENDENT
AUDITORS' REPORT ON
INTERNAL CONTROL
OVER FINANCIAL
REPORTING AND ON
COMPLIANCE AND
OTHER MATTERS
BASED ON AN AUDIT OF
FINANCIAL STATEMENTS**



**LAS VEGAS VALLEY
WATER DISTRICT™**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Board of Directors
Las Vegas Valley Water District
Las Vegas, Nevada

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Las Vegas Valley Water District (the District), a discretely presented component unit of Clark County, Nevada, as of and for the fiscal year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents, and have issued our report thereon dated November 1, 2018.

Internal Control over Financial Reporting. In planning and performing our audit of the basic financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's basic financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters. As part of obtaining reasonable assurance about whether the District's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts, including whether the funds established by the District, as listed in Nevada Revised Statutes (NRS) 354.624 (5)(a)(1 through 5), complied with the express purposes required by NRS 354.6241. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the District in a separate letter dated November 1, 2018.

Purpose of this Report. The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Piercy Boul Taylor Kim

Las Vegas, Nevada
November 1, 2018

**LAS VEGAS VALLEY WATER DISTRICT
BOARD OF DIRECTORS
AGENDA ITEM**

December 4, 2018

Subject: General Manager Evaluation	Director's Backup
Petitioner: Marilyn K. Kirkpatrick, President, Board of Directors	
Recommendations: That the Board of Directors conduct an evaluation of the District’s General Manager and take appropriate action.	

Fiscal Impact:

None by approval of the above recommendation.

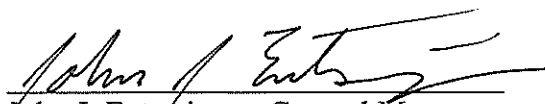
Background:

On February 4, 2014, the Board of Directors approved an employment agreement with John J. Entsminger to serve as the District's General Manager. On April 4, 2017, the Board of Directors approved a revised employment agreement with Mr. Entsminger. The agreement sets forth the General Manager's terms and conditions for employment, including salary and adjustments in pay.

At this time, the Board of Directors is being asked to conduct a performance evaluation of the District's General Manager, as specified in Mr. Entsminger's employment agreement; and take any action deemed appropriate.

This action is pursuant to Section 9.5 of the Las Vegas Valley Water District Act, Chapter 167, Statutes of Nevada 1947. The office of the General Counsel has reviewed and approved this item.

Respectfully submitted:


John J. Entsminger, General Manager
JJE:JAW:AMB:KH:jb

AGENDA ITEM #

15